

# Executive Budget Recommendation

Fiscal Year 2026 As proposed by Chief Executive Officer Lorraine Cochran-Johnson

## 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.*



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# Budget Message

Fiscal Year 2026 Executive Budget Recommendation

## Budget Message from Chief Executive Officer Lorraine Cochran-Johnson

**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.

### Expenses by Fund Class

Department	FY 25 CURRENT BUDGET		FY 2026 PROPOSED BUDGET		FY 2026 TOTAL RECOMMENDED		Variance	Variance %
	FY2025		Base	Adjustments	FY2026			
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	<b>\$1,894,203,778</b>	<b>\$1,645,372,709</b>	<b>\$252,736,012</b>		<b>\$1,898,108,721</b>	<b>\$3,904,943</b>	<b>0%</b>	

### Revenues by Fund Class

Revenues	FY 25 CURRENT BUDGET		FY 2026 PROPOSED BUDGET		FY 2026 TOTAL RECOMMENDED		Variance	Variance %
	FY2025		Base	Adjustments	FY2026			
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	<b>\$1,821,869,364</b>	<b>\$1,818,343,538</b>	<b>\$76,782,667</b>		<b>\$1,895,126,205</b>	<b>\$73,256,841</b>	<b>4%</b>	

## 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

Object Type	BUDGETS			
	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%

BUDGETS				
	FY2019	FY2025	\$ Change - 2025 (-) 2019	% Change - 2025/2019
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%
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%)
<b>100 - GENERAL FUND TOTAL</b>	<b>\$357,628,941</b>	<b>\$593,600,481</b>	<b>\$235,971,540</b>	<b>66.0%</b>
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%)
<b>270 - FIRE FUND TOTAL</b>	<b>\$74,277,006</b>	<b>\$113,362,124</b>	<b>\$39,085,118</b>	<b>52.6%</b>
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%)
<b>271 - DESIGNATED SERVICES FUND TOTAL</b>	<b>\$43,838,986</b>	<b>\$58,583,881</b>	<b>\$14,744,895</b>	<b>33.6%</b>
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%)
<b>272 - UNINCORPORATED FUND TOTAL</b>	<b>\$21,188,671</b>	<b>\$32,534,746</b>	<b>\$11,346,075</b>	<b>53.6%</b>
273 - HOSPITAL FUND				
09500 - HOSPITAL	\$20,410,477	\$27,950,204	\$7,539,727	36.9%
<b>273 - HOSPITAL FUND TOTAL</b>	<b>\$20,410,477</b>	<b>\$27,950,204</b>	<b>\$7,539,727</b>	<b>36.9%</b>
274 - POLICE FUND				
04600 - POLICE SERVICES	\$87,717,378	\$135,749,234	\$48,031,856	54.8%

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

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.

# Control Sheet

Fiscal Year 2026 Executive Budget Recommendation

## Control Sheet - Operating Funds Only

Department	FY 25 CURRENT BUDGET	FY 2026 PROPOSED BUDGET		FY 2026 TOTAL RECOMMENDED			
		FY2025	Base	Approved	FY2026	Variance	Variance %
100 - GENERAL FUND							
00100 - CHIEF EXECUTIVE OFFICER	\$5,605,135	\$5,403,591	-\$387,009		\$5,016,582	-\$588,553	-10%
00200 - BOARD OF COMMISSIONERS	\$14,480,362	\$9,819,210	\$5,313,915		\$15,133,125	\$652,763	5%
00300 - LAW DEPARTMENT	\$6,595,246	\$5,142,296	\$1,953,504		\$7,095,800	\$500,554	8%
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%
00700 - ETHICS BOARD	\$758,520	\$680,206	\$79,621		\$759,827	\$1,307	0%
00800 - G.I.S.	\$4,009,854	\$2,877,764	\$914,021		\$3,791,785	-\$218,069	-5%
01100 - FACILITIES MANAGEMENT	\$21,234,538	\$20,581,801	\$1,116,562		\$21,698,363	\$463,825	2%
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	\$2,714,203		\$13,580,912	\$507,956	4%
02900 - REGISTRAR	\$14,603,522	\$7,503,690	\$7,338,344		\$14,842,034	\$238,512	2%
03200 - SHERIFF	\$106,135,804	\$90,908,445	\$12,597,095		\$103,505,540	-\$2,630,264	-2%
03400 - JUVENILE COURT	\$11,636,597	\$11,111,466	\$567,739		\$11,679,205	\$42,608	0%
03500 - SUPERIOR COURT	\$20,533,503	\$18,097,847	\$3,304,176		\$21,402,023	\$868,520	4%
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	\$3,063,909		\$35,454,192	\$776,418	2%
03800 - SOLICITOR	\$14,675,434	\$12,559,725	\$2,584,994		\$15,144,719	\$469,285	3%
03900 - DISTRICT ATTORNEY	\$37,156,740	\$36,104,275	\$2,702,491		\$38,806,766	\$1,650,026	4%
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	\$10,470,592		\$13,024,280	\$774,025	6%

	FY 25 CURRENT BUDGET	FY 2026 PROPOSED BUDGET		FY 2026 TOTAL RECOMMENDED		
		FY2025	Base	Approved	FY2026	Variance
						%
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	\$428,701	\$17,204,193	-\$287,434	-2%
04600 - POLICE SERVICES	\$9,811,472	\$9,427,669	\$437,816	\$9,865,485	\$54,013	1%
04800 - MAGISTRATE COURT	\$9,872,808	\$5,978,633	\$3,639,168	\$9,617,801	-\$255,007	-3%
04900 - FIRE & RESCUE SERVICES	\$10,024,341	\$6,952,082	\$8,909,996	\$15,862,078	\$5,837,737	58%
05100 - PLANNING & SUSTAINABILITY	\$3,187,929	\$1,789,847	\$1,819,330	\$3,609,177	\$421,248	13%
05500 - PUBLIC WORKS DIRECTOR	\$740,940	\$710,789	\$35,970	\$746,759	\$5,819	1%
05600 - ECONOMIC DEVELOPMENT	\$3,509,000	\$3,509,000	-\$243,144	\$3,265,856	-\$243,144	-7%
06800 - LIBRARY	\$29,366,029	\$26,790,035	\$1,508,947	\$28,298,982	-\$1,067,047	-4%
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%
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	\$2,514,217	\$10,908,894	\$83,906	1%
07800 - CITIZEN HELP CENTER	\$1,215,476	\$1,043,605	\$271,897	\$1,315,502	\$100,026	8%
09000 - CONTRIBUTION ACCOUNTS	\$20,110,125	\$0	\$0	\$0	-\$20,110,125	-100%
09100 - NON-DEPARTMENTAL	\$18,878,005	\$18,658,005	-\$2,835,051	\$15,822,954	-\$3,055,051	-16%
09300 - DEBT SERVICE	\$9,257,016	\$6,617,363	-\$845,708	\$5,771,655	-\$3,485,361	-38%
<b>100 - GENERAL FUND TOTAL</b>	<b>\$594,574,096</b>	<b>\$487,325,224</b>	<b>\$95,566,547</b>	<b>\$582,891,771</b>	<b>-\$11,682,325</b>	<b>-2%</b>
270 - FIRE FUND						
04900 - FIRE & RESCUE SERVICES	\$99,278,080	\$92,291,925	\$6,237,978	\$98,529,903	-\$748,177	-1%
09000 - CONTRIBUTION ACCOUNTS	\$400,000	\$0	\$0	\$0	-\$400,000	-100%
09100 - NON-DEPARTMENTAL	\$12,991,162	\$12,891,162	-\$789,476	\$12,101,686	-\$889,476	-7%
09300 - DEBT SERVICE	\$792,882	\$792,626	\$0	\$792,626	-\$256	0%
<b>270 - FIRE FUND TOTAL</b>	<b>\$113,462,124</b>	<b>\$105,975,713</b>	<b>\$5,448,502</b>	<b>\$111,424,215</b>	<b>-\$2,037,909</b>	<b>-2%</b>
271 - DESIGNATED SERVICES FUND						
05400 - TRANSPORTATION	\$5,270,099	\$4,803,162	-\$1,032,636	\$3,770,526	-\$1,499,573	-28%
05700 - ROADS & DRAINAGE	\$17,735,165	\$16,475,458	\$1,182,949	\$17,658,407	-\$76,758	0%
06100 - PARKS	\$28,148,619	\$23,537,081	\$6,624,038	\$30,161,119	\$2,012,500	7%
09000 - CONTRIBUTION ACCOUNTS	\$350,000	\$350,000	-\$350,000	\$0	-\$350,000	-100%
09100 - NON-DEPARTMENTAL	\$6,926,377	\$6,926,377	\$1,128,165	\$8,054,542	\$1,128,165	16%
09300 - DEBT SERVICE	\$153,621	\$153,571	\$0	\$153,571	-\$50	0%
<b>271 - DESIGNATED SERVICES FUND TOTAL</b>	<b>\$58,583,881</b>	<b>\$52,245,649</b>	<b>\$7,552,516</b>	<b>\$59,798,165</b>	<b>\$1,214,284</b>	<b>2%</b>
272 - UNINCORPORATED FUND						

	FY 25 CURRENT BUDGET	FY 2026 PROPOSED BUDGET		FY 2026 TOTAL RECOMMENDED		
		FY2025	Base	Approved	FY2026	Variance
						%
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	\$166,804	\$9,707,564	-\$634,865	-6%
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	<b>\$36,234,746</b>	<b>\$28,021,507</b>	<b>\$3,558,458</b>	<b>\$31,579,965</b>	<b>-\$4,654,781</b>	<b>-13%</b>
273 - HOSPITAL FUND						
09500 - HOSPITAL	\$27,950,204	\$27,946,733	\$568,743	\$28,515,476	\$565,272	2%
273 - HOSPITAL FUND TOTAL	<b>\$27,950,204</b>	<b>\$27,946,733</b>	<b>\$568,743</b>	<b>\$28,515,476</b>	<b>\$565,272</b>	<b>2%</b>
274 - POLICE FUND						
04600 - POLICE SERVICES	\$135,749,234	\$126,098,641	\$6,253,591	\$132,352,232	-\$3,397,002	-2%
09000 - CONTRIBUTION ACCOUNTS	\$2,319,746	\$0	-	\$0	-\$2,319,746	-100%
09100 - NON-DEPARTMENTAL	\$22,412,395	\$22,212,395	-\$1,480,301	\$20,732,094	-\$1,680,301	-7%
09300 - DEBT SERVICE	\$1,516,696	\$1,516,206	\$0	\$1,516,206	-\$490	0%
274 - POLICE FUND TOTAL	<b>\$161,998,071</b>	<b>\$149,827,242</b>	<b>\$4,773,290</b>	<b>\$154,600,532</b>	<b>-\$7,397,539</b>	<b>-5%</b>
410 - COUNTYWIDE BOND FUND						
09300 - DEBT SERVICE	\$2,404	—	—	—	-\$2,404	-100%
410 - COUNTYWIDE BOND FUND TOTAL	<b>\$2,404</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>-\$2,404</b>	<b>-100%</b>
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	<b>\$15,279,788</b>	<b>\$15,216,788</b>	<b>\$0</b>	<b>\$15,216,788</b>	<b>-\$63,000</b>	<b>0%</b>
201 - DEVELOPMENT FUND						
05100 - PLANNING & SUSTAINABILITY	\$8,108,221	\$7,536,916	\$2,454,867	\$9,991,783	\$1,883,562	23%
201 - DEVELOPMENT FUND TOTAL	<b>\$8,108,221</b>	<b>\$7,536,916</b>	<b>\$2,454,867</b>	<b>\$9,991,783</b>	<b>\$1,883,562</b>	<b>23%</b>
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	<b>\$138,670</b>	<b>\$186,449</b>	<b>-\$5,311</b>	<b>\$181,138</b>	<b>\$42,468</b>	<b>31%</b>
204 - COUNTY JAIL FUND						
10000 - FUND COST CENTERS	\$904,633	\$557,893	\$104,307	\$662,200	-\$242,433	-27%
204 - COUNTY JAIL FUND TOTAL	<b>\$904,633</b>	<b>\$557,893</b>	<b>\$104,307</b>	<b>\$662,200</b>	<b>-\$242,433</b>	<b>-27%</b>
205 - FORECLOSURE REGISTRY FUND						
05900 - CODE COMPLIANCE	\$151,000	\$136,000	\$165,000	\$301,000	\$150,000	99%
205 - FORECLOSURE REGISTRY FUND TOTAL	<b>\$151,000</b>	<b>\$136,000</b>	<b>\$165,000</b>	<b>\$301,000</b>	<b>\$150,000</b>	<b>99%</b>

	FY 25 CURRENT BUDGET	FY 2026 PROPOSED BUDGET		FY 2026 TOTAL RECOMMENDED		
		FY2025	Base	Approved	FY2026	Variance
206 - VICTIM ASSISTANCE FUND						
03100 - VICTIM ASSISTANCE	\$777,297	\$300,000	\$200,900		\$500,900	-\$276,397
206 - VICTIM ASSISTANCE FUND TOTAL	<b>\$777,297</b>	<b>\$300,000</b>	<b>\$200,900</b>		<b>\$500,900</b>	<b>-\$276,397</b>
208 - JUVENILE SERVICES FUND						
03400 - JUVENILE COURT	\$73,771	\$73,771	-\$41,621		\$32,150	-\$41,621
208 - JUVENILE SERVICES FUND TOTAL	<b>\$73,771</b>	<b>\$73,771</b>	<b>-\$41,621</b>		<b>\$32,150</b>	<b>-\$41,621</b>
209 - DRUG ABUSE TREATMENT & EDUCATION FUND						
02500 - DRUG ABUSE	\$322,386	\$309,254	-\$40,009		\$269,245	-\$53,141
209 - DRUG ABUSE TREATMENT & EDUCATION FUND TOTAL	<b>\$322,386</b>	<b>\$309,254</b>	<b>-\$40,009</b>		<b>\$269,245</b>	<b>-\$53,141</b>
211 - STREET LIGHTS FUND						
05400 - TRANSPORTATION	\$4,659,546	\$4,660,546	\$2,000,436		\$6,660,982	\$2,001,436
211 - STREET LIGHTS FUND TOTAL	<b>\$4,659,546</b>	<b>\$4,660,546</b>	<b>\$2,000,436</b>		<b>\$6,660,982</b>	<b>\$2,001,436</b>
212 - STREET HUMPS FUND						
05700 - ROADS & DRAINAGE	\$607,007	\$509,007	\$122,182		\$631,189	\$24,182
212 - STREET HUMPS FUND TOTAL	<b>\$607,007</b>	<b>\$509,007</b>	<b>\$122,182</b>		<b>\$631,189</b>	<b>\$24,182</b>
215 - EMERGENCY TELEPHONE SYSTEM FUND						
02600 - E-911	\$19,368,654	\$17,260,587	\$2,473,920		\$19,734,507	\$365,853
215 - EMERGENCY TELEPHONE SYSTEM FUND TOTAL	<b>\$19,368,654</b>	<b>\$17,260,587</b>	<b>\$2,473,920</b>		<b>\$19,734,507</b>	<b>\$365,853</b>
218 - KENSINGTON TAD						
05600 - ECONOMIC DEVELOPMENT	\$1,354,120	\$1,354,120	\$717,567		\$2,071,687	\$717,567
218 - KENSINGTON TAD TOTAL	<b>\$1,354,120</b>	<b>\$1,354,120</b>	<b>\$717,567</b>		<b>\$2,071,687</b>	<b>\$717,567</b>
219 - COUMBIA DRIVE TAD						
05600 - ECONOMIC DEVELOPMENT	\$502,194	\$502,194	\$94,711		\$596,905	\$94,711
219 - COUMBIA DRIVE TAD TOTAL	<b>\$502,194</b>	<b>\$502,194</b>	<b>\$94,711</b>		<b>\$596,905</b>	<b>\$94,711</b>
220 - DRUID HILLS TAD						
05600 - ECONOMIC DEVELOPMENT	\$2,168,122	\$2,168,122	\$2,262,130		\$4,430,252	\$2,262,130
220 - DRUID HILLS TAD TOTAL	<b>\$2,168,122</b>	<b>\$2,168,122</b>	<b>\$2,262,130</b>		<b>\$4,430,252</b>	<b>\$2,262,130</b>
221 - MARKET SQUARE TAD						
05600 - ECONOMIC DEVELOPMENT	\$186,191	\$186,191	\$0		\$186,191	\$0
221 - MARKET SQUARE TAD TOTAL	<b>\$186,191</b>	<b>\$186,191</b>	<b>\$0</b>		<b>\$186,191</b>	<b>\$0</b>
222 - SOUTHWEST DEKALB TAD						
05600 - ECONOMIC DEVELOPMENT	\$407,442	\$407,442	\$0		\$407,442	\$0
222 - SOUTHWEST DEKALB TAD TOTAL	<b>\$407,442</b>	<b>\$407,442</b>	<b>\$0</b>		<b>\$407,442</b>	<b>\$0</b>
275 - HOTEL/MOTEL TAX FUND						

	FY 25 CURRENT BUDGET	FY 2026 PROPOSED BUDGET		FY 2026 TOTAL RECOMMENDED		
		FY2025	Base	Approved	FY2026	Variance
10000 - FUND COST CENTERS	\$5,815,181	\$5,300,000	\$0	\$5,300,000	-\$515,181	-9%
275 - HOTEL/MOTEL TAX FUND TOTAL	<b>\$5,815,181</b>	<b>\$5,300,000</b>	<b>\$0</b>	<b>\$5,300,000</b>	<b>-\$515,181</b>	<b>-9%</b>
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	<b>\$1,344,771</b>	<b>\$900,000</b>	<b>\$250,000</b>	<b>\$1,150,000</b>	<b>-\$194,771</b>	<b>-14%</b>
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	<b>\$2,637,081</b>	<b>\$2,637,081</b>	<b>-\$2,633,081</b>	<b>\$4,000</b>	<b>-\$2,633,081</b>	<b>-100%</b>
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	<b>\$3,097,194</b>	<b>\$3,096,194</b>	<b>\$0</b>	<b>\$3,096,194</b>	<b>-\$1,000</b>	<b>0%</b>
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	<b>\$859,071</b>	<b>\$615,546</b>	<b>\$2,211,374</b>	<b>\$2,826,920</b>	<b>\$1,967,849</b>	<b>229%</b>
511 - WATER AND SEWER FUND						
02100 - FINANCE	\$35,686,080	\$16,013,450	\$6,829,179	\$22,842,629	-\$12,843,451	-36%
08000 - DPT OF WATERSHED MANAGEMENT	\$299,178,127	\$284,432,018	\$67,571,778	\$352,003,796	\$52,825,669	18%
511 - WATER AND SEWER FUND TOTAL	<b>\$334,864,207</b>	<b>\$300,445,468</b>	<b>\$74,400,957</b>	<b>\$374,846,425</b>	<b>\$39,982,218</b>	<b>12%</b>
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	<b>\$78,868,812</b>	<b>\$78,868,812</b>	<b>\$25,760,794</b>	<b>\$104,629,606</b>	<b>\$25,760,794</b>	<b>33%</b>
541 - SANITATION OPERATING FUND						
08100 - SANITATION	\$103,574,508	\$97,420,409	\$10,124,145	\$107,544,554	\$3,970,046	4%
541 - SANITATION OPERATING FUND TOTAL	<b>\$103,574,508</b>	<b>\$97,420,409</b>	<b>\$10,124,145</b>	<b>\$107,544,554</b>	<b>\$3,970,046</b>	<b>4%</b>
551 - AIRPORT OPERATING FUND						
08200 - DEKALB-PEACHTREE AIRPORT	\$8,609,597	\$5,154,316	\$2,944,316	\$8,098,632	-\$510,965	-6%
551 - AIRPORT OPERATING FUND TOTAL	<b>\$8,609,597</b>	<b>\$5,154,316</b>	<b>\$2,944,316</b>	<b>\$8,098,632</b>	<b>-\$510,965</b>	<b>-6%</b>
581 - STORMWATER MANAGEMENT OPERATING FUND						
05800 - BEAUTIFICATION	\$1,241,288	\$1,137,725	\$201,774	\$1,339,499	\$98,211	8%
06700 - STORMWATER	\$31,310,416	\$22,317,159	\$8,290,383	\$30,607,542	-\$702,874	-2%
581 - STORMWATER MANAGEMENT OPERATING FUND TOTAL	<b>\$32,551,704</b>	<b>\$23,454,884</b>	<b>\$8,492,157</b>	<b>\$31,947,041</b>	<b>-\$604,663</b>	<b>-2%</b>

	FY 25 CURRENT BUDGET	FY 2026 PROPOSED BUDGET		FY 2026 TOTAL RECOMMENDED		
		FY2025	Base	Approved	FY2026	Variance
611 - VEHICLE MAINTENANCE FUND						
01200 - FLEET MANAGEMENT	\$40,043,693	\$38,993,940	\$1,455,771		\$40,449,711	\$406,018
611 - VEHICLE MAINTENANCE FUND TOTAL	<b>\$40,043,693</b>	<b>\$38,993,940</b>	<b>\$1,455,771</b>		<b>\$40,449,711</b>	<b>\$406,018</b>
621 - VEHICLE REPLACEMENT FUND						
01300 - VEHICLE REPLACEMENT	\$73,799,343	\$31,516,648	\$0		\$31,516,648	-\$42,282,695
621 - VEHICLE REPLACEMENT FUND TOTAL	<b>\$73,799,343</b>	<b>\$31,516,648</b>	<b>\$0</b>		<b>\$31,516,648</b>	<b>-\$42,282,695</b>
631 - RISK MANAGEMENT FUND						
01000 - RISK MANAGEMENT	\$146,477,730	\$144,435,156	\$1,389,625		\$145,824,781	-\$652,949
631 - RISK MANAGEMENT FUND TOTAL	<b>\$146,477,730</b>	<b>\$144,435,156</b>	<b>\$1,389,625</b>		<b>\$145,824,781</b>	<b>-\$652,949</b>
632 - WORKERS COMPENSATION FUND						
01000 - RISK MANAGEMENT	\$10,099,092	\$9,826,907	\$362,819		\$10,189,726	\$90,634
632 - WORKERS COMPENSATION FUND TOTAL	<b>\$10,099,092</b>	<b>\$9,826,907</b>	<b>\$362,819</b>		<b>\$10,189,726</b>	<b>\$90,634</b>
DEPARTMENT TOTAL	<b>\$1,890,456,552</b>	<b>\$1,645,372,709</b>	<b>\$252,736,012</b>		<b>\$1,898,108,721</b>	<b>\$7,652,169</b>
						0%



# Tax Funds Roll Up

Fiscal Year 2026 Executive Budget Recommendation

## Tax Funds Roll Up

	STARTING FUND BALANCE	FY 2026 REVENUE	FY 2026 EXPENSES		
	FY 2026 Starting Fund Balance	FY 2026 Revenue	FY 2026 Expenses	FY 2026 Ending Fund Balance	Gain/(Use) of Fund Balance
<b>Tax Funds</b>					
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
<b>TAX FUNDS TOTAL</b>	<b>\$129,786,502</b>	<b>\$1,017,014,877</b>	<b>\$984,026,912</b>	<b>\$162,774,467</b>	<b>\$32,987,965</b>



# 511 - Water & Sewer Operating Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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	FY 2026 CEO RECOMMENDATION			
		FY2025	FY2026	Variance \$	Variance %
<b>Starting Fund Balance</b>	\$43,726,620		\$68,769,158	\$25,042,538	57.3%
<b>Revenues</b>					
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%)
<b>511 - WATER AND SEWER FUND TOTAL</b>	<b>\$349,497,178</b>		<b>\$363,891,934</b>	<b>\$14,394,756</b>	<b>4.1%</b>
<b>REVENUES TOTAL</b>	<b>\$349,497,178</b>		<b>\$363,891,934</b>	<b>\$14,394,756</b>	<b>4.1%</b>
<b>Expenses</b>					
511 - WATER AND SEWER FUND					
02100 - FINANCE	\$35,686,080		\$22,842,629	(\$12,843,451)	(36.0%)
08000 - DPT OF WATERSHED MANAGEMENT	\$295,004,788		\$352,003,796	\$56,999,008	19.3%
<b>511 - WATER AND SEWER FUND TOTAL</b>	<b>\$330,690,868</b>		<b>\$374,846,425</b>	<b>\$44,155,557</b>	<b>13.4%</b>
<b>EXPENSES TOTAL</b>	<b>\$330,690,868</b>		<b>\$374,846,425</b>	<b>\$44,155,557</b>	<b>13.4%</b>
<b>Reserves</b>	<b>\$62,532,930</b>		<b>\$57,814,667</b>	<b>(\$4,718,263)</b>	<b>(7.6%)</b>

# 514 - Watershed Sinking Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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	FY 2026 CEO RECOMMENDATION		
	FY2025	FY2026	Variance \$	Variance %
<b>Starting Fund Balance</b>	\$98,950,704	\$109,352,112	\$10,401,408	10.5%
<b>Revenues</b>				
514 - WATERSHED SINKING FUND	\$78,868,812	\$78,868,812	\$0	0.0%
<b>REVENUES TOTAL</b>	<b>\$78,868,812</b>	<b>\$78,868,812</b>	<b>\$0</b>	<b>0.0%</b>
<b>Expenses</b>				
514 - WATERSHED SINKING FUND	\$78,868,812	\$104,629,606	\$25,760,794	32.7%
<b>EXPENSES TOTAL</b>	<b>\$78,868,812</b>	<b>\$104,629,606</b>	<b>\$25,760,794</b>	<b>32.7%</b>
<b>Reserves</b>	\$98,950,704	\$83,591,318	(\$15,359,386)	(15.5%)



# 541 - Sanitation Fund

## Fiscal Year 2026 Executive Budget Recommendation

### 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		FY 2026 CEO RECOMMENDATION		
FY2025		FY2026	Variance \$	Variance %
<b>Starting Fund Balance</b>	\$5,947,370	\$3,546,862	(\$2,400,508)	(40.4%)
<b>Revenues</b>				
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%
<b>541 - SANITATION OPERATING FUND TOTAL</b>	<b>\$101,174,000</b>	<b>\$109,368,052</b>	<b>\$8,194,052</b>	<b>8.1%</b>
<b>REVENUES TOTAL</b>	<b>\$101,174,000</b>	<b>\$109,368,052</b>	<b>\$8,194,052</b>	<b>8.1%</b>
<b>Expenses</b>				
541 - SANITATION OPERATING FUND				
08100 - SANITATION	\$103,574,508	\$107,544,554	\$3,970,046	3.8%
<b>541 - SANITATION OPERATING FUND TOTAL</b>	<b>\$103,574,508</b>	<b>\$107,544,554</b>	<b>\$3,970,046</b>	<b>3.8%</b>
<b>EXPENSES TOTAL</b>	<b>\$103,574,508</b>	<b>\$107,544,554</b>	<b>\$3,970,046</b>	<b>3.8%</b>
<b>Reserves</b>	<b>\$3,546,862</b>	<b>\$5,370,360</b>	<b>\$1,823,498</b>	<b>51.4%</b>

# 551 - DeKalb - Peachtree Airport Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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		FY 2026 CEO RECOMMENDATION		
FY2025		FY2026	Variance \$	Variance %
<b>Starting Fund Balance</b>	\$14,720,089	\$18,881,679	\$4,161,590	28.3%
<b>Revenues</b>				
551 - AIRPORT OPERATING FUND	\$9,250,072	\$11,298,337	\$2,048,265	22.1%
<b>REVENUES TOTAL</b>	<b>\$9,250,072</b>	<b>\$11,298,337</b>	<b>\$2,048,265</b>	<b>22.1%</b>
<b>Expenses</b>				
551 - AIRPORT OPERATING FUND	\$8,609,597	\$8,098,632	(\$510,965)	(5.9%)
<b>EXPENSES TOTAL</b>	<b>\$8,609,597</b>	<b>\$8,098,632</b>	<b>(\$510,965)</b>	<b>(5.9%)</b>
<b>Reserves</b>	\$15,360,564	\$22,081,384	\$6,720,820	43.8%

# 581 - Stormwater Management Operating Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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		FY 2026 CEO RECOMMENDATION		
	FY2025		FY2026	Variance \$	
<b>Starting Fund Balance</b>	\$11,945,911		\$11,086,651	(\$859,260)	(7.2%)
<b>Revenues</b>					
581 - STORMWATER MANAGEMENT OPERATING FUND					
34 - CHARGES FOR SERVICES	\$31,692,444		\$28,632,856	(\$3,059,588)	(9.7%)
<b>581 - STORMWATER MANAGEMENT OPERATING FUND TOTAL</b>	<b>\$31,692,444</b>		<b>\$28,632,856</b>	<b>(\$3,059,588)</b>	<b>(9.7%)</b>
<b>REVENUES TOTAL</b>	<b>\$31,692,444</b>		<b>\$28,632,856</b>	<b>(\$3,059,588)</b>	<b>(9.7%)</b>
<b>Expenses</b>					
581 - STORMWATER MANAGEMENT OPERATING FUND					
05800 - BEAUTIFICATION	\$1,241,288		\$1,339,499	\$98,211	7.9%
06700 - STORMWATER	\$31,310,416		\$30,607,542	(\$702,874)	(2.2%)
<b>581 - STORMWATER MANAGEMENT OPERATING FUND TOTAL</b>	<b>\$32,551,704</b>		<b>\$31,947,041</b>	<b>(\$604,663)</b>	<b>(1.9%)</b>
<b>EXPENSES TOTAL</b>	<b>\$32,551,704</b>		<b>\$31,947,041</b>	<b>(\$604,663)</b>	<b>(1.9%)</b>
<b>Reserves</b>	<b>\$11,086,651</b>		<b>\$7,772,466</b>	<b>(\$3,314,185)</b>	<b>(29.9%)</b>

# 611 - Vehicle Maintenance Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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

### 611 - Vehicle Maintenance Fund

	BUDGETS		FY 2026 CEO RECOMMENDATION		
	FY2025		FY2026	Variance \$	Variance %
<b>Starting Fund Balance</b>	\$1,538,715		\$1,556,492	\$17,777	1.2%
<b>Revenues</b>					
611 - VEHICLE MAINTENANCE FUND	\$41,600,185		\$42,043,665	\$443,480	1.1%
<b>REVENUES TOTAL</b>	<b>\$41,600,185</b>		<b>\$42,043,665</b>	<b>\$443,480</b>	<b>1.1%</b>
<b>Expenses</b>					
611 - VEHICLE MAINTENANCE FUND	\$40,043,693		\$40,449,711	\$406,018	1.0%
<b>EXPENSES TOTAL</b>	<b>\$40,043,693</b>		<b>\$40,449,711</b>	<b>\$406,018</b>	<b>1.0%</b>
<b>Reserves</b>	\$3,095,207		\$3,150,446	\$55,239	1.8%

# 621 - Vehicle Replacement Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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	FY 2026 CEO RECOMMENDATION			
		FY2025	FY2026	Variance \$	Variance %
<b>Revenues</b>					
621 - VEHICLE REPLACEMENT FUND	\$31,516,648		\$31,516,648	\$0	0.0%
<b>REVENUES TOTAL</b>	<b>\$31,516,648</b>		<b>\$31,516,648</b>	<b>\$0</b>	<b>0.0%</b>
<b>Expenses</b>					
621 - VEHICLE REPLACEMENT FUND	\$31,516,648		\$31,516,648	\$0	0.0%
<b>EXPENSES TOTAL</b>	<b>\$31,516,648</b>		<b>\$31,516,648</b>	<b>\$0</b>	<b>0.0%</b>

# 631 - Risk Management Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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		FY 2026 CEO RECOMMENDATION		
FY2025		FY2026	Variance \$	Variance %
<b>Starting Fund Balance</b>	\$5,361,339	\$5,266,258	(\$95,081)	(1.8%)
<b>Revenues</b>				
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	\$122,828,000	\$0	0.0%
<b>631 - RISK MANAGEMENT FUND TOTAL</b>	<b>\$146,382,649</b>	<b>\$146,382,649</b>	<b>\$0</b>	<b>0.0%</b>
<b>REVENUES TOTAL</b>	<b>\$146,382,649</b>	<b>\$146,382,649</b>	<b>\$0</b>	<b>0.0%</b>
<b>Expenses</b>				
631 - RISK MANAGEMENT FUND				
01000 - RISK MANAGEMENT	\$146,477,730	\$145,824,781	(\$652,949)	(0.5%)
<b>631 - RISK MANAGEMENT FUND TOTAL</b>	<b>\$146,477,730</b>	<b>\$145,824,781</b>	<b>(\$652,949)</b>	<b>(0.5%)</b>
<b>EXPENSES TOTAL</b>	<b>\$146,477,730</b>	<b>\$145,824,781</b>	<b>(\$652,949)</b>	<b>(0.5%)</b>
<b>Reserves</b>	\$5,266,258	\$5,824,126	\$557,868	10.6%



# 632 - Worker's Compensation Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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		FY 2026 CEO RECOMMENDATION			
FY2025		FY2026		Variance \$	Variance %
<b>Starting Fund Balance</b>	\$12,375,128		\$13,807,588	\$1,432,460	11.6%
<b>Revenues</b>					
632 - WORKERS COMPENSATION FUND	\$10,115,293		\$10,115,293	\$0	0.0%
<b>REVENUES TOTAL</b>	<b>\$10,115,293</b>		<b>\$10,115,293</b>	<b>\$0</b>	<b>0.0%</b>
<b>Expenses</b>					
632 - WORKERS COMPENSATION FUND	\$10,099,092		\$10,189,726	\$90,634	0.9%
<b>EXPENSES TOTAL</b>	<b>\$10,099,092</b>		<b>\$10,189,726</b>	<b>\$90,634</b>	<b>0.9%</b>
<b>Reserves</b>	\$12,391,329		\$13,733,155	\$1,341,826	10.8%

# 412 - Building Authority Bonds Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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		FY 2026 CEO RECOMMENDATION			
		FY2025	FY2026	Variance \$	Variance %
<b>Starting Fund Balance</b>	\$397,922		\$401,353	\$3,431	0.9%
<b>Revenues</b>					
412 - BUILDING AUTHORITY BONDS FUND	\$2,637,081		\$0	(\$2,637,081)	(100.0%)
<b>REVENUES TOTAL</b>	<b>\$2,637,081</b>		<b>\$0</b>	<b>(\$2,637,081)</b>	<b>(100.0%)</b>
<b>Expenses</b>					
412 - BUILDING AUTHORITY BONDS FUND	\$2,637,081		\$4,000	(\$2,633,081)	(99.9%)
<b>EXPENSES TOTAL</b>	<b>\$2,637,081</b>		<b>\$4,000</b>	<b>(\$2,633,081)</b>	<b>(99.9%)</b>
<b>Reserves</b>	\$397,922		\$397,353	(\$569)	(0.1%)

# 413 - Public Safety & Judicial Authority Fund Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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		FY 2026 CEO RECOMMENDATION		
FY2025		FY2026	Variance \$	Variance %
<b>Starting Fund Balance</b>	\$188,268	\$452,297	\$264,029	140.2%
<b>Revenues</b>				
413 - PUBLIC SAFETY AND JUDICIAL FACILITY AUTHORITY FUND	\$3,359,138	\$3,359,138	\$0	0.0%
<b>REVENUES TOTAL</b>	<b>\$3,359,138</b>	<b>\$3,359,138</b>	<b>\$0</b>	<b>0.0%</b>
<b>Expenses</b>				
413 - PUBLIC SAFETY AND JUDICIAL FACILITY AUTHORITY FUND	\$3,097,194	\$3,096,194	(\$1,000)	(0.0%)
<b>EXPENSES TOTAL</b>	<b>\$3,097,194</b>	<b>\$3,096,194</b>	<b>(\$1,000)</b>	<b>(0.0%)</b>
<b>Reserves</b>	\$450,212	\$715,241	\$265,029	58.9%

# 414 - Urban Redevelopment Agency Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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		FY 2026 CEO RECOMMENDATION		
FY2025		FY2026	Variance \$	Variance %
<b>Starting Fund Balance</b>	<b>\$9,597</b>	<b>\$426,828</b>	<b>\$417,231</b>	<b>4,347.5%</b>
<b>Revenues</b>				
414 - URBAN REDEVELOPMENT AGENCY FUND	\$1,201,761	\$2,826,920	\$1,625,159	135.2%
<b>REVENUES TOTAL</b>	<b>\$1,201,761</b>	<b>\$2,826,920</b>	<b>\$1,625,159</b>	<b>135.2%</b>
<b>Expenses</b>				
414 - URBAN REDEVELOPMENT AGENCY FUND	\$627,590	\$2,826,920	\$2,199,330	350.4%
<b>EXPENSES TOTAL</b>	<b>\$627,590</b>	<b>\$2,826,920</b>	<b>\$2,199,330</b>	<b>350.4%</b>
<b>Reserves</b>	<b>\$583,768</b>	<b>\$426,828</b>	<b>(\$156,940)</b>	<b>(26.9%)</b>

# 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	FY 2026 CEO RECOMMENDATION			
		FY2025	FY2026	Variance \$	Variance %
<b>Starting Fund Balance</b>	(\$813,312)		\$0	\$813,312	(100.0%)
<b>Revenues</b>					
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%)
<b>201 - DEVELOPMENT FUND TOTAL</b>	<b>\$8,921,533</b>		<b>\$10,430,709</b>	<b>\$1,509,176</b>	<b>16.9%</b>
<b>REVENUES TOTAL</b>	<b>\$8,921,533</b>		<b>\$10,430,709</b>	<b>\$1,509,176</b>	<b>16.9%</b>
<b>Expenses</b>					
201 - DEVELOPMENT FUND					
05100 - PLANNING & SUSTAINABILITY	\$8,108,221		\$9,991,783	\$1,883,562	23.2%
<b>201 - DEVELOPMENT FUND TOTAL</b>	<b>\$8,108,221</b>		<b>\$9,991,783</b>	<b>\$1,883,562</b>	<b>23.2%</b>
<b>EXPENSES TOTAL</b>	<b>\$8,108,221</b>		<b>\$9,991,783</b>	<b>\$1,883,562</b>	<b>23.2%</b>
<b>Reserves</b>	<b>\$0</b>		<b>\$438,926</b>	<b>\$438,926</b>	<b>–</b>

# 203 - Public Education & Government (PEG) Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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	FY 2026 CEO RECOMMENDATION			
		FY2025	FY2026	Variance \$	Variance %
<b>Revenues</b>					
203 - DCTV/PUBLIC EDUCATION AND GOVERNMENT (PEG) FUND	\$186,449	\$181,138	(\$5,311)	(2.9%)	
<b>REVENUES TOTAL</b>	<b>\$186,449</b>	<b>\$181,138</b>	<b>(\$5,311)</b>	<b>(2.9%)</b>	
<b>Expenses</b>					
203 - DCTV/PUBLIC EDUCATION AND GOVERNMENT (PEG) FUND	\$186,449	\$181,138	(\$5,311)	(2.9%)	
<b>EXPENSES TOTAL</b>	<b>\$186,449</b>	<b>\$181,138</b>	<b>(\$5,311)</b>	<b>(2.9%)</b>	

# 204 - County Jail Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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		FY 2026 CEO RECOMMENDATION			
		FY2025	FY2026	Variance \$	Variance %
<b>Starting Fund Balance</b>					
204 - COUNTY JAIL FUND	\$260,504		\$0	(\$260,504)	(100.0%)
<b>STARTING FUND BALANCE TOTAL</b>	<b>\$260,504</b>		<b>\$0</b>	<b>(\$260,504)</b>	<b>(100.0%)</b>
<b>Revenues</b>					
204 - COUNTY JAIL FUND	\$850,652		\$662,200	(\$188,452)	(22.1%)
<b>REVENUES TOTAL</b>	<b>\$850,652</b>		<b>\$662,200</b>	<b>(\$188,452)</b>	<b>(22.1%)</b>
<b>Expenses</b>					
204 - COUNTY JAIL FUND	\$557,893		\$662,200	\$104,307	18.7%
<b>EXPENSES TOTAL</b>	<b>\$557,893</b>		<b>\$662,200</b>	<b>\$104,307</b>	<b>18.7%</b>
<b>Reserves</b>	\$553,263		\$0	(\$553,263)	(100.0%)



## 205 - Foreclosure Registry Fund

## Fiscal Year 2026 Executive Budget Recommendation

## 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		FY 2026 CEO RECOMMENDATION			
FY2025			FY2026	Variance \$	Variance %
<b>Starting Fund Balance</b>					
205 - FORECLOSURE REGISTRY FUND	\$348,762		\$260,112	(\$88,650)	(25.4%)
<b>STARTING FUND BALANCE TOTAL</b>	<b>\$348,762</b>		<b>\$260,112</b>	<b>(\$88,650)</b>	<b>(25.4%)</b>
<b>Revenues</b>					
205 - FORECLOSURE REGISTRY FUND					
34 - CHARGES FOR SERVICES	\$48,242		\$50,228	\$1,986	4.1%
<b>205 - FORECLOSURE REGISTRY FUND TOTAL</b>	<b>\$48,242</b>		<b>\$50,228</b>	<b>\$1,986</b>	<b>4.1%</b>
<b>REVENUES TOTAL</b>	<b>\$48,242</b>		<b>\$50,228</b>	<b>\$1,986</b>	<b>4.1%</b>
<b>Expenses</b>					
205 - FORECLOSURE REGISTRY FUND					
05900 - CODE COMPLIANCE	\$151,000		\$301,000	\$150,000	99.3%
<b>205 - FORECLOSURE REGISTRY FUND TOTAL</b>	<b>\$151,000</b>		<b>\$301,000</b>	<b>\$150,000</b>	<b>99.3%</b>
<b>EXPENSES TOTAL</b>	<b>\$151,000</b>		<b>\$301,000</b>	<b>\$150,000</b>	<b>99.3%</b>
<b>Reserves</b>	<b>\$246,004</b>		<b>\$9,340</b>	<b>(\$236,664)</b>	<b>(96.2%)</b>



