# DeKalb County FY2026 Budget

District 3 Community Empowerment Session
January 29, 2026

DeKalb County
GEORGIA

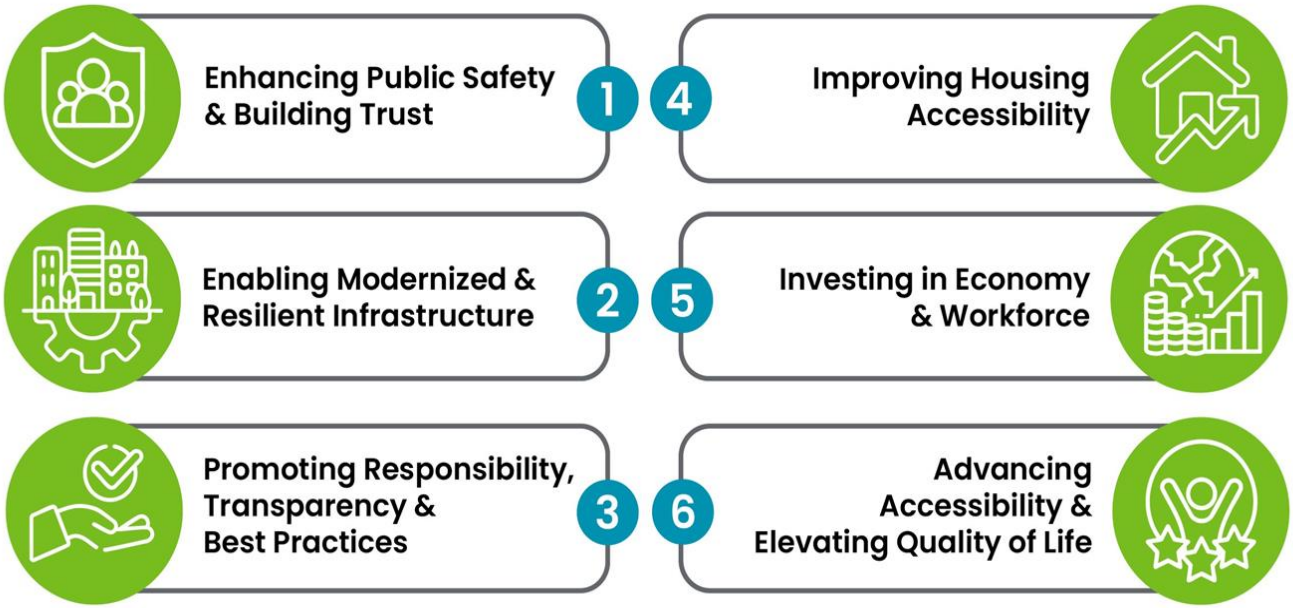
## Budget Approach

- 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.

# FY2026 Executive Budget Recommendation

DeKalb County GEORGIA

- The proposed budget was established based upon 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:

