



Chief Executive Officer

Lorraine Cochran-Johnson

Board of Commissioners

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

From: CEO Lorraine Cochran-Johnson

Re: Amendments to Fiscal Year 2026 Executive Budget Recommendation

Date: February 24, 2026

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

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

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

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

Housing and Affordability

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

Workforce and Economic Development

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

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

Healthcare Access

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

Additional General Fund Investments

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

Public Safety and Workforce Investments

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

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

Proposed amendments by Department:

Chief Executive Officer (00100)

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

Board of Commissioners (00200)

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

Law (00300)

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

Communications (00600) - \$2.6M

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

Geographic Information Systems (00800)

- Various contractual obligations - \$596,426

Facilities (01100)

- Libraries landscape transition plan - \$383,000

Risk Management (01000)

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

E-911 (02600)

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

Elections (02900)

- Voter education & outreach - \$1 million

Sheriff (03200)

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

Juvenile Court (03400)

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

Superior Court (03500)

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

State Court (03700)

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

Solicitor-General (03800)

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

District Attorney (03900)

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

Animal Services (04200)

- LifeLine Contract - \$780,000

Public Defender (04500)

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

Police (04600)

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

Magistrate Court (04800)

- Court-related software - \$208,000

Fire (04900)

- Total FY 2026 costs prorated for 10 months - \$3.2M [*Fire Fund*], \$155,128 [*General Fund*]
 - Salary adjustments (annual costs) - \$4,686,251 including county match - FICA & 401(a) match employer contribution [*Fire Fund*], \$138,152 including county match - FICA & 401(a) match employer contribution [*General Fund*]
 - Housing allowance - \$600,000 [*Fire Fund*], \$48,000 [*General Fund*]
 - Zero premium medical coverage – No cost to Fire Fund, \$2 million decrease in Risk Management Fund revenue
 - Firefighter Annuity - \$210,000
 - Pay incentives for education, training, certifications - \$500,000
 - Holiday Pay - \$1.1 million annually (budget neutral in FY 2026)

Planning & Sustainability (05100)

- Additional Arborist position - \$87,426

Public Works – Transportation (05400)

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

Economic Development (05600)

- Chamber of Commerce - \$100,000
- Urban3 Land Value & Revenue Analysis - \$75,000

Beautification (05800)

- Restore funding for landscape contract - \$505,000
- GDOT Roadside Meadow Partnership - \$10,000

Housing (07300)

- Housing Investment Bonds
- Unhoused assistance

Human Services (07500)

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

Non-Departmental (09100)

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

Various Departments

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



Amended vs. Proposed Budget

Fiscal Year 2026 Executive Budget Recommendation

100 - General Fund

	FY2026 CEO AMENDED	FY2026 CEO PROPOSED	
	FY2026	FY2026	Variance
Starting Fund Balance			
100 - GENERAL FUND	\$78,777,519	\$78,777,519	\$0
STARTING FUND BALANCE TOTAL	\$78,777,519	\$78,777,519	\$0
Revenues			
100 - GENERAL FUND			
31 - TAXES	\$538,869,130	\$516,246,181	\$22,622,949
32 - LICENSES AND PERMITS	\$100,000	\$100,000	\$0
33 - INTERGOVERNMENTAL REVENUES	\$2,652,633	\$2,652,633	\$0
34 - CHARGES FOR SERVICES	\$74,036,297	\$74,036,297	\$0
35 - FINES AND FORFEITURES	\$11,256,528	\$11,256,528	\$0
36 - INVESTMENT INCOME	\$1,300,000	\$1,300,000	\$0
38 - MISCELLANEOUS REVENUE	\$3,962,149	\$3,962,149	\$0
39 - OTHER FINANCING SOURCES	\$2,562,810	\$2,562,810	\$0
100 - GENERAL FUND TOTAL	\$634,739,547	\$612,116,598	\$22,622,949
REVENUES TOTAL	\$634,739,547	\$612,116,598	\$22,622,949
Expenses			
100 - GENERAL FUND			
00100 - CHIEF EXECUTIVE OFFICER	\$2,962,877	\$5,016,582	(\$2,053,705)
00200 - BOARD OF COMMISSIONERS	\$15,842,553	\$15,133,125	\$709,428
00300 - LAW DEPARTMENT	\$7,374,273	\$7,095,800	\$278,473
00400 - EXECUTIVE ASSISTANT	\$1,882,454	\$1,882,454	\$0
00500 - INTERNAL AUDIT OFFICE	\$2,874,746	\$2,874,746	\$0
00600 - COMMUNICATIONS	\$2,592,974	-	\$2,592,974
00700 - ETHICS BOARD	\$759,827	\$759,827	\$0
00800 - G.I.S.	\$4,388,211	\$3,791,785	\$596,426
01100 - FACILITIES MANAGEMENT	\$22,093,113	\$21,698,363	\$394,750
01400 - PURCHASING	\$6,400,693	\$6,400,693	\$0
01500 - HUMAN RESOURCES	\$8,226,447	\$8,226,447	\$0
01600 - INNOVATION & TECHNOLOGY	\$56,822,663	\$56,822,663	\$0
02100 - FINANCE	\$10,906,441	\$10,906,441	\$0
02200 - BUDGET	\$1,386,085	\$1,386,085	\$0
02700 - PROPERTY APPRAISAL	\$7,969,457	\$7,969,457	\$0
02800 - TAX COMMISSIONER	\$13,597,063	\$13,580,912	\$16,151
02900 - REGISTRAR	\$15,842,034	\$14,842,034	\$1,000,000
03200 - SHERIFF	\$104,325,152	\$103,505,540	\$819,612
03400 - JUVENILE COURT	\$11,699,205	\$11,679,205	\$20,000
03500 - SUPERIOR COURT	\$21,614,023	\$21,402,023	\$212,000