## 206 - Victim Assistance

## Fiscal Year 2026 Executive Budget Recommendation

## 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		FY 2026 CEO RECOMMENDATION			
FY2025		FY2026		Variance \$	Variance %
<b>Starting Fund Balance</b>					
206 - VICTIM ASSISTANCE FUND	\$69,483		\$0	(\$69,483)	(100.0%)
<b>STARTING FUND BALANCE TOTAL</b>	<b>\$69,483</b>		<b>\$0</b>	<b>(\$69,483)</b>	<b>(100.0%)</b>
<b>Revenues</b>					
206 - VICTIM ASSISTANCE FUND					
33 - INTERGOVERNMENTAL REVENUES	\$286,750		\$300,000	\$13,250	4.6%
35 - FINES AND FORFEICTIONS	\$133,250		\$200,900	\$67,650	50.8%
<b>206 - VICTIM ASSISTANCE FUND TOTAL</b>	<b>\$420,000</b>		<b>\$500,900</b>	<b>\$80,900</b>	<b>19.3%</b>
<b>REVENUES TOTAL</b>	<b>\$420,000</b>		<b>\$500,900</b>	<b>\$80,900</b>	<b>19.3%</b>
<b>Expenses</b>					
206 - VICTIM ASSISTANCE FUND					
03100 - VICTIM ASSISTANCE	\$300,000		\$500,900	\$200,900	67.0%
<b>206 - VICTIM ASSISTANCE FUND TOTAL</b>	<b>\$300,000</b>		<b>\$500,900</b>	<b>\$200,900</b>	<b>67.0%</b>
<b>EXPENSES TOTAL</b>	<b>\$300,000</b>		<b>\$500,900</b>	<b>\$200,900</b>	<b>67.0%</b>
<b>Reserves</b>	<b>\$189,483</b>		<b>\$0</b>	<b>(\$189,483)</b>	<b>(100.0%)</b>



# 208 - Juvenile Services Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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	FY 2026 CEO RECOMMENDATION			
		FY2025	FY2026	Variance \$	Variance %
<b>Starting Fund Balance</b>					
208 - JUVENILE SERVICES FUND	(\$691)		\$0	\$691	(100.0%)
<b>STARTING FUND BALANCE TOTAL</b>	<b>(\$691)</b>		<b>\$0</b>	<b>\$691</b>	<b>(100.0%)</b>
<b>Revenues</b>					
208 - JUVENILE SERVICES FUND					
34 - CHARGES FOR SERVICES	\$32,150		\$32,150	\$0	0.0%
<b>208 - JUVENILE SERVICES FUND TOTAL</b>	<b>\$32,150</b>		<b>\$32,150</b>	<b>\$0</b>	<b>0.0%</b>
<b>REVENUES TOTAL</b>	<b>\$32,150</b>		<b>\$32,150</b>	<b>\$0</b>	<b>0.0%</b>
<b>Expenses</b>					
208 - JUVENILE SERVICES FUND					
03400 - JUVENILE COURT	\$31,459		\$32,150	\$691	2.2%
<b>208 - JUVENILE SERVICES FUND TOTAL</b>	<b>\$31,459</b>		<b>\$32,150</b>	<b>\$691</b>	<b>2.2%</b>
<b>EXPENSES TOTAL</b>	<b>\$31,459</b>		<b>\$32,150</b>	<b>\$691</b>	<b>2.2%</b>

# 209 - Drug Abuse Treatment & Education (DATE) Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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	FY 2026 CEO RECOMMENDATION			
		FY2025	FY2026	Variance \$	Variance %
<b>Starting Fund Balance</b>					
209 - DRUG ABUSE TREATMENT & EDUCATION FUND	\$403,010		\$403,010	\$0	0.0%
<b>STARTING FUND BALANCE TOTAL</b>	<b>\$403,010</b>		<b>\$403,010</b>	<b>\$0</b>	<b>0.0%</b>
<b>Revenues</b>					
209 - DRUG ABUSE TREATMENT & EDUCATION FUND					
35 - FINES AND FORFEITURES	\$95,000		\$95,000	\$0	0.0%
<b>209 - DRUG ABUSE TREATMENT &amp; EDUCATION FUND TOTAL</b>	<b>\$95,000</b>		<b>\$95,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>REVENUES TOTAL</b>	<b>\$95,000</b>		<b>\$95,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>Expenses</b>					
209 - DRUG ABUSE TREATMENT & EDUCATION FUND					
02500 - DRUG ABUSE	\$322,386		\$269,245	(\$53,141)	(16.5%)
<b>209 - DRUG ABUSE TREATMENT &amp; EDUCATION FUND TOTAL</b>	<b>\$322,386</b>		<b>\$269,245</b>	<b>(\$53,141)</b>	<b>(16.5%)</b>
<b>EXPENSES TOTAL</b>	<b>\$322,386</b>		<b>\$269,245</b>	<b>(\$53,141)</b>	<b>(16.5%)</b>
<b>Reserves</b>	<b>\$175,624</b>		<b>\$228,765</b>	<b>\$53,141</b>	<b>30.3%</b>

# 211 - Street Lights Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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	FY 2026 CEO RECOMMENDATION			
		FY2025	FY2026	Variance \$	Variance %
<b>Revenues</b>					
211 - STREET LIGHTS FUND					
34 - CHARGES FOR SERVICES	\$4,659,546		\$6,660,982	\$2,001,436	43.0%
<b>211 - STREET LIGHTS FUND TOTAL</b>	<b>\$4,659,546</b>		<b>\$6,660,982</b>	<b>\$2,001,436</b>	<b>43.0%</b>
<b>REVENUES TOTAL</b>	<b>\$4,659,546</b>		<b>\$6,660,982</b>	<b>\$2,001,436</b>	<b>43.0%</b>
<b>Expenses</b>					
211 - STREET LIGHTS FUND					
05400 - TRANSPORTATION	\$4,659,546		\$6,660,982	\$2,001,436	43.0%
<b>211 - STREET LIGHTS FUND TOTAL</b>	<b>\$4,659,546</b>		<b>\$6,660,982</b>	<b>\$2,001,436</b>	<b>43.0%</b>
<b>EXPENSES TOTAL</b>	<b>\$4,659,546</b>		<b>\$6,660,982</b>	<b>\$2,001,436</b>	<b>43.0%</b>

# 212 - Speed Humps Maintenance Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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		FY 2026 CEO RECOMMENDATION		
FY2025		FY2026	Variance \$	Variance %
<b>Starting Fund Balance</b>	\$1,012,482	\$734,257	(\$278,225)	(27.5%)
<b>Revenues</b>				
212 - STREET HUMPS FUND	\$343,602	\$351,602	\$8,000	2.3%
<b>REVENUES TOTAL</b>	<b>\$343,602</b>	<b>\$351,602</b>	<b>\$8,000</b>	<b>2.3%</b>
<b>Expenses</b>				
212 - STREET HUMPS FUND	\$607,007	\$631,189	\$24,182	4.0%
<b>EXPENSES TOTAL</b>	<b>\$607,007</b>	<b>\$631,189</b>	<b>\$24,182</b>	<b>4.0%</b>
<b>Reserves</b>	\$749,077	\$454,670	(\$294,407)	(39.3%)

# 215 - Emergency Telephone System (E-911) Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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	FY 2026 CEO RECOMMENDATION			
		FY2025	FY2026	Variance \$	Variance %
<b>Revenues</b>					
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	\$7,649,668	\$7,649,668	\$0	0.0%	
<b>215 - EMERGENCY TELEPHONE SYSTEM FUND TOTAL</b>	<b>\$19,774,046</b>	<b>\$19,774,046</b>	<b>\$0</b>	<b>0.0%</b>	
<b>REVENUES TOTAL</b>	<b>\$19,774,046</b>	<b>\$19,774,046</b>	<b>\$0</b>	<b>0.0%</b>	
<b>Expenses</b>					
215 - EMERGENCY TELEPHONE SYSTEM FUND					
02600 - E-911	\$19,345,365	\$19,734,507	\$389,142	2.0%	
<b>215 - EMERGENCY TELEPHONE SYSTEM FUND TOTAL</b>	<b>\$19,345,365</b>	<b>\$19,734,507</b>	<b>\$389,142</b>	<b>2.0%</b>	
<b>EXPENSES TOTAL</b>	<b>\$19,345,365</b>	<b>\$19,734,507</b>	<b>\$389,142</b>	<b>2.0%</b>	
<b>Reserves</b>	<b>\$428,681</b>	<b>\$39,539</b>	<b>(\$389,142)</b>	<b>(90.8%)</b>	



# 218 - Kensington Tax Allocation District Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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		FY 2026 CEO RECOMMENDATION		
		FY2025	FY2026	Variance \$
<b>Starting Fund Balance</b>	\$3,208,624		\$5,168,371	\$1,959,747
<b>Revenues</b>				
218 - KENSINGTON TAD	\$1,354,120	\$1,354,120	\$0	0.0%
<b>REVENUES TOTAL</b>	<b>\$1,354,120</b>	<b>\$1,354,120</b>	<b>\$0</b>	<b>0.0%</b>
<b>Expenses</b>				
218 - KENSINGTON TAD	\$1,354,120	\$2,071,687	\$717,567	53.0%
<b>EXPENSES TOTAL</b>	<b>\$1,354,120</b>	<b>\$2,071,687</b>	<b>\$717,567</b>	<b>53.0%</b>
<b>Reserves</b>	\$3,208,624	\$4,450,804	\$1,242,180	38.7%



# 219 - Columbia Drive Tax Allocation District Fund

Fiscal Year 2065 Executive Budget Recommendation

## 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		FY 2026 CEO RECOMMENDATION		
FY2025		FY2026	Variance \$	Variance %
<b>Starting Fund Balance</b>	\$1,858,786	\$2,424,431	\$565,645	30.4%
<b>Revenues</b>				
219 - COUMBIA DRIVE TAD	\$502,194	\$502,194	\$0	0.0%
<b>REVENUES TOTAL</b>	<b>\$502,194</b>	<b>\$502,194</b>	<b>\$0</b>	<b>0.0%</b>
<b>Expenses</b>				
219 - COUMBIA DRIVE TAD	\$502,194	\$596,905	\$94,711	18.9%
<b>EXPENSES TOTAL</b>	<b>\$502,194</b>	<b>\$596,905</b>	<b>\$94,711</b>	<b>18.9%</b>
<b>Reserves</b>	\$1,858,786	\$2,329,720	\$470,934	25.3%

# 220 - North Druid Hills Tax Allocation Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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		FY 2026 CEO RECOMMENDATION			
		FY2025	FY2026	Variance \$	Variance %
<b>Starting Fund Balance</b>	\$6,188,255		\$10,439,177	\$4,250,922	68.7%
<b>Revenues</b>					
220 - DRUID HILLS TAD	\$2,168,122		\$2,168,122	\$0	0.0%
<b>REVENUES TOTAL</b>	<b>\$2,168,122</b>		<b>\$2,168,122</b>	<b>\$0</b>	<b>0.0%</b>
<b>Expenses</b>					
220 - DRUID HILLS TAD	\$2,168,122		\$4,430,252	\$2,262,130	104.3%
<b>EXPENSES TOTAL</b>	<b>\$2,168,122</b>		<b>\$4,430,252</b>	<b>\$2,262,130</b>	<b>104.3%</b>
<b>Reserves</b>	\$6,188,255		\$8,177,047	\$1,988,792	32.1%



# 221 - Market Square Tax Allocation District Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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		FY 2026 CEO RECOMMENDATION			
FY2025		FY2026		Variance \$	Variance %
<b>Starting Fund Balance</b>	\$589,381		–	(\$589,381)	(100.0%)
<b>Revenues</b>					
221 - MARKET SQUARE TAD	\$186,191	\$186,191	\$0	0.0%	
<b>REVENUES TOTAL</b>	<b>\$186,191</b>	<b>\$186,191</b>	<b>\$0</b>	<b>0.0%</b>	
<b>Expenses</b>					
221 - MARKET SQUARE TAD	\$186,191	\$186,191	\$0	0.0%	
<b>EXPENSES TOTAL</b>	<b>\$186,191</b>	<b>\$186,191</b>	<b>\$0</b>	<b>0.0%</b>	
<b>Reserves</b>	\$589,381	–	(\$589,381)	(100.0%)	



# 222 - Southwest DeKalb Tax Allocation District Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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		FY 2026 CEO RECOMMENDATION		
FY2025		FY2026	Variance \$	Variance %
<b>Starting Fund Balance</b>	\$556,072	–	(\$556,072)	(100.0%)
<b>Revenues</b>				
222 - SOUTHWEST DEKALB TAD	\$407,442	\$407,442	\$0	0.0%
<b>REVENUES TOTAL</b>	<b>\$407,442</b>	<b>\$407,442</b>	<b>\$0</b>	<b>0.0%</b>
<b>Expenses</b>				
222 - SOUTHWEST DEKALB TAD	\$407,442	\$407,442	\$0	0.0%
<b>EXPENSES TOTAL</b>	<b>\$407,442</b>	<b>\$407,442</b>	<b>\$0</b>	<b>0.0%</b>
<b>Reserves</b>	\$556,072	–	(\$556,072)	(100.0%)



# 275 - Hotel/Motel Tax Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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		FY 2026 CEO RECOMMENDATION		Variance \$	Variance %
	FY2025		FY2026			
<b>Revenues</b>						
275 - HOTEL/MOTEL TAX FUND	\$5,300,000		\$5,300,000	\$0	0.0%	
<b>REVENUES TOTAL</b>	<b>\$5,300,000</b>		<b>\$5,300,000</b>	<b>\$0</b>	<b>0.0%</b>	
<b>Expenses</b>						
275 - HOTEL/MOTEL TAX FUND	\$5,300,000		\$5,300,000	\$0	0.0%	
<b>EXPENSES TOTAL</b>	<b>\$5,300,000</b>		<b>\$5,300,000</b>	<b>\$0</b>	<b>0.0%</b>	

# 280 - Rental Motor Vehicle Excise Tax Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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	FY 2026 CEO RECOMMENDATION		Variance \$	Variance %
		FY2025	FY2026		
<b>Revenues</b>					
280 - RENTAL MOTOR VEHICLE TAX FUND	\$900,000		\$1,150,000	\$250,000	27.8%
<b>REVENUES TOTAL</b>	<b>\$900,000</b>		<b>\$1,150,000</b>	<b>\$250,000</b>	<b>27.8%</b>
<b>Expenses</b>					
280 - RENTAL MOTOR VEHICLE TAX FUND	\$900,000		\$1,150,000	\$250,000	27.8%
<b>EXPENSES TOTAL</b>	<b>\$900,000</b>		<b>\$1,150,000</b>	<b>\$250,000</b>	<b>27.8%</b>



# 210 - Law Enforcement Confiscated Monies Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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	FY 2026 CEO RECOMMENDATION			
		FY2025	FY2026	Variance \$	Variance %
<b>Revenues</b>					
210 - LAW ENFORCEMENT CONFISCATED MONIES FUND	\$0	\$3,836,376	\$3,836,376	\$0	—
<b>REVENUES TOTAL</b>	<b>\$0</b>	<b>\$3,836,376</b>	<b>\$3,836,376</b>	<b>\$0</b>	<b>—</b>
<b>Expenses</b>					
210 - LAW ENFORCEMENT CONFISCATED MONIES FUND	\$0	\$3,836,376	\$3,836,376	\$0	—
<b>EXPENSES TOTAL</b>	<b>\$0</b>	<b>\$3,836,376</b>	<b>\$3,836,376</b>	<b>\$0</b>	<b>—</b>

# 230 - American Rescue Plan Act Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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	FY 2026 CEO RECOMMENDATION			
		FY2025	FY2026	Variance \$	Variance %
<b>Revenues</b>					
230 - GRANT - AMERICAN RESCUE PLAN (ARP) ACT OF 2021 FUND	\$0	\$4,169,677	\$4,169,677	\$4,169,677	—
<b>REVENUES TOTAL</b>	<b>\$0</b>	<b>\$4,169,677</b>	<b>\$4,169,677</b>	<b>\$4,169,677</b>	<b>—</b>
<b>Expenses</b>					
230 - GRANT - AMERICAN RESCUE PLAN (ARP) ACT OF 2021 FUND					
60000 - GRANTS	\$0	\$4,169,677	\$4,169,677	\$4,169,677	—
<b>230 - GRANT - AMERICAN RESCUE PLAN (ARP) ACT OF 2021 FUND TOTAL</b>	<b>\$0</b>	<b>\$4,169,677</b>	<b>\$4,169,677</b>	<b>\$4,169,677</b>	<b>—</b>
<b>EXPENSES TOTAL</b>	<b>\$0</b>	<b>\$4,169,677</b>	<b>\$4,169,677</b>	<b>\$4,169,677</b>	<b>—</b>

# 250 - Grant-in-Aid Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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		FY 2026 CEO RECOMMENDATION		
		FY2025	FY2026	Variance \$
				Variance %
<b>Revenues</b>				
250 - GRANT-IN-AID FUND	\$0	\$59,100,078	\$59,100,078	—
<b>REVENUES TOTAL</b>	<b>\$0</b>	<b>\$59,100,078</b>	<b>\$59,100,078</b>	<b>—</b>
<b>Expenses</b>				
250 - GRANT-IN-AID FUND	\$0	\$59,100,078	\$59,100,078	—
<b>EXPENSES TOTAL</b>	<b>\$0</b>	<b>\$59,100,078</b>	<b>\$59,100,078</b>	<b>—</b>

# 257 - Justice Assistance Grant Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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	FY 2026 CEO RECOMMENDATION		Variance \$	Variance %
		FY2025	FY2026		
<b>Revenues</b>					
257 - 2005 JUSTICE ASSISTANCE (JAG) FUND	\$0		\$279,475	\$279,475	—
<b>REVENUES TOTAL</b>	<b>\$0</b>		<b>\$279,475</b>	<b>\$279,475</b>	<b>—</b>
<b>Expenses</b>					
257 - 2005 JUSTICE ASSISTANCE (JAG) FUND	\$0		\$279,475	\$279,475	—
<b>EXPENSES TOTAL</b>	<b>\$0</b>		<b>\$279,475</b>	<b>\$279,475</b>	<b>—</b>

# 258 - COVID-19 Grants Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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	FY 2026 CEO RECOMMENDATION			
		FY2025	FY2026	Variance \$	
<b>Revenues</b>					
258 - GRANTS - COVID19 FUND	\$0		\$1,411,208	\$1,411,208	—
<b>REVENUES TOTAL</b>	<b>\$0</b>		<b>\$1,411,208</b>	<b>\$1,411,208</b>	<b>—</b>
<b>Expenses</b>					
258 - GRANTS - COVID19 FUND	\$0		\$1,411,208	\$1,411,208	—
<b>EXPENSES TOTAL</b>	<b>\$0</b>		<b>\$1,411,208</b>	<b>\$1,411,208</b>	<b>—</b>

# 290 - Opioid Remediation Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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 addition. Funds are explicitly designated for activities that address and mitigate the effects of the Opioid epidemic.

### 290 - Opioid Remediation Fund

BUDGETS		FY 2026 CEO RECOMMENDATION			
		FY2025	FY2026	Variance \$	Variance %
<b>Revenues</b>					
290 - GRANT- OPIOID REMEDIATION	\$0		\$2,614,656	\$2,614,656	—
<b>REVENUES TOTAL</b>	<b>\$0</b>		<b>\$2,614,656</b>	<b>\$2,614,656</b>	<b>—</b>
<b>Expenses</b>					
290 - GRANT- OPIOID REMEDIATION	—		\$2,614,656	\$2,614,656	—
<b>EXPENSES TOTAL</b>	<b>—</b>		<b>\$2,614,656</b>	<b>\$2,614,656</b>	<b>—</b>

# 100 - General Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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		FY 2026 CEO RECOMMENDATION		
		FY2025	FY2026	Variance \$
				Variance %
<b>Starting Fund Balance</b>				
100 - GENERAL FUND	\$82,875,881	\$78,777,519	(\$4,098,362)	(5.0%)
<b>STARTING FUND BALANCE TOTAL</b>	<b>\$82,875,881</b>	<b>\$78,777,519</b>	<b>(\$4,098,362)</b>	<b>(5.0%)</b>
<b>Revenues</b>				
100 - GENERAL FUND				
31 - TAXES	\$486,179,418	\$516,246,181	\$30,066,763	6.2%
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%)
<b>100 - GENERAL FUND TOTAL</b>	<b>\$586,306,409</b>	<b>\$612,116,598</b>	<b>\$25,810,189</b>	<b>4.4%</b>
<b>REVENUES TOTAL</b>	<b>\$586,306,409</b>	<b>\$612,116,598</b>	<b>\$25,810,189</b>	<b>4.4%</b>
<b>Expenses</b>				
100 - GENERAL FUND				
00100 - CHIEF EXECUTIVE OFFICER	\$5,605,135	\$5,016,582	(\$588,553)	(10.5%)
00200 - BOARD OF COMMISSIONERS	\$14,480,362	\$15,133,125	\$652,763	4.5%
00300 - LAW DEPARTMENT	\$6,595,246	\$7,095,800	\$500,554	7.6%
00400 - EXECUTIVE ASSISTANT	—	\$1,882,454	\$1,882,454	—
00500 - INTERNAL AUDIT OFFICE	\$2,685,622	\$2,874,746	\$189,124	7.0%
00700 - ETHICS BOARD	\$758,520	\$759,827	\$1,307	0.2%
00800 - G.I.S.	\$4,009,854	\$3,791,785	(\$218,069)	(5.4%)
01100 - FACILITIES MANAGEMENT	\$21,234,538	\$21,698,363	\$463,825	2.2%
01400 - PURCHASING	\$6,122,080	\$6,400,693	\$278,613	4.6%
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%

BUDGETS		FY 2026 CEO RECOMMENDATION		
FY2025		FY2026	Variance \$	Variance %
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	\$13,580,912	\$507,956	3.9%
02900 - REGISTRAR	\$14,603,522	\$14,842,034	\$238,512	1.6%
03200 - SHERIFF	\$106,135,804	\$103,505,540	(\$2,630,264)	(2.5%)
03400 - JUVENILE COURT	\$11,636,597	\$11,679,205	\$42,608	0.4%
03500 - SUPERIOR COURT	\$20,533,503	\$21,402,023	\$868,520	4.2%
03600 - CLERK OF SUPERIOR COURT	\$12,496,037	\$12,661,371	\$165,334	1.3%
03700 - STATE COURT	\$34,677,774	\$35,454,192	\$776,418	2.2%
03800 - SOLICITOR	\$14,675,434	\$15,144,719	\$469,285	3.2%
03900 - DISTRICT ATTORNEY	\$37,156,740	\$38,806,766	\$1,650,026	4.4%
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	\$13,024,280	\$774,025	6.3%
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	\$17,204,193	(\$287,434)	(1.6%)
04600 - POLICE SERVICES	\$9,811,472	\$9,865,485	\$54,013	0.6%
04800 - MAGISTRATE COURT	\$9,872,808	\$9,617,801	(\$255,007)	(2.6%)
04900 - FIRE & RESCUE SERVICES	\$10,024,341	\$15,862,078	\$5,837,737	58.2%
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	\$3,265,856	(\$243,144)	(6.9%)
06800 - LIBRARY	\$29,366,029	\$28,298,982	(\$1,067,047)	(3.6%)
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%)
07400 - FAMILY AND CHILDREN SERVICES	\$1,598,220	\$1,598,220	\$0	0.0%
07500 - HUMAN SERVICES	\$10,824,988	\$10,908,894	\$83,906	0.8%
07800 - CITIZEN HELP CENTER	\$1,215,476	\$1,315,502	\$100,026	8.2%
09000 - CONTRIBUTION ACCOUNTS	\$20,110,125	\$0	(\$20,110,125)	(100.0%)
09100 - NON-DEPARTMENTAL	\$18,878,005	\$15,822,954	(\$3,055,051)	(16.2%)
09300 - DEBT SERVICE	\$9,257,016	\$5,771,655	(\$3,485,361)	(37.7%)
<b>100 - GENERAL FUND TOTAL</b>	<b>\$594,624,096</b>	<b>\$582,891,771</b>	<b>(\$11,732,325)</b>	<b>(2.0%)</b>
<b>EXPENSES TOTAL</b>	<b>\$594,624,096</b>	<b>\$582,891,771</b>	<b>(\$11,732,325)</b>	<b>(2.0%)</b>
<b>Reserves</b>	<b>\$61,743,572</b>	<b>\$108,002,346</b>	<b>\$46,258,774</b>	<b>74.9%</b>

# 270- Fire Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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		FY 2026 CEO RECOMMENDATION		
	FY2025		FY2026	Variance \$	
<b>Starting Fund Balance</b>	\$23,401,194		\$17,389,816	(\$6,011,378)	(25.7%)
<b>Revenues</b>					
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%
<b>270 - FIRE FUND TOTAL</b>	<b>\$104,267,809</b>		<b>\$110,163,262</b>	<b>\$5,895,453</b>	<b>5.7%</b>
<b>REVENUES TOTAL</b>	<b>\$104,267,809</b>		<b>\$110,163,262</b>	<b>\$5,895,453</b>	<b>5.7%</b>
<b>Expenses</b>					
270 - FIRE FUND					
04900 - FIRE & RESCUE SERVICES	\$99,278,080		\$98,529,903	(\$748,177)	(0.8%)
09000 - CONTRIBUTION ACCOUNTS	\$400,000		\$0	(\$400,000)	(100.0%)
09100 - NON-DEPARTMENTAL	\$12,891,162		\$12,101,686	(\$789,476)	(6.1%)
09300 - DEBT SERVICE	\$792,882		\$792,626	(\$256)	(0.0%)
<b>270 - FIRE FUND TOTAL</b>	<b>\$113,362,124</b>		<b>\$111,424,215</b>	<b>(\$1,937,909)</b>	<b>(1.7%)</b>
<b>EXPENSES TOTAL</b>	<b>\$113,362,124</b>		<b>\$111,424,215</b>	<b>(\$1,937,909)</b>	<b>(1.7%)</b>
<b>Reserves</b>	\$14,306,879		\$16,128,863	\$1,821,984	12.7%

# 271 - Designated Services Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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	FY 2026 CEO RECOMMENDATION			
		FY2025	FY2026	Variance \$	Variance %
<b>Starting Fund Balance</b>					
271 - DESIGNATED SERVICES FUND	\$16,972,905		\$4,138,351	(\$12,834,554)	(75.6%)
<b>STARTING FUND BALANCE TOTAL</b>	<b>\$16,972,905</b>		<b>\$4,138,351</b>	<b>(\$12,834,554)</b>	<b>(75.6%)</b>
<b>Revenues</b>					
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%
<b>271 - DESIGNATED SERVICES FUND TOTAL</b>	<b>\$48,742,997</b>		<b>\$63,316,726</b>	<b>\$14,573,729</b>	<b>29.9%</b>
<b>REVENUES TOTAL</b>	<b>\$48,742,997</b>		<b>\$63,316,726</b>	<b>\$14,573,729</b>	<b>29.9%</b>
<b>Expenses</b>					

	BUDGETS	FY 2026 CEO RECOMMENDATION		
	FY2025	FY2026	Variance \$	Variance %
271 - DESIGNATED SERVICES FUND				
05400 - TRANSPORTATION	\$5,270,099	\$3,770,526	(\$1,499,573)	(28.5%)
05700 - ROADS & DRAINAGE	\$17,735,165	\$17,658,407	(\$76,758)	(0.4%)
06100 - PARKS	\$28,148,619	\$30,161,119	\$2,012,500	7.2%
09000 - CONTRIBUTION ACCOUNTS	\$350,000	\$0	(\$350,000)	(100.0%)
09100 - NON-DEPARTMENTAL	\$6,926,377	\$8,054,542	\$1,128,165	16.3%
09300 - DEBT SERVICE	\$153,621	\$153,571	(\$50)	(0.0%)
<b>271 - DESIGNATED SERVICES FUND TOTAL</b>	<b>\$58,583,881</b>	<b>\$59,798,165</b>	<b>\$1,214,284</b>	<b>2.1%</b>
<b>EXPENSES TOTAL</b>	<b>\$58,583,881</b>	<b>\$59,798,165</b>	<b>\$1,214,284</b>	<b>2.1%</b>
<b>Reserves</b>	<b>\$7,132,021</b>	<b>\$7,656,912</b>	<b>\$524,891</b>	<b>7.4%</b>

# 272 - Unincorporated Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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	FY 2026 CEO RECOMMENDATION		
		FY2025	FY2026	Variance \$
<b>Starting Fund Balance</b>	\$6,108,290		\$5,644,945	(\$463,345) (7.6%)
<b>Revenues</b>				
272 - UNINCORPORATED FUND				
31 - TAXES	\$11,065,000		\$11,015,000	(\$50,000) (0.5%)
32 - LICENSES AND PERMITS	\$14,272,879		\$14,272,879	\$0 0.0%
35 - FINES AND FORFEITURES	\$4,010,000		\$4,010,000	\$0 0.0%
38 - MISCELLANEOUS REVENUE	(\$150,000)		(\$150,000)	\$0 0.0%
39 - OTHER FINANCING SOURCES	\$1,019,399		\$1,019,399	\$0 0.0%
<b>272 - UNINCORPORATED FUND TOTAL</b>	<b>\$30,217,278</b>		<b>\$30,167,278</b>	<b>(\$50,000) (0.2%)</b>
<b>REVENUES TOTAL</b>	<b>\$30,217,278</b>		<b>\$30,167,278</b>	<b>(\$50,000) (0.2%)</b>
<b>Expenses</b>				
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		\$9,707,564	(\$634,865) (6.1%)
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	\$3,013,234		\$3,618,227	\$604,993 20.1%
<b>272 - UNINCORPORATED FUND TOTAL</b>	<b>\$32,534,746</b>		<b>\$31,579,965</b>	<b>(\$954,781) (2.9%)</b>
<b>EXPENSES TOTAL</b>	<b>\$32,534,746</b>		<b>\$31,579,965</b>	<b>(\$954,781) (2.9%)</b>
<b>Reserves</b>	<b>\$3,790,822</b>		<b>\$4,232,258</b>	<b>\$441,436 11.6%</b>

# 274 -Police Services Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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		FY 2026 CEO RECOMMENDATION		
	FY2025		FY2026	Variance \$	Variance %
<b>Starting Fund Balance</b>	\$25,674,438		\$22,132,319	(\$3,542,119)	(13.8%)
<b>Revenues</b>					
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%
<b>274 - POLICE FUND TOTAL</b>	<b>\$155,912,865</b>		<b>\$157,396,814</b>	<b>\$1,483,949</b>	<b>1.0%</b>
<b>REVENUES TOTAL</b>	<b>\$155,912,865</b>		<b>\$157,396,814</b>	<b>\$1,483,949</b>	<b>1.0%</b>
<b>Expenses</b>					
274 - POLICE FUND					
04600 - POLICE SERVICES	\$135,749,234		\$132,352,232	(\$3,397,002)	(2.5%)
09000 - CONTRIBUTION ACCOUNTS	\$2,269,746		\$0	(\$2,269,746)	(100.0%)
09100 - NON-DEPARTMENTAL	\$22,212,395		\$20,732,094	(\$1,480,301)	(6.7%)
09300 - DEBT SERVICE	\$1,516,696		\$1,516,206	(\$490)	(0.0%)
<b>274 - POLICE FUND TOTAL</b>	<b>\$161,748,071</b>		<b>\$154,600,532</b>	<b>(\$7,147,539)</b>	<b>(4.4%)</b>
<b>EXPENSES TOTAL</b>	<b>\$161,748,071</b>		<b>\$154,600,532</b>	<b>(\$7,147,539)</b>	<b>(4.4%)</b>
<b>Reserves</b>	\$19,839,232		\$24,928,601	\$5,089,369	25.7%

# 273 - Hospital Fund

Fiscal Year 2026 Executive Budget Recommendation

## 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		FY 2026 CEO RECOMMENDATION			
		FY2025	FY2026	Variance \$	Variance %
<b>Starting Fund Balance</b>	\$937,437		\$1,077,651	\$140,214	15.0%
<b>Revenues</b>					
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%
<b>273 - HOSPITAL FUND TOTAL</b>	<b>\$28,090,418</b>		<b>\$28,637,223</b>	<b>\$546,805</b>	<b>2.0%</b>
<b>REVENUES TOTAL</b>	<b>\$28,090,418</b>		<b>\$28,637,223</b>	<b>\$546,805</b>	<b>2.0%</b>
<b>Expenses</b>					
273 - HOSPITAL FUND					
09500 - HOSPITAL	\$27,950,204		\$28,515,476	\$565,272	2.0%
<b>273 - HOSPITAL FUND TOTAL</b>	<b>\$27,950,204</b>		<b>\$28,515,476</b>	<b>\$565,272</b>	<b>2.0%</b>
<b>EXPENSES TOTAL</b>	<b>\$27,950,204</b>		<b>\$28,515,476</b>	<b>\$565,272</b>	<b>2.0%</b>
<b>Reserves</b>	<b>\$1,077,651</b>		<b>\$1,199,398</b>	<b>\$121,747</b>	<b>11.3%</b>

# 411 - Special District (Unincorporated) Bond Fund

Fiscal Year 2026 Executive Budget Recommendation

## Description

The Special Tax District Bond Fund (a.k.a. Fund 411) currently pays the \$125,000,000 debt from the voter-approved issuance on March 20, 2001, and the \$230,000,000 voter-approved debt from November 8, 2005. Those referendum votes approved 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 Debt Fund is sometimes referred to informally as the Unincorporated Debt Fund or Parks Bonds. The vote was held in the unincorporated areas of the county at the time of each referendum. Some areas subsequently voted to become cities or were annexed; 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		FY 2026 CEO RECOMMENDATION			
FY2025		FY2026	Variance \$	Variance %	
<b>Starting Fund Balance</b>	\$4,400,983		\$625,901	(\$3,775,082)	(85.8%)
<b>Revenues</b>					
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%
<b>411 - SPECIAL TAX DISTRICT BOND FUND TOTAL</b>	<b>\$11,504,706</b>		<b>\$15,216,976</b>	<b>\$3,712,270</b>	<b>32.3%</b>
<b>REVENUES TOTAL</b>	<b>\$11,504,706</b>		<b>\$15,216,976</b>	<b>\$3,712,270</b>	<b>32.3%</b>
<b>Expenses</b>					
411 - SPECIAL TAX DISTRICT BOND FUND					
09300 - DEBT SERVICE	\$15,279,788		\$15,216,788	(\$63,000)	(0.4%)
<b>411 - SPECIAL TAX DISTRICT BOND FUND TOTAL</b>	<b>\$15,279,788</b>		<b>\$15,216,788</b>	<b>(\$63,000)</b>	<b>(0.4%)</b>
<b>EXPENSES TOTAL</b>	<b>\$15,279,788</b>		<b>\$15,216,788</b>	<b>(\$63,000)</b>	<b>(0.4%)</b>
<b>Reserves</b>			\$625,901	\$626,089	\$188
					0.0%

# Animal Services

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026
<b>EXPENDITURES</b>				
100 - GENERAL FUND				
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$1,275,006	\$1,426,904	\$1,959,960	\$2,257,849
52 - PURCHASED / CONTRACTED SERVICES	\$5,066,042	\$5,507,632	\$9,200,867	\$11,974,867
53 - SUPPLIES	\$269,904	\$254,372	\$496,431	\$375,431
54 - CAPITAL OUTLAYS	\$283	\$57,899	\$206,907	\$742,158
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$256,760	\$720,051	\$223,469	\$254,810
70 - RETIREMENT SERVICES	\$154,056	\$149,663	\$162,621	\$228,420
100 - GENERAL FUND TOTAL	<b>\$7,022,051</b>	<b>\$8,116,520</b>	<b>\$12,250,255</b>	<b>\$15,833,535</b>
<b>EXPENDITURES TOTAL</b>	<b>\$7,022,051</b>	<b>\$8,116,520</b>	<b>\$12,250,255</b>	<b>\$15,833,535</b>
				<b>\$13,024,280</b>

## 04200 - ANIMAL SERVICES

	ACTUALS	BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>				
100 - GENERAL FUND				
04210 - ANIMAL SERVICES	\$7,022,051	\$8,116,520	\$12,250,255	\$15,833,535
100 - GENERAL FUND TOTAL	<b>\$7,022,051</b>	<b>\$8,116,520</b>	<b>\$12,250,255</b>	<b>\$15,833,535</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$7,022,051</b>	<b>\$8,116,520</b>	<b>\$12,250,255</b>	<b>\$15,833,535</b>
				<b>\$13,024,280</b>

## Enhancement

### 04200.100 - Animal Services - Enhancements

Proposal Name	Cost Center Description	Object Code Description	Itemization Description	Amount	Proposal Status
<b>04200.100 - Animal Services - Technology Request</b>					
	ANIMAL SERVICES	COMPUTER EQUIPMENT	Laptops (20)	\$52,280	On Hold
	ANIMAL SERVICES	COMPUTER EQUIPMENT	Mobile Ticket Printers (20)	\$12,750	On Hold
	ANIMAL SERVICES	COMPUTER SOFTWARE and TECHNOLOGY		\$30,000	On Hold
<b>04200.100 - ANIMAL SERVICES - TECHNOLOGY REQUEST TOTAL</b>				<b>\$95,030</b>	
<b>04200.100 - Animal Services - Operating Enhancement (Other Professional Services)</b>					
	ANIMAL SERVICES	OTHER PROFESSIONAL SERVICES	Lifeline Shelter Project increase - \$700,000 for CleanStar	\$700,000	On Hold
	ANIMAL SERVICES	OTHER PROFESSIONAL SERVICES	Community spay/neuter, vet care, food bank	\$350,000	On Hold
	ANIMAL SERVICES	OTHER PROFESSIONAL SERVICES	Shelter expansion	\$600,000	On Hold

Proposal Name	Cost Center Description	Object Code Description	Itemization Description	Amount	Proposal Status
	ANIMAL SERVICES	OTHER PROFESSIONAL SERVICES	Carahsoft - New Contract for Litter Registry	\$50,000	On Hold
04200.100 - ANIMAL SERVICES - OPERATING ENHANCEMENT (OTHER PROFESSIONAL SERVICES) TOTAL	<b>\$1,700,000</b>				
<b>04200.100 - Animal Services - Operating Enhancement (Personnel Adjustments)</b>					
	ANIMAL SERVICES	SALARIES - ADJUSTMENTS		\$60,500	On Hold
04200.100 - ANIMAL SERVICES - OPERATING ENHANCEMENT (PERSONNEL ADJUSTMENTS) TOTAL	<b>\$60,500</b>				
<b>04200.100 - Animal Services - Operating Enhancements (furniture)</b>					
	ANIMAL SERVICES	OTHER EQUIPMENT > \$5,000		\$125,000	On Hold
04200.100 - ANIMAL SERVICES - OPERATING ENHANCEMENTS (FURNITURE) TOTAL	<b>\$125,000</b>				
<b>04200.100 - Animal Services - Addition To Fleet Vehicle Requests</b>					
	ANIMAL SERVICES	VEHICLES		\$475,000	On Hold
04200.100 - ANIMAL SERVICES - ADDITION TO FLEET VEHICLE REQUESTS TOTAL	<b>\$475,000</b>				
<b>04200.100 - Animal Services - New Position Personnel Requests</b>					
	<b>\$2,809,255</b>				

# Beautification

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
		FY2023	FY2024		
<b>EXPENDITURES</b>					
272 - UNINCORPORATED FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$3,639,568	\$4,343,885	\$4,943,841	\$5,428,417	\$4,766,510
52 - PURCHASED / CONTRACTED SERVICES	\$2,094,335	\$2,213,757	\$3,474,742	\$2,854,377	\$2,854,377
53 - SUPPLIES	\$83,779	\$58,772	\$101,550	\$162,500	\$162,500
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	<b>\$7,537,669</b>	<b>\$8,617,151</b>	<b>\$10,342,429</b>	<b>\$10,374,471</b>	<b>\$9,707,564</b>
EXPENDITURES TOTAL	<b>\$7,537,669</b>	<b>\$8,617,151</b>	<b>\$10,342,429</b>	<b>\$10,374,471</b>	<b>\$9,707,564</b>

05800 - BEAUTIFICATION (STORMWATER MANAGEMENT FUND)

	ACTUALS	BUDGET	REQUESTED	RECOMMENDED	
	FY2022	FY2023	FY2025	FY2025	
<b>COMMON OBJECT EXPENDITURES</b>					
581 - STORMWATER MANAGEMENT OPERATING FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$507,743	\$646,877	\$785,572	\$1,081,439	\$785,572
52 - PURCHASED / CONTRACTED SERVICES	\$19,767	\$546,637	\$264,117	\$309,996	\$309,996
53 - SUPPLIES	\$31,476	\$61,843	\$53,148	\$53,148	\$53,148
54 - CAPITAL OUTLAYS	\$6,354	\$0	\$0	–	–
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$26,557	\$634,719	\$45,603	-\$64,397	\$45,603
70 - RETIREMENT SERVICES	\$52,678	\$54,517	\$92,848	\$92,848	\$92,848
<b>581 - STORMWATER MANAGEMENT OPERATING FUND TOTAL</b>	<b>\$644,576</b>	<b>\$1,944,593</b>	<b>\$1,241,288</b>	<b>\$1,473,034</b>	<b>\$1,287,167</b>
<b>COMMON OBJECT EXPENDITURES TOTAL</b>	<b>\$644,576</b>	<b>\$1,944,593</b>	<b>\$1,241,288</b>	<b>\$1,473,034</b>	<b>\$1,287,167</b>

