

FY2026 Executive Budget Recommendation

Public Hearing
Board of Commissioners Regular Meeting
February 26, 2026



DeKalb County
G E O R G I A

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.





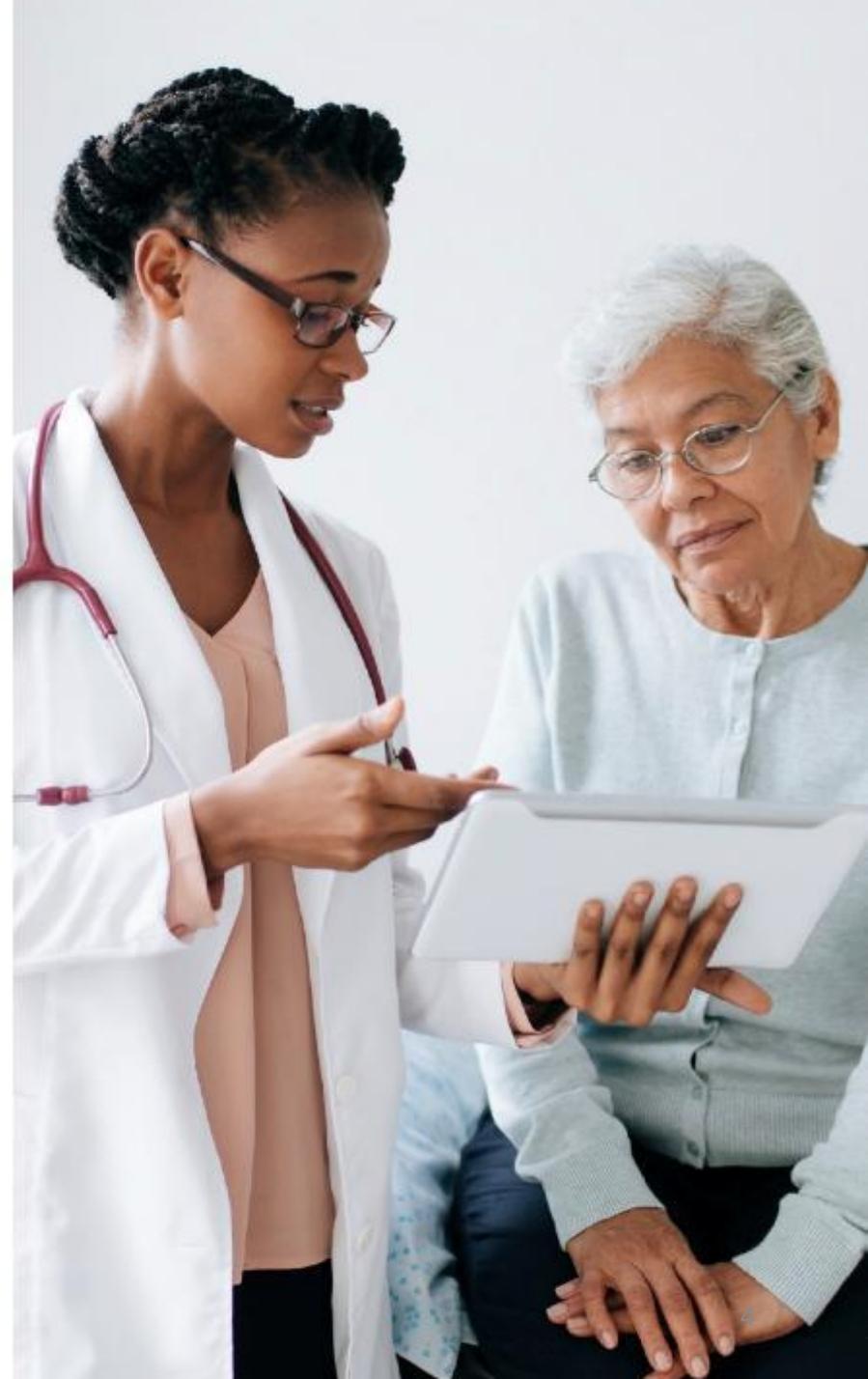
WORKFORCE AND ECONOMIC DEVELOPMENT

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.



