

FY2026 Executive Budget Recommendation

Public Hearing
Board of Commissioners Regular Meeting
February 10, 2026

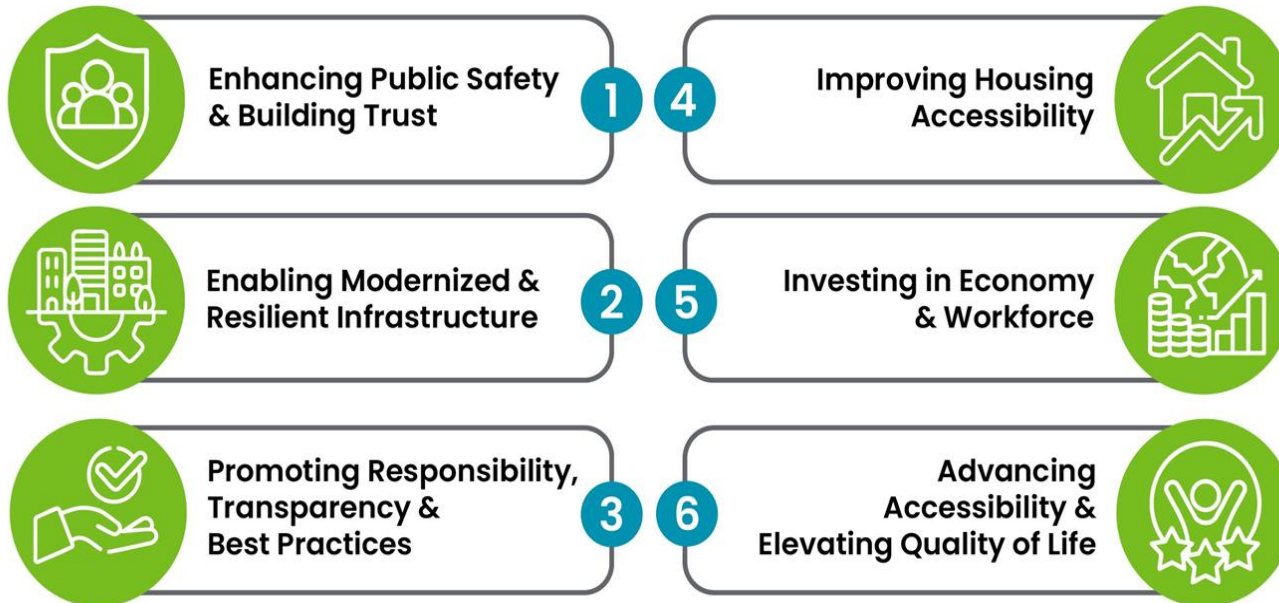


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Budget Approach

- The FY2026 Executive Budget Recommendation focused on maintaining core services, funding critical initiatives started or approved in 2025, and increasing our financial reserves.
- 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 budget requests have been placed on hold.
- These items will remain under consideration as part of the initial adopted budget or as amendments adopted later in the year.

- The proposed budget was established based on six strategic goals to manage resources effectively and ensure essential services remain sustainable:



DeKalb Reimagined

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, which 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 to collaborate with departments to plan, sequence, and deliver improvements that align with countywide priorities.