05800 - BEAUTIFICATION (UNINCORPORATED FUND)

	ACTUALS	BUDGET	REQUESTED	RECOMMENDED	
	FY2022	FY2023	FY2025	FY2025	2025
<b>COST CENTER LEVEL EXPENDITURES</b>					
272 - UNINCORPORATED FUND					
05800 - BEAUTIFICATION	–	–	–	\$307,058	\$0
05810 - BEAUTIFICATION ADMINISTRATION	\$8,217,826	\$7,535,491	\$10,342,429	\$10,342,429	\$9,202,684
05820 - BEAUTIFICATION - CODE COMPLIANCE	\$2,932	\$2,178	–	–	–
05840 - CURB BUMPING	–	–	–	\$54,881	\$0
<b>272 - UNINCORPORATED FUND TOTAL</b>	<b>\$8,220,757</b>	<b>\$7,537,669</b>	<b>\$10,342,429</b>	<b>\$10,704,368</b>	<b>\$9,202,684</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$8,220,757</b>	<b>\$7,537,669</b>	<b>\$10,342,429</b>	<b>\$10,704,368</b>	<b>\$9,202,684</b>

05800 - BEAUTIFICATION (STORMWATER OPERATING FUND)

	ACTUALS	BUDGET	REQUESTED	RECOMMENDED	
	FY2022	FY2023	FY2025	FY2025	2025
<b>COST CENTER LEVEL EXPENDITURES</b>					
581 - STORMWATER MANAGEMENT OPERATING FUND					
05840 - CURB BUMPING	\$644,576	\$1,944,593	\$1,241,288	\$1,473,034	\$1,287,167
<b>581 - STORMWATER MANAGEMENT OPERATING FUND TOTAL</b>	<b>\$644,576</b>	<b>\$1,944,593</b>	<b>\$1,241,288</b>	<b>\$1,473,034</b>	<b>\$1,287,167</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$644,576</b>	<b>\$1,944,593</b>	<b>\$1,241,288</b>	<b>\$1,473,034</b>	<b>\$1,287,167</b>

## Enhancements

05800.272 - Beautification - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
05810.272 Beautification - Litter Crew Enhancement					
	BEAUTIFICATION ADMINISTRATION	SALARIES		\$441,293	On Hold
	BEAUTIFICATION ADMINISTRATION	COUNTY MATCH - GRP INS - ALLOCATED		\$168,000	On Hold
	BEAUTIFICATION ADMINISTRATION	COUNTY MATCH - FICA		\$33,759	On Hold

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	BEAUTIFICATION ADMINISTRATION	401(a) EMPLOYER CONTRIBUTION		\$13,239	On Hold
05810.272 BEAUTIFICATION - LITTER CREW ENHANCEMENT TOTAL	<b>\$656,291</b>				
05800.272 - Beautification - In Grade Adjustment					
	BEAUTIFICATION ADMINISTRATION	SALARIES		\$5,616	On Hold
05800.272 - BEAUTIFICATION - IN GRADE ADJUSTMENT TOTAL	<b>\$5,616</b>				
05800.272- Beautification Computer Equipment					
	BEAUTIFICATION ADMINISTRATION	COMPUTER EQUIPMENT		\$5,000	On Hold
05800.272- BEAUTIFICATION COMPUTER EQUIPMENT TOTAL	<b>\$5,000</b>				
	<b>\$666,907</b>				

**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	On Hold
	CURB BUMPING	COUNTY MATCH - GRP INS - ALLOCATED		\$252,000	On Hold
	CURB BUMPING	COUNTY MATCH - FICA		\$53,786	On Hold
	CURB BUMPING	401(a) EMPLOYER CONTRIBUTION		\$21,093	On Hold
05840.581 BEAUTIFICATION ADDITIONAL RESOURCES FOR CURB BUMPING TOTAL	<b>\$1,029,959</b>				
	<b>\$1,029,959</b>				



# Board of Commissioners

Fiscal Year 2026 Executive Budget Recommendation

## 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 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	RECOMMENDED
		FY2023	FY2024		
<b>EXPENDITURES</b>					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$3,452,539	\$3,671,040	\$5,618,630	\$6,058,562	\$6,058,562
52 - PURCHASED / CONTRACTED SERVICES	\$706,304	\$945,645	\$1,739,412	\$2,160,929	\$2,160,929
53 - SUPPLIES	\$242,119	\$165,887	\$219,839	\$210,839	\$210,839
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	\$2,100,000
58 - DEBT SERVICES	-	-	\$4,169,006	\$4,018,172	\$4,018,172
61 - OTHER FINANCING USES	\$0	-	\$221,000	\$0	\$0
70 - RETIREMENT SERVICES	\$527,015	\$558,192	\$606,533	\$584,623	\$584,623
<b>100 - GENERAL FUND TOTAL</b>	<b>\$4,927,977</b>	<b>\$5,466,750</b>	<b>\$14,480,362</b>	<b>\$15,133,125</b>	<b>\$15,133,125</b>
<b>EXPENDITURES TOTAL</b>	<b>\$4,927,977</b>	<b>\$5,466,750</b>	<b>\$14,480,362</b>	<b>\$15,133,125</b>	<b>\$15,133,125</b>

COST CENTER LEVEL EXPENDITURES	ACTUALS		BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026	
100 - GENERAL FUND						
00201 - BOARD OF COMMISSIONERS - DISTRICT 1	\$405,264	\$412,729	\$1,582,858	\$1,664,298	\$1,664,298	
00202 - BOARD OF COMMISSIONERS - DISTRICT 2	\$444,097	\$556,321	\$1,582,858	\$1,674,298	\$1,674,298	
00203 - BOARD OF COMMISSIONERS - DISTRICT 3	\$356,955	\$178,102	\$1,682,858	\$1,764,298	\$1,764,298	
00204 - BOARD OF COMMISSIONERS - DISTRICT 4	\$444,325	\$519,177	\$1,582,858	\$1,764,298	\$1,764,298	
00205 - BOARD OF COMMISSIONERS - DISTRICT 5	\$372,450	\$504,737	\$1,722,858	\$1,669,298	\$1,669,298	
00206 - BOARD OF COMMISSIONERS - DISTRICT 6	\$496,625	\$699,183	\$1,582,858	\$1,602,905	\$1,602,905	
00207 - BOARD OF COMMISSIONERS - DISTRICT 7	\$463,968	\$269,173	\$1,682,858	\$1,728,857	\$1,728,857	
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	\$790,216	
100 - GENERAL FUND TOTAL	<b>\$4,927,977</b>	<b>\$5,466,750</b>	<b>\$14,480,362</b>	<b>\$15,133,125</b>	<b>\$15,133,125</b>	
COST CENTER LEVEL EXPENDITURES TOTAL	<b>\$4,927,977</b>	<b>\$5,466,750</b>	<b>\$14,480,362</b>	<b>\$15,133,125</b>	<b>\$15,133,125</b>	

## Enhancements

### 00200.100 - BOC - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>00200.100 - ARP Interest Carryover</b>					
	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		\$481,465	Approved
	BOARD OF COMMISSIONERS - DISTRICT 7	ARP COMMISSIONERS INTEREST		\$607,417	Approved
<b>00200.100 - ARP INTEREST CARRYOVER TOTAL</b>				<b>\$4,018,172</b>	
				<b>\$4,018,172</b>	

# Board of Health

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
100 - GENERAL FUND					
57 - OTHER COSTS	\$5,720,763	\$6,402,771	\$6,430,771	\$6,495,666	\$6,430,771
<b>100 - GENERAL FUND TOTAL</b>	<b>\$5,720,763</b>	<b>\$6,402,771</b>	<b>\$6,430,771</b>	<b>\$6,495,666</b>	<b>\$6,430,771</b>
<b>EXPENDITURES TOTAL</b>	<b>\$5,720,763</b>	<b>\$6,402,771</b>	<b>\$6,430,771</b>	<b>\$6,495,666</b>	<b>\$6,430,771</b>

### 07100 - BOARD OF HEALTH

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>					
100 - GENERAL FUND					
07101 - BOARD OF HEALTH - COUNTY CONTRIBUTION	\$5,720,763	\$6,402,771	\$6,430,771	\$6,495,666	\$6,430,771
<b>100 - GENERAL FUND TOTAL</b>	<b>\$5,720,763</b>	<b>\$6,402,771</b>	<b>\$6,430,771</b>	<b>\$6,495,666</b>	<b>\$6,430,771</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$5,720,763</b>	<b>\$6,402,771</b>	<b>\$6,430,771</b>	<b>\$6,495,666</b>	<b>\$6,430,771</b>

# Enhancements

## 07100.100 - Board of Health - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>07100.100 - Board of Health - Base</b>					
	BOARD OF HEALTH - COUNTY CONTRIBUTION	DEKALB COUNTY BOARD OF HEALTH		\$0	Approved
<b>07100.100 - BOARD OF HEALTH - BASE TOTAL</b>					
<b>07100.100 - Board of Health - Nursing Career Ladder</b>					
	BOARD OF HEALTH - COUNTY CONTRIBUTION	DEKALB COUNTY BOARD OF HEALTH		\$64,895	On Hold
<b>07100.100 - BOARD OF HEALTH - NURSING CAREER LADDER TOTAL</b>					

# Chief Executive Officer (CEO)

Fiscal Year 2026 Executive Budget Recommendation

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

00100 - CHIEF EXECUTIVE OFFICER (PEG FUND)

	ACTUALS	BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026
<b>EXPENDITURES</b>				
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
53 - SUPPLIES	\$41,902	\$8,520	\$0	\$0
70 - RETIREMENT SERVICES	\$3,599	\$0	–	–
203 - DCTV/PUBLIC EDUCATION AND GOVERNMENT (PEG) FUND TOTAL	<b>\$199,495</b>	<b>\$40,391</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES TOTAL</b>	<b>\$199,495</b>	<b>\$40,391</b>	<b>\$0</b>	<b>\$0</b>

00100 - CHIEF EXECUTIVE OFFICER (GENERAL FUND)

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

00100 - CHIEF EXECUTIVE OFFICER (PEG FUND)

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

# Enhancements

## 00100.100 - CEO - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>00100.100 - Chief Executive Officer - New Positions</b>					
	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
<b>00100.100 - CHIEF EXECUTIVE OFFICER - NEW POSITIONS TOTAL</b>				<b>\$249,086</b>	
<b>00100.100 - Chief Executive Officer - Intergovernmental Affairs Administrator</b>					
	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
<b>00100.100 - CHIEF EXECUTIVE OFFICER - INTERGOVERNMENTAL AFFAIRS ADMINISTATOR TOTAL</b>				<b>\$96,762</b>	
				<b>\$345,848</b>	

## 00100.100 - CEO - Transfer Economic Development Positions

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>00100.100 - Chief Executive Officer - Transfer positions for Economic Development Office</b>					
	CHIEF EXECUTIVE OFFICER	SALARIES		-\$539,413	Approved
	CHIEF EXECUTIVE OFFICER	COUNTY MATCH - GRP INS - ALLOCATED		-\$42,000	Approved
	CHIEF EXECUTIVE OFFICER	COUNTY MATCH - FICA		-\$28,330	Approved
	CHIEF EXECUTIVE OFFICER	401(a) EMPLOYER CONTRIBUTION		-\$16,182	Approved
<b>00100.100 - CHIEF EXECUTIVE OFFICER - TRANSFER POSITIONS FOR ECONOMIC DEVELOPMENT OFFICE TOTAL</b>				<b>-\$625,925</b>	
				<b>-\$625,925</b>	

# Chief Operating Officer (COO)

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
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
<b>100 - GENERAL FUND TOTAL</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>\$1,882,454</b>	<b>\$1,882,454</b>
<b>EXPENDITURES TOTAL</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>\$1,882,454</b>	<b>\$1,882,454</b>

### 00400 - CHIEF OPERATING OFFICER (EXECUTIVE ASSISTANT)

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

	ACTUALS		BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026	
COST CENTER LEVEL EXPENDITURES TOTAL	\$0	-	-	\$1,882,454		\$1,882,454



# Child Advocates Office

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
		FY2023	FY2024		
<b>EXPENDITURES</b>					
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	<b>\$3,429,042</b>	<b>\$3,741,530</b>	<b>\$4,512,349</b>	<b>\$4,675,834</b>	<b>\$4,612,853</b>
<b>EXPENDITURES TOTAL</b>	<b>\$3,429,042</b>	<b>\$3,741,530</b>	<b>\$4,512,349</b>	<b>\$4,675,834</b>	<b>\$4,612,853</b>

	ACTUALS		BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026	
<b>COST CENTER LEVEL EXPENDITURES</b>						
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	<b>\$3,429,042</b>	<b>\$3,741,530</b>	<b>\$4,512,349</b>	<b>\$4,675,834</b>	<b>\$4,612,853</b>	
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$3,429,042</b>	<b>\$3,741,530</b>	<b>\$4,512,349</b>	<b>\$4,675,834</b>	<b>\$4,612,853</b>	

## Enhancements

### 04000.100 - Child Advocates - Enhancement

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>04000 - Child Advocacy- FY26 IGA Request</b>					
	CHILD ADVOCATES OFFICE	SALARIES - ADJUSTMENTS		\$53,535	On Hold
<b>04000 - CHILD ADVOCACY- FY26 IGA REQUEST TOTAL</b>				<b>\$53,535</b>	
<b>04000.100 - Child Advocates - Technology Request</b>					
	CHILD ADVOCATES OFFICE	COMPUTER EQUIPMENT		\$9,446	On Hold
<b>04000.100 - CHILD ADVOCATES - TECHNOLOGY REQUEST TOTAL</b>				<b>\$9,446</b>	
				<b>\$62,981</b>	

# Citizen Help Center

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$555,404	\$722,382	\$872,575	\$944,006	\$944,006
52 - PURCHASED / CONTRACTED SERVICES	\$252,765	\$162,425	\$99,452	\$102,050	\$102,050
53 - SUPPLIES	\$415	\$520	\$5,600	\$6,500	\$6,500
54 - CAPITAL OUTLAYS	\$2,763	\$1,820	\$154,400	\$154,400	\$154,400
70 - RETIREMENT SERVICES	\$57,959	\$76,800	\$83,449	\$108,546	\$108,546
100 - GENERAL FUND TOTAL	<b>\$869,306</b>	<b>\$963,947</b>	<b>\$1,215,476</b>	<b>\$1,315,502</b>	<b>\$1,315,502</b>
EXPENDITURES TOTAL	<b>\$869,306</b>	<b>\$963,947</b>	<b>\$1,215,476</b>	<b>\$1,315,502</b>	<b>\$1,315,502</b>

### 07800 - CITIZEN HELP CENTER

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>					
100 - GENERAL FUND					
07801 - CITIZEN HELP CENTER	\$869,306	\$963,947	\$1,215,476	\$1,315,502	\$1,315,502
100 - GENERAL FUND TOTAL	<b>\$869,306</b>	<b>\$963,947</b>	<b>\$1,215,476</b>	<b>\$1,315,502</b>	<b>\$1,315,502</b>

ACTUALS		BUDGET	REQUESTED	RECOMMENDED		
		FY2023	FY2024	FY2025	FY2026	FY2026
COST CENTER LEVEL EXPENDITURES TOTAL	\$869,306	\$963,947	\$1,215,476	\$1,315,502		\$1,315,502



# Clerk of Superior Court

Fiscal Year 2026 Executive Budget Recommendation

## 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

### Description

The Clerk of Superior Court is a constitutionally held office mandated by the Georgia Constitution, Official Code of Georgia Annotated, and the Uniform Rules of Court. The Clerk is 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 10 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. The Clerk of Superior Court works closely with other DeKalb County agencies and departments, including Sheriff, Tax Commissioner, Geographic Information Systems, Tax Assessors, District Attorney, Solicitor General and Probate Court to serve the citizens of DeKalb and others.

## Financials

### 03600 - CLERK OF SUPERIOR COURT

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$8,276,995	\$8,300,130	\$8,634,549	\$9,189,706	\$8,885,679
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	—	—	—	—
70 - RETIREMENT SERVICES	\$1,295,615	\$1,307,387	\$1,420,605	\$1,259,879	\$1,259,879
100 - GENERAL FUND TOTAL	<b>\$11,642,364</b>	<b>\$11,943,610</b>	<b>\$12,496,037</b>	<b>\$12,965,398</b>	<b>\$12,661,371</b>
<b>EXPENDITURES TOTAL</b>	<b>\$11,642,364</b>	<b>\$11,943,610</b>	<b>\$12,496,037</b>	<b>\$12,965,398</b>	<b>\$12,661,371</b>

### 03600 - CLERK OF SUPERIOR COURT

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>					
100 - GENERAL FUND					
03601 - CLERK SUPERIOR COURT	\$10,113,959	\$10,894,185	\$11,843,286	\$11,966,273	\$11,890,266
03610 - CLERK SUPERIOR COURT	\$715,107	\$813	\$1,000	\$229,020	\$1,000
03611 - CLERK SUPERIOR COURT - BD. OF EQUALIZATION	\$813,298	\$1,048,613	\$651,751	\$770,105	\$770,105
100 - GENERAL FUND TOTAL	<b>\$11,642,364</b>	<b>\$11,943,610</b>	<b>\$12,496,037</b>	<b>\$12,965,398</b>	<b>\$12,661,371</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$11,642,364</b>	<b>\$11,943,610</b>	<b>\$12,496,037</b>	<b>\$12,965,398</b>	<b>\$12,661,371</b>

## Enhancements

### 03600.100 - Clerk of Superior Court - Enhancements

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

# Code Compliance

Fiscal Year 2026 Executive Budget Recommendation

## 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

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
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	<b>\$5,905,032</b>	<b>\$6,055,058</b>	<b>\$6,916,542</b>	<b>\$7,285,458</b>	<b>\$6,867,296</b>
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	<b>\$8,749</b>	<b>\$26,682</b>	<b>\$151,000</b>	<b>\$301,000</b>	<b>\$301,000</b>
EXPENDITURES TOTAL	<b>\$5,913,781</b>	<b>\$6,081,740</b>	<b>\$7,067,542</b>	<b>\$7,586,458</b>	<b>\$7,168,296</b>

05900 - CODE COMPLIANCE

	ACTUALS	BUDGET	REQUESTED	RECOMMENDED	
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>					
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	<b>\$5,905,032</b>	<b>\$6,055,058</b>	<b>\$6,916,542</b>	<b>\$7,285,458</b>	<b>\$6,867,296</b>
205 - FORECLOSURE REGISTRY FUND					
05920 - CODE COMPLIANCE - FORECLOSURE REGISTRY	\$8,749	\$26,682	\$151,000	\$301,000	\$301,000
205 - FORECLOSURE REGISTRY FUND TOTAL	<b>\$8,749</b>	<b>\$26,682</b>	<b>\$151,000</b>	<b>\$301,000</b>	<b>\$301,000</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$5,913,781</b>	<b>\$6,081,740</b>	<b>\$7,067,542</b>	<b>\$7,586,458</b>	<b>\$7,168,296</b>

## Enhancements

05900.272 - Code Compliance - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>05900.272 - Code Compliance - Construction of onsite training room</b>					
	CODE COMPLIANCE ADMINISTRATION	OTHER PROFESSIONAL SERVICES		\$80,400	On Hold
<b>05900.272 - CODE COMPLIANCE - CONSTRUCTION OF ONSITE TRAINING ROOM TOTAL</b>				<b>\$80,400</b>	
<b>05900.272 - Code Compliance - Tech Request</b>					
	CODE COMPLIANCE ADMINISTRATION	COMPUTER EQUIPMENT		\$44,000	On Hold
<b>05900.272 - CODE COMPLIANCE - TECH REQUEST TOTAL</b>				<b>\$44,000</b>	
<b>05900.272- Code Compliance - New Position Request</b>					
	CODE COMPLIANCE	SALARIES		\$162,821	On Hold
	CODE COMPLIANCE	COUNTY MATCH - GRP INS - ALLOCATED		\$42,000	On Hold
	CODE COMPLIANCE	COUNTY MATCH - FICA		\$12,456	On Hold
	CODE COMPLIANCE	401(a) EMPLOYER CONTRIBUTION		\$4,885	On Hold
<b>05900.272- CODE COMPLIANCE - NEW POSITION REQUEST TOTAL</b>				<b>\$222,162</b>	
<b>05900.272 - Code Compliance - Overtime and Training</b>					
	CODE COMPLIANCE ADMINISTRATION	SALARIES - OVERTIME		\$12,000	On Hold
	CODE COMPLIANCE ADMINISTRATION	TRAINING & CONFERENCE FEES - EXTERNAL		\$45,000	On Hold

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	CODE COMPLIANCE ADMINISTRATION	TRAINING & CONFERENCE FEES - INTERNAL		\$14,600	On Hold
05900.272 - CODE COMPLIANCE - OVERTIME AND TRAINING TOTAL				\$71,600	
				\$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	



# Community Service Board

## (DBA Claratel Behavioral Health)

Fiscal Year 2026 Executive Budget Recommendation

### Mission Statement

### Description

The facility has not received any updates or renovations since its construction. Funding will support updates and remodels for the bathroom, flooring, the client's kitchen, clinic rooms, group rooms, and paint.

### Financials

#### 07200 - COMMUNITY SERVICE BOARD

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

#### 07200 - COMMUNITY SERVICE BOARD

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>					
100 - GENERAL FUND					
07201 - COMMUNITY SERVICE BOARD	\$2,849,057	\$2,849,057	\$2,969,057	\$4,799,057	\$2,849,057
<b>100 - GENERAL FUND TOTAL</b>	<b>\$2,849,057</b>	<b>\$2,849,057</b>	<b>\$2,969,057</b>	<b>\$4,799,057</b>	<b>\$2,849,057</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$2,849,057</b>	<b>\$2,849,057</b>	<b>\$2,969,057</b>	<b>\$4,799,057</b>	<b>\$2,849,057</b>

## Enhancements

### 07200.100 - Community Service Board - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>07200.100 - Community Service Board - Kirkwood Mental Health Center</b>					
	COMMUNITY SERVICE BOARD	DEKALB COUNTY COMMUNITY SERVICE BOARD		\$1,150,000	On Hold
<b>07200.100 - COMMUNITY SERVICE BOARD - KIRKWOOD MENTAL HEALTH CENTER TOTAL</b>				<b>\$1,150,000</b>	
<b>07200.100 - Community Service Board - DeKalb Police Department CoResponder Program</b>					
	COMMUNITY SERVICE BOARD	DEKALB COUNTY COMMUNITY SERVICE BOARD		\$200,000	On Hold
<b>07200.100 - COMMUNITY SERVICE BOARD - DEKALB POLICE DEPARTMENT CORESPONDER PROGRAM TOTAL</b>				<b>\$200,000</b>	
<b>07200.100 - Community Service Board - Clifton Springs Mental Health Center</b>					
	COMMUNITY SERVICE BOARD	DEKALB COUNTY COMMUNITY SERVICE BOARD		\$600,000	On Hold
<b>07200.100 - COMMUNITY SERVICE BOARD - CLIFTON SPRINGS MENTAL HEALTH CENTER TOTAL</b>				<b>\$600,000</b>	
				<b>\$1,950,000</b>	

# Contributions to Capital

Fiscal Year 2026 Executive Budget Recommendation

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

## 09000 - CONTRIBUTION ACCOUNTS

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

# DeKalb-Peachtree Airport

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026		
<b>EXPENDITURES</b>						
551 - AIRPORT OPERATING FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$1,804,959	\$1,675,726	\$1,872,309	\$2,059,480	\$1,925,909	
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	
<b>  551 - AIRPORT OPERATING FUND TOTAL</b>	<b>\$5,562,878</b>	<b>\$5,902,757</b>	<b>\$8,609,597</b>	<b>\$8,388,203</b>	<b>\$8,098,632</b>	
<b>EXPENDITURES TOTAL</b>	<b>\$5,562,878</b>	<b>\$5,902,757</b>	<b>\$8,609,597</b>	<b>\$8,388,203</b>	<b>\$8,098,632</b>	

	ACTUALS	BUDGET	REQUESTED	RECOMMENDED	
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>					
551 - AIRPORT OPERATING FUND					
08210 - DEKALB PEACHTREE AIRPORT ADMINISTRATION	\$4,518,048	\$4,891,257	\$7,590,337	\$7,240,556	\$7,064,032
08220 - DEKALB PEACHTREE AIRPORT MAINTENANCE	\$1,044,830	\$1,011,500	\$1,019,260	\$1,147,647	\$1,034,600
<b>551 - AIRPORT OPERATING FUND TOTAL</b>	<b>\$5,562,878</b>	<b>\$5,902,757</b>	<b>\$8,609,597</b>	<b>\$8,388,203</b>	<b>\$8,098,632</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$5,562,878</b>	<b>\$5,902,757</b>	<b>\$8,609,597</b>	<b>\$8,388,203</b>	<b>\$8,098,632</b>

## Enhancements

### 08200.551 - Dekalb-Peachtree Airport - Enhancements

Proposal Name	Cost Center Description	Object Code Description	Itemization Description	Amount	Proposal Status
<b>08200.551 - DeKalb Peachtree Airport - Metal Buildings for Airport Maintenance</b>					
	DEKALB PEACHTREE AIRPORT MAINTENANCE	OPERATING SUPPLIES	open pole building (barn style)	\$10,000	On Hold
	DEKALB PEACHTREE AIRPORT MAINTENANCE	OPERATING SUPPLIES	24 X 36 Metal Building (Closed Door style)	\$14,000	On Hold
<b>08200.551 - DEKALB PEACHTREE AIRPORT - METAL BUILDINGS FOR AIRPORT MAINTENANCE TOTAL</b>				<b>\$24,000</b>	
<b>08200.551 - DeKalb Peachtree Airport - New Positions</b>					
	DEKALB PEACHTREE AIRPORT ADMINISTRATION	SALARIES		\$27,585	On Hold
	DEKALB PEACHTREE AIRPORT ADMINISTRATION	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	DEKALB PEACHTREE AIRPORT ADMINISTRATION	COUNTY MATCH - FICA		\$2,111	On Hold
	DEKALB PEACHTREE AIRPORT ADMINISTRATION	401(a) EMPLOYER CONTRIBUTION		\$828	On Hold
	DEKALB PEACHTREE AIRPORT MAINTENANCE	SALARIES		\$55,170	On Hold
	DEKALB PEACHTREE AIRPORT MAINTENANCE	COUNTY MATCH - GRP INS - ALLOCATED		\$28,000	On Hold
	DEKALB PEACHTREE AIRPORT MAINTENANCE	COUNTY MATCH - FICA		\$4,221	On Hold
	DEKALB PEACHTREE AIRPORT MAINTENANCE	401(a) EMPLOYER CONTRIBUTION		\$1,656	On Hold

Proposal Name	Cost Center Description	Object Code Description	Itemization Description	Amount	Proposal Status
08200.551 - DEKALB PEACHTREE AIRPORT - NEW POSITIONS TOTAL				\$133,571	
<b>08200.551 - DeKalb Peachtree Airport - Additions to the Fleet</b>					
	DEKALB PEACHTREE AIRPORT ADMINISTRATION	VEHICLE ADDITIONS TO THE FLEET CHARGE	Chevy Silverado EV	\$58,000	On Hold
	DEKALB PEACHTREE AIRPORT ADMINISTRATION	VEHICLE ADDITIONS TO THE FLEET CHARGE	John Deere Herbicide Sprayer	\$70,000	On Hold
08200.551 - DEKALB PEACHTREE AIRPORT - ADDITIONS TO THE FLEET TOTAL				\$128,000	
<b>08200.551 - DeKalb Peachtree Airport - Technology Request</b>					
	DEKALB PEACHTREE AIRPORT ADMINISTRATION	COMPUTER EQUIPMENT		\$4,000	On Hold
08200.551 - DEKALB PEACHTREE AIRPORT - TECHNOLOGY REQUEST TOTAL				\$4,000	
				\$289,571	

# Debt Service

Fiscal Year 2026 Executive Budget Recommendation

## Mission Statement

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

## Description

Debt is primarily overseen by the Finance Department. The Director's Office is responsible for monitoring the amount and type of debt that the county has been committed to repaying in association with the county's municipal advisor. The Finance Department's Treasury Division is responsible for paying current year obligations for debt service. The ultimate decision maker for committing to more debt is the responsibility of the governing authority consisting of the Chief Executive Officer and the Board of Commissioners. Debt is classified by the source that is used to pay the principal and interest. A General Obligation (G.O.) Revenue Bond is a debt obligation based upon the full faith and credit of the county. G.O. debt is payable from a levy of a direct ad valorem tax on taxable property within the county. DeKalb has G.O. debt that is countywide as well as debt that is limited to the unincorporated areas of the county. This debt is based upon the citizens voting "yes" on a referendum to obligate the county. The creation of new municipalities in the county does not relieve the new city of their responsibility for the debt service of unincorporated debt if the area was unincorporated when the referendum was held.

## Financials

### 09300 - DEBT SERVICE

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
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
<b>100 - GENERAL FUND TOTAL</b>	<b>\$9,647,429</b>	<b>\$7,947,831</b>	<b>\$9,257,016</b>	<b>\$5,771,655</b>	<b>\$5,771,655</b>
270 - FIRE FUND					
61 - OTHER FINANCING USES	\$792,241	\$792,241	\$792,882	\$792,626	\$792,626
<b>270 - FIRE FUND TOTAL</b>	<b>\$792,241</b>	<b>\$792,241</b>	<b>\$792,882</b>	<b>\$792,626</b>	<b>\$792,626</b>
271 - DESIGNATED SERVICES FUND					
61 - OTHER FINANCING USES	\$153,493	\$153,421	\$153,621	\$153,571	\$153,571
<b>271 - DESIGNATED SERVICES FUND TOTAL</b>	<b>\$153,493</b>	<b>\$153,421</b>	<b>\$153,621</b>	<b>\$153,571</b>	<b>\$153,571</b>
274 - POLICE FUND					
61 - OTHER FINANCING USES	\$1,515,468	\$1,514,736	\$1,516,696	\$1,516,206	\$1,516,206
<b>274 - POLICE FUND TOTAL</b>	<b>\$1,515,468</b>	<b>\$1,514,736</b>	<b>\$1,516,696</b>	<b>\$1,516,206</b>	<b>\$1,516,206</b>
410 - COUNTYWIDE BOND FUND					
61 - OTHER FINANCING USES	\$291,837	\$138,207	\$2,404	–	–
<b>410 - COUNTYWIDE BOND FUND TOTAL</b>	<b>\$291,837</b>	<b>\$138,207</b>	<b>\$2,404</b>	<b>–</b>	<b>–</b>
411 - SPECIAL TAX DISTRICT BOND FUND					
58 - DEBT SERVICES	\$15,294,678	\$15,277,228	\$15,279,788	\$15,216,788	\$15,216,788
<b>411 - SPECIAL TAX DISTRICT BOND FUND TOTAL</b>	<b>\$15,294,678</b>	<b>\$15,277,228</b>	<b>\$15,279,788</b>	<b>\$15,216,788</b>	<b>\$15,216,788</b>
412 - BUILDING AUTHORITY BONDS FUND					
58 - DEBT SERVICES	\$3,710,536	\$2,630,761	\$2,637,081	\$4,000	\$4,000
<b>412 - BUILDING AUTHORITY BONDS FUND TOTAL</b>	<b>\$3,710,536</b>	<b>\$2,630,761</b>	<b>\$2,637,081</b>	<b>\$4,000</b>	<b>\$4,000</b>
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
<b>413 - PUBLIC SAFETY AND JUDICIAL FACILITY AUTHORITY FUND TOTAL</b>	<b>\$3,092,684</b>	<b>\$3,091,184</b>	<b>\$3,097,194</b>	<b>\$3,096,194</b>	<b>\$3,096,194</b>
414 - URBAN REDEVELOPMENT AGENCY FUND					
58 - DEBT SERVICES	\$652,177	\$641,635	\$859,071	\$2,826,920	\$2,826,920
<b>414 - URBAN REDEVELOPMENT AGENCY FUND TOTAL</b>	<b>\$652,177</b>	<b>\$641,635</b>	<b>\$859,071</b>	<b>\$2,826,920</b>	<b>\$2,826,920</b>
<b>EXPENDITURES TOTAL</b>	<b>\$35,150,542</b>	<b>\$32,187,243</b>	<b>\$33,595,753</b>	<b>\$29,377,960</b>	<b>\$29,377,960</b>

## 09300 - DEBT SERVICE

COST CENTER LEVEL EXPENDITURES	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
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
<b>100 - GENERAL FUND TOTAL</b>	<b>\$9,647,429</b>	<b>\$7,947,831</b>	<b>\$9,257,016</b>	<b>\$5,771,655</b>	<b>\$5,771,655</b>
270 - FIRE FUND					
09375 - DEBT SERVICE - FIRE FUND OTHER	\$792,241	\$792,241	\$792,882	\$792,626	\$792,626
<b>270 - FIRE FUND TOTAL</b>	<b>\$792,241</b>	<b>\$792,241</b>	<b>\$792,882</b>	<b>\$792,626</b>	<b>\$792,626</b>
271 - DESIGNATED SERVICES FUND					
09380 - DEBT SERVICE - DESIGNATED FUND OTHER	\$153,493	\$153,421	\$153,621	\$153,571	\$153,571
<b>271 - DESIGNATED SERVICES FUND TOTAL</b>	<b>\$153,493</b>	<b>\$153,421</b>	<b>\$153,621</b>	<b>\$153,571</b>	<b>\$153,571</b>
274 - POLICE FUND					
09385 - DEBT SERVICE - POLICE FUND OTHER	\$1,515,468	\$1,514,736	\$1,516,696	\$1,516,206	\$1,516,206
<b>274 - POLICE FUND TOTAL</b>	<b>\$1,515,468</b>	<b>\$1,514,736</b>	<b>\$1,516,696</b>	<b>\$1,516,206</b>	<b>\$1,516,206</b>
410 - COUNTYWIDE BOND FUND					
09310 - DEBT SERVICE	\$291,837	\$138,207	\$2,404	—	—
<b>410 - COUNTYWIDE BOND FUND TOTAL</b>	<b>\$291,837</b>	<b>\$138,207</b>	<b>\$2,404</b>	<b>—</b>	<b>—</b>
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
<b>411 - SPECIAL TAX DISTRICT BOND FUND TOTAL</b>	<b>\$15,294,678</b>	<b>\$15,277,228</b>	<b>\$15,279,788</b>	<b>\$15,216,788</b>	<b>\$15,216,788</b>
412 - BUILDING AUTHORITY BONDS FUND					
09330 - DEBT SERVICE - REVENUE BONDS	\$3,710,536	\$2,630,761	\$2,637,081	\$4,000	\$4,000
<b>412 - BUILDING AUTHORITY BONDS FUND TOTAL</b>	<b>\$3,710,536</b>	<b>\$2,630,761</b>	<b>\$2,637,081</b>	<b>\$4,000</b>	<b>\$4,000</b>
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
<b>413 - PUBLIC SAFETY AND JUDICIAL FACILITY AUTHORITY FUND TOTAL</b>	<b>\$3,092,684</b>	<b>\$3,091,184</b>	<b>\$3,097,194</b>	<b>\$3,096,194</b>	<b>\$3,096,194</b>
414 - URBAN REDEVELOPMENT AGENCY FUND					
09350 - DEBT SERVICE - URA BOND	\$652,177	\$641,635	\$859,071	\$2,826,920	\$2,826,920
<b>414 - URBAN REDEVELOPMENT AGENCY FUND TOTAL</b>	<b>\$652,177</b>	<b>\$641,635</b>	<b>\$859,071</b>	<b>\$2,826,920</b>	<b>\$2,826,920</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$35,150,542</b>	<b>\$32,187,243</b>	<b>\$33,595,753</b>	<b>\$29,377,960</b>	<b>\$29,377,960</b>



# Department of Family & Children Services (DFCS)

## Fiscal Year 2026 Executive Budget Recommendation

### 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	RECOMMENDED	
FY2023		FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
100 - GENERAL FUND					
57 - OTHER COSTS	\$1,598,220	\$1,598,220	\$1,598,220	\$1,598,220	\$1,598,220
<b>100 - GENERAL FUND TOTAL</b>	<b>\$1,598,220</b>	<b>\$1,598,220</b>	<b>\$1,598,220</b>	<b>\$1,598,220</b>	<b>\$1,598,220</b>
<b>EXPENDITURES TOTAL</b>	<b>\$1,598,220</b>	<b>\$1,598,220</b>	<b>\$1,598,220</b>	<b>\$1,598,220</b>	<b>\$1,598,220</b>

### 07400 - FAMILY AND CHILDREN SERVICES

	ACTUALS	BUDGET	REQUESTED	RECOMMENDED	
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>					
100 - GENERAL FUND					
07420 - FAMILY & CHILDREN SERVICES - GENERAL ASSISTANCE	\$623,148	\$623,148	\$623,148	\$623,148	\$623,148
07430 - FAMILY & CHILDREN SERVICES - CHILD WELFARE PROGRAM	\$288,096	\$288,096	\$288,096	\$288,096	\$288,096
07440 - FAMILY & CHILDREN SERVICES - ADMINISTRATION & SERVICES	\$686,976	\$686,976	\$686,976	\$686,976	\$686,976
<b>100 - GENERAL FUND TOTAL</b>	<b>\$1,598,220</b>	<b>\$1,598,220</b>	<b>\$1,598,220</b>	<b>\$1,598,220</b>	<b>\$1,598,220</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$1,598,220</b>	<b>\$1,598,220</b>	<b>\$1,598,220</b>	<b>\$1,598,220</b>	<b>\$1,598,220</b>



# District Attorney

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
		FY2023	FY2024		
EXPENDITURES					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$23,501,426	\$28,762,874	\$28,986,624	\$31,356,212	\$29,733,524
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	\$703,247
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	<b>\$31,238,577</b>	<b>\$35,620,387</b>	<b>\$37,076,740</b>	<b>\$40,854,458</b>	<b>\$38,806,766</b>
EXPENDITURES TOTAL	<b>\$31,238,577</b>	<b>\$35,620,387</b>	<b>\$37,076,740</b>	<b>\$40,854,458</b>	<b>\$38,806,766</b>

COST CENTER LEVEL EXPENDITURES	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
100 - GENERAL FUND					
03910 - DISTRICT ATTORNEY	\$28,072,813	\$33,082,420	\$34,513,250	\$38,289,136	\$36,241,444
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	<b>\$31,238,577</b>	<b>\$35,620,387</b>	<b>\$37,076,740</b>	<b>\$40,854,458</b>	<b>\$38,806,766</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$31,238,577</b>	<b>\$35,620,387</b>	<b>\$37,076,740</b>	<b>\$40,854,458</b>	<b>\$38,806,766</b>

## Enhancements

### 03900.100 - District Attorney - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>03900.100-District Attorney-Child Crimes Unit</b>					
	DISTRICT ATTORNEY	SALARIES		\$46,501	On Hold
	DISTRICT ATTORNEY	401(a) EMPLOYER CONTRIBUTION		\$1,396	On Hold
	DISTRICT ATTORNEY	OPERATING SUPPLIES		\$3,765	On Hold
	DISTRICT ATTORNEY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	DISTRICT ATTORNEY	COUNTY MATCH - FICA		\$3,558	On Hold
<b>03900.100-DISTRICT ATTORNEY- CHILD CRIMES UNIT TOTAL</b>				<b>\$69,220</b>	
<b>03900.100-District Attorney-DA Receptionist</b>					
	DISTRICT ATTORNEY	SALARIES		\$39,000	On Hold
	DISTRICT ATTORNEY	OPERATING SUPPLIES		\$3,765	On Hold
	DISTRICT ATTORNEY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	DISTRICT ATTORNEY	COUNTY MATCH - FICA		\$2,984	On Hold
<b>03900.100-DISTRICT ATTORNEY-DA RECEPTIONIST TOTAL</b>				<b>\$59,749</b>	
<b>03900.100 - District Attorney - Operations and Special Projects Unit</b>					
	DISTRICT ATTORNEY	SALARIES		\$176,250	On Hold
	DISTRICT ATTORNEY	401(a) EMPLOYER CONTRIBUTION		\$5,288	On Hold
	DISTRICT ATTORNEY	OPERATING SUPPLIES		\$11,520	On Hold
	DISTRICT ATTORNEY	COUNTY MATCH - GRP INS - ALLOCATED		\$42,000	On Hold