	FY2026 CEO AMENDED	FY2026 CEO PROPOSED	
	FY2026	FY2026	Variance
03600 - CLERK OF SUPERIOR COURT	\$12,661,371	\$12,661,371	\$0
03700 - STATE COURT	\$36,309,192	\$35,454,192	\$855,000
03800 - SOLICITOR	\$15,371,721	\$15,144,719	\$227,002
03900 - DISTRICT ATTORNEY	\$38,883,611	\$38,806,766	\$76,845
04000 - CHILD ADVOCATES OFFICE	\$4,612,853	\$4,612,853	\$0
04100 - PROBATE COURT	\$4,699,907	\$4,699,907	\$0
04200 - ANIMAL SERVICES	\$13,804,280	\$13,024,280	\$780,000
04300 - MEDICAL EXAMINER	\$7,161,757	\$7,161,757	\$0
04400 - EMERGENCY MANAGEMENT (DEMA)	\$1,928,660	\$1,928,660	\$0
04500 - PUBLIC DEFENDER	\$17,469,399	\$17,204,193	\$265,206
04600 - POLICE SERVICES	\$9,931,883	\$9,865,485	\$66,398
04800 - MAGISTRATE COURT	\$9,825,801	\$9,617,801	\$208,000
04900 - FIRE & RESCUE SERVICES	\$16,017,207	\$15,862,078	\$155,129
05100 - PLANNING & SUSTAINABILITY	\$3,609,177	\$3,609,177	\$0
05500 - PUBLIC WORKS DIRECTOR	\$746,759	\$746,759	\$0
05600 - ECONOMIC DEVELOPMENT	\$3,134,405	\$3,265,856	(\$131,451)
06800 - LIBRARY	\$28,455,984	\$28,298,982	\$157,002
06900 - EXTENSION SERVICE	\$1,255,700	\$1,255,700	\$0
07100 - BOARD OF HEALTH	\$6,430,771	\$6,430,771	\$0
07200 - COMMUNITY SERVICE BOARD	\$2,849,057	\$2,849,057	\$0
07300 - HOUSING	\$12,000,000	-	\$12,000,000
07400 - FAMILY AND CHILDREN SERVICES	\$1,598,220	\$1,598,220	\$0
07500 - HUMAN SERVICES	\$11,116,501	\$10,908,894	\$207,607
07800 - CITIZEN HELP CENTER	\$1,348,619	\$1,315,502	\$33,117
09100 - NON-DEPARTMENTAL	\$21,110,977	\$15,822,954	\$5,288,023
09300 - DEBT SERVICE	\$5,771,655	\$5,771,655	\$0
100 - GENERAL FUND TOTAL	\$607,665,758	\$582,891,771	\$24,773,987
EXPENSES TOTAL	\$607,665,758	\$582,891,771	\$24,773,987
Reserves	\$105,851,308	\$108,002,346	(\$2,151,038)