FISCAL YEAR 2026 EXECUTIVE BUDGET RECOMMENDATION

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 - \$598,426

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 TRAVERSERS 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 - \$285,208

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)

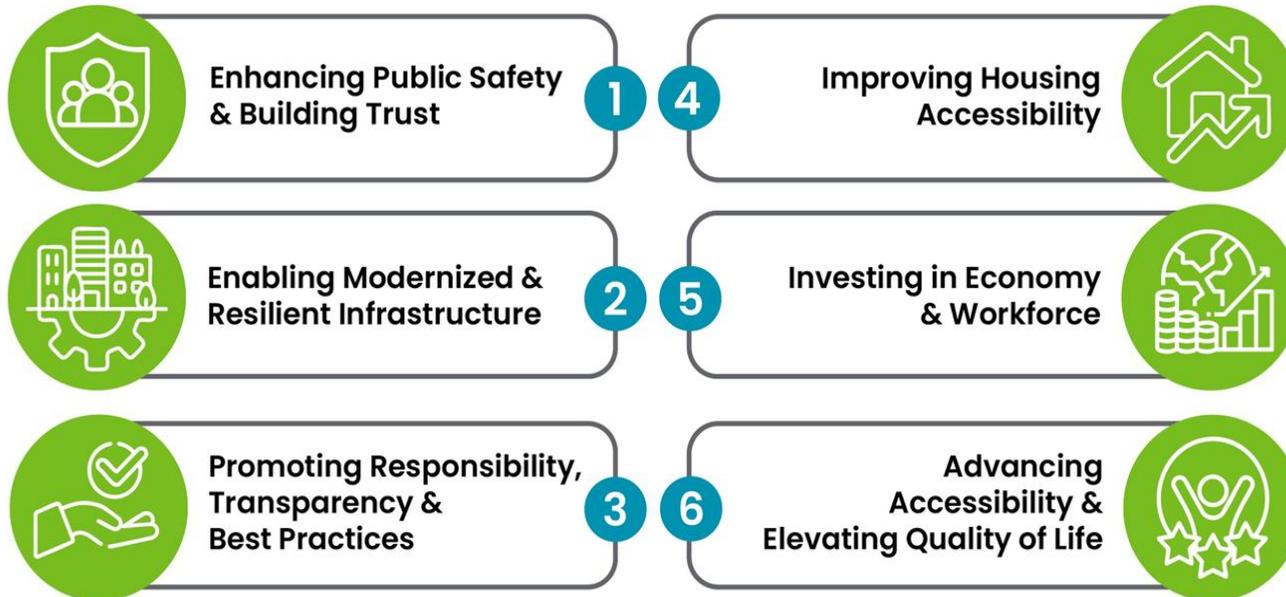
VARIOUS DEPARTMENTS

- INCREASE MINIMUM WAGE TO \$19 PER HOUR - \$2 MILLION

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