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	DISTRICT ATTORNEY	COUNTY MATCH - FICA		\$13,484	On Hold
03900.100 - DISTRICT ATTORNEY - OPERATIONS AND SPECIAL PROJECTS UNIT TOTAL	<b>\$248,542</b>				
03900.100-District Attorney- Digital Forensics Unit					
	DISTRICT ATTORNEY	SALARIES		\$345,750	On Hold
	DISTRICT ATTORNEY	401(a) EMPLOYER CONTRIBUTION		\$10,373	On Hold
	DISTRICT ATTORNEY	OTHER SUPPLIES		\$267,644	On Hold
	DISTRICT ATTORNEY	COUNTY MATCH - GRP INS - ALLOCATED		\$84,000	On Hold
	DISTRICT ATTORNEY	COUNTY MATCH - FICA		\$26,450	On Hold
	DISTRICT ATTORNEY	UNIFORMS & CLOTHING		\$8,500	On Hold
	DISTRICT ATTORNEY	VEHICLE ADDITIONS TO THE FLEET CHARGE		\$35,000	On Hold
03900.100-DISTRICT ATTORNEY-DIGITAL FORENSICS UNIT TOTAL	<b>\$777,717</b>				
03900.100-District Attorney- Human Trafficking Unit					
	DISTRICT ATTORNEY	SALARIES		\$60,001	On Hold
	DISTRICT ATTORNEY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	DISTRICT ATTORNEY	COUNTY MATCH - FICA		\$4,591	On Hold
	DISTRICT ATTORNEY	401(a) EMPLOYER CONTRIBUTION		\$1,801	On Hold
	DISTRICT ATTORNEY	COUNTY MATCH - GRP INS - ALLOCATED		\$28,000	On Hold
	DISTRICT ATTORNEY	COUNTY MATCH - FICA		\$12,084	On Hold
	DISTRICT ATTORNEY	UNIFORMS & CLOTHING		\$7,100	On Hold
	DISTRICT ATTORNEY	VEHICLE ADDITIONS TO THE FLEET CHARGE		\$35,000	On Hold
	DISTRICT ATTORNEY	SALARIES		\$157,956	On Hold
	DISTRICT ATTORNEY	401(a) EMPLOYER CONTRIBUTION		\$4,739	On Hold
	DISTRICT ATTORNEY	OPERATING SUPPLIES		\$11,295	On Hold
03900.100-DISTRICT ATTORNEY-HUMAN TRAFFICKING UNIT TOTAL	<b>\$336,567</b>				
03900.100-District Attorney-HR Position					
	DISTRICT ATTORNEY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	DISTRICT ATTORNEY	COUNTY MATCH - FICA		\$3,443	On Hold
	DISTRICT ATTORNEY	SALARIES		\$45,000	On Hold
	DISTRICT ATTORNEY	401(a) EMPLOYER CONTRIBUTION		\$1,350	On Hold

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	DISTRICT ATTORNEY	OPERATING SUPPLIES		\$3,765	On Hold
03900.100-DISTRICT ATTORNEY-HR POSITION TOTAL					<b>\$67,558</b>
03900.100-District Attorney-Grand Jury Unit					
	DISTRICT ATTORNEY	COUNTY MATCH - GRP INS - ALLOCATED		\$42,000	On Hold
	DISTRICT ATTORNEY	COUNTY MATCH - FICA		\$18,074	On Hold
	DISTRICT ATTORNEY	SALARIES		\$236,250	On Hold
	DISTRICT ATTORNEY	401(a) EMPLOYER CONTRIBUTION		\$7,088	On Hold
	DISTRICT ATTORNEY	OPERATING SUPPLIES		\$33,885	On Hold
03900.100-DISTRICT ATTORNEY-GRAND JURY UNIT TOTAL					<b>\$337,297</b>
03900.100-District Attorney-Communications					
	DISTRICT ATTORNEY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	DISTRICT ATTORNEY	COUNTY MATCH - FICA		\$3,902	On Hold
	DISTRICT ATTORNEY	SALARIES		\$51,000	On Hold
	DISTRICT ATTORNEY	401(a) EMPLOYER CONTRIBUTION		\$1,530	On Hold
	DISTRICT ATTORNEY	OPERATING SUPPLIES		\$3,765	On Hold
03900.100-DISTRICT ATTORNEY-COMMUNICATIONS TOTAL					<b>\$74,197</b>
03900.100-District Attorney-Grant Funded Human Trafficking Investigator					
	DISTRICT ATTORNEY	SALARIES		\$58,379	On Hold
	DISTRICT ATTORNEY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	DISTRICT ATTORNEY	COUNTY MATCH - FICA		\$4,466	On Hold
03900.100-DISTRICT ATTORNEY-GRANT FUNDED HUMAN TRAFFICKING INVESTIGATOR TOTAL					<b>\$76,845</b>
					<b>\$2,047,692</b>

# Drug Abuse Treatment & Education (DATE)

Fiscal Year 2026 Executive Budget Recommendation

## 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

### 02500 - DRUG ABUSE

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
209 - DRUG ABUSE TREATMENT & EDUCATION FUND					
52 - PURCHASED / CONTRACTED SERVICES	\$0	\$0	\$183,108	\$169,976	\$169,976
53 - SUPPLIES	\$0	\$0	\$135,009	\$95,000	\$95,000
57 - OTHER COSTS	\$0	\$0	\$4,269	\$4,269	\$4,269
<b>209 - DRUG ABUSE TREATMENT &amp; EDUCATION FUND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$322,386</b>	<b>\$269,245</b>	<b>\$269,245</b>
<b>EXPENDITURES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$322,386</b>	<b>\$269,245</b>	<b>\$269,245</b>

## 02500 - DRUG ABUSE

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>					
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
<b>209 - DRUG ABUSE TREATMENT &amp; EDUCATION FUND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$322,386</b>	<b>\$269,245</b>	<b>\$269,245</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$322,386</b>	<b>\$269,245</b>	<b>\$269,245</b>

# E-911

## Fiscal Year 2026 Executive Budget Recommendation

### 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
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	\$3,370,396
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
<b>215 - EMERGENCY TELEPHONE SYSTEM FUND TOTAL</b>	<b>\$15,353,099</b>	<b>\$18,635,174</b>	<b>\$19,368,654</b>	<b>\$22,378,865</b>	<b>\$19,734,507</b>
<b>EXPENDITURES TOTAL</b>	<b>\$15,353,099</b>	<b>\$18,635,174</b>	<b>\$19,368,654</b>	<b>\$22,378,865</b>	<b>\$19,734,507</b>

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>					
215 - EMERGENCY TELEPHONE SYSTEM FUND					
02646 - E-911 WIRED	\$15,353,099	\$18,635,174	\$19,368,654	\$22,378,865	\$19,734,507
<b>215 - EMERGENCY TELEPHONE SYSTEM FUND TOTAL</b>	<b>\$15,353,099</b>	<b>\$18,635,174</b>	<b>\$19,368,654</b>	<b>\$22,378,865</b>	<b>\$19,734,507</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$15,353,099</b>	<b>\$18,635,174</b>	<b>\$19,368,654</b>	<b>\$22,378,865</b>	<b>\$19,734,507</b>

## Enhancements

### 02600.215 - E-911 - Enhancements

Proposal Name	Cost Center Description	Object Code Description	Itemization Description	Amount	Proposal Status
<b>02600.215 - E-911 - New Positions Operating Enhancement (Personnel)</b>					
	E-911 WIRED	SALARIES		\$1,337,753	On Hold
	E-911 WIRED	COUNTY MATCH - GRP INS - ALLOCATED		\$434,000	On Hold
	E-911 WIRED	COUNTY MATCH - FICA		\$102,339	On Hold
	E-911 WIRED	401(a) EMPLOYER CONTRIBUTION		\$80,266	On Hold
<b>02600.215 - E-911 - NEW POSITIONS OPERATING ENHANCEMENT (PERSONNEL) TOTAL</b>				<b>\$1,954,358</b>	
<b>02600.215 - E-911 - Operating Enhancements (Chairs, Maintenance, Equip)</b>					
	E-911 WIRED	MAINTENANCE & REPAIR SERVICES		\$265,000	On Hold
	E-911 WIRED	TOOLS & SMALL EQUIPMENT		\$100,000	On Hold
	E-911 WIRED	OTHER EQUIPMENT > \$5,000		\$225,000	On Hold
<b>02600.215 - E-911 - OPERATING ENHANCEMENTS (CHAIRS, MAINTENANCE, EQUIP) TOTAL</b>				<b>\$590,000</b>	
<b>02600.215 - E-911 - Additions to Fleet -Vehicle Request</b>					
	E-911 WIRED	VEHICLES		\$100,000	On Hold
<b>02600.215 - E-911 - ADDITIONS TO FLEET - VEHICLE REQUEST TOTAL</b>				<b>\$100,000</b>	
<b>02600.215 - E-911 - Operating Enhancement (Technology Requests)</b>					
	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

Proposal Name	Cost Center Description	Object Code Description	Itemization Description	Amount	Proposal Status
	E-911 WIRED	COMPUTER SOFTWARE and TECHNOLOGY	GovWorx Annual Software Maintenance	\$80,000	Approved
<b>02600.215 - E-911 - OPERATING ENHANCEMENT (TECHNOLOGY REQUESTS) TOTAL</b>				<b>\$182,000</b>	
				<b>\$2,826,358</b>	

# Economic Development

Fiscal Year 2026 Executive Budget Recommendation

## Mission Statement

To nourish our communities through opportunities and partnerships that foster growth, equity, and innovation.  
Creating prosperous communities with opportunities for all.

## Description

The Economic Development Department funds programs and activities promoting economic development, sustainability, enrichment of local talent and relationships with current and prospective business in the County of DeKalb. This is accomplished through partnerships with other entities.

Through an Intergovernmental agreement, the county has partnered with Decide DeKalb to:

1. Residents will have access to high-quality employment throughout the county.
2. Globally and nationally position the County as a premier place to do business.
3. Accelerate economic development and the creation of wealth in communities of color and underserved communities
4. Advance the creation of safe, vibrant, and dynamic communities throughout the county

DeKalb Entertainment Commission, the DeKalb Land Bank to:

- 1: Job Opportunities Across the Film, Music, and Digital Entertainment Industries
- 2: Improve and Streamline Industry Infrastructure
- 3: Utilize Strategic and Marketing Tools to Develop and Promote DeKalb's Entertainment Industry

DeKalb Regional Land Bank Authority's purpose is to pursue the return of vacant, blighted, abandoned, condemned real property to a tax revenue generating status; to involve various community-based entities in the process of removing, improving, developing, re-developing such properties to productive uses such as affordable housing, community-focus purposes (parks, green spaces), or other local government, for profit or non-profit, and environmental initiatives.

## Financials

### 05600 - ECONOMIC DEVELOPMENT

	ACTUALS		BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026	
<b>EXPENDITURES</b>						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$0	–	–	\$856,856	\$856,856	
52 - PURCHASED / CONTRACTED SERVICES	\$2,592,160	\$2,617,349	\$509,000	\$1,949,537	\$409,000	
57 - OTHER COSTS	\$0	\$1,762,500	\$3,000,000	\$2,000,000	\$2,000,000	
<b>100 - GENERAL FUND TOTAL</b>	<b>\$2,592,160</b>	<b>\$4,379,849</b>	<b>\$3,509,000</b>	<b>\$4,806,393</b>	<b>\$3,265,856</b>	
218 - KENSINGTON TAD						
52 - PURCHASED / CONTRACTED SERVICES	\$225,320	\$0	\$1,354,120	\$2,071,687	\$2,071,687	
<b>218 - KENSINGTON TAD TOTAL</b>	<b>\$225,320</b>	<b>\$0</b>	<b>\$1,354,120</b>	<b>\$2,071,687</b>	<b>\$2,071,687</b>	
219 - COUMBIA DRIVE TAD						
52 - PURCHASED / CONTRACTED SERVICES	\$46,439	\$0	\$502,194	\$596,905	\$596,905	
<b>219 - COUMBIA DRIVE TAD TOTAL</b>	<b>\$46,439</b>	<b>\$0</b>	<b>\$502,194</b>	<b>\$596,905</b>	<b>\$596,905</b>	
220 - DRUID HILLS TAD						
52 - PURCHASED / CONTRACTED SERVICES	\$46,439	\$0	\$2,168,122	\$4,430,252	\$4,430,252	
<b>220 - DRUID HILLS TAD TOTAL</b>	<b>\$46,439</b>	<b>\$0</b>	<b>\$2,168,122</b>	<b>\$4,430,252</b>	<b>\$4,430,252</b>	
221 - MARKET SQUARE TAD	–	\$407,330	\$186,191	\$186,191	\$186,191	
222 - SOUTHWEST DEKALB TAD	–	\$0	\$407,442	\$407,442	\$407,442	
<b>EXPENDITURES TOTAL</b>	<b>\$2,910,358</b>	<b>\$4,787,179</b>	<b>\$8,127,069</b>	<b>\$12,498,870</b>	<b>\$10,958,333</b>	

### 05600 - ECONOMIC DEVELOPMENT

	ACTUALS		BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026	
<b>COST CENTER LEVEL EXPENDITURES</b>						
100 - GENERAL FUND						
05610 - ECONOMIC DEVELOPMENT	\$2,592,160	\$4,379,849	\$3,509,000	\$4,806,393	\$3,265,856	
<b>100 - GENERAL FUND TOTAL</b>	<b>\$2,592,160</b>	<b>\$4,379,849</b>	<b>\$3,509,000</b>	<b>\$4,806,393</b>	<b>\$3,265,856</b>	
218 - KENSINGTON TAD						
05620 - ECONOMIC CEVELOPMENT - TAD KENSINGTON - 2020 FORWARD	\$225,320	\$0	\$1,354,120	\$2,071,687	\$2,071,687	
<b>218 - KENSINGTON TAD TOTAL</b>	<b>\$225,320</b>	<b>\$0</b>	<b>\$1,354,120</b>	<b>\$2,071,687</b>	<b>\$2,071,687</b>	
219 - COUMBIA DRIVE TAD						
05621 - ECONOMIC DEVELOPMENT - TAD COLUMBIA DR - 2020 FORWARD	\$46,439	\$0	\$502,194	\$596,905	\$596,905	
<b>219 - COUMBIA DRIVE TAD TOTAL</b>	<b>\$46,439</b>	<b>\$0</b>	<b>\$502,194</b>	<b>\$596,905</b>	<b>\$596,905</b>	
220 - DRUID HILLS TAD						
05622 - ECONOMIC DEVELOPMENT - TAD DRUID HILLS - 2020 FORWARD	\$46,439	\$0	\$2,168,122	\$4,430,252	\$4,430,252	
<b>220 - DRUID HILLS TAD TOTAL</b>	<b>\$46,439</b>	<b>\$0</b>	<b>\$2,168,122</b>	<b>\$4,430,252</b>	<b>\$4,430,252</b>	
221 - MARKET SQUARE TAD	–	\$407,330	\$186,191	\$186,191	\$186,191	
222 - SOUTHWEST DEKALB TAD	–	\$0	\$407,442	\$407,442	\$407,442	
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$2,910,358</b>	<b>\$4,787,179</b>	<b>\$8,127,069</b>	<b>\$12,498,870</b>	<b>\$10,958,333</b>	

## Enhancements

### 05600 - Economic Development

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>05600.100 - Economic Development - Landbank</b>				<b>\$1,540,537</b>	
<b>05600.100 - Economic Development - Establish Management Office</b>					
	ECONOMIC DEVELOPMENT	SALARIES		\$722,811	Approved
	ECONOMIC DEVELOPMENT	COUNTY MATCH - GRP INS - ALLOCATED		\$70,000	Approved
	ECONOMIC DEVELOPMENT	COUNTY MATCH - FICA		\$42,360	Approved
	ECONOMIC DEVELOPMENT	401(a) EMPLOYER CONTRIBUTION		\$21,685	Approved
	ECONOMIC DEVELOPMENT	TRAVEL - AIRFARE		\$7,000	Approved
	ECONOMIC DEVELOPMENT	TRAVEL - CAR RENTAL		\$2,000	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
<b>05600.100 - ECONOMIC DEVELOPMENT - ESTABLISH MANAGEMENT OFFICE TOTAL</b>				<b>\$956,856</b>	
				<b>\$2,497,393</b>	

# Elections

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
<b>EXPENDITURES</b>						
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		\$5,960,852
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	<b>\$9,084,628</b>	<b>\$13,772,479</b>	<b>\$14,603,522</b>	<b>\$14,987,034</b>		<b>\$14,842,034</b>
EXPENDITURES TOTAL	<b>\$9,084,628</b>	<b>\$13,772,479</b>	<b>\$14,603,522</b>	<b>\$14,987,034</b>		<b>\$14,842,034</b>

## 02900 - REGISTRAR

	ACTUALS		BUDGET	REQUESTED		RECOMMENDED
	FY2023	FY2024	FY2025	FY2026		FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>						
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		\$1,257,071
<b>100 - GENERAL FUND TOTAL</b>	<b>\$9,084,628</b>	<b>\$13,772,479</b>	<b>\$14,603,522</b>	<b>\$14,987,034</b>		<b>\$14,842,034</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$9,084,628</b>	<b>\$13,772,479</b>	<b>\$14,603,522</b>	<b>\$14,987,034</b>		<b>\$14,842,034</b>

# Emergency Management (DEMA)

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
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
<b>100 - GENERAL FUND TOTAL</b>	<b>\$734,428</b>	<b>\$989,126</b>	<b>\$1,305,202</b>	<b>\$2,279,220</b>	<b>\$1,928,660</b>
<b>EXPENDITURES TOTAL</b>	<b>\$734,428</b>	<b>\$989,126</b>	<b>\$1,305,202</b>	<b>\$2,279,220</b>	<b>\$1,928,660</b>

### 04400 - EMERGENCY MANAGEMENT (DEMA)

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

# Enhancements

## 04400.100 - DEMA - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>04400.100 - DEMA - Modernization Emergency Operations Center</b>				\$195,000	
<b>04400.100.DEMA #4 Mobile Command Vehicle Upgrade</b>	EMERGENCY MANAGEMENT (DEMA)	OTHER EQUIPMENT > \$5,000		\$15,000	On Hold
<b>04400.100.DEMA #4 MOBILE COMMAND VEHICLE UPGRADE TOTAL</b>				<b>\$15,000</b>	
<b>04410.100.DEMA #5 Tuition Reimbursement</b>	EMERGENCY MANAGEMENT (DEMA)	WELLNESS		\$20,000	On Hold
<b>04410.100.DEMA #5 TUITION REIMBURSEMENT TOTAL</b>				<b>\$20,000</b>	
<b>04400.100.DEMA. #1 Add Director</b>	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
<b>04400.100.DEMA. #1 ADD DIRECTOR TOTAL</b>				<b>\$168,913</b>	
<b>04400.100.DEMA #2 Addition to Fleet</b>	EMERGENCY MANAGEMENT (DEMA)	VEHICLE REPLACEMENT CHARGE		\$2,000	On Hold
	EMERGENCY MANAGEMENT (DEMA)	VEHICLE ADDITIONS TO THE FLEET CHARGE		\$118,560	On Hold
<b>04400.100.DEMA #2 ADDITION TO FLEET TOTAL</b>				<b>\$120,560</b>	
				<b>\$519,473</b>	

# Ethics Board

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026
<b>EXPENDITURES</b>				
100 - GENERAL FUND				
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$385,131	\$377,705	\$354,967	\$363,518
52 - PURCHASED / CONTRACTED SERVICES	\$202,442	\$104,877	\$306,639	\$600,977
53 - SUPPLIES	\$2,439	\$1,522	\$22,973	\$17,973
54 - CAPITAL OUTLAYS	\$0	\$0	\$7,748	\$7,748
70 - RETIREMENT SERVICES	\$89,016	\$60,913	\$66,193	\$59,611
100 - GENERAL FUND TOTAL	<b>\$679,028</b>	<b>\$545,017</b>	<b>\$758,520</b>	<b>\$1,049,827</b>
EXPENDITURES TOTAL	<b>\$679,028</b>	<b>\$545,017</b>	<b>\$758,520</b>	<b>\$1,049,827</b>

### 00700 - ETHICS BOARD

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

## Enhancements

### 00700.100 - Ethics Board - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>00700.100 - Ethics Board - Legal Fees Increases</b>					
	ETHICS BOARD	LEGAL FEES	Settlement negotiations, cost of back pay and possible litigation.	\$470,964	On Hold
<b>00700.100 - ETHICS BOARD - LEGAL FEES INCREASES</b>				<b>\$470,964</b>	
<b>TOTAL</b>					
<b>00700.100 - Ethics Board - Settlement and Negotiations for Federal &amp; State Cases</b>					
	ETHICS BOARD	OTHER PROFESSIONAL SERVICES		\$40,000	On Hold
<b>00700.100 - ETHICS BOARD - SETTLEMENT AND NEGOTIATIONS FOR FEDERAL &amp; STATE CASES</b>				<b>\$40,000</b>	
				<b>\$510,964</b>	

# Extension Services

Fiscal Year 2026 Executive Budget Recommendation

## 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 SERVICE

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
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	<b>\$972,938</b>	<b>\$907,368</b>	<b>\$1,321,953</b>	<b>\$1,255,700</b>	<b>\$1,255,700</b>
<b>EXPENDITURES TOTAL</b>	<b>\$972,938</b>	<b>\$907,368</b>	<b>\$1,321,953</b>	<b>\$1,255,700</b>	<b>\$1,255,700</b>

## 06900 - EXTENSION SERVICE

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>					
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
<b>100 - GENERAL FUND TOTAL</b>	<b>\$972,938</b>	<b>\$907,368</b>	<b>\$1,321,953</b>	<b>\$1,255,700</b>	<b>\$1,255,700</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$972,938</b>	<b>\$907,368</b>	<b>\$1,321,953</b>	<b>\$1,255,700</b>	<b>\$1,255,700</b>

# Facilities Management

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$4,379,762	\$4,588,396	\$4,828,929	\$5,259,046	\$4,962,034
52 - PURCHASED / CONTRACTED SERVICES	\$10,702,481	\$9,658,163	\$9,472,451	\$13,621,783	\$10,239,144
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
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	<b>\$20,907,553</b>	<b>\$20,715,019</b>	<b>\$21,234,538</b>	<b>\$25,408,014</b>	<b>\$21,698,363</b>
<b>EXPENDITURES TOTAL</b>	<b>\$20,907,553</b>	<b>\$20,715,019</b>	<b>\$21,234,538</b>	<b>\$25,408,014</b>	<b>\$21,698,363</b>

## 01100 - FACILITIES MANAGEMENT

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>					
100 - GENERAL FUND					
01110 - FACILITIES MANAGEMENT - ADMINISTRATION	\$2,568,324	\$2,878,298	\$2,739,614	\$2,879,961	\$2,879,961
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	\$3,819,609
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	\$868,006
100 - GENERAL FUND TOTAL	<b>\$20,907,553</b>	<b>\$20,715,019</b>	<b>\$21,234,538</b>	<b>\$25,408,014</b>	<b>\$21,698,363</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$20,907,553</b>	<b>\$20,715,019</b>	<b>\$21,234,538</b>	<b>\$25,408,014</b>	<b>\$21,698,363</b>

# Enhancements

## 01100.100 - Facilities - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>01100.100 - Facilities - Enhancement - Fire Alarm Panel Replacement</b>					
	FACILITIES MANAGEMENT - GENERAL MAINTENANCE & CONSTRUCTION	MAINTENANCE & REPAIR SERVICES		\$50,000	Approved
<b>01100.100 - FACILITIES - ENHANCEMENT - FIRE ALARM PANEL REPLACEMENT TOTAL</b>				<b>\$50,000</b>	
<b>01100.100 - Facilities - Enhancement - HVAC Replacements and Upgrades</b>					
	FACILITIES MANAGEMENT - GENERAL MAINTENANCE & CONSTRUCTION	HVAC		\$1,016,000	On Hold
<b>01100.100 - FACILITIES - ENHANCEMENT - HVAC REPLACEMENTS AND UPGRADES TOTAL</b>				<b>\$1,016,000</b>	
<b>01100.100 - Facilities - Enhancement - Electrical Replacements and Upgrades</b>					
	FACILITIES MANAGEMENT - GENERAL MAINTENANCE & CONSTRUCTION	ELECTRICAL		\$450,000	On Hold
<b>01100.100 - FACILITIES - ENHANCEMENT - ELECTRICAL REPLACEMENTS AND UPGRADES TOTAL</b>				<b>\$450,000</b>	
<b>01100.100 - Facilities - Enhancement - Carpentry Replacements and Repairs</b>					
	FACILITIES MANAGEMENT - GENERAL MAINTENANCE & CONSTRUCTION	GENERAL MAINTENANCE - FACILITIES		\$146,000	Approved
<b>01100.100 - FACILITIES - ENHANCEMENT - CARPENTRY REPLACEMENTS AND REPAIRS TOTAL</b>				<b>\$146,000</b>	
<b>01100.100 - Facilities - Enhancement - Custodian Positions - Job Code 99220</b>					
	FACILITIES MANAGEMENT - ENVIRONMENTAL SERVICES	SALARIES		\$73,548	On Hold
	FACILITIES MANAGEMENT - ENVIRONMENTAL SERVICES	OPERATING SUPPLIES		\$30,000	On Hold
<b>01100.100 - FACILITIES - ENHANCEMENT - CUSTODIAN POSITIONS - JOB CODE 99220 TOTAL</b>				<b>\$103,548</b>	
<b>01100.100 - Facilities - Base</b>				<b>\$11,180,060</b>	

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>01100.100 - Facilities - Enhancement - Landscape Transition Plans for DeKalb Libraries</b>					
	FACILITIES MANAGEMENT - ARCHITECTURAL & ENGINEERING	OTHER PROFESSIONAL SERVICES		\$383,000	On Hold
<b>01100.100 - FACILITIES - ENHANCEMENT - LANDSCAPE TRANSITION PLANS FOR DEKALB LIBRARIES TOTAL</b>				<b>\$383,000</b>	
<b>01100.100 - Facilities - Enhancement - Sams Street Project</b>					
	FACILITIES MANAGEMENT - UTILITIES AND INSURANCE	OTHER PROFESSIONAL SERVICES		\$420,000	On Hold
<b>01100.100 - FACILITIES - ENHANCEMENT - SAMS STREET PROJECT TOTAL</b>				<b>\$420,000</b>	
<b>01100.100 - Facilities - Enhancement - Project Manager Position</b>					
	FACILITIES MANAGEMENT - ARCHITECTURAL & ENGINEERING	SALARIES		\$92,024	On Hold
	FACILITIES MANAGEMENT - ARCHITECTURAL & ENGINEERING	SALARIES		\$85,000	On Hold
<b>01100.100 - FACILITIES - ENHANCEMENT - PROJECT MANAGER POSITION TOTAL</b>				<b>\$177,024</b>	
<b>01100.100 - Facilities - Enhancement - HVAC Technician - Job Code 11025</b>					
	FACILITIES MANAGEMENT - GENERAL MAINTENANCE & CONSTRUCTION	SALARIES		\$46,440	On Hold
<b>01100.100 - FACILITIES - ENHANCEMENT - HVAC TECHNICIAN - JOB CODE 11025 TOTAL</b>				<b>\$46,440</b>	
<b>01100.100 - Facilities - Enhancement - One Stop Shop @178 Sams Street</b>					
	FACILITIES MANAGEMENT - ARCHITECTURAL & ENGINEERING	OTHER PROFESSIONAL SERVICES		\$372,835	On Hold
<b>01100.100 - FACILITIES - ENHANCEMENT - ONE STOP SHOP @178 SAMS STREET TOTAL</b>				<b>\$372,835</b>	
<b>01100.100 - Facilities - Enhancement - Animal Shelter Repairs</b>					
	FACILITIES MANAGEMENT - GENERAL MAINTENANCE & CONSTRUCTION	GENERAL MAINTENANCE - FACILITIES		\$100,000	On Hold
<b>01100.100 - FACILITIES - ENHANCEMENT - ANIMAL SHELTER REPAIRS TOTAL</b>				<b>\$100,000</b>	
<b>01100.100 - Facilities - Enhancement - Roof Replacements and Repairs</b>					

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	FACILITIES MANAGEMENT - GENERAL MAINTENANCE & CONSTRUCTION		GENERAL MAINTENANCE - FACILITIES	\$247,804	On Hold
01100.100 - FACILITIES - ENHANCEMENT - ROOF REPLACEMENTS AND REPAIRS TOTAL				\$247,804	
<b>01100.100 - Facilities - Enhancement - Plumbing Replacements and Repairs</b>					
	FACILITIES MANAGEMENT - GENERAL MAINTENANCE & CONSTRUCTION	PLUMBING		\$393,000	On Hold
01100.100 - FACILITIES - ENHANCEMENT - PLUMBING REPLACEMENTS AND REPAIRS TOTAL				\$393,000	
<b>01100 - Facilities - Energy Manager</b>				\$124,544	
				<b>\$15,210,255</b>	

# Finance

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
<b>EXPENDITURES</b>						
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	<b>\$8,475,383</b>	<b>\$9,337,040</b>	<b>\$11,295,340</b>	<b>\$11,038,543</b>		<b>\$10,906,441</b>
<b>EXPENDITURES TOTAL</b>	<b>\$8,475,383</b>	<b>\$9,337,040</b>	<b>\$11,295,340</b>	<b>\$11,038,543</b>		<b>\$10,906,441</b>

### 02100 - FINANCE (GENERAL FUND)

	ACTUALS		BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>						
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	<b>\$8,475,383</b>	<b>\$9,337,040</b>	<b>\$11,295,340</b>	<b>\$11,038,543</b>		<b>\$10,906,441</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$8,475,383</b>	<b>\$9,337,040</b>	<b>\$11,295,340</b>	<b>\$11,038,543</b>		<b>\$10,906,441</b>

**02100 - FINANCE (WATER & SEWER FUND)**

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
511 - WATER AND SEWER FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$7,269,336	\$7,417,928	\$9,181,521	\$8,438,222	\$8,419,144
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
<b>511 - WATER AND SEWER FUND TOTAL</b>	<b>\$17,136,553</b>	<b>\$18,384,669</b>	<b>\$35,686,080</b>	<b>\$22,861,707</b>	<b>\$22,842,629</b>
<b>EXPENDITURES TOTAL</b>	<b>\$17,136,553</b>	<b>\$18,384,669</b>	<b>\$35,686,080</b>	<b>\$22,861,707</b>	<b>\$22,842,629</b>

**02100 - FINANCE (WATER AND SEWER FUND)**

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>					
511 - WATER AND SEWER FUND					
02132 - FINANCE-UTILITY CUSTOMER OPERATIONS	\$15,296,458	\$17,552,389	\$33,760,377	\$19,828,961	\$19,815,613
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
<b>511 - WATER AND SEWER FUND TOTAL</b>	<b>\$17,136,553</b>	<b>\$18,384,669</b>	<b>\$35,686,080</b>	<b>\$22,861,707</b>	<b>\$22,842,629</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$17,136,553</b>	<b>\$18,384,669</b>	<b>\$35,686,080</b>	<b>\$22,861,707</b>	<b>\$22,842,629</b>

# Enhancements

## 02100.100 - Finance - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>02100.100 - Finance - Computer Refresh</b>					
	FINANCE - INTERNAL AUDIT	COMPUTER EQUIPMENT		\$6,000	On Hold
	FINANCE - RISK MANAGEMENT	COMPUTER EQUIPMENT		\$8,000	On Hold
<b>02100.100 - FINANCE - COMPUTER REFRESH</b>					<b>\$14,000</b>
<b>TOTAL</b>					
<b>02100.100 - Finance - Salary Enhancements</b>					
	FINANCE - ACCOUNTING SERVICES	SALARIES		\$8,500	On Hold
	FINANCE - ACCOUNTING SERVICES	COUNTY MATCH - FICA		\$672	On Hold
	FINANCE - ACCOUNTING SERVICES	401(a) EMPLOYER CONTRIBUTION		\$255	On Hold
	FINANCE - TREASURY SERVICES	SALARIES - ADJUSTMENTS	Recommendation of HR Equity Analysis for TRivers	\$4,457	On Hold
	FINANCE - TREASURY SERVICES	SALARIES - ADJUSTMENTS	Recommendation of HR Equity Analysis for DCoston	\$6,707	On Hold
	FINANCE - TREASURY SERVICES	SALARIES - ADJUSTMENTS	Recommendation of immediate supervisor for TDenson	\$5,000	On Hold
	FINANCE - TREASURY SERVICES	COUNTY MATCH - GRP INS - ALLOCATED		\$2,926	On Hold
	FINANCE - TREASURY SERVICES	COUNTY MATCH - FICA		\$1,293	On Hold
	FINANCE - RECORDS AND MICROFILMING	SALARIES		\$2,793	On Hold
	FINANCE - RECORDS AND MICROFILMING	COUNTY MATCH - FICA		\$221	On Hold
	FINANCE - RECORDS AND MICROFILMING	401(a) EMPLOYER CONTRIBUTION		\$84	On Hold
	FINANCE - BUDGET & GRANTS	COUNTY MATCH - FICA		\$1,141	On Hold
	FINANCE - BUDGET & GRANTS	SALARIES		\$14,444	On Hold
	FINANCE - BUDGET & GRANTS	401(a) EMPLOYER CONTRIBUTION		\$433	On Hold
	FINANCE - RISK MANAGEMENT	SALARIES		\$8,274	On Hold
	FINANCE - RISK MANAGEMENT	COUNTY MATCH - FICA		\$654	On Hold
	FINANCE - RISK MANAGEMENT	401(a) EMPLOYER CONTRIBUTION		\$248	On Hold
<b>02100.100 - FINANCE - SALARY ENHANCEMENTS</b>					<b>\$58,102</b>
<b>TOTAL</b>					

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>02100.100 - Finance - Computer Equipment</b>					
	FINANCE - ACCOUNTING SERVICES	COMPUTER EQUIPMENT	AP Computer equipment needs	\$25,000	On Hold
<b>02100.100 - FINANCE - COMPUTER EQUIPMENT TOTAL</b>				<b>\$25,000</b>	
<b>02100.100 - Finance - Other</b>					
	FINANCE - ACCOUNTING SERVICES	OTHER PROFESSIONAL SERVICES	Reconfigure the General Ledger Offices	\$35,000	In Review
<b>02100.100 - FINANCE - OTHER TOTAL</b>				<b>\$35,000</b>	
				<b>\$132,102</b>	

#### 02100.511 - Finance Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>02100.511 - Finance - Operating Enhancement - In-Grade Adjustments</b>					
	FINANCE - WATER SEWER BILLING RESOLUTION	COUNTY MATCH - FICA		\$396	On Hold
	FINANCE - WATER SEWER BILLING RESOLUTION	401(a) EMPLOYER CONTRIBUTION		\$155	On Hold
	FINANCE-UTILITY CUSTOMER OPERATIONS	SALARIES		\$12,063	On Hold
	FINANCE-UTILITY CUSTOMER OPERATIONS	COUNTY MATCH - FICA		\$923	On Hold
	FINANCE-UTILITY CUSTOMER OPERATIONS	401(a) EMPLOYER CONTRIBUTION		\$362	On Hold
	FINANCE - WATER SEWER BILLING RESOLUTION	SALARIES		\$5,179	On Hold
<b>02100.511 - FINANCE - OPERATING ENHANCEMENT - IN-GRADE ADJUSTMENTS TOTAL</b>				<b>\$19,078</b>	
<b>02100.511 - Finance - Office Set Up Expanded Location</b>					
	FINANCE-UTILITY CUSTOMER OPERATIONS	TRANSFER TO CIP FUND		\$176,870	Approved
<b>02100.511 - FINANCE - OFFICE SET UP EXPANDED LOCATION TOTAL</b>				<b>\$176,870</b>	
				<b>\$195,948</b>	



# Fire Rescue

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
		FY2023	FY2024		
<b>EXPENDITURES</b>					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$3,158,541	\$5,372,435	\$6,348,672	\$8,499,009	\$6,464,495
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	<b>\$5,746,438</b>	<b>\$8,489,065</b>	<b>\$10,024,341</b>	<b>\$20,345,367</b>	<b>\$15,862,078</b>
EXPENDITURES TOTAL	<b>\$5,746,438</b>	<b>\$8,489,065</b>	<b>\$10,024,341</b>	<b>\$20,345,367</b>	<b>\$15,862,078</b>

04900 - FIRE & RESCUE SERVICES (FIRE FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
270 - FIRE FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$61,587,574	\$65,863,485	\$66,838,073	\$66,666,855	\$66,253,492
52 - PURCHASED / CONTRACTED SERVICES	\$3,620,625	\$2,824,800	\$4,340,009	\$4,182,602	\$4,119,192
53 - SUPPLIES	\$3,892,356	\$3,755,876	\$7,341,846	\$7,198,754	\$6,903,627
54 - CAPITAL OUTLAYS	\$580,212	\$888,025	\$1,146,317	\$1,640,315	\$1,634,318
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$14,772,730	\$12,263,530	\$10,061,276	\$11,204,262	\$10,702,863
57 - OTHER COSTS	\$2,812	\$0	\$2,820	\$2,800	\$2,800
61 - OTHER FINANCING USES	\$40,439	\$0	\$300,000	\$200,000	\$200,000
70 - RETIREMENT SERVICES	\$8,508,336	\$8,510,712	\$9,247,739	\$8,713,611	\$8,713,611
270 - FIRE FUND TOTAL	<b>\$93,005,084</b>	<b>\$94,106,427</b>	<b>\$99,278,080</b>	<b>\$99,809,199</b>	<b>\$98,529,903</b>
<b>EXPENDITURES TOTAL</b>	<b>\$93,005,084</b>	<b>\$94,106,427</b>	<b>\$99,278,080</b>	<b>\$99,809,199</b>	<b>\$98,529,903</b>

04900 - FIRE & RESCUE SERVICES (GENERAL FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>					
100 - GENERAL FUND					
04930 - FIRE & RESCUE SERVICES - RESCUE SERVICES	\$5,746,438	\$8,489,065	\$10,024,341	\$20,345,367	\$15,862,078
100 - GENERAL FUND TOTAL	<b>\$5,746,438</b>	<b>\$8,489,065</b>	<b>\$10,024,341</b>	<b>\$20,345,367</b>	<b>\$15,862,078</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$5,746,438</b>	<b>\$8,489,065</b>	<b>\$10,024,341</b>	<b>\$20,345,367</b>	<b>\$15,862,078</b>

04900 - FIRE & RESCUE SERVICES (FIRE FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>					
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	\$98,525,511
04930 - FIRE & RESCUE SERVICES - RESCUE SERVICES	\$121	\$6,271	\$0	\$0	\$0
270 - FIRE FUND TOTAL	<b>\$93,005,084</b>	<b>\$94,106,427</b>	<b>\$99,278,080</b>	<b>\$99,809,199</b>	<b>\$98,529,903</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$93,005,084</b>	<b>\$94,106,427</b>	<b>\$99,278,080</b>	<b>\$99,809,199</b>	<b>\$98,529,903</b>

## Enhancements - General Fund

04900.100 - Fire Rescue - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
04900.100 - Fire Rescue - Additional Staff EMS				\$4,483,289	
04900.100 - Fire Rescue - EMS Billing				\$2,230,000	

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	
				\$14,225,289	

## Enhancements - Fire Fund

### 04900.270 - Fire Rescue - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
04900.270.Fire Rescue #14 Vans					
	FIRE & RESCUE SERVICES - OPERATIONS	PARTS, TIRES & TUBES		\$1,000	On Hold
	FIRE & RESCUE SERVICES - OPERATIONS	VEHICLE REPLACEMENT CHARGE		\$2,400	On Hold
	FIRE & RESCUE SERVICES - OPERATIONS	VEHICLE ADDITIONS TO THE FLEET CHARGE		\$100,000	On Hold
	FIRE & RESCUE SERVICES - OPERATIONS	VEHICLE INSURANCE CHARGE		\$200	On Hold
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
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	On Hold
	FIRE & RESCUE SERVICES - OPERATIONS	COUNTY MATCH - GRP INS - ALLOCATED		\$56,000	On Hold

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	FIRE & RESCUE SERVICES - OPERATIONS	COUNTY MATCH - FICA		\$14,488	On Hold
	FIRE & RESCUE SERVICES - OPERATIONS	OPERATING SUPPLIES		\$8,000	On Hold
	FIRE & RESCUE SERVICES - OPERATIONS	UNIFORMS & CLOTHING		\$3,200	On Hold
	FIRE & RESCUE SERVICES - OPERATIONS	PARTS, TIRES & TUBES		\$60,000	On Hold
	FIRE & RESCUE SERVICES - OPERATIONS	VEHICLE REPLACEMENT CHARGE		\$4,000	On Hold
	FIRE & RESCUE SERVICES - OPERATIONS	VEHICLE ADDITIONS TO THE FLEET CHARGE		\$140,000	On Hold
	FIRE & RESCUE SERVICES - OPERATIONS	VEHICLE INSURANCE CHARGE		\$4,799	On Hold
<b>04900.270.FIRE RESCUE #9 INCREASE INSPECTION STAFF TOTAL</b>				<b>\$479,872</b>	
<b>04900.270.Fire Rescue #16 Class A Uniforms</b>					
	FIRE & RESCUE SERVICES - OPERATIONS	UNIFORMS & CLOTHING		\$144,327	On Hold
<b>04900.270.FIRE RESCUE #16 CLASS A UNIFORMS TOTAL</b>				<b>\$144,327</b>	
<b>04900.270.Fire Rescue #8 Vehicles for Approved Positions</b>					
	FIRE & RESCUE SERVICES - OPERATIONS	PARTS, TIRES & TUBES		\$77,000	On Hold
	FIRE & RESCUE SERVICES - OPERATIONS	VEHICLE REPLACEMENT CHARGE		\$5,000	On Hold
	FIRE & RESCUE SERVICES - OPERATIONS	VEHICLE ADDITIONS TO THE FLEET CHARGE		\$239,000	On Hold
	FIRE & RESCUE SERVICES - OPERATIONS	VEHICLE INSURANCE CHARGE		\$6,000	On Hold
<b>04900.270.FIRE RESCUE #8 VEHICLES FOR APPROVED POSITIONS TOTAL</b>				<b>\$327,000</b>	
<b>04900.270. Fire Rescue #12 Saturday Physicals</b>					
	FIRE & RESCUE SERVICES - OPERATIONS	MEDICAL SERVICES		\$63,360	On Hold
<b>04900.270. FIRE RESCUE #12 SATURDAY PHYSICALS TOTAL</b>				<b>\$63,360</b>	
<b>04900.270.Fire Rescue #5 Fiscal Unit Additional Staff</b>					
	FIRE & RESCUE SERVICES - OPERATIONS	SALARIES		\$116,572	On Hold
	FIRE & RESCUE SERVICES - OPERATIONS	COUNTY MATCH - GRP INS - ALLOCATED		\$28,000	On Hold
	FIRE & RESCUE SERVICES - OPERATIONS	COUNTY MATCH - FICA		\$8,918	On Hold
	FIRE & RESCUE SERVICES - OPERATIONS	INTERNET SERVICES		\$50	On Hold