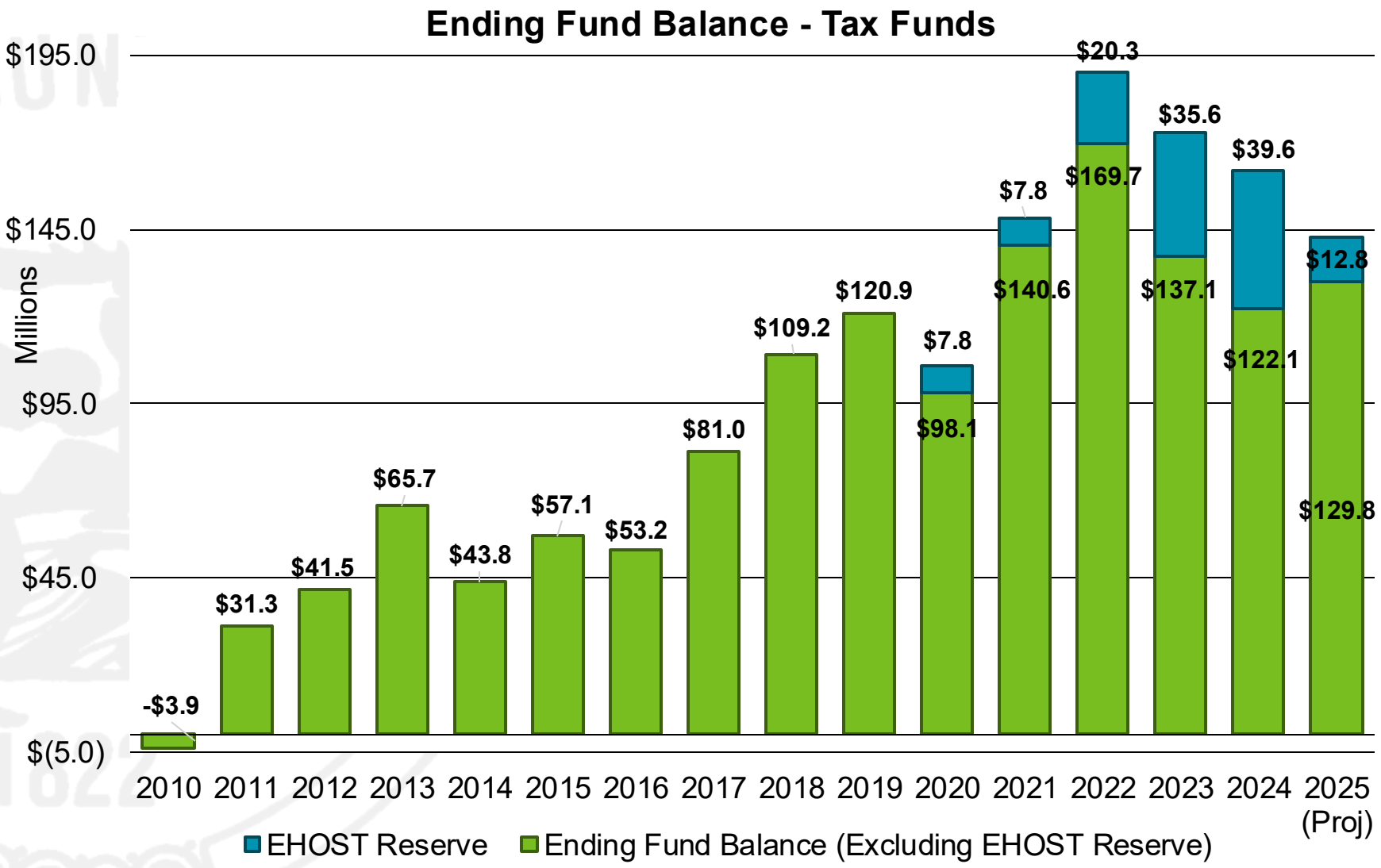
- Build a high-performing organization and a preferred place to work
- Optimize costs and existing resources
- Embrace innovation and operational efficiency
- Operate strategically for better community outcomes
- Improve customer satisfaction across all touchpoints

