

INTER-OFFICE MEMORANDUM



TO: BOARD OF COMMISSIONERS

THROUGH: Dick Anderson, County Manager *DA*

FROM: Sharon L. Whitmore, Chief Financial Officer *SW*

DATE: January 16, 2026

SUBJECT: Modifications to the FY2026 Proposed Budget since January 7, 2026

Please find below a list of additional modifications to the FY2026 Proposed Budget. The list incorporates changes since the last Board of Commissioners meeting held on January 7, 2026.

GENERAL FUND REQUESTED CHANGES TO THE FY2026 BUDGET - EXPENDITURES

Expenditures:

2026 Adjustments to Departmental Budget

The following requests would require a reallocation of current resources and will not result in an overall budget increase.

HB625 Adjustment for two additional State Court Judgeships

County leadership met with representatives from State Court Administration, State Court Judges, State Court – Solicitor General and the Office of the Public Defender. It was requested to identify the staffing for the current 10 courtrooms to clarify current resource allocation and ensure needed representation for the buildout and staffing of the two additional courtrooms. Every Justice representative declined to provide the requested information. As an alternative, the representatives were requested to resubmit their budgeted requests. Upon receipt, it was noted that the latest submission totaled \$6,255,478, which is an increase over the \$5,102,211 presented during the January 7, 2026 meeting. We recommend the Board of Commissioners approve the adjusted request of \$5,370,117 which includes the original requests compiled earlier in the budget process along with two additional security resources to provide two deputies per courtroom. The funding would come from the Pension contribution requirement reduced based on the recent receipt of the 2026 valuation report.

Action Required:

1. Request is being made to decrease the Non-Agency-Pension resource budget by \$2,542,674 and increase the following agencies by \$2,542,674 for HB625. (recurring)
This reallocation will not result in any additional expenditures in the general fund.

Increase State Court Administration by \$716,077 for the creation of two (2) Senior Court Associates, three (3) Court Operations Specialists, one (1) Litigation Manger, and one (1) Information Systems Analyst.

Increase Solicitor General by \$1,267,705 for the creation of two Assistant Solicitor IIs, two (2) Deputy Assistant Solicitor, two (2) Senior Investigators, two (2) Court Associates, two (2) Victim Witness Advocates and additional \$10,000 operational costs.

Increase Public Defender by \$381,857 for the creation of two (2) Assistant Public Defender IIs and one (1) Supervising Attorney.

Increase the Sheriff's budget by \$177,035 for the creation of two Deputy Sheriff's positions and corresponding operational costs.

2. Request is being made to decrease the State Court Judges budget by \$211,124 and increase State Court Administration by \$211,124 to fund the two additional court reporters. In the proposed budget, court reporter funding was allocated to the chambers and is being realigned into State Court Administration's budget for consistency.
3. Request is being made to decrease Non-Agency's budget by \$211,081 and increase the Sheriff's budget by \$211,081 for the original security resources identified during the Proposed Budget. These resources are the creation of two Deputy Sheriff positions and corresponding operational costs.

Permanent Supportive Housing

County leadership proposes to allocate an additional \$2,170,000 to support additional permanent Supportive Housing units that may come online in FY2026. The funds would remain in Non-Agency until needed. The funding would come from the Pension contribution requirement reduced based on the recent receipt of the 2026 valuation report. This reallocation will not result in any additional expenditures in the general fund.

Commissioner Adjustments

1. Decrease in the budget of Non-Agency and Increase the District 3 budget by \$59,535 for additional salaries and benefits costs. (recurring)

Action Required:

Request is being made to decrease the budget of Non-Agency by \$59,535 for increased salary and benefit costs in District 3. This reallocation will not result in any additional expenditures in the general fund.

2. Decrease in the budget of Non-Agency and Increase the District 5 budget by \$40,465 for additional salaries and benefits costs. (recurring)

Action Required:

Request is being made to decrease the budget of Non-Agency by \$40,465 for increased salary and benefit costs in District 5. This reallocation will not result in any additional expenditures in the general fund.