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	FIRE & RESCUE SERVICES - OPERATIONS	OPERATING SUPPLIES		\$1,600	On Hold
	FIRE & RESCUE SERVICES - OPERATIONS	COMPUTER EQUIPMENT		\$5,997	On Hold
04900.270.FIRE RESCUE #5 FISCAL UNIT ADDITIONAL STAFF TOTAL				\$161,137	
04900.270.Fire Rescue #7 Training Equipment					
	FIRE & RESCUE SERVICES - OPERATIONS	TOOLS & SMALL EQUIPMENT		\$1,000	Approved
	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 #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	

# Fleet Management

Fiscal Year 2026 Executive Budget Recommendation

## 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 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
611 - VEHICLE MAINTENANCE FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$10,941,568	\$11,782,073	\$12,054,094	\$12,485,350	\$12,427,332
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
<b>611 - VEHICLE MAINTENANCE FUND TOTAL</b>	<b>\$39,913,541</b>	<b>\$38,191,033</b>	<b>\$40,043,693</b>	<b>\$41,517,729</b>	<b>\$40,449,711</b>
<b>EXPENDITURES TOTAL</b>	<b>\$39,913,541</b>	<b>\$38,191,033</b>	<b>\$40,043,693</b>	<b>\$41,517,729</b>	<b>\$40,449,711</b>

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>					
611 - VEHICLE MAINTENANCE FUND					
01210 - FLEET MANAGEMENT	\$39,880,147	\$38,150,639	\$40,009,070	\$41,483,106	\$40,415,088
01220 - FLEET MANAGEMENT MOTOR POOL	\$33,394	\$40,394	\$34,623	\$34,623	\$34,623
<b>611 - VEHICLE MAINTENANCE FUND TOTAL</b>	<b>\$39,913,541</b>	<b>\$38,191,033</b>	<b>\$40,043,693</b>	<b>\$41,517,729</b>	<b>\$40,449,711</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$39,913,541</b>	<b>\$38,191,033</b>	<b>\$40,043,693</b>	<b>\$41,517,729</b>	<b>\$40,449,711</b>

## Enhancements

### 01200.611 - Vehicle Maintenance - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>01200.611 - Fleet Maintenance-New Position Request-Management Analyst II</b>					
	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
<b>01200.611 - FLEET MAINTENANCE-NEW POSITION REQUEST- MANAGEMENT ANALYST II TOTAL</b>				<b>\$64,053</b>	
<b>01200 - Fleet Maintenance - Enhancement - Computer Replacements</b>					
	FLEET MANAGEMENT	COMPUTER EQUIPMENT		\$10,000	On Hold
<b>01200 - FLEET MAINTENANCE - ENHANCEMENT - COMPUTER REPLACEMENTS TOTAL</b>				<b>\$10,000</b>	
<b>01200.611 - Fleet Maintenance-New Position Request-Management Analyst I</b>					
	FLEET MANAGEMENT	SALARIES		\$39,780	On Hold
	FLEET MANAGEMENT	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	FLEET MANAGEMENT	COUNTY MATCH - FICA		\$3,044	On Hold
	FLEET MANAGEMENT	401(a) EMPLOYER CONTRIBUTION		\$1,194	On Hold
<b>01200.611 - FLEET MAINTENANCE-NEW POSITION REQUEST- MANAGEMENT ANALYST I TOTAL</b>				<b>\$58,018</b>	
<b>01200.611 - Fleet Maintenance-Facility Upgrade for CNG Vehicles (CIP)</b>					

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	FLEET MANAGEMENT	TRANSFER TO CIP FUND		\$1,000,000	On Hold
01200.611 - FLEET MAINTENANCE-FACILITY UPGRADE FOR CNG VEHICLES (CIP) TOTAL				<b>\$1,000,000</b>	
				<b>\$1,132,071</b>	

# Geographic Information Systems (G.I.S.)

Fiscal Year 2026 Executive Budget Recommendation

## 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 - G.I.S.

	ACTUALS	BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
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	\$876,718
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	<b>\$2,819,681</b>	<b>\$3,338,350</b>	<b>\$4,009,854</b>	<b>\$3,791,785</b>	<b>\$3,791,785</b>
EXPENDITURES TOTAL	<b>\$2,819,681</b>	<b>\$3,338,350</b>	<b>\$4,009,854</b>	<b>\$3,791,785</b>	<b>\$3,791,785</b>

### 00800 - G.I.S.

	ACTUALS	BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>					
100 - GENERAL FUND					
00801 - G.I.S.	\$1,740,703	\$2,205,111	\$2,727,240	\$2,482,335	\$2,482,335
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	<b>\$2,819,681</b>	<b>\$3,338,350</b>	<b>\$4,009,854</b>	<b>\$3,791,785</b>	<b>\$3,791,785</b>
COST CENTER LEVEL EXPENDITURES TOTAL	<b>\$2,819,681</b>	<b>\$3,338,350</b>	<b>\$4,009,854</b>	<b>\$3,791,785</b>	<b>\$3,791,785</b>

# Grady Hospital

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
273 - HOSPITAL FUND					
52 - PURCHASED / CONTRACTED SERVICES	\$2,600	\$2,350	\$20,000	\$20,000	\$20,000
57 - OTHER COSTS	\$16,090,700	\$21,748,699	\$25,255,010	\$25,823,753	\$25,823,753
58 - DEBT SERVICES	\$0	\$0	\$2,675,194	\$2,671,723	\$2,671,723
<b>273 - HOSPITAL FUND TOTAL</b>	<b>\$16,093,300</b>	<b>\$21,751,049</b>	<b>\$27,950,204</b>	<b>\$28,515,476</b>	<b>\$28,515,476</b>
<b>EXPENDITURES TOTAL</b>	<b>\$16,093,300</b>	<b>\$21,751,049</b>	<b>\$27,950,204</b>	<b>\$28,515,476</b>	<b>\$28,515,476</b>

## 09500 - HOSPITAL

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>					
273 - HOSPITAL FUND					
09510 - HOSPITAL FUND	\$16,093,300	\$21,751,049	\$27,950,204	\$28,515,476	\$28,515,476
<b>273 - HOSPITAL FUND TOTAL</b>	<b>\$16,093,300</b>	<b>\$21,751,049</b>	<b>\$27,950,204</b>	<b>\$28,515,476</b>	<b>\$28,515,476</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$16,093,300</b>	<b>\$21,751,049</b>	<b>\$27,950,204</b>	<b>\$28,515,476</b>	<b>\$28,515,476</b>

# Hotel/Motel Tax

Fiscal Year 2026 Executive Budget Recommendation

## 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

### 10275 - HOTEL/MOTEL TAX

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
275 - HOTEL/MOTEL TAX FUND					
57 - OTHER COSTS	\$2,167,794	\$1,641,309	\$2,200,000	\$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
<b>275 - HOTEL/MOTEL TAX FUND TOTAL</b>	<b>\$5,267,757</b>	<b>\$4,393,970</b>	<b>\$5,300,000</b>	<b>\$5,300,000</b>	<b>\$5,300,000</b>
<b>EXPENDITURES TOTAL</b>	<b>\$5,267,757</b>	<b>\$4,393,970</b>	<b>\$5,300,000</b>	<b>\$5,300,000</b>	<b>\$5,300,000</b>

## 10275 - HOTEL/MOTEL TAX

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

# Human Resources

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
		FY2023	FY2024		
<b>EXPENDITURES</b>					
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	<b>\$5,716,773</b>	<b>\$6,309,637</b>	<b>\$8,006,628</b>	<b>\$9,070,374</b>	<b>\$8,226,447</b>
<b>EXPENDITURES TOTAL</b>	<b>\$5,716,773</b>	<b>\$6,309,637</b>	<b>\$8,006,628</b>	<b>\$9,070,374</b>	<b>\$8,226,447</b>

01500 - HUMAN RESOURCES

	ACTUALS		BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026	
<b>COST CENTER LEVEL EXPENDITURES</b>						
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	
<b>100 - GENERAL FUND TOTAL</b>	<b>\$5,716,773</b>	<b>\$6,309,637</b>	<b>\$8,006,628</b>	<b>\$9,070,374</b>	<b>\$8,226,447</b>	
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$5,716,773</b>	<b>\$6,309,637</b>	<b>\$8,006,628</b>	<b>\$9,070,374</b>	<b>\$8,226,447</b>	

## Enhancements

01500.100 - Human Resources - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>01500.100 - Human Resources - CV360 Organizational Development Trainer</b>					
	HUMAN RESOURCES & MERIT SYSTEM - TRAINING & DEVELOPMENT	SALARIES		\$70,834	On Hold
	HUMAN RESOURCES & MERIT SYSTEM - TRAINING & DEVELOPMENT	SALARIES		\$491,190	On Hold
	HUMAN RESOURCES & MERIT SYSTEM - TRAINING & DEVELOPMENT	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	HUMAN RESOURCES & MERIT SYSTEM - TRAINING & DEVELOPMENT	COUNTY MATCH - FICA		\$5,419	On Hold
	HUMAN RESOURCES & MERIT SYSTEM - TRAINING & DEVELOPMENT	401(a) EMPLOYER CONTRIBUTION		\$2,125	On Hold
<b>01500.100 - HUMAN RESOURCES - CV360 ORGANIZATIONAL DEVELOPMENT TRAINER TOTAL</b>				<b>\$583,568</b>	
<b>01500.100 - Human Resources - Recruitment Services</b>				\$319,000	
<b>01500.100 - Human Resources Vendor Management Tracking</b>					
	HUMAN RESOURCES & MERIT SYSTEM	MANAGEMENT SERVICES		\$49,000	On Hold
<b>01500.100 - HUMAN RESOURCES VENDOR MANAGEMENT TRACKING TOTAL</b>				<b>\$49,000</b>	
				<b>\$951,568</b>	

# Human Services

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
		FY2023	FY2024		
<b>EXPENDITURES</b>					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$4,044,027	\$4,857,409	\$5,152,265	\$5,690,920	\$5,296,815
52 - PURCHASED / CONTRACTED SERVICES	\$1,876,045	\$1,906,825	\$2,829,433	\$3,475,946	\$2,786,946
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	\$141,734
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	<b>\$8,494,495</b>	<b>\$8,717,993</b>	<b>\$10,824,988</b>	<b>\$12,641,999</b>	<b>\$10,908,894</b>
EXPENDITURES TOTAL	<b>\$8,494,495</b>	<b>\$8,717,993</b>	<b>\$10,824,988</b>	<b>\$12,641,999</b>	<b>\$10,908,894</b>

	ACTUALS		BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026	
<b>COST CENTER LEVEL EXPENDITURES</b>						
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	\$1,704,363	
07530 - HUMAN SERVICES - OFFICE OF AGING	\$2,208,733	\$1,826,219	\$2,938,297	\$3,365,995	\$2,994,288	
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	\$534,346	
07550 - OFFICE OF YOUTH SERVICES	\$799,151	\$749,618	\$992,015	\$1,505,274	\$1,505,274	
100 - GENERAL FUND TOTAL	<b>\$8,494,495</b>	<b>\$8,717,993</b>	<b>\$10,824,988</b>	<b>\$12,641,999</b>	<b>\$10,908,894</b>	
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$8,494,495</b>	<b>\$8,717,993</b>	<b>\$10,824,988</b>	<b>\$12,641,999</b>	<b>\$10,908,894</b>	

## Enhancements

### 07500.100 - Human Services - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>07500.100 - Human Services - Pending Reclassifications/IGAs</b>					
	HUMAN SERVICES - ADMINISTRATION	SALARIES		\$34,398	On Hold
<b>07500.100 - HUMAN SERVICES - PENDING RECLASSIFICATIONS/IGAS TOTAL</b>				<b>\$34,398</b>	
<b>07500.100 - Human Services - Senior Center Maintenance</b>					
	HUMAN SERVICES - ADMINISTRATION	MAINTENANCE & REPAIR SERVICES		\$75,000	On Hold
	HUMAN SERVICES - LOU WALKER SENIOR CENTER	MAINTENANCE & REPAIR SERVICES		\$40,000	On Hold
<b>07500.100 - HUMAN SERVICES - SENIOR CENTER MAINTENANCE TOTAL</b>				<b>\$115,000</b>	
<b>07500.100 - Human Services - Increased Grant Funding for Non-Profits</b>					
	HUMAN SERVICES - ADMINISTRATION	TRANSFER TO GRANT FUND		\$650,000	On Hold
<b>07500.100 - HUMAN SERVICES - INCREASED GRANT FUNDING FOR NON-PROFITS TOTAL</b>				<b>\$650,000</b>	
<b>07500.100 - Human Services - Position Transfers</b>					

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	HUMAN SERVICES - OFFICE OF AGING	SALARIES		\$121,992	On Hold
	HUMAN SERVICES - OFFICE OF AGING	COUNTY MATCH - GRP INS - ALLOCATED		\$28,000	On Hold
	HUMAN SERVICES - OFFICE OF AGING	COUNTY MATCH - FICA		\$9,333	On Hold
	HUMAN SERVICES - OFFICE OF AGING	COUNTY MATCH - OTHER PENSION		\$26,729	On Hold
	HUMAN SERVICES - OFFICE OF AGING	401(a) EMPLOYER CONTRIBUTION		\$7,320	On Hold
<b>07500.100 - HUMAN SERVICES - POSITION TRANSFERS</b>				<b>\$193,374</b>	
<b>TOTAL</b>					
<b>07500.100 - Human Services - EMBARC Stipend and the Creation of the Office of Violence Prevention Creation</b>					
	HUMAN SERVICES - ADMINISTRATION	OTHER PROFESSIONAL SERVICES		\$562,000	On Hold
<b>07500.100 - HUMAN SERVICES - EMBARC STIPEND AND THE CREATION OF THE OFFICE OF VIOLENCE PREVENTION</b>				<b>\$562,000</b>	
<b>CREATION TOTAL</b>					
<b>07500-100-Human Services- Office of Aging - Transportation Division</b>					
	HUMAN SERVICES - OFFICE OF AGING	SALARIES		\$115,497	On Hold
	HUMAN SERVICES - OFFICE OF AGING	COUNTY MATCH - GRP INS - ALLOCATED		\$42,000	On Hold
	HUMAN SERVICES - OFFICE OF AGING	COUNTY MATCH - FICA		\$8,836	On Hold
	HUMAN SERVICES - OFFICE OF AGING	OTHER MISCELLANEOUS CHARGES		\$12,000	On Hold
<b>07500-100-HUMAN SERVICES- OFFICE OF AGING - TRANSPORTATION DIVISION</b>				<b>\$178,333</b>	
<b>TOTAL</b>					
				<b>\$1,733,105</b>	



# Innovation & Technology

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
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	<b>\$42,325,949</b>	<b>\$44,831,001</b>	<b>\$52,890,361</b>	<b>\$70,616,135</b>	<b>\$56,822,663</b>
<b>EXPENDITURES TOTAL</b>	<b>\$42,325,949</b>	<b>\$44,831,001</b>	<b>\$52,890,361</b>	<b>\$70,616,135</b>	<b>\$56,822,663</b>

## 01600 - INNOVATION & TECHNOLOGY

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>					
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	<b>\$42,325,949</b>	<b>\$44,831,001</b>	<b>\$52,890,361</b>	<b>\$70,616,135</b>	<b>\$56,822,663</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$42,325,949</b>	<b>\$44,831,001</b>	<b>\$52,890,361</b>	<b>\$70,616,135</b>	<b>\$56,822,663</b>

## Enhancements

### 01600.100 - Innovation and Technology - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>01600.100 - Innovation and Technology - System Administrator, Principal</b>					
	DEPARTMENT OF INFORMATION TECHNOLOGY	SALARIES		\$67,317	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - FICA		\$5,150	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	401(a) EMPLOYER CONTRIBUTION		\$2,020	On Hold
<b>01600.100 - INNOVATION AND TECHNOLOGY - SYSTEM ADMINISTRATOR, PRINCIPAL TOTAL</b>				<b>\$88,487</b>	

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>01600.100 - Innovation and Technology - IT Contingency</b>					
	DEPARTMENT OF INFORMATION TECHNOLOGY	TRANSFER TO CIP FUND		\$2,500,000	On Hold
<b>01600.100 - INNOVATION AND TECHNOLOGY - IT CONTINGENCY TOTAL</b>				<b>\$2,500,000</b>	
<b>01600.100 - Innovation and Technology - Grammally</b>					
	DEPARTMENT OF INFORMATION TECHNOLOGY	MAINTENANCE & REPAIR SERVICES		\$50,000	Approved
<b>01600.100 - INNOVATION AND TECHNOLOGY - GRAMMARLY TOTAL</b>				<b>\$50,000</b>	
<b>01600.100 - Innovation and Technology - Systems Administrator</b>					
	DEPARTMENT OF INFORMATION TECHNOLOGY	SALARIES		\$79,617	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - FICA		\$6,091	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	401(a) EMPLOYER CONTRIBUTION		\$2,389	On Hold
<b>01600.100 - INNOVATION AND TECHNOLOGY - SYSTEMS ADMINISTRATOR TOTAL</b>				<b>\$102,097</b>	
<b>01600.100 - Innovation and Technology - Wells Fargo Compliance</b>					
	DEPARTMENT OF INFORMATION TECHNOLOGY	TRANSFER TO CIP FUND		\$200,000	On Hold
<b>01600.100 - INNOVATION AND TECHNOLOGY - WELLS FARGO COMPLIANCE TOTAL</b>				<b>\$200,000</b>	
<b>01600.100 - Innovation and Technology - Data Warehouse Dashboard</b>					
	DEPARTMENT OF INFORMATION TECHNOLOGY	TRANSFER TO CIP FUND		\$350,000	Approved
<b>01600.100 - INNOVATION AND TECHNOLOGY - DATA WAREHOUSE DASHBOARD TOTAL</b>				<b>\$350,000</b>	
<b>01600.100 - Innovation and Technology - ZOHO and Manage Engine Support</b>					
	DEPARTMENT OF INFORMATION TECHNOLOGY	MAINTENANCE & REPAIR SERVICES		\$207,509	Approved
<b>01600.100 - INNOVATION AND TECHNOLOGY - ZOHO AND MANAGE ENGINE SUPPORT TOTAL</b>				<b>\$207,509</b>	
<b>01600.100 - Innovation and Technology - Legistar Replacement</b>					
	DEPARTMENT OF INFORMATION TECHNOLOGY	TRANSFER TO CIP FUND		\$143,965	Approved
<b>01600.100 - INNOVATION AND TECHNOLOGY - LEGISTAR REPLACEMENT TOTAL</b>				<b>\$143,965</b>	

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>01600.100 - Innovation and Technology - Systems Administrator, Principal</b>					
	DEPARTMENT OF INFORMATION TECHNOLOGY	SALARIES		\$71,250	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	SALARIES		\$67,317	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	SALARIES		\$71,250	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - FICA		\$5,451	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - FICA		\$5,150	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - FICA		\$5,451	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	401(a) EMPLOYER CONTRIBUTION		\$2,138	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	401(a) EMPLOYER CONTRIBUTION		\$2,020	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	401(a) EMPLOYER CONTRIBUTION		\$2,138	On Hold
<b>01600.100 - INNOVATION AND TECHNOLOGY - SYSTEMS ADMINISTRATOR, PRINCIPAL TOTAL</b>				<b>\$274,165</b>	
<b>01600.100 - Innovation and Technology - Kronos (SAAS)</b>					
	DEPARTMENT OF INFORMATION TECHNOLOGY	MAINTENANCE & REPAIR SERVICES		\$28,600	Approved
<b>01600.100 - INNOVATION AND TECHNOLOGY - KRONOS (SAAS) TOTAL</b>				<b>\$28,600</b>	
<b>01600.100 - Innovation and Technology - City Works Expansion</b>					
	DEPARTMENT OF INFORMATION TECHNOLOGY	TRANSFER TO CIP FUND		\$320,000	On Hold
<b>01600.100 - INNOVATION AND TECHNOLOGY - CITY WORKS EXPANSION TOTAL</b>				<b>\$320,000</b>	
<b>01600.100 - Innovation and Technology - Kronos</b>					
	DEPARTMENT OF INFORMATION TECHNOLOGY	MAINTENANCE & REPAIR SERVICES		\$653,357	Approved
<b>01600.100 - INNOVATION AND TECHNOLOGY - KRONOS TOTAL</b>				<b>\$653,357</b>	
<b>01600.100 - Innovation and Technology - Helpdesk Augmented</b>					

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	DEPARTMENT OF INFORMATION TECHNOLOGY	MAINTENANCE & REPAIR SERVICES		\$138,000	Approved
01600.100 - INNOVATION AND TECHNOLOGY - HELPDESK AUGMENTED TOTAL				<b>\$138,000</b>	
01600.100 - Innovation and Technology - Security Support and Enhancements/Camera	DEPARTMENT OF INFORMATION TECHNOLOGY	TRANSFER TO CIP FUND		\$1,805,000	On Hold
01600.100 - INNOVATION AND TECHNOLOGY - SECURITY SUPPORT AND ENHANCEMENTS/CAMERA TOTAL				<b>\$1,805,000</b>	
01600.100 - Innovation and Technology - Lightcast	DEPARTMENT OF INFORMATION TECHNOLOGY	MAINTENANCE & REPAIR SERVICES		\$28,600	Approved
01600.100 - INNOVATION AND TECHNOLOGY - LIGHTCAST TOTAL				<b>\$28,600</b>	
01600.100 - Innovation and Technology - Canva	DEPARTMENT OF INFORMATION TECHNOLOGY	MAINTENANCE & REPAIR SERVICES		\$9,000	Approved
01600.100 - INNOVATION AND TECHNOLOGY - CANVA TOTAL				<b>\$9,000</b>	
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				<b>\$17,000</b>	
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				<b>\$28,000</b>	
01600.100 - Innovation and Technology - Darktrace	DEPARTMENT OF INFORMATION TECHNOLOGY	MAINTENANCE & REPAIR SERVICES		\$457,568	Approved
01600.100 - INNOVATION AND TECHNOLOGY - DARKTRACE TOTAL				<b>\$457,568</b>	
01600.100 - Innovation and Technology - PC Replacement	DEPARTMENT OF INFORMATION TECHNOLOGY	TRANSFER TO CIP FUND		\$2,000,000	On Hold
01600.100 - INNOVATION AND TECHNOLOGY - PC REPLACEMENT TOTAL				<b>\$2,000,000</b>	
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	On Hold
<b>01600.100 - INNOVATION AND TECHNOLOGY - SYSTEMS &amp; SOFTWARE- SUPPORT FOR WATER &amp; SEWER BILLING TOTAL</b>				<b>\$95,000</b>	
<b>01600.100 - Innovation and Technology - Management Analyst IV</b>					
	DEPARTMENT OF INFORMATION TECHNOLOGY	SALARIES		\$79,024	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - FICA		\$6,046	On Hold
<b>01600.100 - INNOVATION AND TECHNOLOGY - MANAGEMENT ANALYST IV TOTAL</b>				<b>\$99,070</b>	
<b>01600.100 - Innovation and Technology - Enterprise Technician</b>					
	DEPARTMENT OF INFORMATION TECHNOLOGY	SALARIES		\$47,354	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - FICA		\$3,623	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	401(a) EMPLOYER CONTRIBUTION		\$1,421	On Hold
<b>01600.100 - INNOVATION AND TECHNOLOGY - ENTERPRISE TECHNICIAN TOTAL</b>				<b>\$66,398</b>	
<b>01600.100 - Innovation and Technology - Deloitte</b>					
	DEPARTMENT OF INFORMATION TECHNOLOGY	MAINTENANCE & REPAIR SERVICES		\$250,000	Approved
<b>01600.100 - INNOVATION AND TECHNOLOGY - DELOITTE TOTAL</b>				<b>\$250,000</b>	
<b>01600.100 -Innovation &amp; Technology - Infor_311 Replacement</b>					
	DEPARTMENT OF INFORMATION TECHNOLOGY	TRANSFER TO CIP FUND		\$4,947,870	On Hold
<b>01600.100 -INNOVATION &amp; TECHNOLOGY - INFOR_311 REPLACEMENT TOTAL</b>				<b>\$4,947,870</b>	
<b>01600.100 - Innovation and Technology - Fiscal Officer, Senior</b>					
	DEPARTMENT OF INFORMATION TECHNOLOGY	SALARIES		\$79,024	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - FICA		\$6,046	On Hold

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	DEPARTMENT OF INFORMATION TECHNOLOGY	401(a) EMPLOYER CONTRIBUTION		\$2,371	On Hold
01600.100 - INNOVATION AND TECHNOLOGY - FISCAL OFFICER, SENIOR TOTAL				\$101,441	
<b>01600.100 - Innovation and Technology - EX4650 Switches</b>					
	DEPARTMENT OF INFORMATION TECHNOLOGY	MAINTENANCE & REPAIR SERVICES		\$178,674	On Hold
01600.100 - INNOVATION AND TECHNOLOGY - EX4650 SWITCHES TOTAL				\$178,674	
<b>01600.100 - Innovation &amp; Technology - Management Analyst</b>					
	DEPARTMENT OF INFORMATION TECHNOLOGY	SALARIES		\$79,024	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - FICA		\$6,046	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	401(a) EMPLOYER CONTRIBUTION		\$2,371	On Hold
01600.100 - INNOVATION & TECHNOLOGY - MANAGEMENT ANALYST TOTAL				\$101,441	
<b>01600.100 - Innovation and Technology - Information Technology Manager</b>					
	DEPARTMENT OF INFORMATION TECHNOLOGY	SALARIES		\$86,331	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - FICA		\$6,605	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	401(a) EMPLOYER CONTRIBUTION		\$2,590	On Hold
01600.100 - INNOVATION AND TECHNOLOGY - INFORMATION TECHNOLOGY MANAGER TOTAL				\$109,526	
<b>01600.100 - Innovation and Technology - NICE</b>					
	DEPARTMENT OF INFORMATION TECHNOLOGY	MAINTENANCE & REPAIR SERVICES		\$432,000	Approved
01600.100 - INNOVATION AND TECHNOLOGY - NICE TOTAL				\$432,000	
<b>01600.100 - Innovation and Technology - Deputy Director, Innovation &amp; Technology</b>					
	DEPARTMENT OF INFORMATION TECHNOLOGY	SALARIES		\$162,493	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - FICA		\$11,383	On Hold

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	DEPARTMENT OF INFORMATION TECHNOLOGY	401(a) EMPLOYER CONTRIBUTION		\$4,875	On Hold
<b>01600.100 - INNOVATION AND TECHNOLOGY - DEPUTY DIRECTOR, INNOVATION &amp; TECHNOLOGY TOTAL</b>				<b>\$192,751</b>	
<b>01600.100 - Innovation and Technology - Employee Development Trainer 2</b>					
	DEPARTMENT OF INFORMATION TECHNOLOGY	SALARIES		\$75,000	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - FICA		\$5,738	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	401(a) EMPLOYER CONTRIBUTION		\$2,250	On Hold
<b>01600.100 - INNOVATION AND TECHNOLOGY - EMPLOYEE DEVELOPMENT TRAINER 2 TOTAL</b>				<b>\$96,988</b>	
<b>01600.100 - Innovation and Technology - Tyler Oddessy To SaaS Platform</b>					
	DEPARTMENT OF INFORMATION TECHNOLOGY	TRANSFER TO CIP FUND		\$291,000	On Hold
<b>01600.100 - INNOVATION AND TECHNOLOGY - TYLER ODESSY TO SAAS PLATFORM TOTAL</b>				<b>\$291,000</b>	
<b>01600.100 - Innovation and Technology - Odyssey SaaS</b>					
	DEPARTMENT OF INFORMATION TECHNOLOGY	MAINTENANCE & REPAIR SERVICES		\$291,428	Approved
<b>01600.100 - INNOVATION AND TECHNOLOGY - ODYSSEY SaaS TOTAL</b>				<b>\$291,428</b>	
<b>01600.100 - Innovation and Technology - Employee Development Trainer 1</b>					
	DEPARTMENT OF INFORMATION TECHNOLOGY	SALARIES		\$75,000	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - FICA		\$5,738	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	401(a) EMPLOYER CONTRIBUTION		\$2,250	On Hold
<b>01600.100 - INNOVATION AND TECHNOLOGY - EMPLOYEE DEVELOPMENT TRAINER 1 TOTAL</b>				<b>\$96,988</b>	
<b>01600.100 - Innovation and Technology - Information Technology System Architect</b>					
	DEPARTMENT OF INFORMATION TECHNOLOGY	SALARIES		\$87,471	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	SALARIES		\$87,471	On Hold

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - FICA		\$6,692	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	COUNTY MATCH - FICA		\$6,692	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	401(a) EMPLOYER CONTRIBUTION		\$2,625	On Hold
	DEPARTMENT OF INFORMATION TECHNOLOGY	401(a) EMPLOYER CONTRIBUTION		\$2,625	On Hold
<b>01600.100 - INNOVATION AND TECHNOLOGY - INFORMATION TECHNOLOGY SYSTEM ARCHITECT TOTAL</b>				<b>\$221,576</b>	
<b>01600.100 - Innovation and Technology - Microsoft Enterprise Agreement</b>					
	DEPARTMENT OF INFORMATION TECHNOLOGY	MAINTENANCE & REPAIR SERVICES		\$1,500,000	Approved
<b>01600.100 - INNOVATION AND TECHNOLOGY - MICROSOFT ENTERPRISE AGREEMENT TOTAL</b>				<b>\$1,500,000</b>	
				<b>\$18,473,499</b>	

# Internal Audit

Fiscal Year 2026 Executive Budget Recommendation

## 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 OFFICE

	ACTUALS	BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
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
<b>100 - GENERAL FUND TOTAL</b>	<b>\$1,762,457</b>	<b>\$1,931,739</b>	<b>\$2,685,622</b>	<b>\$2,926,750</b>	<b>\$2,874,746</b>

	ACTUALS	BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026
EXPENDITURES TOTAL	\$1,762,457	\$1,931,739	\$2,685,622	\$2,926,750
				\$2,874,746

#### 00500 - INTERNAL AUDIT OFFICE

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

## Enhancements

#### 00500.100 - Internal Audit Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>00500.100 - Internal Audit - Travel to Attend Mandatory CPE Trainings</b>					
	INTERNAL AUDIT OFFICE	TRAVEL - AIRFARE		\$6,000	On Hold
00500.100 - INTERNAL AUDIT - TRAVEL TO ATTEND MANDATORY CPE TRAININGS TOTAL				<b>\$6,000</b>	
<b>00500.100 - Internal Audit - Mandatory CPE Training to Maintain Professional Certifications</b>					
	INTERNAL AUDIT OFFICE	TRAINING & CONFERENCE FEES - EXTERNAL		\$10,000	Approved
00500.100 - INTERNAL AUDIT - MANDATORY CPE TRAINING TO MAINTAIN PROFESSIONAL CERTIFICATIONS TOTAL				<b>\$10,000</b>	
<b>00500.100 - Internal Audit - Salary Adjustments</b>					
	INTERNAL AUDIT OFFICE	SALARIES - ADJUSTMENTS		\$52,004	Approved
00500.100 - INTERNAL AUDIT - SALARY ADJUSTMENTS TOTAL				<b>\$52,004</b>	
<b>00500.100 - Internal Audit - External Audit RFP &amp; Staff Recruitment</b>					
	INTERNAL AUDIT OFFICE	OTHER PROFESSIONAL SERVICES		\$55,649	Approved
00500.100 - INTERNAL AUDIT - EXTERNAL AUDIT RFP & STAFF RECRUITMENT TOTAL				<b>\$55,649</b>	
<b>00500.100 - Internal Audit - Professional Certification Annual Renewals</b>					
	INTERNAL AUDIT OFFICE	DUES		\$3,000	Approved
00500.100 - INTERNAL AUDIT - PROFESSIONAL CERTIFICATION ANNUAL RENEWALS TOTAL				<b>\$3,000</b>	
				<b>\$126,653</b>	

# Juvenile Court

Fiscal Year 2026 Executive Budget Recommendation

## 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 filed 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	RECOMMENDED	
	FY2023	FY2024	FY2025	FY2026	
<b>EXPENDITURES</b>					
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	\$1,850,546	\$1,969,240	\$1,949,240
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
70 - RETIREMENT SERVICES	\$1,182,204	\$1,167,432	\$1,268,530	\$1,259,902	\$1,259,902
100 - GENERAL FUND TOTAL	<b>\$10,948,505</b>	<b>\$10,858,884</b>	<b>\$11,351,597</b>	<b>\$11,883,440</b>	<b>\$11,679,205</b>
<b>EXPENDITURES TOTAL</b>	<b>\$10,948,505</b>	<b>\$10,858,884</b>	<b>\$11,351,597</b>	<b>\$11,883,440</b>	<b>\$11,679,205</b>

### 03400 - JUVENILE COURT

	ACTUALS	BUDGET	REQUESTED	RECOMMENDED	
	FY2023	FY2024	FY2025	FY2026	
<b>COST CENTER LEVEL EXPENDITURES</b>					
100 - GENERAL FUND					
03410 - JUVENILE COURT - ADMINISTRATION	\$8,693,492	\$8,457,350	\$8,836,616	\$9,329,123	\$9,124,888
03420 - JUVENILE COURT - PROBATION SERVICES	\$2,255,013	\$2,401,534	\$2,514,981	\$2,554,317	\$2,554,317
100 - GENERAL FUND TOTAL	<b>\$10,948,505</b>	<b>\$10,858,884</b>	<b>\$11,351,597</b>	<b>\$11,883,440</b>	<b>\$11,679,205</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$10,948,505</b>	<b>\$10,858,884</b>	<b>\$11,351,597</b>	<b>\$11,883,440</b>	<b>\$11,679,205</b>

# Enhancements

## 03400.100 - Juvenile Court - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>03400.100 - Juvenile Court - Maintenance &amp; Repair Services</b>					
	JUVENILE COURT - ADMINISTRATION	MAINTENANCE & REPAIR SERVICES		\$20,000	On Hold
<b>03400.100 - JUVENILE COURT - MAINTENANCE &amp; REPAIR SERVICES TOTAL</b>				<b>\$20,000</b>	
<b>03400.100 - Juvenile Court - Position Reclassification</b>					
	JUVENILE COURT - ADMINISTRATION	SALARIES - ADJUSTMENTS		\$2,283	On Hold
<b>03400.100 - JUVENILE COURT - POSITION RECLASSIFICATION TOTAL</b>				<b>\$2,283</b>	
<b>03400.100 - Juvenile Court - Deputy Court Administration Position Request</b>					
	JUVENILE COURT - ADMINISTRATION	SALARIES		\$86,760	On Hold
	JUVENILE COURT - ADMINISTRATION	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	JUVENILE COURT - ADMINISTRATION	COUNTY MATCH - FICA		\$6,638	On Hold
<b>03400.100 - JUVENILE COURT - DEPUTY COURT ADMINISTRATION POSITION REQUEST TOTAL</b>				<b>\$107,398</b>	
<b>03400.100 - Juvenile Court - New Department Systems Administrator Position</b>					
	JUVENILE COURT - ADMINISTRATION	SALARIES		\$56,250	On Hold
	JUVENILE COURT - ADMINISTRATION	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	JUVENILE COURT - ADMINISTRATION	COUNTY MATCH - FICA		\$4,304	On Hold
<b>03400.100 - JUVENILE COURT - NEW DEPARTMENT SYSTEMS ADMINISTRATOR POSITION TOTAL</b>				<b>\$74,554</b>	
				<b>\$204,235</b>	

# Law Department

Fiscal Year 2026 Executive Budget Recommendation

## 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 - LAW DEPARTMENT

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

00300 - LAW DEPARTMENT

	ACTUALS	BUDGET		REQUESTED	RECOMMENDED
		FY2023	FY2024		
<b>COST CENTER LEVEL EXPENDITURES</b>					
100 - GENERAL FUND					
00310 - LAW DEPARTMENT	\$4,676,009	\$4,998,245	\$5,707,991	\$6,222,264	\$6,222,264
00311 - INFRASTRUCTURE SUPPORT	\$726,150	\$683,858	\$887,255	\$873,536	\$873,536
<b>100 - GENERAL FUND TOTAL</b>	<b>\$5,402,159</b>	<b>\$5,682,103</b>	<b>\$6,595,246</b>	<b>\$7,095,800</b>	<b>\$7,095,800</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$5,402,159</b>	<b>\$5,682,103</b>	<b>\$6,595,246</b>	<b>\$7,095,800</b>	<b>\$7,095,800</b>

## Enhancements

00300.100 - Law - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>00300.100 - Law - Salary Adjustments</b>					
	LAW DEPARTMENT	SALARIES - ADJUSTMENTS		\$446,884	Approved
<b>00300.100 - LAW - SALARY ADJUSTMENTS TOTAL</b>					
				<b>\$446,884</b>	
				<b>\$446,884</b>	



# Library

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$19,636,519	\$19,837,730	\$22,343,806	\$21,517,208	\$21,517,208
52 - PURCHASED / CONTRACTED SERVICES	\$0	\$6,192	\$198,100	\$198,100	\$198,100
53 - SUPPLIES	\$1,953,960	\$2,304,909	\$2,453,960	\$2,453,960	\$2,453,960
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$44,182	\$60,373	\$45,734	\$127,455	\$127,455
57 - OTHER COSTS	\$2,778,538	\$3,333,598	\$3,808,189	\$3,808,189	\$3,808,189
70 - RETIREMENT SERVICES	\$324,516	\$475,103	\$516,240	\$194,070	\$194,070
<b>100 - GENERAL FUND TOTAL</b>	<b>\$24,737,715</b>	<b>\$26,017,905</b>	<b>\$29,366,029</b>	<b>\$28,298,982</b>	<b>\$28,298,982</b>
<b>EXPENDITURES TOTAL</b>	<b>\$24,737,715</b>	<b>\$26,017,905</b>	<b>\$29,366,029</b>	<b>\$28,298,982</b>	<b>\$28,298,982</b>

### 06800 - LIBRARY

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>					
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	\$7,670,300
06830 - LIBRARY - CIRCULATION	\$6,527,452	\$6,753,321	\$8,036,351	\$7,053,870	\$7,053,870
06840 - LIBRARY - TECHNICAL SERVICES	\$2,900,598	\$3,358,989	\$3,438,986	\$3,448,875	\$3,448,875
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	\$1,847,771
<b>100 - GENERAL FUND TOTAL</b>	<b>\$24,737,715</b>	<b>\$26,017,905</b>	<b>\$29,366,029</b>	<b>\$28,298,982</b>	<b>\$28,298,982</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$24,737,715</b>	<b>\$26,017,905</b>	<b>\$29,366,029</b>	<b>\$28,298,982</b>	<b>\$28,298,982</b>

## Enhancements

### 06800.100 - Library - Enhancements

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

# Magistrate Court

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026		
<b>EXPENDITURES</b>						
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	\$0	
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	<b>\$7,622,806</b>	<b>\$8,135,254</b>	<b>\$9,872,808</b>	<b>\$9,693,821</b>	<b>\$9,617,801</b>	
EXPENDITURES TOTAL	<b>\$7,622,806</b>	<b>\$8,135,254</b>	<b>\$9,872,808</b>	<b>\$9,693,821</b>	<b>\$9,617,801</b>	

	ACTUALS		BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026	
<b>COST CENTER LEVEL EXPENDITURES</b>						
100 - GENERAL FUND						
04810 - MAGISTRATE COURT	\$7,622,806	\$8,135,254	\$9,872,808	\$9,693,821		\$9,617,801
100 - GENERAL FUND TOTAL	<b>\$7,622,806</b>	<b>\$8,135,254</b>	<b>\$9,872,808</b>	<b>\$9,693,821</b>		<b>\$9,617,801</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$7,622,806</b>	<b>\$8,135,254</b>	<b>\$9,872,808</b>	<b>\$9,693,821</b>		<b>\$9,617,801</b>

## Enhancements

### 04800.100 - Magistrate Court - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>04810.100 - Magistrate - Technology Request</b>					
	MAGISTRATE COURT	COMPUTER EQUIPMENT		\$76,020	On Hold
<b>04810.100 - MAGISTRATE - TECHNOLOGY REQUEST TOTAL</b>				<b>\$76,020</b>	
				<b>\$76,020</b>	

# Medical Examiner

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026		
<b>EXPENDITURES</b>						
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	<b>\$6,272,874</b>	<b>\$6,591,145</b>	<b>\$7,235,102</b>	<b>\$7,852,383</b>	<b>\$7,161,757</b>	
<b>EXPENDITURES TOTAL</b>	<b>\$6,272,874</b>	<b>\$6,591,145</b>	<b>\$7,235,102</b>	<b>\$7,852,383</b>	<b>\$7,161,757</b>	

	ACTUALS		BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026	
<b>COST CENTER LEVEL EXPENDITURES</b>						
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	<b>\$6,272,874</b>	<b>\$6,591,145</b>	<b>\$7,235,102</b>	<b>\$7,852,383</b>		<b>\$7,161,757</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$6,272,874</b>	<b>\$6,591,145</b>	<b>\$7,235,102</b>	<b>\$7,852,383</b>		<b>\$7,161,757</b>

## Enhancements

### 04300.100 - Medical Examiner - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
04300.100 - Medical Examiner - In-grade Adjustment Request				\$7,626	
04300.100 - Medical Examiner - Additions to Fleet					
	MEDICAL EXAMINER	VEHICLE ADDITIONS TO THE FLEET CHARGE		\$155,000	On Hold
	MEDICAL EXAMINER	OTHER MISCELLANEOUS CHARGES		\$28,000	On Hold
04300.100 - MEDICAL EXAMINER - ADDITIONS TO FLEET TOTAL				<b>\$183,000</b>	
				<b>\$190,626</b>	