Fund Balance

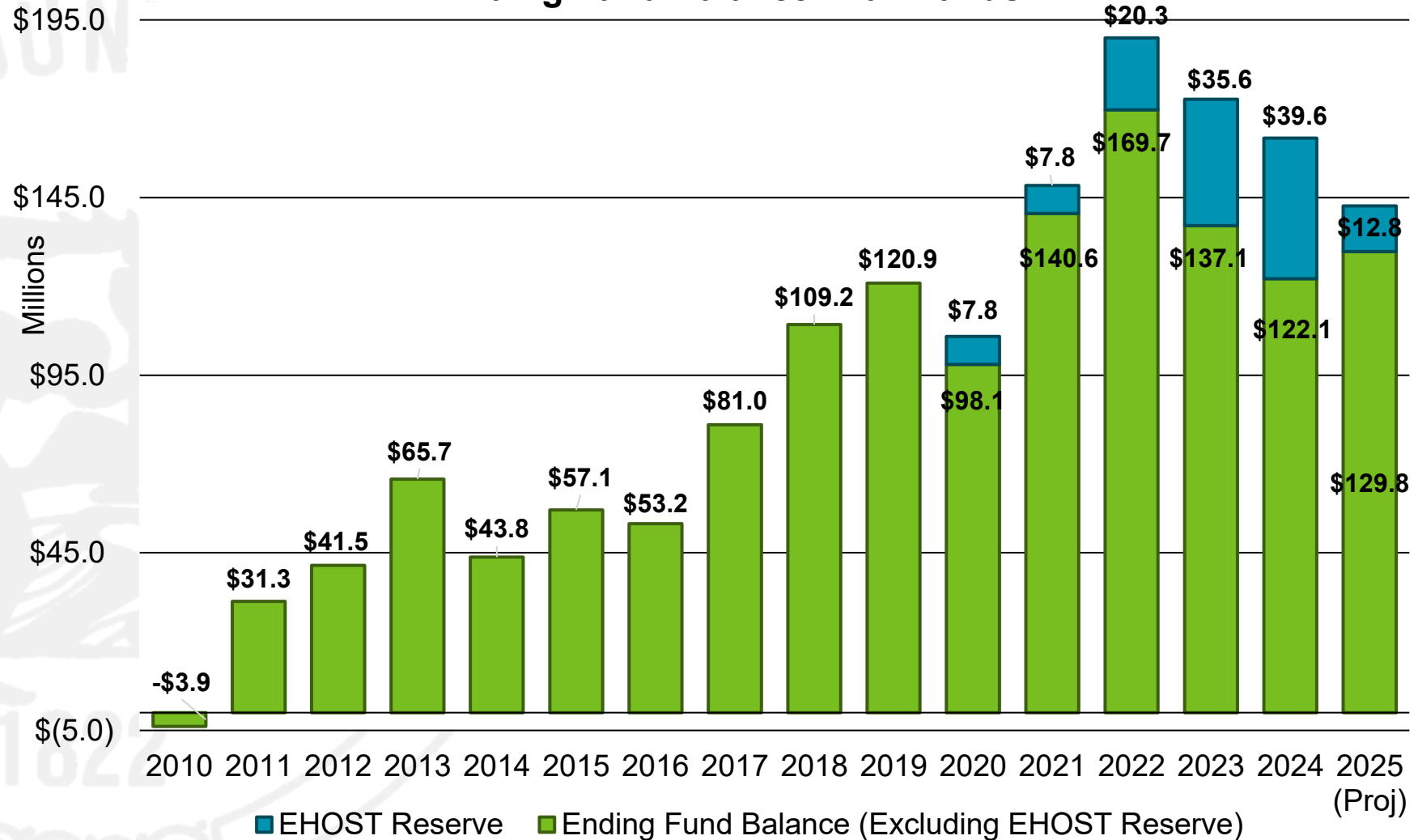
- The projected FY 2025 ending fund balance for the General Fund is just \$78.8 million, equal to 1.6 months of expenditures based on the proposed FY 2026 budget.
- Projected funds balances for all other tax funds total \$51.0 million.
- The proposed budget increases the General Fund budgetary reserve to \$108.0 million or 2.2 months of expenditures.
- Total budgetary reserves for all Tax Funds in aggregate increase 25.4% from \$129.8 million to \$162.8 million in the proposed budget, equivalent to 2.0 months of expenditures.
- The CEO has directed staff to increase fund balances equal to four months of operating expenses or 33% of the budget by 2029.

Fund Balance



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Ending Fund Balance - Tax Funds



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 employee orientation meetings and focus groups, surveys and job assessments, and meetings 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. 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.