OTHER FUNDS REQUESTED CHANGES TO THE FY2026 BUDGET

FULTON INDUSTRIAL DISTRICT

Expenditures:

- I. Decrease in the budget of Non-Agency and Increase the Fire budget by \$81,000. (non-recurring)

Action Required:

Request is being made to decrease the budget of Non-Agency by \$81,000 to pay for the 4Q2024 Fire Services invoice billed in November 2025 by the City of South Fulton. This reallocation will not result in any additional expenditures in the Fulton Industrial Fund budget.

ANIMAL SERVICES FUND

Expenditures:

- I. Decrease in the Department of Real Estate and Asset Management Increase the Department of Emergency Management budget by \$51,900. (recurring)

Action Required:

Request is being made to decrease the budget of the Department of Real Estate and Asset management by \$51,900 to realign resources to pay contractual obligations. Additional adjustments may be required later in the fiscal year. This request and any future reallocations will not result in any additional expenditure in the Animal Services Fund budget.

CC:

Dr. Pamela Roshell, Chief Operating Officer
Y. Soo Jo, County Attorney
Ray Turner, Interim Finance Director
Sabrinna McTier, Interim Deputy Finance Director
Milford John Williams, Assistant Budget Manager
Tonya Grier, Clerk to the Board of Commissioners