# Non-Departmental

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026		
<b>EXPENDITURES</b>						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$164,257	\$169,058	\$169,059	\$422,620	\$169,059	
52 - PURCHASED / CONTRACTED SERVICES	-\$1,513,099	\$756,334	\$4,624,917	\$4,795,879	\$3,736,417	
53 - SUPPLIES	\$1,463	\$32,488	\$154,000	\$370,000	\$270,000	
54 - CAPITAL OUTLAYS	\$0	-\$1,998,202	\$234,051	\$61,500	\$61,500	
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	\$802,122	
<b>100 - GENERAL FUND TOTAL</b>	<b>\$5,180,590</b>	<b>\$6,484,829</b>	<b>\$18,878,005</b>	<b>\$17,235,977</b>	<b>\$15,822,954</b>	
<b>EXPENDITURES TOTAL</b>	<b>\$5,180,590</b>	<b>\$6,484,829</b>	<b>\$18,878,005</b>	<b>\$17,235,977</b>	<b>\$15,822,954</b>	

### 09100 - NON-DEPARTMENTAL (FIRE FUND)

	ACTUALS		BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026		
<b>EXPENDITURES</b>						
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	\$2,327,798	\$2,327,798	\$2,327,798	
<b>270 - FIRE FUND TOTAL</b>	<b>\$9,736,240</b>	<b>\$11,006,207</b>	<b>\$12,891,162</b>	<b>\$12,101,686</b>	<b>\$12,101,686</b>	

ACTUALS		BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
EXPENDITURES TOTAL	\$9,736,240	\$11,006,207	\$12,891,162	\$12,101,686	\$12,101,686

**09100 - NON-DEPARTMENTAL (DESIGNATED SERVICES FUND)**

	ACTUALS	BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
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
<b>271 - DESIGNATED SERVICES FUND TOTAL</b>	<b>\$6,392,401</b>	<b>\$5,048,708</b>	<b>\$6,926,377</b>	<b>\$8,054,542</b>	<b>\$8,054,542</b>
EXPENDITURES TOTAL	\$6,392,401	\$5,048,708	\$6,926,377	\$8,054,542	\$8,054,542

**09100 - NON-DEPARTMENTAL (POLICE FUND)**

	ACTUALS	BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
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	\$5,321,870	\$5,321,870	\$5,321,870
<b>274 - POLICE FUND TOTAL</b>	<b>\$16,209,742</b>	<b>\$19,355,509</b>	<b>\$22,212,395</b>	<b>\$20,732,094</b>	<b>\$20,732,094</b>
EXPENDITURES TOTAL	\$16,209,742	\$19,355,509	\$22,212,395	\$20,732,094	\$20,732,094

**09100 - NON-DEPARTMENTAL (UNINCORPORATED FUND)**

	ACTUALS	BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
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	\$0	\$0	\$0
<b>272 - UNINCORPORATED FUND TOTAL</b>	<b>\$4,315,625</b>	<b>\$3,197,280</b>	<b>\$3,013,234</b>	<b>\$3,618,227</b>	<b>\$3,618,227</b>
EXPENDITURES TOTAL	\$4,315,625	\$3,197,280	\$3,013,234	\$3,618,227	\$3,618,227

**09100 - NON-DEPARTMENTAL**

	ACTUALS	BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>					
100 - GENERAL FUND					
09110 - NON-DEPARTMENTAL - GENERAL	\$5,180,590	\$6,484,829	\$18,529,454	\$15,551,515	\$15,297,954
09113 - NON-DEPARTMENTAL - DCTV	–	–	\$348,551	\$1,684,462	\$525,000
<b>100 - GENERAL FUND TOTAL</b>	<b>\$5,180,590</b>	<b>\$6,484,829</b>	<b>\$18,878,005</b>	<b>\$17,235,977</b>	<b>\$15,822,954</b>

ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026
270 - FIRE FUND				
09115 - NON-DEPARTMENTAL - FIRE	\$9,736,240	\$11,006,207	\$12,891,162	\$12,101,686
<b>270 - FIRE FUND TOTAL</b>	<b>\$9,736,240</b>	<b>\$11,006,207</b>	<b>\$12,891,162</b>	<b>\$12,101,686</b>
271 - DESIGNATED SERVICES FUND				
09120 - NON-DEPARTMENTAL - DESIGNATED SERVICES	\$6,392,401	\$5,048,708	\$6,926,377	\$8,054,542
<b>271 - DESIGNATED SERVICES FUND TOTAL</b>	<b>\$6,392,401</b>	<b>\$5,048,708</b>	<b>\$6,926,377</b>	<b>\$8,054,542</b>
272 - UNINCORPORATED FUND				
09130 - NON-DEPARTMENTAL - UNINCORPORATED	\$4,315,625	\$3,197,280	\$3,013,234	\$3,618,227
<b>272 - UNINCORPORATED FUND TOTAL</b>	<b>\$4,315,625</b>	<b>\$3,197,280</b>	<b>\$3,013,234</b>	<b>\$3,618,227</b>
274 - POLICE FUND				
09140 - NON-DEPARTMENTAL - POLICE SERVICES	\$16,209,742	\$19,355,509	\$22,212,395	\$20,732,094
<b>274 - POLICE FUND TOTAL</b>	<b>\$16,209,742</b>	<b>\$19,355,509</b>	<b>\$22,212,395</b>	<b>\$20,732,094</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$41,834,597</b>	<b>\$45,092,534</b>	<b>\$63,921,173</b>	<b>\$60,329,503</b>



# Office of Management & Budget (OMB)

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026		
<b>EXPENDITURES</b>						
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	
<b>100 - GENERAL FUND TOTAL</b>	<b>\$1,232,457</b>	<b>\$1,333,936</b>	<b>\$1,354,642</b>	<b>\$1,757,272</b>	<b>\$1,386,085</b>	
<b>EXPENDITURES TOTAL</b>	<b>\$1,232,457</b>	<b>\$1,333,936</b>	<b>\$1,354,642</b>	<b>\$1,757,272</b>	<b>\$1,386,085</b>	

## 02200 - BUDGET

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

## Enhancements

## 02200.100 - Budget - Enhancements

Proposal Name	Cost Center Description	Object Code Description	Itemization Description	Amount	Proposal Status
<b>02200.100 - Budget - OpenGov Enhancements</b>					
	BUDGET	OTHER PROFESSIONAL SERVICES	Detailed transaction data integration	\$12,500	Approved
	BUDGET	OTHER PROFESSIONAL SERVICES	Expert services	\$42,000	Approved
<b>02200.100 - BUDGET - OPENGOV ENHANCEMENTS TOTAL</b>				<b>\$54,500</b>	
<b>02200.100 - Budget - Staff Training</b>					
	BUDGET	TRAINING & CONFERENCE FEES - EXTERNAL		\$32,687	On Hold
<b>02200.100 - BUDGET - STAFF TRAINING TOTAL</b>				<b>\$32,687</b>	
<b>02200.100 - Budget - Management Services</b>					
	BUDGET	OTHER PROFESSIONAL SERVICES		\$250,000	On Hold
<b>02200.100 - BUDGET - MANAGEMENT SERVICES TOTAL</b>				<b>\$250,000</b>	
<b>02200.100 - Budget - Salary Adjustments</b>					
	BUDGET	SALARIES - ADJUSTMENTS		\$34,000	On Hold
<b>02200.100 - BUDGET - SALARY ADJUSTMENTS TOTAL</b>				<b>\$34,000</b>	
				<b>\$371,187</b>	

# Parks

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
271 - DESIGNATED SERVICES FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$11,820,089	\$13,231,961	\$13,264,098	\$14,851,768	\$13,769,595
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	<b>\$25,005,443</b>	<b>\$26,608,687</b>	<b>\$28,148,619</b>	<b>\$37,791,792</b>	<b>\$30,161,119</b>
<b>EXPENDITURES TOTAL</b>	<b>\$25,005,443</b>	<b>\$26,608,687</b>	<b>\$28,148,619</b>	<b>\$37,791,792</b>	<b>\$30,161,119</b>

## 06100 - PARKS

COST CENTER LEVEL EXPENDITURES	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
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	\$5,894,707
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
06105 - PARKS - RECREATION CENTERS	\$4,254,058	\$4,852,640	\$4,813,185	\$6,262,872	\$5,154,230
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	\$1,580,744
06111 - PARKS - SUGAR CREEK GOLF COURSE	\$1,338,618	\$1,180,794	\$1,089,087	\$1,089,087	\$1,089,087
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	\$522,986
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	\$2,067,996
06117 - PARKS - DISTRICT II SERVICE CENTER	\$2,791,900	\$3,262,799	\$3,075,332	\$3,431,460	\$3,146,037
06118 - PARKS - DISTRICT III SERVICE CENTER	\$2,401,395	\$2,473,926	\$2,465,943	\$2,477,686	\$2,422,666
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	\$233,271
06130 - PARKS - CULTURAL AFFAIRS	\$539,696	\$569,063	\$617,972	\$622,297	\$622,297
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	\$1,013,820
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	\$100,250
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	\$28,148,619	\$37,791,792	\$30,161,119
622 - VEHICLE REPLACEMENT CAPITAL INVESTMENT					
06101 - PARKS - ADMINISTRATION	\$3,095	–	–	–	–

ACTUALS			BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
622 - VEHICLE REPLACEMENT CAPITAL INVESTMENT TOTAL	\$3,095	-	-	-	-
COST CENTER LEVEL EXPENDITURES TOTAL	\$25,008,538	\$26,608,687	\$28,148,619	\$37,791,792	\$30,161,119

## Enhancements

### 06100.271 - Parks - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>06100-PARKS-CIP1-EMBARC Hydroponic System</b>					
	PARKS	TRANSFER TO CIP FUND		\$1,000,000	Approved
<b>06100-PARKS-CIP1-EMBARC HYDROPONIC SYSTEM TOTAL</b>				<b>\$1,000,000</b>	
<b>06100-PARKS-New Position-Park Naturalist</b>					
	PARKS - NATURAL RESOURCE MANAGEMENT	SALARIES		\$47,347	On Hold
	PARKS - NATURAL RESOURCE MANAGEMENT	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	PARKS - NATURAL RESOURCE MANAGEMENT	COUNTY MATCH - FICA		\$3,622	On Hold
	PARKS - NATURAL RESOURCE MANAGEMENT	401(a) EMPLOYER CONTRIBUTION		\$1,421	On Hold
<b>06100-PARKS-NEW POSITION-PARK NATURALIST TOTAL</b>				<b>\$66,390</b>	
<b>06100-PARKS-CIP7-Sugar Creek Improvements</b>					
	PARKS	TRANSFER TO CIP FUND		\$3,000,000	On Hold
<b>06100-PARKS-CIP7-SUGAR CREEK IMPROVEMENTS TOTAL</b>				<b>\$3,000,000</b>	
<b>06100-PARKS-CIP3-Hairston to Senior Center Trail</b>					
	PARKS	TRANSFER TO CIP FUND		\$875,000	On Hold
<b>06100-PARKS-CIP3-HAIRSTON TO SENIOR CENTER TRAIL TOTAL</b>				<b>\$875,000</b>	
<b>06100-PARKS-New Position-Facility Superintendent (Reclass)</b>					
	PUBLIC WORKS TRANSPORTATION	SALARIES		\$4,243	On Hold
	TRANSPORTATION - ADMINISTRATIVE SERVICES	COUNTY MATCH - FICA		\$347	On Hold
<b>06100-PARKS-NEW POSITION- FACILITY SUPERINTENDENT (RECLASS) TOTAL</b>				<b>\$4,590</b>	
<b>06100-PARKS-CIP4-Mason Mill Playground Shade Structures</b>					
	PARKS	TRANSFER TO CIP FUND		\$110,000	On Hold

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
06100-PARKS-CIP4-MASON MILL PLAYGROUND SHADE STRUCTURES TOTAL				\$110,000	
<b>06100-PARKS-In-Grade Adjustments</b>					
	PARKS	PERSONAL SERVICES - SALARIES AND WAGES		\$42,641	On Hold
	PARKS - ADMINISTRATION	COUNTY MATCH - FICA		\$3,127	On Hold
	PARKS - ADMINISTRATION	401(a) EMPLOYER CONTRIBUTION		\$171	On Hold
<b>06100-PARKS-IN-GRADE ADJUSTMENTS TOTAL</b>				<b>\$45,939</b>	
<b>06100-PARKS-New Position-Pool Manager</b>					
	PARKS - DISTRICT I SERVICE CENTER	SALARIES		\$27,300	On Hold
	PARKS - DISTRICT I SERVICE CENTER	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	PARKS - DISTRICT I SERVICE CENTER	COUNTY MATCH - FICA		\$2,089	On Hold
	PARKS - DISTRICT I SERVICE CENTER	401(a) EMPLOYER CONTRIBUTION		\$819	On Hold
<b>06100-PARKS-NEW POSITION-POOL MANAGER TOTAL</b>				<b>\$44,208</b>	
<b>06100-PARKS-New Positions-Park Rangers</b>					
	PARKS - DISTRICT II SERVICE CENTER	SALARIES		\$194,688	On Hold
	PARKS - DISTRICT II SERVICE CENTER	COUNTY MATCH - GRP INS - ALLOCATED		\$70,000	On Hold
	PARKS - DISTRICT II SERVICE CENTER	COUNTY MATCH - FICA		\$14,894	On Hold
	PARKS - DISTRICT II SERVICE CENTER	401(a) EMPLOYER CONTRIBUTION		\$5,841	On Hold
<b>06100-PARKS-NEW POSITIONS-PARK RANGERS TOTAL</b>				<b>\$285,423</b>	
<b>06100-PARKS-CIP5-Rainbow Amphitheatre Improvements</b>					
	PARKS	TRANSFER TO CIP FUND		\$1,000,000	On Hold
<b>06100-PARKS-CIP5-RAINBOW AMPHITHEATRE IMPROVEMENTS TOTAL</b>				<b>\$1,000,000</b>	
<b>06100 - PARKS - New Position - Ground Maintenance Crew</b>					
	PARKS - DISTRICT I SERVICE CENTER	SALARIES		\$28,954	On Hold
	PARKS - DISTRICT I SERVICE CENTER	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	PARKS - DISTRICT I SERVICE CENTER	COUNTY MATCH - FICA		\$2,215	On Hold
	PARKS - DISTRICT I SERVICE CENTER	401(a) EMPLOYER CONTRIBUTION		\$869	On Hold
<b>06100 - PARKS - NEW POSITION - GROUND MAINTENANCE CREW TOTAL</b>				<b>\$46,038</b>	
<b>06100-PARKS-New Position-Division Manager, CIP</b>					

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	PARKS - RECREATION CENTERS	SALARIES		\$77,252	On Hold
	PARKS - RECREATION CENTERS	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	PARKS - RECREATION CENTERS	COUNTY MATCH - FICA		\$5,910	On Hold
	PARKS - RECREATION CENTERS	401(a) EMPLOYER CONTRIBUTION		\$2,318	On Hold
<b>06100-PARKS-NEW POSITION-DIVISION MANAGER, CIP TOTAL</b>				<b>\$99,480</b>	
<b>06100-PARKS-New Position- Trail &amp; Greenways Staffing</b>					
	PARKS	SALARIES		\$262,100	On Hold
	PARKS - DISTRICT III SERVICE CENTER	SALARIES		\$37,071	On Hold
	PARKS - DISTRICT III SERVICE CENTER	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	PARKS - DISTRICT III SERVICE CENTER	COUNTY MATCH - FICA		\$2,836	On Hold
	PARKS - DISTRICT III SERVICE CENTER	401(a) EMPLOYER CONTRIBUTION		\$1,113	On Hold
<b>06100-PARKS-NEW POSITION- TRAIL &amp; GREENWAYS STAFFING TOTAL</b>				<b>\$317,120</b>	
<b>06100.271 - Parks - Additions to the Fleet</b>					
	PARKS - RECREATION CENTERS	LEASE PURCHASE OF EQUIPMENT		\$941,000	On Hold
<b>06100.271 - PARKS - ADDITIONS TO THE FLEET TOTAL</b>				<b>\$941,000</b>	
<b>06100-PARKS-CIP2-Michelle Obama South River Trail Connector</b>					
	PARKS	TRANSFER TO CIP FUND		\$185,000	On Hold
<b>06100-PARKS-CIP2- MICHELLE OBAMA SOUTH RIVER TRAIL CONNECTOR TOTAL</b>				<b>\$185,000</b>	
<b>06100-PARKS-New Position- Ground Maintenance Worker Senior</b>					
	PARKS - DISTRICT I SERVICE CENTER	SALARIES		\$33,681	On Hold
	PARKS - DISTRICT I SERVICE CENTER	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	PARKS - DISTRICT I SERVICE CENTER	COUNTY MATCH - FICA		\$2,577	On Hold
	PARKS - DISTRICT I SERVICE CENTER	401(a) EMPLOYER CONTRIBUTION		\$1,011	On Hold
<b>06100-PARKS-NEW POSITION-GROUND MAINTENANCE WORKER SENIOR TOTAL</b>				<b>\$51,269</b>	
<b>06100-PARKS-CIP6-Sugar Creek Improvements (Irrigation)</b>					
	PARKS	TRANSFER TO CIP FUND		\$437,500	On Hold

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
06100-PARKS-CIP6-SUGAR CREEK IMPROVEMENTS (IRRIGATION) TOTAL				\$437,500	
<b>06100 - Parks - 2 New Positions</b>					
	PARKS - RECREATION DIVISION ADMINISTRATION	SALARIES		\$39,895	On Hold
	PARKS - RECREATION DIVISION ADMINISTRATION	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	PARKS - RECREATION DIVISION ADMINISTRATION	COUNTY MATCH - FICA		\$3,052	On Hold
	PARKS - RECREATION DIVISION ADMINISTRATION	401(a) EMPLOYER CONTRIBUTION		\$1,197	On Hold
	PARKS - RECREATION CENTERS	SALARIES		\$48,948	On Hold
	PARKS - RECREATION CENTERS	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	PARKS - RECREATION CENTERS	COUNTY MATCH - FICA		\$3,745	On Hold
	PARKS - RECREATION CENTERS	401(a) EMPLOYER CONTRIBUTION		\$1,469	On Hold
<b>06100 - PARKS - 2 NEW POSITIONS TOTAL</b>				<b>\$126,306</b>	
				<b>\$8,635,263</b>	



# Planning & Sustainability

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
		FY2023	FY2024		
<b>EXPENDITURES</b>					
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	\$948,512	\$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
<b>100 - GENERAL FUND TOTAL</b>	<b>\$1,681,984</b>	<b>\$1,885,167</b>	<b>\$3,187,929</b>	<b>\$6,532,453</b>	<b>\$3,609,177</b>
<b>EXPENDITURES TOTAL</b>	<b>\$1,681,984</b>	<b>\$1,885,167</b>	<b>\$3,187,929</b>	<b>\$6,532,453</b>	<b>\$3,609,177</b>

### 05100 - PLANNING & SUSTAINABILITY (DEVELOPMENT FUND)

ACTUALS		BUDGET	REQUESTED	RECOMMENDED	
FY2023		FY2024	FY2025	FY2026	
<b>EXPENDITURES</b>					
201 - DEVELOPMENT FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$5,782,169	\$6,086,751	\$7,068,987	\$8,755,995	\$7,417,465
52 - PURCHASED / CONTRACTED SERVICES	\$1,470,484	\$1,118,600	\$891,686	\$398,992	\$273,992
53 - SUPPLIES	\$108,076	\$42,263	\$126,230	\$188,230	\$133,230
54 - CAPITAL OUTLAYS	\$44,359	\$15,425	\$40,000	\$894,430	\$894,430
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$1,592,725	\$1,571,223	\$410,023	\$370,484	\$370,484
61 - OTHER FINANCING USES	\$832,072	-	-	-	-
70 - RETIREMENT SERVICES	\$780,601	\$886,164	\$962,906	\$902,182	\$902,182
<b>201 - DEVELOPMENT FUND TOTAL</b>	<b>\$10,610,488</b>	<b>\$9,720,426</b>	<b>\$9,499,832</b>	<b>\$11,510,313</b>	<b>\$9,991,783</b>
<b>EXPENDITURES TOTAL</b>	<b>\$10,610,488</b>	<b>\$9,720,426</b>	<b>\$9,499,832</b>	<b>\$11,510,313</b>	<b>\$9,991,783</b>

#### 05100 - PLANNING & SUSTAINABILITY (UNINCORPORATED FUND)

	ACTUALS	BUDGET	REQUESTED	RECOMMENDED	
	FY2023	FY2024	FY2025	FY2026	
<b>EXPENDITURES</b>					
272 - UNINCORPORATED FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$1,928,378	\$2,170,608	\$2,160,242	\$2,883,018	\$2,179,023
52 - PURCHASED / CONTRACTED SERVICES	\$109,597	\$52,762	\$939,165	\$1,885,616	\$1,070,616
53 - SUPPLIES	\$15,213	\$10,228	\$17,579	\$80,063	\$25,063
54 - CAPITAL OUTLAYS	\$0	\$13,825	\$0	\$7,000	\$7,000
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$3,960	\$55,427	\$90,767	\$44,302	\$44,302
70 - RETIREMENT SERVICES	\$324,613	\$305,137	\$331,567	\$297,151	\$297,151
<b>272 - UNINCORPORATED FUND TOTAL</b>	<b>\$2,381,760</b>	<b>\$2,607,988</b>	<b>\$3,539,320</b>	<b>\$5,197,150</b>	<b>\$3,623,155</b>
<b>EXPENDITURES TOTAL</b>	<b>\$2,381,760</b>	<b>\$2,607,988</b>	<b>\$3,539,320</b>	<b>\$5,197,150</b>	<b>\$3,623,155</b>

#### 05100 - PLANNING & SUSTAINABILITY (GENERAL FUND)

	ACTUALS	BUDGET	REQUESTED	RECOMMENDED	
	FY2023	FY2024	FY2025	FY2026	
<b>COST CENTER LEVEL EXPENDITURES</b>					
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	\$1,958,755	\$3,126,131	\$2,127,197
05180 - PLAN & SUST - ZONING ANALYSIS	\$583	\$7	\$0	\$0	\$0
<b>100 - GENERAL FUND TOTAL</b>	<b>\$1,681,984</b>	<b>\$1,885,167</b>	<b>\$3,187,929</b>	<b>\$6,532,453</b>	<b>\$3,609,177</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$1,681,984</b>	<b>\$1,885,167</b>	<b>\$3,187,929</b>	<b>\$6,532,453</b>	<b>\$3,609,177</b>

#### 05100 - PLANNING & SUSTAINABILITY (DEVELOPMENT FUND)

	ACTUALS	BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>				
201 - DEVELOPMENT FUND				

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
05110 - PLAN & SUST - ADMINISTRATION	\$5,110,610	\$4,366,501	\$2,963,670	\$3,754,470	\$3,554,470
05130 - PLAN & SUST - LAND DEVELOPMENT	\$1,057,382	\$1,005,349	\$1,281,259	\$2,438,236	\$2,438,236
05140 - PLAN & SUST - STRUCTURAL INSPECTIONS	\$1,616,155	\$1,440,194	\$1,774,512	\$1,967,216	\$1,927,216
05145 - PLAN & SUST - CODE COMPLIANCE	—	—	—	\$517,736	\$0
05150 - PLAN & SUST - PERMITS & ZONING	\$2,034,389	\$2,030,236	\$2,606,337	\$1,470,563	\$1,470,563
05160 - PLAN & SUST - ENV PLANS REVIEW & INSPECTION	\$791,952	\$878,144	\$874,054	\$1,362,092	\$601,298
05180 - PLAN & SUST - ZONING ANALYSIS	\$0	\$1	\$0	\$0	\$0
201 - DEVELOPMENT FUND TOTAL	<b>\$10,610,488</b>	<b>\$9,720,426</b>	<b>\$9,499,832</b>	<b>\$11,510,313</b>	<b>\$9,991,783</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$10,610,488</b>	<b>\$9,720,426</b>	<b>\$9,499,832</b>	<b>\$11,510,313</b>	<b>\$9,991,783</b>

#### 05100 - PLANNING & SUSTAINABILITY (UNINCORPORATED FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>					
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	<b>\$2,381,760</b>	<b>\$2,607,988</b>	<b>\$3,539,320</b>	<b>\$5,197,150</b>	<b>\$3,623,155</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$2,381,760</b>	<b>\$2,607,988</b>	<b>\$3,539,320</b>	<b>\$5,197,150</b>	<b>\$3,623,155</b>

## Enhancement - General Fund

#### 05100.100 - Planning & Sustainability - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>05100.100 - Planning &amp; Sustainability - Tuition Reimbursement</b>					
	PLAN & SUST - PLANNING ADMINISTRATION	TUITION REIMBURSEMENT		\$40,000	On Hold
<b>05100.100 - PLANNING &amp; SUSTAINABILITY - TUITION REIMBURSEMENT TOTAL</b>				<b>\$40,000</b>	
<b>05100.100 - Planning &amp; Sustainability - FY25 Added New Positions</b>					
	PLAN & SUST - PLANNING ADMINISTRATION	SALARIES		\$667,032	On Hold
	PLAN & SUST - PLANNING ADMINISTRATION	COUNTY MATCH - GRP INS - ALLOCATED		\$84,000	On Hold
	PLAN & SUST - PLANNING ADMINISTRATION	COUNTY MATCH - FICA		\$51,028	On Hold
<b>05100.100 - PLANNING &amp; SUSTAINABILITY - FY25 ADDED NEW POSITIONS TOTAL</b>				<b>\$802,060</b>	
<b>05100.100 - Planning &amp; Sustainability - Small Area Plans</b>					

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	PLAN & SUST - LONG RANGE PLANNING	OTHER PROFESSIONAL SERVICES		\$820,000	Not Approved
05100.100 - PLANNING & SUSTAINABILITY - SMALL AREA PLANS TOTAL					<b>\$820,000</b>
05100.100 - Planning & Sustainability - New Executive Support Assistant Position					
	PLAN & SUST - PLANNING ADMINISTRATION	SALARIES		\$70,740	On Hold
	PLAN & SUST - PLANNING ADMINISTRATION	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	PLAN & SUST - PLANNING ADMINISTRATION	COUNTY MATCH - FICA		\$5,412	On Hold
05100.100 - PLANNING & SUSTAINABILITY - NEW EXECUTIVE SUPPORT ASSISTANT POSITION TOTAL					<b>\$90,152</b>
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					<b>\$250,000</b>
05100.100 - Planning & Sustainability - New Positions -Long Range					
	PLAN & SUST - LONG RANGE PLANNING	COUNTY MATCH - GRP INS - ALLOCATED		\$28,000	On Hold
	PLAN & SUST - LONG RANGE PLANNING	COUNTY MATCH - FICA		\$10,726	On Hold
	PLAN & SUST - LONG RANGE PLANNING	SALARIES		\$140,208	On Hold
05100.100 - PLANNING & SUSTAINABILITY - NEW POSITIONS -LONG RANGE TOTAL					<b>\$178,934</b>
05100.100 - Planning & Sustainability - In Grade Adjustments					
	PLAN & SUST - PLANNING ADMINISTRATION	SALARIES		\$15,000	On Hold
05100.100 - PLANNING & SUSTAINABILITY - IN GRADE ADJUSTMENTS TOTAL					<b>\$15,000</b>
05100.100 - Planning & Sustainability - Short Term Rental Program					
	PLAN & SUST - PLANNING ADMINISTRATION	OTHER PROFESSIONAL SERVICES		\$105,000	On Hold
05100.100 - PLANNING & SUSTAINABILITY - SHORT TERM RENTAL PROGRAM TOTAL					<b>\$105,000</b>
					<b>\$2,301,146</b>

# Enhancements - Development Fund

## 05100.201 - Planning & Sustainability - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>05100.201 - Planning &amp; Sustainability - New Positions</b>					
	PLAN & SUST - ENV PLANS REVIEW & INSPECTION	SALARIES		\$602,688	On Hold
	PLAN & SUST - ENV PLANS REVIEW & INSPECTION	COUNTY MATCH - GRP INS - ALLOCATED		\$112,000	On Hold
	PLAN & SUST - ENV PLANS REVIEW & INSPECTION	COUNTY MATCH - FICA		\$46,106	On Hold
	PLAN & SUST - CODE COMPLIANCE	SALARIES		\$99,900	On Hold
	PLAN & SUST - CODE COMPLIANCE	SALARIES		\$303,012	On Hold
	PLAN & SUST - CODE COMPLIANCE	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	PLAN & SUST - CODE COMPLIANCE	COUNTY MATCH - GRP INS - ALLOCATED		\$70,000	On Hold
	PLAN & SUST - CODE COMPLIANCE	COUNTY MATCH - FICA		\$7,643	On Hold
	PLAN & SUST - CODE COMPLIANCE	COUNTY MATCH - FICA		\$23,181	On Hold
<b>05100.201 - PLANNING &amp; SUSTAINABILITY - NEW POSITIONS TOTAL</b>				<b>\$1,278,530</b>	
<b>05100.201 - Planning &amp; Sustainability - Technology Maintenance &amp; Licenses</b>					
	PLAN & SUST - PLANNING ADMINISTRATION	OTHER PROFESSIONAL SERVICES		\$872,130	On Hold
<b>05100.201 - PLANNING &amp; SUSTAINABILITY - TECHNOLOGY MAINTENANCE &amp; LICENSES TOTAL</b>				<b>\$872,130</b>	
<b>05100.201 - Planning &amp; Sustainability - One Stop Shop Renovations DEV</b>					
	PLAN & SUST - ADMINISTRATION	MAINTENANCE & REPAIR MATERIALS - OTHER		\$55,000	On Hold
<b>05100.201 - PLANNING &amp; SUSTAINABILITY - ONE STOP SHOP RENOVATIONS DEV TOTAL</b>				<b>\$55,000</b>	
<b>05100.201 - Planning &amp; Sustainability - Scanning &amp; Digitization Services</b>					
<b>05100.201 - Planning &amp; Sustainability - In Grade Adjustments</b>					
	PLAN & SUST - ADMINISTRATION	SALARIES		\$20,000	On Hold
<b>05100.201 - PLANNING &amp; SUSTAINABILITY - IN GRADE ADJUSTMENTS TOTAL</b>				<b>\$20,000</b>	
<b>05100.201 - Planning &amp; Sustainability - Certification Incentive Program</b>					

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	PLAN & SUST - STRUCTURAL INSPECTIONS	SALARIES-ATTENDANCE INCENTIVE		\$40,000	On Hold
05100.201 - PLANNING & SUSTAINABILITY - CERTIFICATION INCENTIVE PROGRAM TOTAL				\$40,000	
				\$2,390,660	

## Enhancements - Unincorporated Fund

### 05100.272 - Planning & Sustainability - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
05100.272 - Planning & Sustainability - Zoning Code Update Support	PLAN & SUST - ZONING ANALYSIS	OTHER PROFESSIONAL SERVICES		\$65,000	Approved
05100.272 - PLANNING & SUSTAINABILITY - ZONING CODE UPDATE SUPPORT TOTAL				\$65,000	
05100.272 - Planning & Sustainability - One Stop Shop Renovations BL	PLAN & SUST - BUSINESS LICENSE	MAINTENANCE & REPAIR MATERIALS - OTHER		\$55,000	On Hold
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	On Hold
	PLAN & SUST - ZONING ANALYSIS	COUNTY MATCH - GRP INS - ALLOCATED		\$42,000	On Hold
	PLAN & SUST - ZONING ANALYSIS	COUNTY MATCH - FICA		\$16,333	On Hold
	PLAN & SUST - BUSINESS LICENSE	SALARIES		\$300,204	On Hold
	PLAN & SUST - BUSINESS LICENSE	COUNTY MATCH - GRP INS - ALLOCATED		\$84,000	On Hold
	PLAN & SUST - BUSINESS LICENSE	COUNTY MATCH - FICA		\$22,966	On Hold
05100.272 - PLANNING & SUSTAINABILITY - NEW POSITIONS TOTAL				\$678,995	
05100.272 - Planning & Sustainability - In Grade Adjustments	PLAN & SUST - ZONING ANALYSIS	SALARIES		\$25,000	On Hold
05100.272 - PLANNING & SUSTAINABILITY - IN GRADE ADJUSTMENTS TOTAL				\$25,000	

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>05100.272 - Planning &amp; Sustainability - Legal/Attorney Services</b>					
	PLAN & SUST - ZONING ANALYSIS	ATTORNEY SERVICES		\$35,000	On Hold
<b>05100.272 - PLANNING &amp; SUSTAINABILITY - LEGAL/ATTORNEY SERVICES TOTAL</b>				<b>\$35,000</b>	
<b>05100.272 - Planning &amp; Sustainability - Zoning Sign Ordinance</b>					
	PLAN & SUST - ZONING ANALYSIS	OTHER PROFESSIONAL SERVICES		\$680,000	Not Approved
<b>05100.272 - PLANNING &amp; SUSTAINABILITY - ZONING SIGN ORDINANCE TOTAL</b>				<b>\$680,000</b>	
<b>05100.272 - Planning &amp; Sustainability - Historic Resources Survey Phase 1</b>					
	PLAN & SUST - ZONING ANALYSIS	OTHER PROFESSIONAL SERVICES		\$100,000	On Hold
<b>05100.272 - PLANNING &amp; SUSTAINABILITY - HISTORIC RESOURCES SURVEY PHASE 1 TOTAL</b>				<b>\$100,000</b>	
				<b>\$1,638,995</b>	

# Police

Fiscal Year 2026 Executive Budget Recommendation

## Mission Statement

The mission of the DeKalb County Police Department (DKPD) is to protect the peaceful against the lawless, ensure justice, safeguard lives and property, while serving with a commitment to the constitutional rights afforded to all people.

## 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 SERVICE (GENERAL FUND)

	ACTUALS		BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026	
<b>EXPENDITURES</b>						
100 - GENERAL FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$1,413,338	\$1,482,198	\$1,598,650	\$1,717,236	\$1,540,014	
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	<b>\$7,296,572</b>	<b>\$7,637,084</b>	<b>\$9,811,472</b>	<b>\$11,244,332</b>	<b>\$9,865,485</b>	
<b>EXPENDITURES TOTAL</b>	<b>\$7,296,572</b>	<b>\$7,637,084</b>	<b>\$9,811,472</b>	<b>\$11,244,332</b>	<b>\$9,865,485</b>	

### 04600 - POLICE SERVICE (POLICE FUND)

	ACTUALS		BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026	
<b>EXPENDITURES</b>						
274 - POLICE FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$89,651,632	\$85,434,568	\$95,885,822	\$98,815,886	\$94,550,666	
52 - PURCHASED / CONTRACTED SERVICES	\$3,711,227	\$4,420,819	\$7,397,630	\$10,686,920	\$7,673,752	
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	<b>\$123,032,611</b>	<b>\$123,918,704</b>	<b>\$135,749,234</b>	<b>\$149,108,145</b>	<b>\$132,352,232</b>	
<b>EXPENDITURES TOTAL</b>	<b>\$123,032,611</b>	<b>\$123,918,704</b>	<b>\$135,749,234</b>	<b>\$149,108,145</b>	<b>\$132,352,232</b>	

**04600 - POLICE SERVICES (GENERAL FUND)**

	ACTUALS		BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026	
<b>COST CENTER LEVEL EXPENDITURES</b>						
100 - GENERAL FUND						
04601 - PUBLIC SAFETY - DIRECTORS OFFICE	\$536,943	\$485,469	\$635,841	\$544,734	\$544,734	
04602 - POLICE - ADMINISTRATIVE 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	–	–	
<b>100 - GENERAL FUND TOTAL</b>	<b>\$7,296,572</b>	<b>\$7,637,084</b>	<b>\$9,811,472</b>	<b>\$11,244,332</b>	<b>\$9,865,485</b>	
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$7,296,572</b>	<b>\$7,637,084</b>	<b>\$9,811,472</b>	<b>\$11,244,332</b>	<b>\$9,865,485</b>	

**04600 - POLICE SERVICES (POLICE FUND)**

	ACTUALS		BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026	
<b>COST CENTER LEVEL EXPENDITURES</b>						
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	
04661 - POLICE SERVICES - SUPPORT SERVICES	\$4,480,993	\$3,869,019	\$4,743,494	\$6,205,736	\$5,099,461	
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	\$11,721,463	
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	\$2,503,480	
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	

ACTUALS			BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026	
274 - POLICE FUND TOTAL	\$123,032,611	\$123,918,704	\$135,749,234	\$149,108,145		\$132,352,232
COST CENTER LEVEL EXPENDITURES TOTAL	\$123,032,611	\$123,918,704	\$135,749,234	\$149,108,145		\$132,352,232

## Enhancements

### 04600.100 - Police - Enhancements

Proposal Name	Cost Center Description	Object Code Description	Itemization Description	Amount	Proposal Status
<b>04600.100 - Police - New Positions Operating Enhancement (New Position Request)</b>					
	POLICE - ADMINISTRATIVE SERVICES	SALARIES		\$131,299	On Hold
	POLICE - ADMINISTRATIVE SERVICES	COUNTY MATCH - GRP INS - ALLOCATED		\$28,000	On Hold
	POLICE - ADMINISTRATIVE SERVICES	COUNTY MATCH - FICA		\$10,045	On Hold
	POLICE - ADMINISTRATIVE SERVICES	401(a) EMPLOYER CONTRIBUTION		\$7,878	On Hold
<b>04600.100 - POLICE - NEW POSITIONS OPERATING ENHANCEMENT (NEW POSITION REQUEST) TOTAL</b>				<b>\$177,222</b>	
<b>04600.100 - Police Services - Technology Request (Communication)</b>					
	POLICE - ADMINISTRATIVE SERVICES	COMPUTER EQUIPMENT	Dell Ultrasharp 49 Hub Monitor (U4924DW)	\$1,114	On Hold
	POLICE - ADMINISTRATIVE SERVICES	COMPUTER EQUIPMENT	Dell Standard 15 inch Laptop w/Touch Screen (Dell Pro 15) for (10) staff members to replace outdated equipment.	\$11,311	On Hold
	POLICE - ADMINISTRATIVE SERVICES	COMPUTER SOFTWARE and TECHNOLOGY		\$4,200	On Hold
	POLICE - COMMUNICATIONS	COMPUTER EQUIPMENT		\$750,000	On Hold
	POLICE - COMMUNICATIONS	OTHER EQUIPMENT > \$5,000		\$135,000	On Hold
	POLICE - FIRING RANGE	OTHER EQUIPMENT > \$5,000		\$300,000	On Hold
<b>04600.100 - POLICE SERVICES - TECHNOLOGY REQUEST (COMMUNICATION) TOTAL</b>				<b>\$1,201,625</b>	
				<b>\$1,378,847</b>	

## 04600.274 - Police Services - Enhancements

Proposal Name	Object Code Description	Cost Center Description	Itemization Description	Amount	Proposal Status
<b>04600.274 - Police Services - Operating Enhancements (Promotional Testing)</b>					
	OTHER PROFESSIONAL SERVICES	POLICE SERVICES - SUPPORT SERVICES		\$116,500	Approved
<b>04600.274 - POLICE SERVICES - OPERATING ENHANCEMENTS (PROMOTIONAL TESTING) TOTAL</b>				<b>\$116,500</b>	
<b>04600.274 - Police Services - Additions to Fleet - Vehicle &amp; Up-fitting Request</b>					
	OTHER PROFESSIONAL SERVICES	POLICE SERVICES - FLEET SUPPORT		\$1,740,000	On Hold
	VEHICLE ADDITIONS TO THE FLEET CHARGE	POLICE SERVICES - FLEET SUPPORT		\$6,243,500	On Hold
<b>04600.274 - POLICE SERVICES - ADDITIONS TO FLEET - VEHICLE &amp; UP-FITTING REQUEST TOTAL</b>				<b>\$7,983,500</b>	
<b>04600.274 - Police Services - New Positions Personnel Request</b>					
	SALARIES	POLICE SERVICES - RECORDS		\$90,746	On Hold
	COUNTY MATCH - GRP INS - ALLOCATED	POLICE SERVICES - RECORDS		\$42,000	On Hold
	COUNTY MATCH - FICA	POLICE SERVICES - RECORDS		\$6,943	On Hold
	401(a) EMPLOYER CONTRIBUTION	POLICE SERVICES - RECORDS		\$5,445	On Hold
	SALARIES	POLICE SERVICES - CRIMINAL INVESTIGATION DIVISION		\$227,292	On Hold
	COUNTY MATCH - GRP INS - ALLOCATED	POLICE SERVICES - CRIMINAL INVESTIGATION DIVISION		\$70,000	On Hold
	COUNTY MATCH - FICA	POLICE SERVICES - CRIMINAL INVESTIGATION DIVISION		\$17,388	On Hold
	401(a) EMPLOYER CONTRIBUTION	POLICE SERVICES - CRIMINAL INVESTIGATION DIVISION		\$13,638	On Hold
	SALARIES	POLICE SERVICES - TRAINING		\$2,621,881	On Hold
	COUNTY MATCH - GRP INS - ALLOCATED	POLICE SERVICES - TRAINING		\$812,000	On Hold