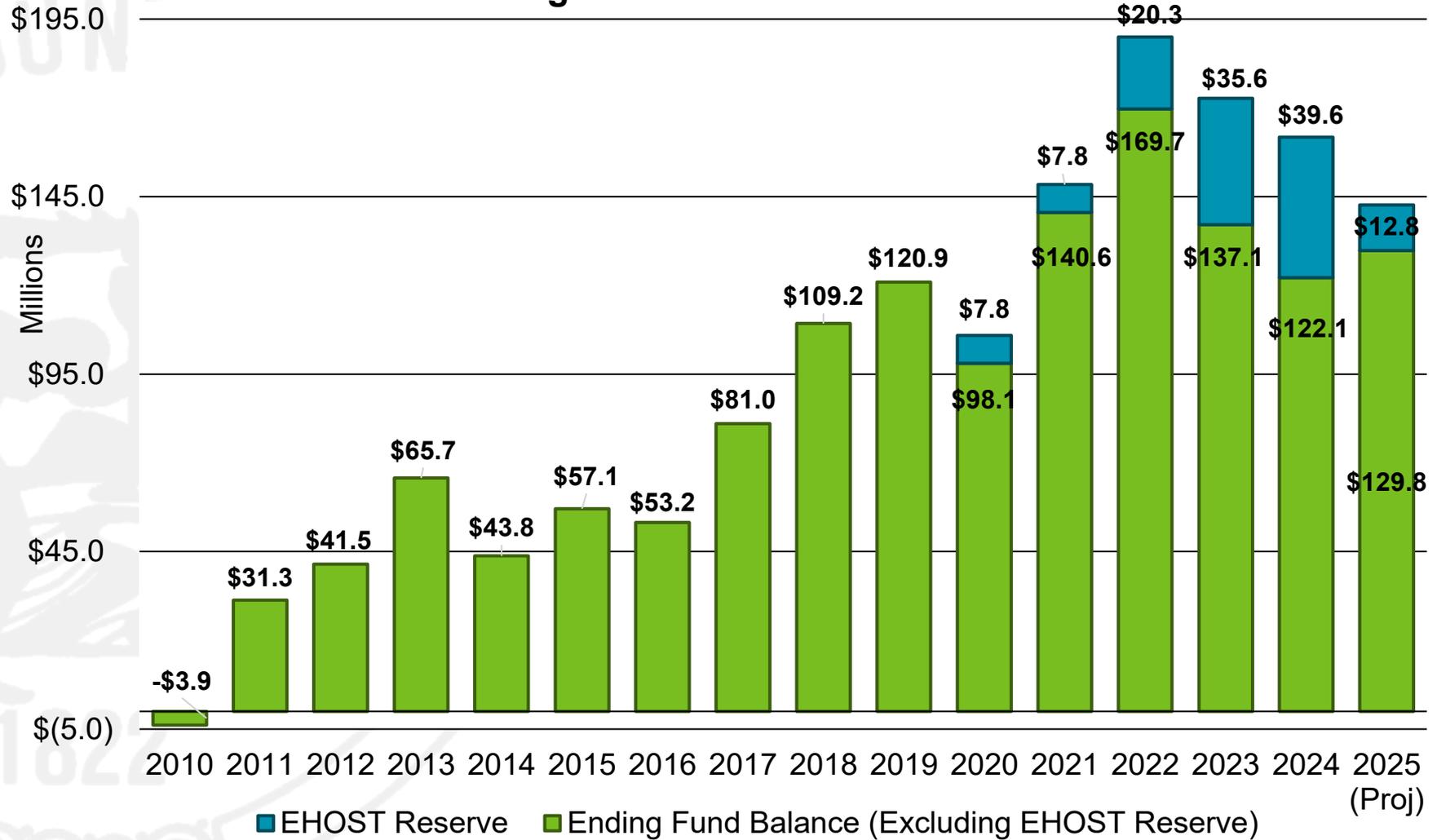
The county has partnered with The Momentum Firm to collaborate with departments to plan, sequence, and deliver improvements that align with countywide priorities.

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 \$105.2 million or 2.1 months of expenditures.
- Total budgetary reserves for all Tax Funds in aggregate increase 19.5% from \$129.8 million to \$155.2 million in the proposed budget, equivalent to 1.8 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.