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



## 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.

## 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.

## 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.

## Fee Increases

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

## 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.

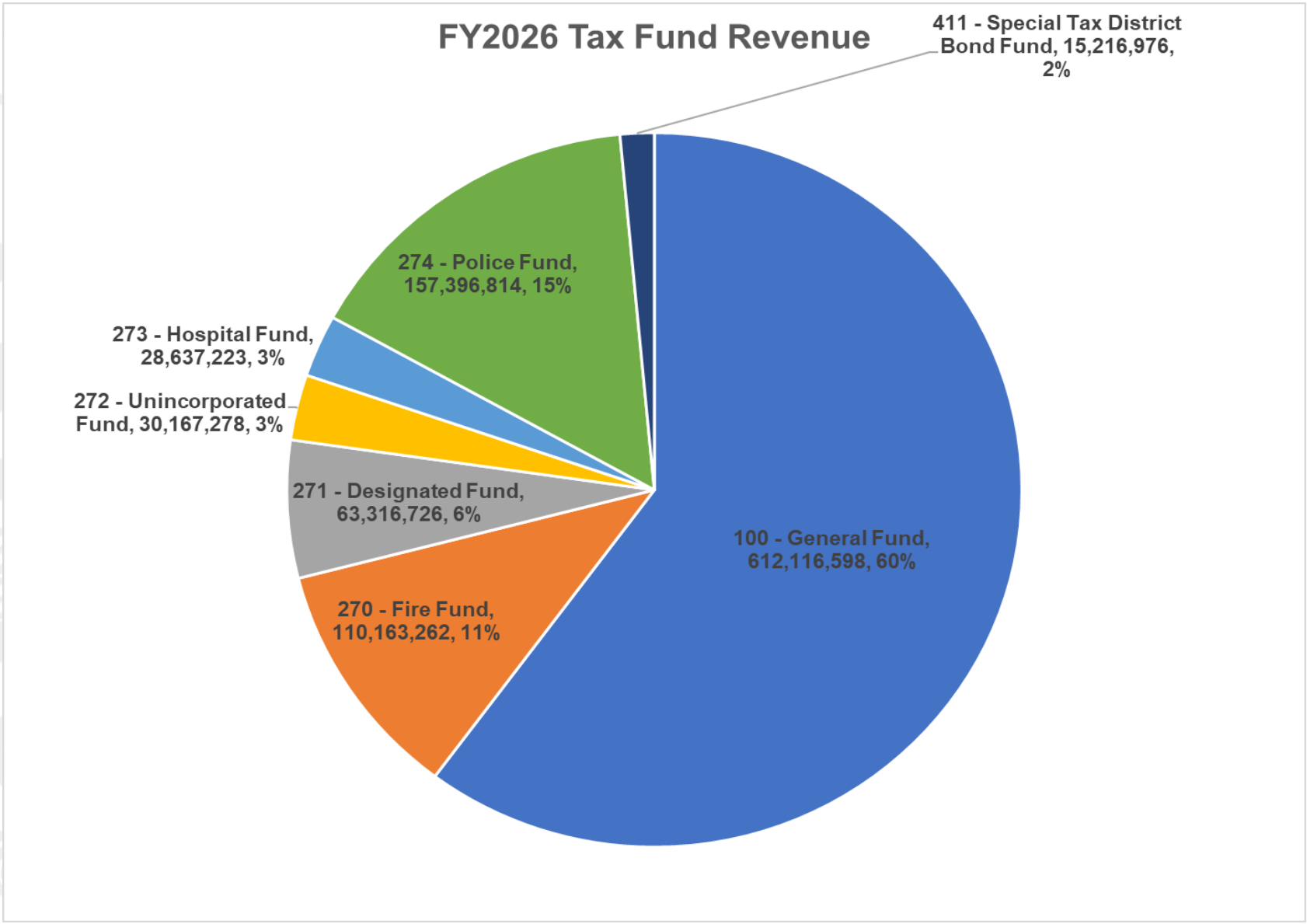
# FY2026 Budget Process

DeKalb County GEORGIA

- FY26 Executive Budget Recommendation submitted to BOC – December 15, 2025
- BOC review of the FY26 budget through committee process starts in January 2026
- Presentation of FY2026 Executive Budget Recommendation to FAB Committee – January 13, 2026
- First public hearing on FY2026 Annual Budget – February 10, 2026
- Second public hearing on FY2026 Annual Budget and adoption – February 26, 2026

# Tax Fund Revenue

DeKalb County GEORGIA



# FY2026 Tax Funds

DeKalb County GEORGIA

| 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*** |
| | | | | | | | |
| *Active Funds Only* | *128,082,950* | *12,814,622* | *973,160,678* | *940,294,648* | *160,948,980* | *12,814,622* | *2.1* |
| *Police/Desig/Uni Funds* | *31,915,615* | - | *250,880,818* | *245,978,662* | *36,817,771* | - | *1.8* |

# FY2026 Budget by Fund Class

DeKalb County GEORGIA

| | 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%** |

# Budget Information

## 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