Proposal Name	Object Code Description	Cost Center Description	Itemization Description	Amount	Proposal Status
	COUNTY MATCH - FICA	POLICE SERVICES - TRAINING		\$200,574	On Hold
	401(a) EMPLOYER CONTRIBUTION	POLICE SERVICES - TRAINING		\$157,313	On Hold
04600.274 - POLICE SERVICES - NEW POSITIONS PERSONNEL REQUEST TOTAL				\$4,265,220	
<b>04600.274 - Police Services - Operating Enhancements (Real Time Crime Center)</b>					
	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
	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	
<b>04600.274 - Police Services - Operating Enhancements (Cost Centers)</b>					
	OTHER EQUIPMENT > \$5,000	POLICE SERVICES - SUPPORT SERVICES	Mailroom: Mail scanner/X-ray to image and detect hazardous material	\$50,000	On Hold
	OTHER EQUIPMENT > \$5,000	POLICE SERVICES - SUPPORT SERVICES	Supply: Automated Inventory Control System Replacement	\$50,000	On Hold
	MAINTENANCE & REPAIR SERVICES	POLICE SERVICES - CRIMINAL INVESTIGATION DIVISION	Keep proposed amount.	\$31,000	On Hold

Proposal Name	Object Code Description	Cost Center Description	Itemization Description	Amount	Proposal Status
	MAINTENANCE & REPAIR SERVICES	POLICE SERVICES - CRIMINAL INVESTIGATION DIVISION	Whooster Investigative Software	\$50,000	On Hold
	OTHER EQUIPMENT > \$5,000	POLICE SERVICES - SPECIAL OPERATIONS DIV	Keep proposed amount	\$325,000	On Hold
	OTHER EQUIPMENT > \$5,000	POLICE SERVICES - SPECIAL OPERATIONS DIV	In-car Dash Camera	\$36,000	On Hold
	OTHER PROFESSIONAL SERVICES	POLICE SERVICES - TRAINING	Keep proposed amount.	\$676,500	On Hold
	OTHER PROFESSIONAL SERVICES	POLICE SERVICES - TRAINING	Northwest side restroom upgrades (currently inoperable)	\$151,200	On Hold
	OTHER PROFESSIONAL SERVICES	POLICE SERVICES - TRAINING	Classroom upgrades	\$177,600	On Hold
	OTHER EQUIPMENT > \$5,000	POLICE SERVICES - UNIFORM DIVISION	Keep proposed amount	\$30,000	On Hold
	OTHER EQUIPMENT > \$5,000	POLICE SERVICES - UNIFORM DIVISION	South Precinct Derwin Brown Precinct Repair/Replacement	\$8,000	On Hold
	MAINTENANCE & REPAIR SERVICES	POLICE SERVICES - INTELLIGENCE- SPECIAL INVESTIGATIONS	Keep proposed amount.	\$10,000	On Hold
	MAINTENANCE & REPAIR SERVICES	POLICE SERVICES - INTELLIGENCE- SPECIAL INVESTIGATIONS	Clearview AI Software	\$50,000	On Hold
	MAINTENANCE & REPAIR SERVICES	POLICE SERVICES - INTELLIGENCE- SPECIAL INVESTIGATIONS	IBM i2 Analyst's Notebook	\$21,480	On Hold
	TRAINING & CONFERENCE FEES - EXTERNAL	POLICE SERVICES - TACTICAL SUPPORT	Initial training for Night Vision Google qualification.	\$19,970	On Hold
	TRAINING & CONFERENCE FEES - EXTERNAL	POLICE SERVICES - TACTICAL SUPPORT	CFI Initial Course	\$103,418	On Hold
	TRAINING & CONFERENCE FEES - EXTERNAL	POLICE SERVICES - TACTICAL SUPPORT	Keep proposed amount.	\$23,000	On Hold
	TOOLS & SMALL EQUIPMENT	POLICE SERVICES - TACTICAL SUPPORT	Drone Inferred Camera	\$4,000	On Hold
	TOOLS & SMALL EQUIPMENT	POLICE SERVICES - TACTICAL SUPPORT	Drone Light Sets	\$1,000	On Hold
	TOOLS & SMALL EQUIPMENT	POLICE SERVICES - TACTICAL SUPPORT	Keep proposed amount	\$60,000	On Hold
	TOOLS & SMALL EQUIPMENT	POLICE SERVICES - TACTICAL SUPPORT	Low Power Variable Optics (LPVO) w/Mount	\$20,400	On Hold
	OTHER EQUIPMENT > \$5,000	POLICE SERVICES - TACTICAL SUPPORT	Drone - 350 RTK	\$35,000	On Hold

Proposal Name	Object Code Description	Cost Center Description	Itemization Description	Amount	Proposal Status
	OTHER EQUIPMENT > \$5,000	POLICE SERVICES - TACTICAL SUPPORT	Drone - Matrice 30T Kit with additional Batteries	\$15,000	On Hold
	OTHER EQUIPMENT > \$5,000	POLICE SERVICES - TACTICAL SUPPORT	Drone - Mavic 4T	\$11,000	On Hold
	OTHER EQUIPMENT > \$5,000	POLICE SERVICES - TACTICAL SUPPORT	KGM Suppressors & Muzzles	\$33,000	On Hold
	OTHER EQUIPMENT > \$5,000	POLICE SERVICES - TACTICAL SUPPORT	Keep proposed amount.	\$25,000	On Hold
<b>04600.274 - POLICE SERVICES - OPERATING ENHANCEMENTS (COST CENTERS) TOTAL</b>				<b>\$2,017,568</b>	
<b>04600.274 - Police Services - Operating Enhancements (New Hires &amp; Uniforms )</b>					
	OPERATING SUPPLIES	POLICE SERVICES - SUPPORT SERVICES	Original amount - keep proposed	\$650,000	On Hold
	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	On Hold
	UNIFORMS & CLOTHING	POLICE SERVICES - SUPPORT SERVICES	Original amount - Keep proposed	\$225,000	On Hold
	UNIFORMS & CLOTHING	POLICE SERVICES - SUPPORT SERVICES	Purchase of ballistic vests/armor (level IIIA) for new officers	\$257,400	On Hold
	UNIFORMS & CLOTHING	POLICE SERVICES - SUPPORT SERVICES	Uniform purchase for 24 new hires for Real Time Crime Center	\$75,000	On Hold
	UNIFORMS & CLOTHING	POLICE SERVICES - SUPPORT SERVICES	Contract# 1244308 / Contract# 1244310 for Uniforms for new officers	\$75,000	On Hold
<b>04600.274 - POLICE SERVICES - OPERATING ENHANCEMENTS (NEW HIRES &amp; UNIFORMS ) TOTAL</b>				<b>\$1,337,900</b>	
<b>04600.274 -Police Services - Operating Enhancements (Painting, Carpet, Gym, Chairs, Cubicles)</b>					
	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	On Hold
	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	On Hold

Proposal Name	Object Code Description	Cost Center Description	Itemization Description	Amount	Proposal Status
	OTHER EQUIPMENT > \$5,000	POLICE SERVICES - SUPPORT SERVICES	Gym Equipment for Training Academy, South Precinct, Headquarters	\$15,000	On Hold
	OTHER EQUIPMENT > \$5,000	POLICE SERVICES - SUPPORT SERVICES	To replace worn chairs, desks, cabinets	\$80,000	On Hold
	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	On Hold
04600.274 - POLICE SERVICES - OPERATING ENHANCEMENTS (PAINTING, CARPET, GYM, CHAIRS, CUBICLES) TOTAL					<b>\$540,000</b>
<b>04600.274 - Police Services - Operating Enhancements (Technology &amp; Software)</b>					
	COMPUTER EQUIPMENT	POLICE SERVICES - RECORDS	(20) Headsets for Records Technicians	\$3,150	On Hold
	COMPUTER EQUIPMENT	POLICE SERVICES - RECORDS	Monitors (20) to replace old	\$4,500	On Hold
	COMPUTER EQUIPMENT	POLICE SERVICES - RECORDS	(6) Webcams for Open Records to video conference.	\$400	On Hold
	COMPUTER SOFTWARE and TECHNOLOGY	POLICE SERVICES - RECORDS		\$5,000	On Hold
	COMPUTER EQUIPMENT	POLICE SERVICES - SUPPORT SERVICES		\$3,375	On Hold
	COMPUTER EQUIPMENT	POLICE SERVICES - INTERNAL AFFAIRS		\$5,000	On Hold
	COMPUTER EQUIPMENT	POLICE SERVICES - UNIFORM DIVISION	HP Color LaserJet Pro MFP 4301fdw Printer	\$800	On Hold
	COMPUTER EQUIPMENT	POLICE SERVICES - UNIFORM DIVISION	(4) Laptops, docking stations for PAL staff	\$4,500	On Hold
	COMPUTER SOFTWARE and TECHNOLOGY	POLICE SERVICES - RECRUITING & BACKGROUND		\$6,000	On Hold
	COMPUTER EQUIPMENT	POLICE SERVICES - TACTICAL SUPPORT	Dell Ultrasharp 49 Hub Monitor (U4924DW)	\$3,500	On Hold
	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	On Hold
04600.274 - POLICE SERVICES - OPERATING ENHANCEMENTS (TECHNOLOGY & SOFTWARE) TOTAL					<b>\$42,725</b>
					<b>\$19,590,606</b>

# Probate Court

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026		
<b>EXPENDITURES</b>						
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	<b>\$3,311,977</b>	<b>\$3,970,366</b>	<b>\$4,449,807</b>	<b>\$4,699,907</b>	<b>\$4,699,907</b>	
<b>EXPENDITURES TOTAL</b>	<b>\$3,311,977</b>	<b>\$3,970,366</b>	<b>\$4,449,807</b>	<b>\$4,699,907</b>	<b>\$4,699,907</b>	

	ACTUALS		BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026	
<b>COST CENTER LEVEL EXPENDITURES</b>						
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	<b>\$3,311,977</b>	<b>\$3,970,366</b>	<b>\$4,449,807</b>	<b>\$4,699,907</b>	<b>\$4,699,907</b>	
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$3,311,977</b>	<b>\$3,970,366</b>	<b>\$4,449,807</b>	<b>\$4,699,907</b>	<b>\$4,699,907</b>	

## 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				<b>\$16,630</b>	
				<b>\$16,630</b>	

# Property Appraisal

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
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
<b>100 - GENERAL FUND TOTAL</b>	<b>\$7,511,032</b>	<b>\$7,802,913</b>	<b>\$8,184,929</b>	<b>\$13,180,113</b>	<b>\$7,969,457</b>
<b>EXPENDITURES TOTAL</b>	<b>\$7,511,032</b>	<b>\$7,802,913</b>	<b>\$8,184,929</b>	<b>\$13,180,113</b>	<b>\$7,969,457</b>

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

## Enhancements

### 02700.100 - Property Appraisal & Assessment

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>02700.100 - Property Appraisal - Temporary Services</b>					
	PROPERTY APPRAISAL& ASSESSMENT	OTHER PROFESSIONAL SERVICES		\$37,000	On Hold
<b>02700.100 - PROPERTY APPRAISAL - TEMPORARY SERVICES TOTAL</b>				<b>\$37,000</b>	
<b>02710.100 - Property Appraisal - Software</b>					
	PROPERTY APPRAISAL& ASSESSMENT	SUBSCRIPTION BASED SOFTWARE (SBITA)		\$4,208,000	On Hold
<b>02710.100 - PROPERTY APPRAISAL - SOFTWARE TOTAL</b>				<b>\$4,208,000</b>	
<b>02700.100 - Property Appraisal - In-grade Adjustments</b>					
	PROPERTY APPRAISAL& ASSESSMENT	SALARIES		\$623,253	On Hold
	PROPERTY APPRAISAL& ASSESSMENT	COUNTY MATCH - FICA		\$47,679	On Hold
	PROPERTY APPRAISAL& ASSESSMENT	401(a) EMPLOYER CONTRIBUTION		\$18,698	On Hold
<b>02700.100 - PROPERTY APPRAISAL - IN-GRADE ADJUSTMENTS TOTAL</b>				<b>\$689,630</b>	
<b>02700.100 - Property Appraisal - Position - Tax Appraisal Clerk</b>					
	PROPERTY APPRAISAL& ASSESSMENT	COUNTY MATCH - FICA		\$3,571	On Hold
	PROPERTY APPRAISAL& ASSESSMENT	401(a) EMPLOYER CONTRIBUTION		\$1,401	On Hold
	PROPERTY APPRAISAL& ASSESSMENT	SALARIES		\$46,667	On Hold
	PROPERTY APPRAISAL& ASSESSMENT	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
<b>02700.100 - PROPERTY APPRAISAL - POSITION - TAX APPRAISAL CLERK TOTAL</b>				<b>\$65,639</b>	

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>02700.100 - Property Appraisal - Office Furnishings</b>					
	PROPERTY APPRAISAL& ASSESSMENT	OPERATING SUPPLIES		\$10,000	On Hold
<b>02700.100 - PROPERTY APPRAISAL - OFFICE FURNISHINGS TOTAL</b>				<b>\$10,000</b>	
<b>02710 - PROPERTY APPRAISAL - Software Subscription</b>					
	PROPERTY APPRAISAL& ASSESSMENT	SUBSCRIPTION BASED SOFTWARE (SBITA)		\$31,500	On Hold
<b>02710 - PROPERTY APPRAISAL - SOFTWARE SUBSCRIPTION TOTAL</b>				<b>\$31,500</b>	
<b>02700.100 - Property Appraisal - Position - Property Appraiser</b>					
	PROPERTY APPRAISAL& ASSESSMENT	SALARIES		\$48,067	On Hold
	PROPERTY APPRAISAL& ASSESSMENT	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	PROPERTY APPRAISAL& ASSESSMENT	COUNTY MATCH - FICA		\$3,678	On Hold
	PROPERTY APPRAISAL& ASSESSMENT	401(a) EMPLOYER CONTRIBUTION		\$1,442	On Hold
<b>02700.100 - PROPERTY APPRAISAL - POSITION - PROPERTY APPRAISER TOTAL</b>				<b>\$67,187</b>	
<b>02710.100 - Property Appraisal - Computer / Laptop Refresh</b>					
	PROPERTY APPRAISAL& ASSESSMENT	COMPUTER EQUIPMENT		\$101,700	On Hold
<b>02710.100 - PROPERTY APPRAISAL - COMPUTER / LAPTOP REFRESH TOTAL</b>				<b>\$101,700</b>	
				<b>\$5,210,656</b>	



# Public Defender

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$12,196,049	\$13,097,914	\$13,720,882	\$14,280,103	\$13,685,120
52 - PURCHASED / CONTRACTED SERVICES	\$796,241	\$798,977	\$1,066,295	\$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
<b>100 - GENERAL FUND TOTAL</b>	<b>\$14,813,571</b>	<b>\$16,208,907</b>	<b>\$17,271,627</b>	<b>\$17,799,176</b>	<b>\$17,204,193</b>
<b>EXPENDITURES TOTAL</b>	<b>\$14,813,571</b>	<b>\$16,208,907</b>	<b>\$17,271,627</b>	<b>\$17,799,176</b>	<b>\$17,204,193</b>

### 04500 - PUBLIC DEFENDER

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>					
100 - GENERAL FUND					
04510 - PUBLIC DEFENDER	\$14,813,571	\$16,208,907	\$17,271,627	\$17,799,176	\$17,204,193
<b>100 - GENERAL FUND TOTAL</b>	<b>\$14,813,571</b>	<b>\$16,208,907</b>	<b>\$17,271,627</b>	<b>\$17,799,176</b>	<b>\$17,204,193</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$14,813,571</b>	<b>\$16,208,907</b>	<b>\$17,271,627</b>	<b>\$17,799,176</b>	<b>\$17,204,193</b>

## Enhancements

### 04500.100 - Public Defender - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>04500.100 - Public Defender - New Positions Request</b>					
	PUBLIC DEFENDER	SALARIES		\$288,738	On Hold
	PUBLIC DEFENDER	COUNTY MATCH - GRP INS - ALLOCATED		\$28,000	On Hold
	PUBLIC DEFENDER	COUNTY MATCH - FICA		\$22,089	On Hold
	PUBLIC DEFENDER	401(a) EMPLOYER CONTRIBUTION		\$6,975	On Hold
04500.100 - PUBLIC DEFENDER - NEW POSITIONS REQUEST TOTAL				<b>\$345,802</b>	
<b>04500.100 - Public Defender - House Bill 582 Position</b>					
	PUBLIC DEFENDER	SALARIES		\$203,247	On Hold
	PUBLIC DEFENDER	COUNTY MATCH - GRP INS - ALLOCATED		\$28,000	On Hold
	PUBLIC DEFENDER	COUNTY MATCH - FICA		\$15,549	On Hold
	PUBLIC DEFENDER	401(a) EMPLOYER CONTRIBUTION		\$2,385	On Hold
04500.100 - PUBLIC DEFENDER - HOUSE BILL 582 POSITION TOTAL				<b>\$249,181</b>	
				<b>\$594,983</b>	

# Public Works - Roads & Drainage (05700)

Fiscal Year 2026 Executive Budget Recommendation

## 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. This includes bridges, drainage structures, and traffic control devices that ensure safe and efficient travel throughout the community. In addition to roadway infrastructure, 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, which includes: 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
271 - DESIGNATED SERVICES FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$8,626,066	\$9,767,859	\$9,859,680	\$10,437,034	\$10,002,602
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
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
<b>271 - DESIGNATED SERVICES FUND TOTAL</b>	<b>\$15,932,829</b>	<b>\$17,202,716</b>	<b>\$17,735,165</b>	<b>\$18,092,839</b>	<b>\$17,658,407</b>
<b>EXPENDITURES TOTAL</b>	<b>\$15,932,829</b>	<b>\$17,202,716</b>	<b>\$17,735,165</b>	<b>\$18,092,839</b>	<b>\$17,658,407</b>

### 05700 - ROADS & DRAINAGE (DESIGNATED SERVICES FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>					
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	\$1,363,985
05740 - ROADS & DRAINAGE - ROAD MAINTENANCE	\$6,259,415	\$6,764,326	\$7,202,442	\$7,343,784	\$7,213,304
05745 - ROADS & DRAINAGE - SUPPORT SERVICES	\$1,451,914	\$1,718,406	\$1,703,581	\$1,952,155	\$1,748,203
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
<b>271 - DESIGNATED SERVICES FUND TOTAL</b>	<b>\$15,932,829</b>	<b>\$17,202,716</b>	<b>\$17,735,165</b>	<b>\$18,092,839</b>	<b>\$17,658,407</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$15,932,829</b>	<b>\$17,202,716</b>	<b>\$17,735,165</b>	<b>\$18,092,839</b>	<b>\$17,658,407</b>

05700 - ROADS & DRAINAGE (STREET HUMPS MAINTENANCE FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
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	<b>\$169,520</b>	<b>\$351,192</b>	<b>\$607,007</b>	<b>\$631,189</b>	<b>\$631,189</b>
EXPENDITURES TOTAL	<b>\$169,520</b>	<b>\$351,192</b>	<b>\$607,007</b>	<b>\$631,189</b>	<b>\$631,189</b>

05700 - ROADS & DRAINAGE (STREET HUMPS MAINTENANCE FUND)

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

## Enhancements

05700.271 - Roads & Drainage - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
05700.271 - Roads & Drainage - In-grade adjustments R&D					
	ROADS & DRAINAGE - ADMINISTRATION	SALARIES		\$100,000	On Hold
05700.271 - ROADS & DRAINAGE - IN-GRADE ADJUSTMENTS R&D TOTAL				<b>\$100,000</b>	
05700.271 - Public Works - Roads & Drainage - New Position					
	ROADS & DRAINAGE - ROAD MAINTENANCE	SALARIES		\$105,268	On Hold
	ROADS & DRAINAGE - ROAD MAINTENANCE	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	ROADS & DRAINAGE - ROAD MAINTENANCE	COUNTY MATCH - FICA		\$8,053	On Hold
	ROADS & DRAINAGE - ROAD MAINTENANCE	401(a) EMPLOYER CONTRIBUTION		\$3,159	On Hold
05700.271 - PUBLIC WORKS - ROADS & DRAINAGE - NEW POSITION TOTAL				<b>\$130,480</b>	

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>05700-ROADS &amp; DRAINAGE-NEW POSITIONS(2 CUSTOMER SERVICE REPS)</b>					
	ROADS & DRAINAGE - SUPPORT SERVICES	401(a) EMPLOYER CONTRIBUTION		\$1,030	On Hold
	ROADS & DRAINAGE - SUPPORT SERVICES	SALARIES		\$34,320	On Hold
	ROADS & DRAINAGE - SUPPORT SERVICES	SALARIES	Add two customer care position	\$946,351	On Hold
	ROADS & DRAINAGE - SUPPORT SERVICES	SALARIES		\$100,000	On Hold
	ROADS & DRAINAGE - SUPPORT SERVICES	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	ROADS & DRAINAGE - SUPPORT SERVICES	COUNTY MATCH - FICA		\$2,626	On Hold
	ROADS & DRAINAGE - SUPPORT SERVICES	401(a) EMPLOYER CONTRIBUTION		\$1,030	On Hold
	ROADS & DRAINAGE - SUPPORT SERVICES	SALARIES		\$34,320	On Hold
	ROADS & DRAINAGE - SUPPORT SERVICES	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	ROADS & DRAINAGE - SUPPORT SERVICES	COUNTY MATCH - FICA		\$2,626	On Hold
<b>05700-ROADS &amp; DRAINAGE-NEW POSITIONS(2 CUSTOMER SERVICE REPS) TOTAL</b>				<b>\$1,150,303</b>	
				<b>\$1,380,783</b>	

# Public Works - Transportation (05400)

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
271 - DESIGNATED SERVICES FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$1,669,934	\$1,761,623	\$1,791,407	\$2,338,027	\$2,036,328
52 - PURCHASED / CONTRACTED SERVICES	\$322,636	\$182,930	\$678,618	\$541,122	\$541,122
53 - SUPPLIES	\$2,191,827	\$2,606,464	\$2,442,821	\$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	<b>\$4,554,540</b>	<b>\$4,904,188</b>	<b>\$5,270,099</b>	<b>\$4,072,225</b>	<b>\$3,770,526</b>
EXPENDITURES TOTAL	<b>\$4,554,540</b>	<b>\$4,904,188</b>	<b>\$5,270,099</b>	<b>\$4,072,225</b>	<b>\$3,770,526</b>

**05400 - TRANSPORTATION (DESIGNATED SERVICES FUND)**

	ACTUALS		BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026	
<b>COST CENTER LEVEL EXPENDITURES</b>						
271 - DESIGNATED SERVICES FUND						
05400 - PUBLIC WORKS TRANSPORTATION	–	–	–	\$610,285	\$318,762	
05405 - ROADS & DRAINAGE - ADMINISTRATION	\$17,529	\$15,231	\$0	\$0	\$0	
05407 - TRANSPORTATION - ADMINISTRATIVE SERVICES	\$687,542	\$647,988	\$668,636	\$540,380	\$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	\$522,515	
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	\$3,377,902	\$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	<b>\$4,554,540</b>	<b>\$4,904,188</b>	<b>\$5,270,099</b>	<b>\$4,072,225</b>	<b>\$3,770,526</b>	
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$4,554,540</b>	<b>\$4,904,188</b>	<b>\$5,270,099</b>	<b>\$4,072,225</b>	<b>\$3,770,526</b>	

**05400 - TRANSPORTATION (STREETLIGHTS FUND)**

	ACTUALS		BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026	
<b>EXPENDITURES</b>						
211 - STREET LIGHTS FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$99,557	\$107,691	\$113,618	\$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	<b>\$4,919,171</b>	<b>\$4,521,674</b>	<b>\$4,659,546</b>	<b>\$6,660,982</b>	<b>\$6,660,982</b>	
<b>EXPENDITURES TOTAL</b>	<b>\$4,919,171</b>	<b>\$4,521,674</b>	<b>\$4,659,546</b>	<b>\$6,660,982</b>	<b>\$6,660,982</b>	

**05400 - TRANSPORTATION (STREETLIGHTS FUND)**

	ACTUALS		BUDGET		REQUESTED	RECOMMENDED
	FY2022	FY2023	FY2025	FY2025	2025	
<b>COST CENTER LEVEL EXPENDITURES</b>						
211 - STREET LIGHTS FUND						
05480 - STREETLIGHTS	\$4,355,351	\$4,919,171	\$4,659,546	\$4,659,546	\$4,659,546	
211 - STREET LIGHTS FUND TOTAL	<b>\$4,355,351</b>	<b>\$4,919,171</b>	<b>\$4,659,546</b>	<b>\$4,659,546</b>	<b>\$4,659,546</b>	

	ACTUALS		BUDGET		REQUESTED	RECOMMENDED
	FY2022	FY2023	FY2025	FY2025		
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$4,355,351</b>	<b>\$4,919,171</b>	<b>\$4,659,546</b>	<b>\$4,659,546</b>		<b>\$4,659,546</b>

## Enhancements

### 05400.271 - Transportation - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>05400.271- Transportation- New Positions</b>					
	PUBLIC WORKS TRANSPORTATION	SALARIES		\$234,324	On Hold
	PUBLIC WORKS TRANSPORTATION	COUNTY MATCH - GRP INS - ALLOCATED		\$28,000	On Hold
	PUBLIC WORKS TRANSPORTATION	COUNTY MATCH - FICA		\$17,926	On Hold
	PUBLIC WORKS TRANSPORTATION	401(a) EMPLOYER CONTRIBUTION		\$7,030	On Hold
<b>05400.271- TRANSPORTATION- NEW POSITIONS TOTAL</b>				<b>\$287,280</b>	
<b>05400.271 - Transportation - In Grade Adjustment</b>					
	TRANSPORTATION - LAND ACQUISITION	SALARIES		\$9,239	On Hold
	TRANSPORTATION - LAND ACQUISITION	COUNTY MATCH - FICA		\$590	On Hold
<b>05400.271 - TRANSPORTATION - IN GRADE ADJUSTMENT TOTAL</b>				<b>\$9,829</b>	
				<b>\$297,109</b>	

# Public Works Director

Fiscal Year 2026 Executive Budget Recommendation

## 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		RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	
<b>EXPENDITURES</b>					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$595,217	\$545,843	\$547,091	\$551,570	\$551,570
52 - PURCHASED / CONTRACTED SERVICES	\$26,911	\$14,361	\$80,626	\$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	<b>\$745,422</b>	<b>\$659,007</b>	<b>\$740,940</b>	<b>\$746,759</b>	<b>\$746,759</b>
EXPENDITURES TOTAL	<b>\$745,422</b>	<b>\$659,007</b>	<b>\$740,940</b>	<b>\$746,759</b>	<b>\$746,759</b>

## 05500 - PUBLIC WORKS DIRECTOR

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

# Purchasing

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026		
<b>EXPENDITURES</b>						
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	RECOMMENDED
	FY2023	FY2024	FY2025	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
<b>100 - GENERAL FUND TOTAL</b>	<b>\$3,528,140</b>	<b>\$4,579,668</b>	<b>\$6,122,080</b>	<b>\$6,670,920</b>		<b>\$6,400,693</b>
<b>EXPENDITURES TOTAL</b>	<b>\$3,528,140</b>	<b>\$4,579,668</b>	<b>\$6,122,080</b>	<b>\$6,670,920</b>		<b>\$6,400,693</b>

	ACTUALS		BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026	
<b>COST CENTER LEVEL EXPENDITURES</b>						
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
<b>100 - GENERAL FUND TOTAL</b>	<b>\$3,528,140</b>	<b>\$4,579,668</b>	<b>\$6,122,080</b>	<b>\$6,670,920</b>		<b>\$6,400,693</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$3,528,140</b>	<b>\$4,579,668</b>	<b>\$6,122,080</b>	<b>\$6,670,920</b>		<b>\$6,400,693</b>

## Enhancements

### 01400.100 - Purchasing - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>01400.100 - Purchasing - Enhancement for Personnel</b>					
	PURCHASING - GENERAL	SALARIES		\$54,170	On Hold
	PURCHASING - GENERAL	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	PURCHASING - GENERAL	COUNTY MATCH - FICA		\$4,145	On Hold
	PURCHASING - CONTRACT COMPLIANCE	SALARIES		\$25,625	On Hold
	PURCHASING - CONTRACT COMPLIANCE	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	PURCHASING - CONTRACT COMPLIANCE	COUNTY MATCH - FICA		\$1,961	On Hold
	PURCHASING - GENERAL	SALARIES		\$58,953	On Hold
	PURCHASING - GENERAL	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	PURCHASING - GENERAL	COUNTY MATCH - FICA		\$4,510	On Hold
	PURCHASING - CONTRACT COMPLIANCE	SALARIES		\$60,253	On Hold
	PURCHASING - CONTRACT COMPLIANCE	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	PURCHASING - CONTRACT COMPLIANCE	COUNTY MATCH - FICA		\$4,610	On Hold
<b>01400.100 - PURCHASING - ENHANCEMENT FOR PERSONNEL TOTAL</b>				<b>\$270,227</b>	
<b>01400.100 - Purchasing - Enhancement for Damaged Furniture Replacement</b>					
	PURCHASING - GENERAL	OTHER SUPPLIES		\$46,735	Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
01400.100 - PURCHASING - ENHANCEMENT FOR DAMAGED FURNITURE REPLACEMENT TOTAL				\$46,735	
				\$316,962	

# Rental Motor Vehicle Tax

Fiscal Year 2026 Executive Budget Recommendation

## 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

### 10280 - RENTAL MOTOR VEHICLE TAX

	ACTUALS		BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
<b>EXPENDITURES</b>						
280 - RENTAL MOTOR VEHICLE TAX FUND						
61 - OTHER FINANCING USES	\$613,801	\$717,850	\$900,000	\$1,150,000		\$1,150,000
<b>280 - RENTAL MOTOR VEHICLE TAX FUND TOTAL</b>	<b>\$613,801</b>	<b>\$717,850</b>	<b>\$900,000</b>	<b>\$1,150,000</b>		<b>\$1,150,000</b>
<b>EXPENDITURES TOTAL</b>	<b>\$613,801</b>	<b>\$717,850</b>	<b>\$900,000</b>	<b>\$1,150,000</b>		<b>\$1,150,000</b>

### 10280 - RENTAL MOTOR VEHICLE TAX

	ACTUALS		BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>						
280 - RENTAL MOTOR VEHICLE TAX FUND						
10280 - RENTAL MOTOR VEHICLE EXCISE TAX FUND	\$613,801	\$717,850	\$900,000	\$1,150,000		\$1,150,000
<b>280 - RENTAL MOTOR VEHICLE TAX FUND TOTAL</b>	<b>\$613,801</b>	<b>\$717,850</b>	<b>\$900,000</b>	<b>\$1,150,000</b>		<b>\$1,150,000</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$613,801</b>	<b>\$717,850</b>	<b>\$900,000</b>	<b>\$1,150,000</b>		<b>\$1,150,000</b>



# 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	RECOMMENDED	
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
631 - RISK MANAGEMENT FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$806,028	\$1,018,887	\$1,122,672	\$1,185,213	\$1,172,824
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	\$0
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
<b>631 - RISK MANAGEMENT FUND TOTAL</b>	<b>\$115,487,107</b>	<b>\$149,585,943</b>	<b>\$146,477,730</b>	<b>\$145,845,170</b>	<b>\$145,824,781</b>
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
<b>632 - WORKERS COMPENSATION FUND TOTAL</b>	<b>-\$727,433</b>	<b>\$750,279</b>	<b>\$10,099,092</b>	<b>\$10,189,726</b>	<b>\$10,189,726</b>
<b>EXPENDITURES TOTAL</b>	<b>\$114,759,674</b>	<b>\$150,336,221</b>	<b>\$156,576,822</b>	<b>\$156,034,896</b>	<b>\$156,014,507</b>

## 01000 - RISK MANAGEMENT

	ACTUALS	BUDGET	REQUESTED	RECOMMENDED	
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>					
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	\$22,311,781
<b>631 - RISK MANAGEMENT FUND TOTAL</b>	<b>\$115,487,107</b>	<b>\$149,585,943</b>	<b>\$146,477,730</b>	<b>\$145,845,170</b>	<b>\$145,824,781</b>
632 - WORKERS COMPENSATION FUND					
01010 - INSURANCE - WORKERS COMPENSATION	(\$727,433)	\$750,279	\$10,099,092	\$10,189,726	\$10,189,726
<b>632 - WORKERS COMPENSATION FUND TOTAL</b>	<b>(\$727,433)</b>	<b>\$750,279</b>	<b>\$10,099,092</b>	<b>\$10,189,726</b>	<b>\$10,189,726</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$114,759,674</b>	<b>\$150,336,221</b>	<b>\$156,576,822</b>	<b>\$156,034,896</b>	<b>\$156,014,507</b>

## Enhancements

## 01000 - Risk Management - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>01000.632 - Worker's Compensation - Base</b>					
	INSURANCE - WORKERS COMPENSATION	OTHER PROFESSIONAL SERVICES	OMB added based on historical spending	\$369,976	Approved
<b>01000.632 - WORKER'S COMPENSATION - BASE TOTAL</b>				<b>\$369,976</b>	
<b>01000.631 - Risk Management - Computer Refresh</b>					
	INSURANCE - OTHER	COMPUTER EQUIPMENT		\$8,000	In Review
<b>01000.631 - RISK MANAGEMENT - COMPUTER REFRESH TOTAL</b>				<b>\$8,000</b>	
<b>01000.631 - Risk Management - In-grade Adjustment</b>					
	INSURANCE - OTHER	SALARIES		\$11,482	On Hold
	INSURANCE - OTHER	COUNTY MATCH - FICA		\$907	On Hold
<b>01000.631 - RISK MANAGEMENT - IN-GRADE ADJUSTMENT TOTAL</b>				<b>\$12,389</b>	
				<b>\$390,365</b>	

# Sanitation

Fiscal Year 2026 Executive Budget Recommendation

## 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 grappler services and commercial support), three transfer stations, one landfill, and one animal crematory.

## Financials

### 08100 - SANITATION

	ACTUALS	BUDGET		REQUESTED	RECOMMENDED
		FY2023	FY2024	FY2025	FY2026
<b>EXPENDITURES</b>					
541 - SANITATION OPERATING FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$38,462,350	\$40,803,739	\$43,818,477	\$45,339,191	\$44,570,177
52 - PURCHASED / CONTRACTED SERVICES	\$9,922,093	\$8,871,109	\$8,805,162	\$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	\$33,422,504	\$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	\$4,116,279
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
<b>541 - SANITATION OPERATING FUND TOTAL</b>	<b>\$84,205,509</b>	<b>\$87,929,539</b>	<b>\$103,574,508</b>	<b>\$107,046,818</b>	<b>\$107,544,554</b>
<b>EXPENDITURES TOTAL</b>	<b>\$84,205,509</b>	<b>\$87,929,539</b>	<b>\$103,574,508</b>	<b>\$107,046,818</b>	<b>\$107,544,554</b>

COST CENTER LEVEL EXPENDITURES	ACTUALS		BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026	
541 - SANITATION OPERATING FUND						
08100 - SANITATION	—	—	—	\$779,754	\$19,404	
08105 - SANITATION - ADMINISTRATION	\$22,046,160	\$19,352,318	\$27,348,626	\$27,011,500	\$28,960,586	
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	\$7,602,360	\$7,409,993	\$7,409,993	
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	\$12,470,215	
08126 - SANITATION - NORTH SPECIAL COLLECTIONS	\$361	\$456	—	—	—	
08130 - SANITATION - CENTRAL RESIDENTIAL	\$7,908,020	\$10,054,053	\$9,896,604	\$9,652,197	\$9,652,197	
08133 - SANITATION - EAST RESIDENTIAL	\$7,191,608	\$7,390,664	\$8,156,939	\$8,938,058	\$8,938,058	
08135 - SANITATION - SOUTH RESIDENTIAL	\$7,459,057	\$8,896,845	\$10,165,519	\$10,176,156	\$10,176,156	
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	\$14,008,247	
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	\$15,888,659	
08150 - SANITATION - REVENUE COLLECTION	\$58,208	\$381,843	\$0	\$0	\$0	
541 - SANITATION OPERATING FUND TOTAL	<b>\$84,205,509</b>	<b>\$87,929,539</b>	<b>\$103,574,508</b>	<b>\$107,046,818</b>	<b>\$107,544,554</b>	
COST CENTER LEVEL EXPENDITURES TOTAL	<b>\$84,205,509</b>	<b>\$87,929,539</b>	<b>\$103,574,508</b>	<b>\$107,046,818</b>	<b>\$107,544,554</b>	

## Enhancements

### 08100.541 - Transportation - Sanitation

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>08100.541 Sanitation Additional Resources</b>					
	SANITATION	SALARIES		\$224,432	On Hold
	SANITATION	COUNTY MATCH - GRP INS - ALLOCATED		\$84,000	On Hold
	SANITATION	COUNTY MATCH - FICA		\$17,170	On Hold
	SANITATION	401(a) EMPLOYER CONTRIBUTION		\$6,733	On Hold
<b>08100.541 SANITATION ADDITIONAL RESOURCES TOTAL</b>				<b>\$332,335</b>	
<b>08100.541 Sanitation CNG Compressor at Seminole Rd CIP</b>					

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	SANITATION - ADMINISTRATION	TRANSFER TO SANITATION CIP		\$2,925,000	On Hold
08100.541 SANITATION CNG COMPRESSOR AT SEMINOLE RD CIP TOTAL				<b>\$2,925,000</b>	
08100.541 Sanitation In Grade Adjustment (Accountant)					
	SANITATION - ADMINISTRATION	SALARIES		\$2,906,577	On Hold
	SANITATION - ADMINISTRATION	SALARIES	IGA for Accountant grade 17	\$8,664	On Hold
08100.541 SANITATION IN GRADE ADJUSTMENT (ACCOUNTANT) TOTAL				<b>\$2,915,241</b>	
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				<b>\$17,000</b>	
08100.541 - Sanitation - Enhancement- Fee Increase					
	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				<b>\$41,152,277</b>	
08100.541 Sanitation Additional Equipment for Commercial					
	SANITATION - ADMINISTRATION	OTHER SERVICES - NON PROFESSIONAL		\$1,338,000	On Hold
	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	On Hold
08100.541 SANITATION ADDITIONAL EQUIPMENT FOR COMMERCIAL TOTAL				<b>\$1,580,250</b>	
08100.541 Sanitation Additional Equipment for the Landfill					
	SANITATION - SEMINOLE LANDFILL	MAINTENANCE & REPAIR SERVICES		\$691,000	On Hold
08100.541 SANITATION ADDITIONAL EQUIPMENT FOR THE LANDFILL TOTAL				<b>\$691,000</b>	
08100.541 Sanitation Finance Resources					

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	SANITATION	SALARIES		\$336,208	On Hold
	SANITATION	COUNTY MATCH - GRP INS - ALLOCATED		\$56,000	On Hold
	SANITATION	COUNTY MATCH - FICA		\$25,720	On Hold
	SANITATION	401(a) EMPLOYER CONTRIBUTION		\$10,087	On Hold
	SANITATION - ADMINISTRATION	SALARIES		\$2,906,577	On Hold
<b>08100.541 SANITATION FINANCE RESOURCES TOTAL</b>				<b>\$3,334,592</b>	
				<b>\$52,947,695</b>	

# Sheriff

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED	
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
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	\$31,503,861
53 - SUPPLIES	\$8,302,478	\$9,996,734	\$10,777,379	\$11,137,967	\$10,917,871
54 - CAPITAL OUTLAYS	\$653,629	\$1,812,526	\$317,004	\$24,965,471	\$349,944
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
<b>100 - GENERAL FUND TOTAL</b>	<b>\$97,673,987</b>	<b>\$98,126,868</b>	<b>\$106,135,804</b>	<b>\$131,990,466</b>	<b>\$103,505,540</b>
<b>EXPENDITURES TOTAL</b>	<b>\$97,673,987</b>	<b>\$98,126,868</b>	<b>\$106,135,804</b>	<b>\$131,990,466</b>	<b>\$103,505,540</b>

### 03200 - SHERIFF

	ACTUALS	BUDGET	REQUESTED	RECOMMENDED	
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>					
100 - GENERAL FUND					
03201 - SHERIFF'S OFFICE	\$2,251,016	\$2,484,088	\$2,271,502	\$4,449,273	\$2,372,401
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	\$73,485,124
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
<b>100 - GENERAL FUND TOTAL</b>	<b>\$97,673,987</b>	<b>\$98,126,868</b>	<b>\$106,135,804</b>	<b>\$131,990,466</b>	<b>\$103,505,540</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$97,673,987</b>	<b>\$98,126,868</b>	<b>\$106,135,804</b>	<b>\$131,990,466</b>	<b>\$103,505,540</b>

# Enhancements

## 03200.100 - Sheriff - Enhancements

Proposal Name	Cost Center Description	Object Code Description	Itemization Description	Amount	Proposal Status
<b>03200.100 - Sheriff - Compensation Enhancement (5% Salary Increase)</b>					
	SHERIFF'S OFFICE	SALARIES - ADJUSTMENTS		\$1,538,976	On Hold
<b>03200.100 - SHERIFF - COMPENSATION ENHANCEMENT (5% SALARY INCREASE) TOTAL</b>				<b>\$1,538,976</b>	
<b>03200.100 - Sheriff - Carryforward from FY 25 SSP PO 5052843</b>					
	SHERIFF'S OFFICE - ADMINISTRATIVE DIVISION	COMPUTER EQUIPMENT		\$304,059	On Hold
<b>03200.100 - SHERIFF - CARRYFORWARD FROM FY 25 SSP PO 5052843 TOTAL</b>				<b>\$304,059</b>	
<b>03200.100 - Sheriff - Carryforward from FY 25 Smyrna Police Distributors PO 5043079</b>					
	SHERIFF'S OFFICE	OPERATING SUPPLIES		\$109,000	On Hold
	SHERIFF'S OFFICE	OPERATING SUPPLIES	PO 5043079 - Guns. The unpaid balance on PO is \$220,096. Per vendor, balance of the order will not arrive until after New Year.	\$220,096	On Hold
	SHERIFF'S OFFICE - ADMINISTRATIVE DIVISION	OPERATING SUPPLIES		\$55,000	On Hold
	SHERIFF'S OFFICE - JAIL	OPERATING SUPPLIES		\$2,198,655	On Hold
<b>03200.100 - SHERIFF - CARRYFORWARD FROM FY 25 SMYRNA POLICE DISTRIBUTORS PO 5043079 TOTAL</b>				<b>\$2,582,751</b>	
<b>03200.100 - Sheriff - Technology Enhancement Jail (119 POD's) Camera Additions &amp; Upgrades Phase 2</b>					
	SHERIFF'S OFFICE - JAIL	BUILDINGS AND BUILDING IMPROVEMENTS		\$1,597,454	On Hold
<b>03200.100 - SHERIFF - TECHNOLOGY ENHANCEMENT JAIL (119 POD'S) CAMERA ADDITIONS &amp; UPGRADES PHASE 2 TOTAL</b>				<b>\$1,597,454</b>	
<b>03200.100 - Sheriff - Technology Request</b>					