270 - Fire Fund

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

271 - Designated Services Fund

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

272 - Unincorporated Fund

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

274 - Police Services Fund

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

201 - Development Fund

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

215 - Emergency Telephone System Fund

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

511 - Water & Sewer Operating Fund

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

541 - Sanitation Operating Fund

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

551 - Airport Operating Fund

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

581 - Stormwater Management Operating Fund

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

611 - Vehicle Maintenance Fund

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

631 - Risk Management Fund

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

Millage Rates

Fiscal Year 2026 Executive Budget Recommendation

FY 2026 Millage Rates as proposed December 15, 2025

2026 Budget as Proposed December 15, 2025	100-GENERAL FUND	270-FIRE	271 A – Special Tax District Designated Services – Roads	271 B – Special Tax District Designated Services – Parks	272-SPECIAL TAX DISTRICT - UNINCORPO- RATED	273-HOSPITAL	274 A – Police Services – Basic	274 B – Police Services – Non-Basic
Unincorporated	10.542	2.511	0.445	0.567	-	0.593	5.302	0.511
Atlanta	10.542	-	-	-	-	0.593	-	-
Avondale	10.542	2.511	-	-	-	0.593	-	0.069
Brookhaven	10.542	2.511	-	-	-	0.593	-	-
Chamblee	10.542	2.511	-	-	-	0.593	-	0.028
Clarkston	10.542	2.511	-	-	-	0.593	0.591	0.058
Decatur	10.542	-	-	-	-	0.593	-	0.036
Doraville	10.542	2.511	-	-	-	0.593	-	-
Dunwoody	10.542	2.511	-	-	-	0.593	-	-
Lithonia	10.542	2.511	-	0.155	-	0.593	0.613	0.060
Pine Lake	10.542	2.511	-	0.155	-	0.593	0.701	0.069
Stone Mountain	10.542	2.511	-	-	-	0.593	-	0.051
Stonecrest	10.542	2.511	0.445	-	-	0.593	5.302	0.511
Tucker	10.542	2.511	-	-	-	0.593	5.302	0.511
410 - Countywide Bonds	-	-	-	-	-	-	-	-
411 - Unincorporated Bonds	-	-	-	-	-	-	-	-

410-GENERAL OBLIGATION BONDS DEBT SERVICE	411-GO BONDS STD DEBT SERVICE FUND	Total
-	0.339	20.810
-	-	11.135
-	-	13.715
-	0.339	13.985
-	-	13.674
-	-	14.295
-	-	11.171
-	-	13.646
-	0.339	13.985
-	-	14.474
-	-	14.571
-	-	13.697
-	0.339	20.243
-	0.339	19.798
-	-	-
-	0.339	0.339

FY 2026 Millage Rates as amended February 24, 2026

2026 Budget as Amended February 24, 2026	100-GENERAL FUND	270-FIRE	271 A – Special Tax District Designated Services – Roads	271 B – Special Tax District Designated Services – Parks	272-SPECIAL TAX DISTRICT - UNINCORPORATED	273-HOSPITAL	274 A – Police Services – Basic	274 B – Police Services – Non-Basic
Unincorporated	11.042	2.511	0.445	0.567	-	0.593	5.302	0.511
Atlanta	11.042	-	-	-	-	0.593	-	-
Avondale	11.042	2.511	-	-	-	0.593	-	0.069

Brookhaven	11.042	2.511	-	-	-	0.593	-	-
Chamblee	11.042	2.511	-	-	-	0.593	-	0.028
Clarkston	11.042	2.511	-	-	-	0.593	0.591	0.058
Decatur	11.042	-	-	-	-	0.593	-	0.036
Doraville	11.042	2.511	-	-	-	0.593	-	-
Dunwoody	11.042	2.511	-	-	-	0.593	-	-
Lithonia	11.042	2.511	-	0.155	-	0.593	0.613	0.060
Pine Lake	11.042	2.511	-	0.155	-	0.593	0.701	0.069
Stone Mountain	11.042	2.511	-	-	-	0.593	-	0.051
Stonecrest	11.042	2.511	0.445	-	-	0.593	5.302	0.511
Tucker	11.042	2.511	-	-	-	0.593	5.302	0.511
410 - Countywide Bonds	-	-	-	-	-	-	-	-
411 - Unincorporated Bonds	-	-	-	-	-	-	-	-

410-GENERAL OBLIGATION BONDS DEBT SERVICE	411-GO BONDS STD DEBT SERVICE FUND	Total
-	0.339	21.310
-	-	11.635
-	-	14.215
-	0.339	14.485
-	-	14.174
-	-	14.795
-	-	11.671
-	-	14.146
-	0.339	14.485
-	-	14.974
-	-	15.071
-	-	14.197
-	0.339	20.743
-	0.339	20.298
-	-	-
-	0.339	0.339

Tax Funds Roll Up

Fiscal Year 2026 Executive Budget Recommendation

FY 2026 Tax Funds as proposed December 15, 2025

Tax Funds Roll Up

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

FY 2026 Tax Funds as amended February 24, 2026

	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
Tax Funds					
100 - GENERAL FUND	\$78,777,519	\$634,739,547	\$607,665,758	\$105,851,308	\$27,073,789
270 - FIRE FUND	\$17,389,816	\$110,163,262	\$114,735,066	\$12,818,012	(\$4,571,804)
271 - DESIGNATED SERVICES FUND	\$4,138,351	\$63,316,726	\$60,275,990	\$7,179,087	\$3,040,736
272 - UNINCORPORATED FUND	\$5,644,945	\$30,167,278	\$32,218,277	\$3,593,946	(\$2,050,999)
273 - HOSPITAL FUND	\$1,077,651	\$28,637,223	\$28,515,476	\$1,199,398	\$121,747
274 - POLICE FUND	\$22,132,319	\$157,396,814	\$154,865,196	\$24,663,937	\$2,531,618
410 - COUNTYWIDE BOND FUND	\$0	\$0	-	\$0	\$0
411 - SPECIAL TAX DISTRICT BOND FUND	\$625,901	\$15,216,976	\$15,216,788	\$626,089	\$188
TAX FUNDS TOTAL	\$129,786,502	\$1,039,637,826	\$1,013,492,551	\$155,931,777	\$26,145,275