The proposed budget assumes fee increases in the Sanitation, Development, and Streetlights Funds pending recommendations from the user fee and revenue sufficiency studies.

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.

Facilities Master Plan

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

Capital Improvements

The FY2026 proposed budget does not include funding for capital improvements in the operating funds. Requests for capital improvement projects will be reviewed by the Capital Improvements Program Committee to develop a recommendation for a comprehensive five-year capital improvement program inclusive of SPLOST and all funding sources available for capital improvements.

Next Steps

- To further the CEO and Board of Commissioners' goals related to housing affordability, caring for the unhoused, community health, workforce and economic development, animal welfare, and others, the administration is contemplating a modest increase of 0.5 mills in the General Fund millage rate to fund new initiatives.
- This millage rate increase would generate \$21.7 million and add \$65 in property taxes for a \$350,000 home.
- The administration will also propose a compensation package to enhance recruitment and retention of sworn Fire Rescue personnel.
- The amended budget recommendation will be formally introduced to the FAB Committee on February 18.

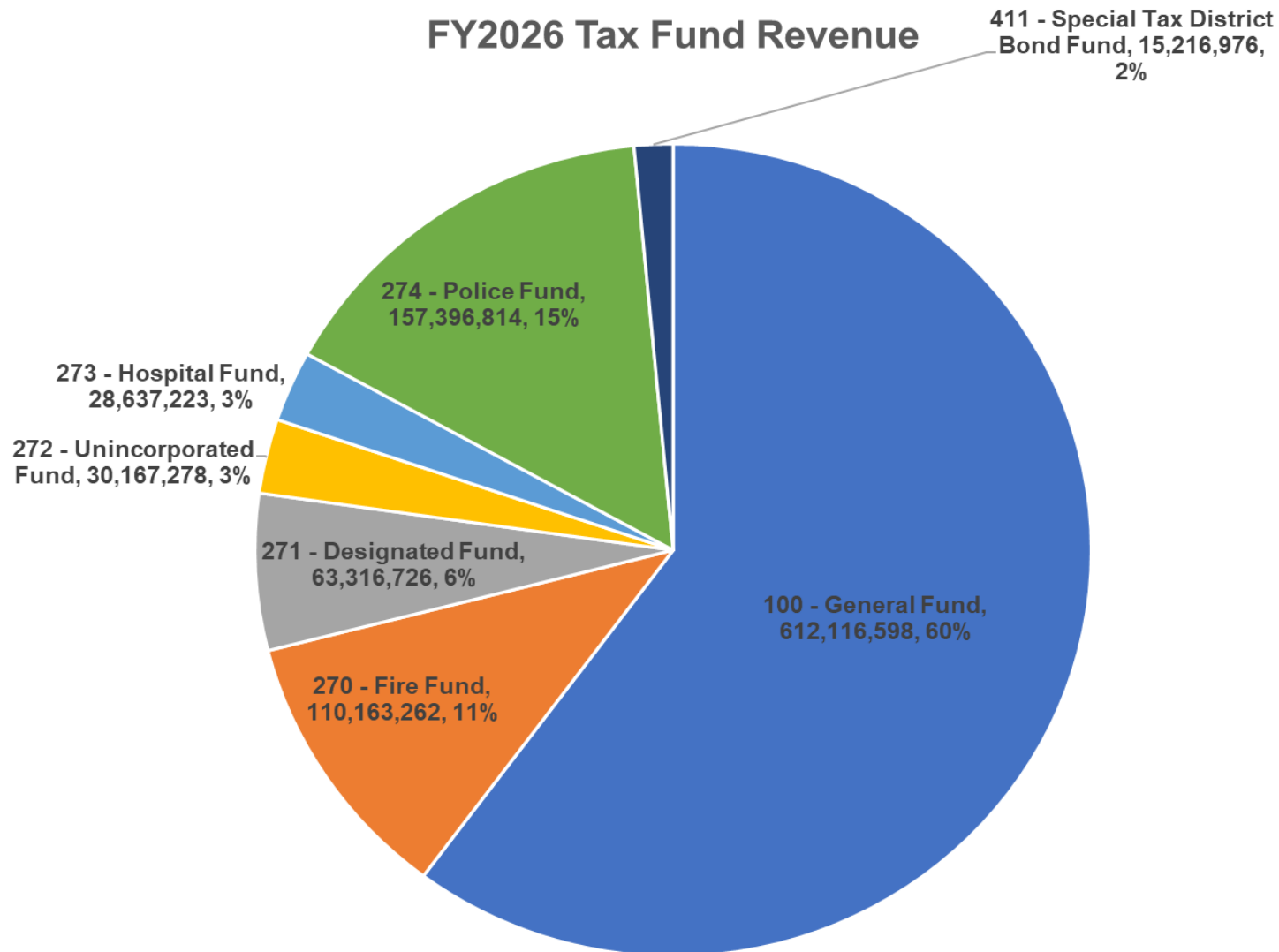
- FY26 Executive Budget Recommendation submitted to BOC – December 15, 2025
- BOC review of the FY26 budget through committee process starts in January 2026
- First public hearing on FY2026 Annual Budget – February 10, 2026
- Amended Executive Budget Recommendation presented to FAB Committee – February 18, 2026
- Second public hearing on FY2026 Annual Budget and adoption – February 26, 2026