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

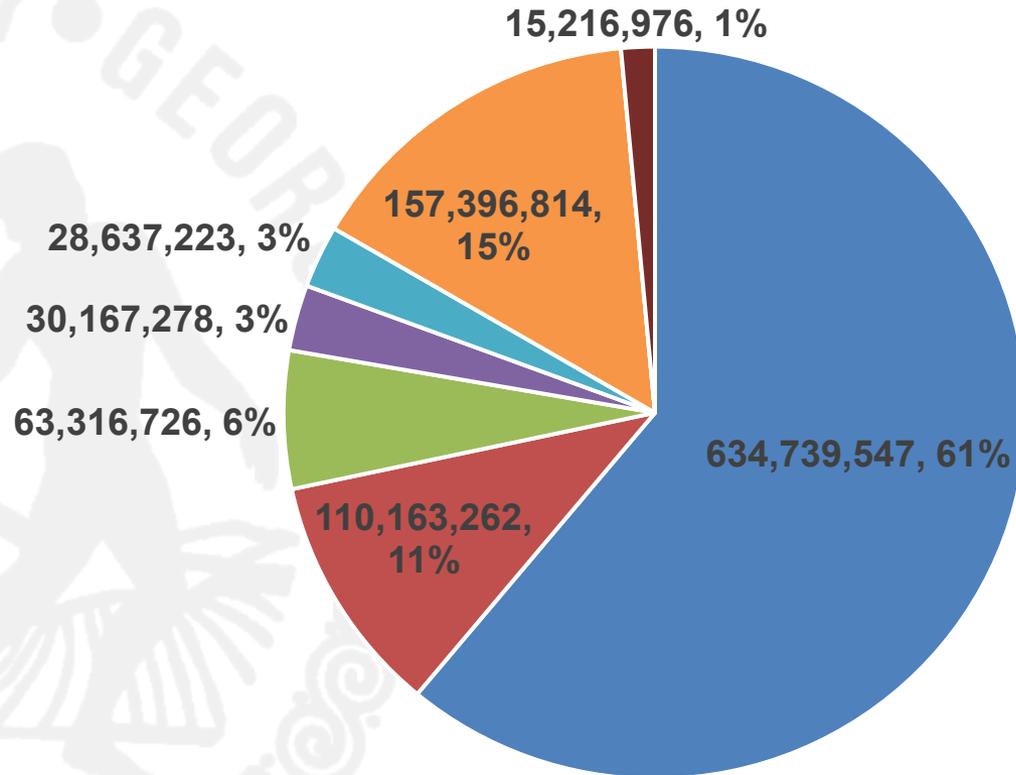
The county began a facilities master planning process in 2025. The preliminary recommendations of the master plan are currently under review. The master plan will provide crucial background that is needed for the county's capital planning.

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.

- 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

FY26 Tax Fund Revenue



- General Fund (100)
- Fire (270)
- Designated (271)
- Unincorporated (272)
- Hospital (273)
- Police (274)
- Countywide Bond (410)
- Unincorp Bond (411)

FY2026 Tax Funds



FY26 Amended (February 26, 2026)	Projected Fund Balance	EHOST Reserve	Revenue	Expenses	Budgetary Reserve	EHOST Reserve	Months Reserved
General Fund (100)	78,777,519	12,814,622	634,739,547	608,352,708	105,164,358	12,814,622	2.1
Fire (270)	17,389,816	-	110,163,262	114,735,066	12,818,012	-	1.3
Designated (271)	4,138,351	-	63,316,726	60,275,990	7,179,087	-	1.4
Unincorporated (272)	5,644,945	-	30,167,278	32,218,277	3,593,946	-	1.3
Hospital (273)	1,077,651	-	28,637,223	28,515,476	1,199,398	-	0.5
Police (274)	22,132,319	-	157,396,814	154,865,196	24,663,937	-	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	1,039,637,826	1,014,179,501	155,244,827	12,814,622	1.8
<i>Active Funds Only</i>	128,082,950	12,814,622	995,783,627	970,447,237	153,419,340	12,814,622	1.9
<i>Police/Desig/Uni Funds</i>	31,915,615	-	250,880,818	247,359,463	35,436,970	-	1.7

FY2026 Budget by Fund Class



	FY 2025 Budget	FY 2026 Recommended	Change \$	Change %
Tax Funds	1,011,869,852	1,014,179,501	2,309,649	0.2%
Enterprise Funds	558,468,828	626,177,349	67,708,521	12.1%
Internal Service Funds	270,419,858	228,113,376	-42,306,482	-15.6%
Special Revenue Funds	46,851,894	53,439,898	6,588,004	14.1%
Revenue Bond Fund	6,593,346	5,927,114	-666,232	-10.1%
Total Operating Funds	1,894,203,778	1,927,837,238	33,633,460	1.8%

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>