Proposal Name	Cost Center Description	Object Code Description	Itemization Description	Amount	Proposal Status
	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	On Hold
	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	On Hold
	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	On Hold
<b>03200.100 - SHERIFF - TECHNOLOGY REQUEST TOTAL</b>				<b>\$267,825</b>	
<b>03200.100 - Sheriff - New Position Request Enhancement</b>					
	SHERIFF'S OFFICE - ADMINISTRATIVE DIVISION	SALARIES		\$116,842	On Hold
	SHERIFF'S OFFICE - ADMINISTRATIVE DIVISION	COUNTY MATCH - GRP INS - ALLOCATED		\$28,000	On Hold
	SHERIFF'S OFFICE - ADMINISTRATIVE DIVISION	COUNTY MATCH - FICA		\$8,939	On Hold
	SHERIFF'S OFFICE - ADMINISTRATIVE DIVISION	401(a) EMPLOYER CONTRIBUTION		\$3,506	On Hold
	SHERIFF'S OFFICE - FIELD DIVISION	SALARIES		\$189,516	On Hold
	SHERIFF'S OFFICE - FIELD DIVISION	COUNTY MATCH - GRP INS - ALLOCATED		\$42,000	On Hold
	SHERIFF'S OFFICE - FIELD DIVISION	COUNTY MATCH - FICA		\$14,498	On Hold
	SHERIFF'S OFFICE - FIELD DIVISION	401(a) EMPLOYER CONTRIBUTION		\$5,686	On Hold
	SHERIFF'S OFFICE - JAIL	SALARIES		\$1,035,741	On Hold
	SHERIFF'S OFFICE - JAIL	COUNTY MATCH - GRP INS - ALLOCATED		\$294,000	On Hold
	SHERIFF'S OFFICE - JAIL	COUNTY MATCH - FICA		\$79,235	On Hold
	SHERIFF'S OFFICE - JAIL	401(a) EMPLOYER CONTRIBUTION		\$31,073	On Hold
<b>03200.100 - SHERIFF - NEW POSITION REQUEST ENHANCEMENT TOTAL</b>				<b>\$1,849,036</b>	
<b>03200.100 - Sheriff - Technology Enhancement (Superior Court)</b>					

Proposal Name	Cost Center Description	Object Code Description	Itemization Description	Amount	Proposal Status
	SHERIFF'S OFFICE - JAIL	BUILDINGS AND BUILDING IMPROVEMENTS		\$106,738	On Hold
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	On Hold
	SHERIFF'S OFFICE	VEHICLES	Emergency Lights (7)	\$70,000	On Hold
03200.100 - SHERIFF - ADDITIONS TO FLEET - OPERATING ENHANCEMENT (NEW VEHICLES) - ADMINISTRATIVE OPERATIONS TOTAL				\$317,800	
03200.100 - Sheriff - Carryforward FY 25 Mallory & Evans PO 5042734					
	SHERIFF'S OFFICE - FIELD DIVISION	MAINTENANCE & REPAIR SERVICES		\$15,996	On Hold
	SHERIFF'S OFFICE - JAIL	MAINTENANCE & REPAIR SERVICES		\$4,902,187	On Hold
	SHERIFF'S OFFICE - JAIL	MAINTENANCE & REPAIR SERVICES	Chill Water Plant Control Project PO 5042734. The project will not be complete until after New Year	\$261,291	On Hold
03200.100 - SHERIFF - CARRYFORWARD FY 25 MALLORY & EVANS PO 5042734 TOTAL				\$5,179,474	
03200.100 - Sheriff - Carryforward from FY 25 DataWorks Plus PO 5053872					
	SHERIFF'S OFFICE - FIELD DIVISION	OTHER EQUIPMENT > \$5,000		\$197,004	Approved
	SHERIFF'S OFFICE - FIELD DIVISION	OTHER EQUIPMENT > \$5,000	PO 5053872 for DataWorks Plus live scan plus system FBI and GBI approved fingerprint system	\$52,940	Approved
03200.100 - SHERIFF - CARRYFORWARD FROM FY 25 DATAWORKS PLUS PO 5053872 TOTAL				\$249,944	
03200.100 - Sheriff - Technology Enhancement (Juvenile Court)					
	SHERIFF'S OFFICE - JAIL	BUILDINGS AND BUILDING IMPROVEMENTS		\$57,528	On Hold
03200.100 - SHERIFF - TECHNOLOGY ENHANCEMENT (JUVENILE COURT) TOTAL				\$57,528	

Proposal Name	Cost Center Description	Object Code Description	Itemization Description	Amount	Proposal Status
<b>03200.100 - Sheriff - Operating Enhancement (Electric Vehicle and Pooled Vehicle Maintenance)</b>					
	SHERIFF'S OFFICE - FIELD DIVISION	MAINTENANCE & REPAIR SERVICES		\$15,996	Approved
	SHERIFF'S OFFICE - FIELD DIVISION	MAINTENANCE & REPAIR SERVICES	Repair and Maintenance for the 10 vehicles DKS0 is requesting to keep after County Fleet provides replacements. The additional funds is to cover Fleet's additional cost to maintain the ten pool vehicles not surplused but added to DKS0 vehicle pool.	\$10,000	Approved
	SHERIFF'S OFFICE - JAIL	MAINTENANCE & REPAIR SERVICES		\$4,902,187	Approved
	SHERIFF'S OFFICE - JAIL	MAINTENANCE & REPAIR SERVICES	To cover EV maintenance costs for new tires, wipers and more not covered by County Fleet. Since vehicles were purchased outside of the budget process, County Fleet will not provide any form of maintenance for the vehicles. The vehicles are roughly three-years old and tires, rotation, wipers are needed.	\$100,000	Approved
<b>03200.100 - SHERIFF - OPERATING ENHANCEMENT (ELECTRIC VEHICLE AND POOLED VEHICLE MAINTENANCE) TOTAL</b>				<b>\$5,028,183</b>	
				<b>\$19,079,768</b>	

# Solicitor

Fiscal Year 2026 Executive Budget Recommendation

## 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 trials, 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	RECOMMENDED	
	FY2023	FY2024	FY2025	FY2026	
<b>EXPENDITURES</b>					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$8,372,786	\$9,549,666	\$11,297,902	\$13,151,774	\$12,359,723
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
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
<b>100 - GENERAL FUND TOTAL</b>	<b>\$10,381,577</b>	<b>\$11,860,037</b>	<b>\$14,675,434</b>	<b>\$16,825,549</b>	<b>\$15,144,719</b>
<b>EXPENDITURES TOTAL</b>	<b>\$10,381,577</b>	<b>\$11,860,037</b>	<b>\$14,675,434</b>	<b>\$16,825,549</b>	<b>\$15,144,719</b>

### 03800 - SOLICITOR

	ACTUALS	BUDGET	REQUESTED	RECOMMENDED	
	FY2023	FY2024	FY2025	FY2026	
<b>COST CENTER LEVEL EXPENDITURES</b>					
100 - GENERAL FUND					
03810 - SOLICITOR - STATE COURT	\$9,360,286	\$10,517,320	\$12,786,392	\$15,180,140	\$13,514,271
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
<b>100 - GENERAL FUND TOTAL</b>	<b>\$10,381,577</b>	<b>\$11,860,037</b>	<b>\$14,675,434</b>	<b>\$16,825,549</b>	<b>\$15,144,719</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$10,381,577</b>	<b>\$11,860,037</b>	<b>\$14,675,434</b>	<b>\$16,825,549</b>	<b>\$15,144,719</b>

# Enhancements

## 03800.100 - Solicitor - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>03800.00 - Solicitor - ADA Access Doors</b>					
	SOLICITOR - GENERAL PRE-TRIAL DIVERSION PROGRAM	OTHER PROFESSIONAL SERVICES		\$29,170	Approved
<b>03800.00 - SOLICITOR - ADA ACCESS DOORS TOTAL</b>				<b>\$29,170</b>	
<b>03800.100 - Solicitor - Annual Maintenance Agreement - Karpel</b>					
	SOLICITOR - STATE COURT	OTHER PROFESSIONAL SERVICES		\$225,000	Not Approved
<b>03800.100 - SOLICITOR - ANNUAL MAINTENANCE AGREEMENT - KARPEL TOTAL</b>				<b>\$225,000</b>	
<b>03800.100 - Solicitor - Attorney II Position - First Appearances</b>					
	SOLICITOR - STATE COURT	SALARIES		\$92,430	On Hold
	SOLICITOR - STATE COURT	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	SOLICITOR - STATE COURT	COUNTY MATCH - FICA		\$7,071	On Hold
<b>03800.100 - SOLICITOR - ATTORNEY II POSITION - FIRST APPEARANCES TOTAL</b>				<b>\$113,501</b>	
<b>03800.100 - Solicitor - Paralegals</b>					
	SOLICITOR - STATE COURT	SALARIES		\$83,070	On Hold
	SOLICITOR - STATE COURT	COUNTY MATCH - GRP INS - ALLOCATED		\$28,000	On Hold
	SOLICITOR - STATE COURT	COUNTY MATCH - FICA		\$6,355	On Hold
<b>03800.100 - SOLICITOR - PARALEGALS TOTAL</b>				<b>\$117,425</b>	
<b>03800.100 - Solicitor - Staff Training</b>					
	SOLICITOR - STATE COURT	TRAINING & CONFERENCE FEES - EXTERNAL		\$40,000	On Hold
	SOLICITOR - GENERAL PRE-TRIAL DIVERSION PROGRAM	OTHER PROFESSIONAL SERVICES		\$14,961	On Hold
<b>03800.100 - SOLICITOR - STAFF TRAINING TOTAL</b>				<b>\$54,961</b>	
<b>03800.100 - Solicitor - Diversion Program Vendors</b>					
	SOLICITOR - GENERAL PRE-TRIAL DIVERSION PROGRAM	OTHER PROFESSIONAL SERVICES		\$32,500	Approved
<b>03800.100 - SOLICITOR - DIVERSION PROGRAM VENDORS TOTAL</b>				<b>\$32,500</b>	

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>03800.100 - Solicitor - Attorney II Positions- Quality of Life Unit</b>					
	SOLICITOR - STATE COURT	SALARIES		\$184,860	On Hold
	SOLICITOR - STATE COURT	COUNTY MATCH - GRP INS - ALLOCATED		\$28,000	On Hold
	SOLICITOR - STATE COURT	COUNTY MATCH - FICA		\$14,142	On Hold
<b>03800.100 - SOLICITOR - ATTORNEY II POSITIONS- QUALITY OF LIFE UNIT TOTAL</b>				<b>\$227,002</b>	
<b>03800.100 - Solicitor - Computer Equipment</b>					
	SOLICITOR - STATE COURT	COMPUTER EQUIPMENT		\$74,000	On Hold
<b>03800.100 - SOLICITOR - COMPUTER EQUIPMENT TOTAL</b>				<b>\$74,000</b>	
<b>03800.100 - Solicitor - Investigator II Positions</b>					
	SOLICITOR - STATE COURT	SALARIES		\$206,523	On Hold
	SOLICITOR - STATE COURT	COUNTY MATCH - GRP INS - ALLOCATED		\$42,000	On Hold
	SOLICITOR - STATE COURT	COUNTY MATCH - FICA		\$15,800	On Hold
<b>03800.100 - SOLICITOR - INVESTIGATOR II POSITIONS TOTAL</b>				<b>\$264,323</b>	
<b>03800.100 - Solicitor - Cubicle Construction</b>					
	SOLICITOR - STATE COURT	OTHER PROFESSIONAL SERVICES		\$166,818	On Hold
<b>03800.100 - SOLICITOR - CUBICLE CONSTRUCTION TOTAL</b>				<b>\$166,818</b>	
<b>03800.100 - Solicitor - Temp College Interns</b>					
	SOLICITOR - STATE COURT	SALARIES - TEMPORARY		\$44,800	On Hold
<b>03800.100 - SOLICITOR - TEMP COLLEGE INTERNS TOTAL</b>				<b>\$44,800</b>	
<b>03800.100 - Solicitor - Position Reclassifications (Investigator II to Investigator III)</b>					
	SOLICITOR - STATE COURT	SALARIES		\$25,000	On Hold
<b>03800.100 - SOLICITOR - POSITION RECLASSIFICATIONS (INVESTIGATOR II TO INVESTIGATOR III) TOTAL</b>				<b>\$25,000</b>	
<b>03800.100 - Solicitor - Rental of Real Estate</b>					
	SOLICITOR - STATE COURT	RENTAL OF REAL ESTATE		\$330,000	Not Approved
<b>03800.100 - SOLICITOR - RENTAL OF REAL ESTATE TOTAL</b>				<b>\$330,000</b>	
<b>03800.100 - Solicitor - Computer Software</b>					
	SOLICITOR - STATE COURT	COMPUTER SOFTWARE and TECHNOLOGY		\$38,000	On Hold

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
03800.100 - SOLICITOR - COMPUTER SOFTWARE TOTAL				\$38,000	
				\$1,742,500	

# State Court

Fiscal Year 2026 Executive Budget Recommendation

## 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 - DIVISION A (GENERAL FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
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	\$0
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	\$880,962	\$1,228,352	\$1,030,509	\$1,876,425	\$877,425
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
<b>100 - GENERAL FUND TOTAL</b>	<b>\$25,544,799</b>	<b>\$31,263,037</b>	<b>\$34,677,774</b>	<b>\$36,835,716</b>	<b>\$35,454,192</b>
<b>EXPENDITURES TOTAL</b>	<b>\$25,544,799</b>	<b>\$31,263,037</b>	<b>\$34,677,774</b>	<b>\$36,835,716</b>	<b>\$35,454,192</b>

### 03700 - STATE COURT - DIVISION B (UNINCORPORATED FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
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
<b>272 - UNINCORPORATED FUND TOTAL</b>	<b>\$6,287,112</b>	<b>\$6,699,685</b>	<b>\$8,423,221</b>	<b>\$7,763,723</b>	<b>\$7,763,723</b>
<b>EXPENDITURES TOTAL</b>	<b>\$6,287,112</b>	<b>\$6,699,685</b>	<b>\$8,423,221</b>	<b>\$7,763,723</b>	<b>\$7,763,723</b>

03700 - STATE COURT - DIVISION A (GENERAL FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>					
100 - GENERAL FUND					
03708 - STATE COURT - COURT ADMINISTRATION	–	–	–	\$534,045	\$288,500
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	\$3,829,905
03720 - STATE COURT - MARSHAL	\$8,061,344	\$11,033,572	\$11,866,561	\$12,898,353	\$12,084,507
100 - GENERAL FUND TOTAL	<b>\$25,544,799</b>	<b>\$31,263,037</b>	<b>\$34,677,774</b>	<b>\$36,835,716</b>	<b>\$35,454,192</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$25,544,799</b>	<b>\$31,263,037</b>	<b>\$34,677,774</b>	<b>\$36,835,716</b>	<b>\$35,454,192</b>

03700 - STATE COURT - DIVISION B (UNINCORPORATED FUND)

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>					
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	<b>\$6,287,112</b>	<b>\$6,699,685</b>	<b>\$8,423,221</b>	<b>\$7,763,723</b>	<b>\$7,763,723</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$6,287,112</b>	<b>\$6,699,685</b>	<b>\$8,423,221</b>	<b>\$7,763,723</b>	<b>\$7,763,723</b>

## Enhancements

03700.100 - State Court A - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>03700.100 - State Court A - Leave Payout Requests</b>					
	STATE & MAGISTRATE COURTS CLERK	SALARIES - ADJUSTMENTS		\$53,613	On Hold
	STATE COURT - PROBATION	SALARIES - ADJUSTMENTS		\$10,520	On Hold
	STATE COURT - MARSHAL	SALARIES - ADJUSTMENTS		\$72,846	On Hold

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
03700.100 - STATE COURT A - LEAVE PAYOUT REQUESTS TOTAL				\$136,979	
<b>03700.100 - State Court A - Budget - Technology Request</b>					
	STATE COURT - COURT ADMINISTRATION		COMPUTER EQUIPMENT	\$245,545	On Hold
03700.100 - STATE COURT A - BUDGET - TECHNOLOGY REQUEST TOTAL				\$245,545	
<b>03700.100 - State Court A - Addition to Fleet</b>					
	STATE COURT - PROBATION		VEHICLE ADDITIONS TO THE FLEET CHARGE	\$258,000	On Hold
	STATE COURT - MARSHAL		VEHICLE ADDITIONS TO THE FLEET CHARGE	\$741,000	On Hold
03700.100 - STATE COURT A - ADDITION TO FLEET TOTAL				\$999,000	
				\$1,381,524	

# Stormwater Management

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
581 - STORMWATER MANAGEMENT OPERATING FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$5,183,930	\$6,999,004	\$7,918,511	\$7,777,829	\$7,677,829
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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
581 - STORMWATER MANAGEMENT OPERATING FUND TOTAL	\$15,357,274	\$25,643,249	\$31,310,416	\$36,592,542	\$30,607,542
582 - STORMWATER MANAGEMENT CAPITAL PROJECTS	-	-	-	\$1,500,000	\$0
EXPENDITURES TOTAL	\$15,357,274	\$25,643,249	\$31,310,416	\$38,092,542	\$30,607,542

#### 06700 - STORMWATER

ACTUALS			BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>					
581 - STORMWATER MANAGEMENT OPERATING FUND					
06701 - STORMWATER ADMINISTRATION	\$15,166,882	\$25,441,593	\$30,997,593	\$36,287,475	\$30,302,475
06702 - STORMWATER STREET DRAIN MAINTENANCE	\$190,392	\$201,656	\$312,823	\$305,067	\$305,067
581 - STORMWATER MANAGEMENT OPERATING FUND TOTAL	<b>\$15,357,274</b>	<b>\$25,643,249</b>	<b>\$31,310,416</b>	<b>\$36,592,542</b>	<b>\$30,607,542</b>
582 - STORMWATER MANAGEMENT CAPITAL PROJECTS	-	-	-	\$1,500,000	\$0
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$15,357,274</b>	<b>\$25,643,249</b>	<b>\$31,310,416</b>	<b>\$38,092,542</b>	<b>\$30,607,542</b>

## Enhancements

#### 06700.581 - Stormwater - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>06700.581 Replacement Office Trailer</b>					
	STORMWATER ADMINISTRATION	TRANSFER TO CIP FUND		\$1,500,000	On Hold
<b>06700.581 REPLACEMENT OFFICE TRAILER TOTAL</b>				<b>\$1,500,000</b>	
<b>06700.581 Backlog storm water projects, construction and PM administration costs</b>					
	STORMWATER ADMINISTRATION	OTHER MISCELLANEOUS CHARGES		\$4,000,000	On Hold
<b>06700.581 BACKLOG STORM WATER PROJECTS, CONSTRUCTION AND PM ADMINISTRATION COSTS TOTAL</b>				<b>\$4,000,000</b>	
<b>06700.581 Replace CCTV storm water inspections camera system</b>					
	STORMWATER ADMINISTRATION	MAINTENANCE & REPAIR SERVICES		\$210,000	On Hold
<b>06700.581 REPLACE CCTV STORM WATER INSPECTIONS CAMERA SYSTEM TOTAL</b>				<b>\$210,000</b>	
<b>06700.581.Security camera maintenance/upgrades</b>					
	STORMWATER ADMINISTRATION	MAINTENANCE & REPAIR SERVICES		\$175,000	On Hold
<b>06700.581.SECURITY CAMERA MAINTENANCE/UPGRADES TOTAL</b>				<b>\$175,000</b>	
<b>06700.581 R&amp;D maintenance/small engine shop replacement</b>					

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	STORMWATER ADMINISTRATION	BUILDINGS AND BUILDING IMPROVEMENTS		\$1,500,000	On Hold
<b>06700.581 R&amp;D MAINTENANCE/SMALL ENGINE SHOP REPLACEMENT TOTAL</b>				<b>\$1,500,000</b>	
<b>06700.581 In-grade salary adjustment storm water</b>					
	STORMWATER ADMINISTRATION	SALARIES		\$100,000	On Hold
<b>06700.581 IN-GRADE SALARY ADJUSTMENT STORM WATER TOTAL</b>				<b>\$100,000</b>	
				<b>\$7,485,000</b>	

# Superior Court

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$11,379,964	\$12,653,531	\$13,503,119	\$14,651,661	\$14,337,921
52 - PURCHASED / CONTRACTED SERVICES	\$2,141,258	\$2,707,183	\$4,265,576	\$4,781,860	\$4,526,860
53 - SUPPLIES	-\$119,896	\$323,604	\$333,491	\$333,491	\$333,491
54 - CAPITAL OUTLAYS	\$215,569	\$114,124	\$254,504	\$150,500	\$0
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	-	\$228,000	\$0	\$9,957	\$9,957
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	<b>\$15,187,614</b>	<b>\$17,894,839</b>	<b>\$20,463,503</b>	<b>\$22,121,263</b>	<b>\$21,402,023</b>
EXPENDITURES TOTAL	<b>\$15,187,614</b>	<b>\$17,894,839</b>	<b>\$20,463,503</b>	<b>\$22,121,263</b>	<b>\$21,402,023</b>

COST CENTER LEVEL EXPENDITURES	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
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	\$270,550
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	\$230,532
03570 - SUPERIOR COURT - GENERAL	\$7,272	\$952	\$0	\$0	\$0
03580 - SUPERIOR COURT - COURT ADMINISTRATION	\$6,734,713	\$7,102,877	\$8,303,463	\$9,186,545	\$8,467,305
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
<b>100 - GENERAL FUND TOTAL</b>	<b>\$15,187,614</b>	<b>\$17,894,839</b>	<b>\$20,463,503</b>	<b>\$22,121,263</b>	<b>\$21,402,023</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$15,187,614</b>	<b>\$17,894,839</b>	<b>\$20,463,503</b>	<b>\$22,121,263</b>	<b>\$21,402,023</b>

# Enhancements

## 03500.100 - Superior Court - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>03500.100 - Superior Court - Technology Request</b>					
	SUPERIOR COURT - COURT ADMINISTRATION	COMPUTER EQUIPMENT		\$150,500	On Hold
<b>03500.100 - SUPERIOR COURT - TECHNOLOGY REQUEST TOTAL</b>				<b>\$150,500</b>	
<b>03500.100 - Superior Court - In-grade Adjustments</b>					
	SUPERIOR COURT - COURT ADMINISTRATION	SALARIES - ADJUSTMENTS	Original proposal request	\$143,943	On Hold
	SUPERIOR COURT - COURT ADMINISTRATION	SALARIES - ADJUSTMENTS	Amount moved from base by OMB	\$169,797	On Hold
<b>03500.100 - SUPERIOR COURT - IN-GRADE ADJUSTMENTS TOTAL</b>				<b>\$313,740</b>	
<b>03500.100 - Superior Court - Maintenance &amp; Repair Requests</b>					
	SUPERIOR COURT - COURT ADMINISTRATION	MAINTENANCE & REPAIR SERVICES	Additional janitorial services	\$50,000	On Hold
	SUPERIOR COURT - COURT ADMINISTRATION	MAINTENANCE & REPAIR SERVICES	Carpet replacement funding request	\$205,000	On Hold
	SUPERIOR COURT - COURT ADMINISTRATION	MAINTENANCE & REPAIR SERVICES		\$35,000	On Hold
<b>03500.100 - SUPERIOR COURT - MAINTENANCE &amp; REPAIR REQUESTS TOTAL</b>				<b>\$290,000</b>	
				<b>\$754,240</b>	

# Tax Commissioner

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
		FY2023	FY2024		
<b>EXPENDITURES</b>					
100 - GENERAL FUND					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$7,422,628	\$8,143,765	\$8,856,506	\$9,107,714	\$8,869,296
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
<b>100 - GENERAL FUND TOTAL</b>	<b>\$10,844,803</b>	<b>\$11,888,533</b>	<b>\$13,072,956</b>	<b>\$13,819,330</b>	<b>\$13,580,912</b>
<b>EXPENDITURES TOTAL</b>	<b>\$10,844,803</b>	<b>\$11,888,533</b>	<b>\$13,072,956</b>	<b>\$13,819,330</b>	<b>\$13,580,912</b>

	ACTUALS	BUDGET	REQUESTED	RECOMMENDED	
	FY2023	FY2024	FY2025	FY2026	
<b>COST CENTER LEVEL EXPENDITURES</b>					
100 - GENERAL FUND					
02810 - TAX COMMISSIONER - TAX COLLECTIONS & RECORDS	\$1,768,396	\$2,029,408	\$2,236,314	\$2,511,258	\$2,511,258
02820 - TAX COMMISSIONER - MOTOR VEHICLE TAX	\$3,857,493	\$4,190,657	\$4,576,326	\$4,828,533	\$4,627,736
02821 - TAX COMMISSIONER - MOTOR VEHICLE TEMPORARY	\$13,997	\$18,745	\$126,464	\$8,746	\$8,746
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
<b>100 - GENERAL FUND TOTAL</b>	<b>\$10,844,803</b>	<b>\$11,888,533</b>	<b>\$13,072,956</b>	<b>\$13,819,330</b>	<b>\$13,580,912</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$10,844,803</b>	<b>\$11,888,533</b>	<b>\$13,072,956</b>	<b>\$13,819,330</b>	<b>\$13,580,912</b>

## Enhancements

### 02800 - Tax Commissioner - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>02800.100 - Tax Commissioner - Tyler Technologies Support</b>					
	TAX COMMISSIONER - TAX COLLECTIONS & RECORDS	OTHER PROFESSIONAL SERVICES		\$12,972	Approved
<b>02800.100 - TAX COMMISSIONER - TYLER TECHNOLOGIES SUPPORT TOTAL</b>				<b>\$12,972</b>	
<b>02800.100 - Tax Commissioner - Dell Servers</b>					
	TAX COMMISSIONER - TAX ADMINISTRATION / ACCOUNTING	COMPUTER EQUIPMENT		\$22,000	Approved
<b>02800.100 - TAX COMMISSIONER - DELL SERVERS TOTAL</b>				<b>\$22,000</b>	
<b>02800.100 - Tax Commissioner - Position Reclassifications/IGA's</b>					
	TAX COMMISSIONER - TAX ADMINISTRATION / ACCOUNTING	COUNTY MATCH - FICA		\$2,680	On Hold
	TAX COMMISSIONER - TAX ADMINISTRATION / ACCOUNTING	SALARIES		\$33,923	On Hold
	TAX COMMISSIONER - TAX ADMINISTRATION / ACCOUNTING	401(a) EMPLOYER CONTRIBUTION		\$1,018	On Hold
<b>02800.100 - TAX COMMISSIONER - POSITION RECLASSIFICATIONS/IGA'S TOTAL</b>				<b>\$37,621</b>	

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>02800.100 - Tax Commissioner - Security (New)</b>					
	TAX COMMISSIONER - MOTOR VEHICLE SECURITY	OTHER PROFESSIONAL SERVICES		\$144,000	Approved
<b>02800.100 - TAX COMMISSIONER - SECURITY (NEW) TOTAL</b>				<b>\$144,000</b>	
<b>02800.100 - Tax Commissioner - Positions</b>					
	TAX COMMISSIONER - MOTOR VEHICLE TAX	COUNTY MATCH - GRP INS - ALLOCATED		\$42,000	On Hold
	TAX COMMISSIONER - MOTOR VEHICLE TAX	401(a) EMPLOYER CONTRIBUTION		\$4,306	On Hold
	TAX COMMISSIONER - MOTOR VEHICLE TAX	SALARIES		\$143,512	On Hold
	TAX COMMISSIONER - MOTOR VEHICLE TAX	COUNTY MATCH - FICA		\$10,979	On Hold
<b>02800.100 - TAX COMMISSIONER - POSITIONS TOTAL</b>				<b>\$200,797</b>	
<b>02800.100 - Tax Commissioner - OpeX Extractor Desk</b>					
	TAX COMMISSIONER - TAX ADMINISTRATION / ACCOUNTING	COMPUTER EQUIPMENT		\$35,260	Approved
<b>02800.100 - TAX COMMISSIONER - OPEX EXTRACTOR DESK TOTAL</b>				<b>\$35,260</b>	
<b>02800.100 - Tax Commissioner - MAVRO Archive System</b>					
	TAX COMMISSIONER - TAX ADMINISTRATION / ACCOUNTING	COMPUTER SOFTWARE and TECHNOLOGY		\$46,500	Approved
<b>02800.100 - TAX COMMISSIONER - MAVRO ARCHIVE SYSTEM TOTAL</b>				<b>\$46,500</b>	
<b>02800.100 - Tax Commissioner - TrueRoll</b>					
	TAX COMMISSIONER - TAX ADMINISTRATION / ACCOUNTING	COMPUTER SOFTWARE and TECHNOLOGY		\$107,406	Approved
<b>02800.100 - TAX COMMISSIONER - TRUEROLL TOTAL</b>				<b>\$107,406</b>	
				<b>\$606,556</b>	

# Vehicle Replacement

Fiscal Year 2026 Executive Budget Recommendation

## 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 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
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	\$31,516,648	\$31,516,648	\$31,516,648
<b>621 - VEHICLE REPLACEMENT FUND TOTAL</b>	<b>\$82,705,254</b>	<b>\$60,126,843</b>	<b>\$31,516,648</b>	<b>\$31,516,648</b>	<b>\$31,516,648</b>
<b>EXPENDITURES TOTAL</b>	<b>\$82,705,254</b>	<b>\$60,126,843</b>	<b>\$31,516,648</b>	<b>\$31,516,648</b>	<b>\$31,516,648</b>

## 01300 - VEHICLE REPLACEMENT

	ACTUALS		BUDGET	REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>COST CENTER LEVEL EXPENDITURES</b>					
621 - VEHICLE REPLACEMENT FUND					
01310 - VEHICLE REPLACEMENT	\$82,705,254	\$60,126,843	\$31,516,648	\$31,516,648	\$31,516,648
621 - VEHICLE REPLACEMENT FUND TOTAL	<b>\$82,705,254</b>	<b>\$60,126,843</b>	<b>\$31,516,648</b>	<b>\$31,516,648</b>	<b>\$31,516,648</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$82,705,254</b>	<b>\$60,126,843</b>	<b>\$31,516,648</b>	<b>\$31,516,648</b>	<b>\$31,516,648</b>

# Victim Assistance

Fiscal Year 2025 Executive Budget Recommendation

## 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026
<b>EXPENDITURES</b>					
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
<b>206 - VICTIM ASSISTANCE FUND TOTAL</b>	<b>\$587,830</b>	<b>\$22,993</b>	<b>\$777,297</b>	<b>\$500,900</b>	<b>\$500,900</b>
<b>EXPENDITURES TOTAL</b>	<b>\$587,830</b>	<b>\$22,993</b>	<b>\$777,297</b>	<b>\$500,900</b>	<b>\$500,900</b>

### 03100 - VICTIM ASSISTANCE

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

# Watershed Management

Fiscal Year 2026 Executive Budget Recommendation

## 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	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026	
<b>EXPENDITURES</b>						
511 - WATER AND SEWER FUND						
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	\$58,014,914	\$61,083,463	\$58,422,159	\$64,375,383	\$62,588,946	
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	
<b>511 - WATER AND SEWER FUND TOTAL</b>	<b>\$302,163,965</b>	<b>\$331,532,171</b>	<b>\$299,178,127</b>	<b>\$368,836,113</b>	<b>\$352,003,796</b>	
<b>EXPENDITURES TOTAL</b>	<b>\$302,163,965</b>	<b>\$331,532,171</b>	<b>\$299,178,127</b>	<b>\$368,836,113</b>	<b>\$352,003,796</b>	

## 08000 - DPT OF WATERSHED MANAGEMENT (WATER &amp; SEWER FUND)

COST CENTER LEVEL EXPENDITURES	ACTUALS		BUDGET		REQUESTED	RECOMMENDED
	FY2023	FY2024	FY2025	FY2026	FY2026	
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		\$6,722,951
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		\$9,428,426
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 SNAPFINGER PLANTS	\$13,796,581	\$15,842,722	\$16,071,030	\$15,935,528		\$15,934,965
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		\$9,492,850
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		\$6,253,732

ACTUALS		BUDGET		REQUESTED	RECOMMENDED
	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	\$14,405,096
08038 - WATERSHED MGMT - WATER - METERS	\$6,079,254	\$7,698,285	\$7,175,360	\$7,719,640	\$7,719,121
08040 - WATERSHED MGMT - WATER - MAINTENANCE	\$17,715,679	\$21,932,113	\$23,754,335	\$26,658,984	\$26,657,978
08041 - WATERSHED MGMT - CAPACITY ANALYSIS	\$10,754,262	\$6,979,298	\$9,207,066	\$13,951,624	\$13,951,624
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
<b>511 - WATER AND SEWER FUND TOTAL</b>	<b>\$302,163,965</b>	<b>\$331,532,171</b>	<b>\$299,178,127</b>	<b>\$368,836,113</b>	<b>\$352,003,796</b>
<b>COST CENTER LEVEL EXPENDITURES TOTAL</b>	<b>\$302,163,965</b>	<b>\$331,532,171</b>	<b>\$299,178,127</b>	<b>\$368,836,113</b>	<b>\$352,003,796</b>

08000 - WATERSHED MANAGEMENT (WATERSHED SINKING FUND)

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

08000 - WATERSHED MANAGEMENT (WATERSHED SINKING FUND)

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

## Enhancements

08000 - Watershed - Enhancements

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
<b>08000.511 - Watershed - Consent Decree Program Management Team</b>					
	WATERSHED MGMT - GPS/GIS/DATA MANAGEMENT	OTHER PROFESSIONAL SERVICES		\$192,000	Approved
<b>08000.511 - WATERSHED - CONSENT DECREE PROGRAM MANAGEMENT TEAM TOTAL</b>				<b>\$192,000</b>	
<b>08000.511 - Watershed - IGA Request</b>					
	WATERSHED MGMT - DIRECTORS OFFICE	COUNTY MATCH - FICA		\$271	On Hold
	WATERSHED MGMT - WAREHOUSE	COUNTY MATCH - FICA		\$958	On Hold
	WATERSHED MGMT - WAREHOUSE	401(a) EMPLOYER CONTRIBUTION		\$111	On Hold
	WATERSHED MGMT - COLLECTION SERVICES	COUNTY MATCH - FICA		\$1,575	On Hold
	WATERSHED MGMT - COLLECTION SERVICES	401(a) EMPLOYER CONTRIBUTION		\$158	On Hold
	WATERSHED MGMT - GPS/GIS/DATA MANAGEMENT	COUNTY MATCH - FICA		\$203	On Hold
	WATERSHED MGMT - GPS/GIS/DATA MANAGEMENT	401(a) EMPLOYER CONTRIBUTION		\$78	On Hold
	WATERSHED MGMT - WATER PRODUCTION OPERATION	COUNTY MATCH - FICA		\$980	On Hold
	WATERSHED MGMT - WATER PRODUCTION OPERATION	401(a) EMPLOYER CONTRIBUTION		\$299	On Hold

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	WATERSHED MGMT - WATER MAINTENANCE	COUNTY MATCH - FICA		\$273	On Hold
	WATERSHED MGMT - WATER LABORATORY	COUNTY MATCH - FICA		\$178	On Hold
	WATERSHED MGMT - WATER LABORATORY	401(a) EMPLOYER CONTRIBUTION		\$68	On Hold
	WATERSHED MGMT - SEWER LABORATORY	COUNTY MATCH - FICA		\$240	On Hold
	WATERSHED MGMT - SEWER LABORATORY	401(a) EMPLOYER CONTRIBUTION		\$91	On Hold
	WATERSHED MGMT - SEWER - WPC SNAPFINGER PLANTS	COUNTY MATCH - FICA		\$510	On Hold
	WATERSHED MGMT - SEWER - WPC SNAPFINGER PLANTS	401(a) EMPLOYER CONTRIBUTION		\$53	On Hold
	WATERSHED MGMT - SEWER - WPC POLE BRIDGE PLANT	COUNTY MATCH - FICA		\$429	On Hold
	WATERSHED MGMT - WATER & SEWER - C & M DIV MANAGEMENT & ADMIN	COUNTY MATCH - FICA		\$663	On Hold
	WATERSHED MGMT - WATER & SEWER - C & M DIV MANAGEMENT & ADMIN	401(a) EMPLOYER CONTRIBUTION		\$28	On Hold
	WATERSHED MGMT - SEWER - DISTRICT1 - COLLECTION SYSTEMS	COUNTY MATCH - FICA		\$523	On Hold
	WATERSHED MGMT - SEWER - DISTRICT1 - COLLECTION SYSTEMS	401(a) EMPLOYER CONTRIBUTION		\$138	On Hold
	WATERSHED MGMT - WATER - METERS	COUNTY MATCH - FICA		\$376	On Hold
	WATERSHED MGMT - WATER - METERS	401(a) EMPLOYER CONTRIBUTION		\$143	On Hold
	WATERSHED MGMT - WATER - MAINTENANCE	COUNTY MATCH - FICA		\$729	On Hold
	WATERSHED MGMT - WATER - MAINTENANCE	401(a) EMPLOYER CONTRIBUTION		\$277	On Hold
<b>08000.511 - WATERSHED - IGA REQUEST TOTAL</b>				<b>\$9,352</b>	
<b>08000.511 - Watershed ECCCD</b>					
	WATERSHED OFFICE OF ECCCD - CIP	SALARIES - ADJUSTMENTS		\$475,351	In Review
	WATERSHED OFFICE OF ECCCD - CIP	OTHER PROFESSIONAL SERVICES		\$2,182,149	In Review
	WATERSHED OFFICE OF ECCCD - CIP	RENTAL OF REAL ESTATE		\$5,000	In Review
	WATERSHED OFFICE OF ECCCD - CIP	TRAINING & CONFERENCE FEES - EXTERNAL		\$1,000	In Review

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	WATERSHED OFFICE OF ECCCD - CIP	OPERATING SUPPLIES		\$10,500	In Review
	WATERSHED OFFICE OF ECCCD - CIP	BOOKS & SUBSCRIPTIONS		\$1,000	In Review
	WATERSHED OFFICE OF ECCCD - CIP	COMPUTER EQUIPMENT		\$25,000	In Review
	WATERSHED OFFICE OF ECCCD - ENVIRONMENTAL	SALARIES - ADJUSTMENTS		\$1,229,484	In Review
	WATERSHED OFFICE OF ECCCD - ENVIRONMENTAL	OTHER PROFESSIONAL SERVICES		\$12,669,731	In Review
	WATERSHED OFFICE OF ECCCD - ENVIRONMENTAL	RENTAL OF REAL ESTATE		\$5,000	In Review
	WATERSHED OFFICE OF ECCCD - ENVIRONMENTAL	TRAINING & CONFERENCE FEES - EXTERNAL		\$6,000	In Review
	WATERSHED OFFICE OF ECCCD - ENVIRONMENTAL	OPERATING SUPPLIES		\$6,000	In Review
	WATERSHED OFFICE OF ECCCD - ENVIRONMENTAL	UNIFORMS & CLOTHING		\$1,000	In Review
	WATERSHED OFFICE OF ECCCD - ENVIRONMENTAL	COMPUTER EQUIPMENT		\$13,000	In Review
	WATERSHED OFFICE OF ECCCD - ENVIRONMENTAL	TRANSFER TO CIP FUND		\$50,500	In Review
08000.511 - WATERSHED ECCCD TOTAL				\$16,680,715	
08000.511 - Watershed - New Position for Cost Center 8002					
	WATERSHED MGMT - ADMIN & FISCAL CONTROL	SALARIES		\$52,642	On Hold
	WATERSHED MGMT - ADMIN & FISCAL CONTROL	COUNTY MATCH - GRP INS - ALLOCATED		\$14,000	On Hold
	WATERSHED MGMT - ADMIN & FISCAL CONTROL	COUNTY MATCH - FICA		\$4,028	On Hold
	WATERSHED MGMT - ADMIN & FISCAL CONTROL	401(a) EMPLOYER CONTRIBUTION		\$1,580	On Hold
08000.511 - WATERSHED - NEW POSITION FOR COST CENTER 8002 TOTAL				\$72,250	
08000.511 - Watershed - Sewer Maintenance					
	WATERSHED MGMT - SEWER - WPC POLE BRIDGE MAINTENANCE	OTHER PROFESSIONAL SERVICES		\$70,000	On Hold
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	COUNTY MATCH - GRP INS - ALLOCATED		\$140,000	Approved

Proposal	Cost Center	Object Code	Itemized Description	Amount	Status
	WATERSHED MGMT - COLLECTION SERVICES	COUNTY MATCH - FICA		\$48,783	Approved
	WATERSHED MGMT - COLLECTION SERVICES	401(a) EMPLOYER CONTRIBUTION		\$19,131	Approved
08000.511 - WATERSHED - AUTOMATED METER READING INFRASTRUCTURE TOTAL				<b>\$845,598</b>	
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				<b>\$95,000</b>	
				<b>\$17,964,915</b>	