Tax Fund Revenue



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FY2026 Tax Fund Revenue



FY2026 Tax Funds



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FY26 Proposed (December 15, 2025)	Projected Fund Balance	EHOST Reserve	Revenue	Expenses	Budgetary Reserve	EHOST Reserve	Months Reserved
General Fund (100)	78,777,519	12,814,622	612,116,598	582,891,771	108,002,346	12,814,622	2.2
Fire (270)	17,389,816	-	110,163,262	111,424,215	16,128,863	-	1.7
Designated (271)	4,138,351	-	63,316,726	59,798,165	7,656,912	-	1.5
Unincorporated (272)	5,644,945	-	30,167,278	31,579,965	4,232,258	-	1.6
Hospital (273)	1,077,651	-	28,637,223	28,515,476	1,199,398	-	0.5
Police (274)	22,132,319	-	157,396,814	154,600,532	24,928,601	-	1.9
Countywide Bond (410)	-	-	-	0	-	-	N/A
Unincorp Bond (411)	625,901	-	15,216,976	15,216,788	626,089	-	0.5
Total Tax Funds	129,786,502	12,814,622	1,017,014,877	984,026,912	162,774,467	12,814,622	2.0
<i>Active Funds Only</i>	128,082,950	12,814,622	973,160,678	940,294,648	160,948,980	12,814,622	2.1
<i>Police/Desig/Uni Funds</i>	31,915,615	-	250,880,818	245,978,662	36,817,771	-	1.8

FY2026 Budget by Fund Class



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	FY 2025 Budget	FY 2026 Recommended	Change \$	Change %
Tax Funds	1,011,869,852	984,026,912	-27,842,940	-2.8%
Enterprise Funds	558,468,828	627,066,258	68,597,430	12.3%
Internal Service Funds	270,419,858	227,980,866	-42,438,992	-15.7%
Special Revenue Funds	46,851,894	53,107,571	6,255,677	13.4%
Revenue Bond Fund	6,593,346	5,927,114	-666,232	-10.1%
Total Operating Funds	1,894,203,778	1,898,108,721	3,904,943	0.2%

Fiscal Year 2026 Executive Budget Recommendation

<https://stories.opengov.com/countyofdekalbga/ef6fbb6b-e8bb-4c54-927d-f3547490ab85/published/4YWpTHGch>

OMB Website

<https://www.dekalbcountyga.gov/budget-office/budget-information>