Fulton County, GA
FY2026 Revised Proposed Budget - General Fund

Revised Proposed
January 21, 2026

	2023 Actual	2024 Actual	2025 Actual	2026 Proposed Budget	Changes to Proposed Budget 1-7-26	Changes to Proposed Budget 1-21-26	2026 Revised Proposed Budget
REVENUES							
Property Taxes	\$ 693,724,900	\$ 754,876,695	\$ 790,822,783	\$ 815,496,192	\$ 4,055,960		\$ 819,552,152
Additional Property Taxes (Consent)				\$ 32,170,000			\$ 32,170,000
Local Option Sales Taxes	17,413,735	22,127,020	27,806,547	\$ 34,472,813			\$ 34,472,813
Inmate Services	5,994,403	3,217,059		\$ -			\$ -
All Other	121,946,976	98,867,927	114,648,588	\$ 113,910,000	-		\$ 113,910,000
Total Revenues	\$ 839,080,014	\$ 879,088,700	\$ 933,277,918	\$ 996,049,005	\$ 4,055,960	\$ -	\$ 1,000,104,965
EXPENDITURES							
Arts and Culture	\$ 9,295,181	\$ 7,744,721	\$ 7,555,905	\$ 7,748,499	\$ -		\$ 7,748,499
Behavioral Health	14,851,967	16,540,227	19,409,323	\$ 23,262,936			\$ 23,262,936
Board of Commissioners	3,799,355	3,800,833	4,541,283	\$ 5,183,092		100,000	\$ 5,283,092
Clerk to the Commission	1,106,351	1,338,951	1,335,738	\$ 1,389,001			\$ 1,389,001
Community Dev.	13,003,701	10,748,990	10,114,978	\$ 10,375,306			\$ 10,375,306
County Attorney	5,069,994	5,069,994	5,587,092	\$ 5,529,481			\$ 5,529,481
County Auditor	1,371,002	1,412,128	1,515,661	\$ 1,628,766			\$ 1,628,766
County Manager	3,504,193	3,536,318	3,903,032	\$ 4,355,948			\$ 4,355,948
Econ. Dev./ Select Fulton	814,902	1,363,863	1,479,706	\$ 1,509,965			\$ 1,509,965
Diversity and Civil Rights	1,204,338	1,441,647	1,522,340	\$ 1,885,671			\$ 1,885,671
Emergency Management	5,533,063	1,450,324	2,095,001	\$ 2,345,016			\$ 2,345,016
Child Attorney	3,801,535	3,843,228	3,917,670	\$ 3,902,851			\$ 3,902,851
County Marshal	7,179,803	7,454,468	8,137,989	\$ 8,237,763			\$ 8,237,763
District Attorney	36,859,067	36,019,417	38,085,445	\$ 39,369,619			\$ 39,369,619
Emergency Services - 911	3,368,257	3,288,494	3,344,083	\$ 3,852,073			\$ 3,852,073
External Affairs	2,797,745	2,691,108	2,991,778	\$ 2,980,883			\$ 2,980,883
Family & Children Services	1,315,842	1,656,286	1,526,616	\$ 1,667,467			\$ 1,667,467
Finance	6,797,406	6,710,705	7,180,226	\$ 8,447,500			\$ 8,447,500
Grady Hospital Transfer	49,775,898	50,530,686	51,485,039	\$ 51,535,540	1,002,369		\$ 52,537,909
HIV Elimination	93,039	136,196	132,708	\$ 178,055			\$ 178,055
BOH Allocation	11,021,483	10,962,722	10,861,229	\$ 10,936,058			\$ 10,936,058
Information Technology	31,954,566	35,056,197	42,167,915	\$ 48,707,625			\$ 48,707,625
Juvenile Court	16,031,434	16,897,369	18,645,811	\$ 18,570,904			\$ 18,570,904
Library	27,823,752	29,626,755	31,085,353	\$ 32,469,665			\$ 32,469,665
Magistrate Court	5,055,839	4,548,039	4,852,993	\$ 6,126,928			\$ 6,126,928
Medical Examiner	5,971,453	6,181,148	6,566,660	\$ 6,809,431	-		\$ 6,809,431
Non Agency	181,942,713	172,404,657	195,613,825	\$ 275,341,377	18,481,499	(2,853,755)	\$ 290,969,121
- Pension				\$ 74,450,000		(4,712,674)	\$ 69,737,326
- Leases/Debt				\$ 46,625,817			\$ 46,625,817
- Utilities				\$ 26,766,638			\$ 26,766,638
- Other				\$ 80,455,922	(1,032,369)	1,858,919	\$ 81,282,472
- Inmate Services				\$ 1,700,000	(1,700,000)		\$ -
- Consent Decree				\$ 31,843,000	21,213,868		\$ 53,056,868
- Compensation				\$ 13,500,000			\$ 13,500,000
Human Resources	5,535,294	5,670,439	5,773,871	\$ 6,318,456			\$ 6,318,456
Police	10,850,824	12,319,064	14,172,048	\$ 14,789,739			\$ 14,789,739
Probate Court	4,958,590	5,697,229	6,161,401	\$ 6,399,635			\$ 6,399,635
Public Defender	24,688,018	26,736,654	27,921,445	\$ 28,013,709		381,857	\$ 28,395,566
Public Works	500,000	500,000	500,000	\$ 494,844			\$ 494,844
Purchasing	4,506,633	4,459,430	4,937,175	\$ 5,109,393			\$ 5,109,393
Real Estate & Asset Mgmt	38,706,828	40,968,605	45,319,508	\$ 48,136,728			\$ 48,136,728
Registration & Elections	7,728,761	31,654,887	17,573,945	\$ 32,594,241		466,828	\$ 33,061,069
Senior Services	27,535,015	26,270,794	28,134,072	\$ 31,395,506			\$ 31,395,506
Sheriff	142,515,283	147,321,288	153,841,987	\$ 156,275,873			\$ 156,663,989
State Court - General	7,995,149	8,593,984	8,742,470	\$ 8,679,000		927,201	\$ 9,606,201
State Court - Judges	6,523,446	6,682,936	7,012,317	\$ 8,925,153		(211,124)	\$ 8,714,029
Solicitor General	11,466,310	12,672,803	13,204,950	\$ 14,605,358	276,000		\$ 16,149,063
Superior & Magistrate Court - Clerk	21,557,910	23,073,379	23,595,329	\$ 24,249,511	370,750		\$ 24,620,261
Superior Court - General	22,576,085	24,408,409	26,659,959	\$ 28,562,196			\$ 28,562,196
Superior Court - Judges	9,666,890	9,729,911	10,461,187	\$ 10,168,410			\$ 10,168,410
Tax Assessor	18,921,370	18,833,505	20,833,434	\$ 23,744,799			\$ 23,744,799
Tax Commissioner	18,525,401	18,723,615	19,796,784	\$ 20,342,030			\$ 20,342,030
Total of Expenditures	\$ 836,101,686	\$ 866,772,399	\$ 920,297,281	\$ 1,053,152,000	\$ 20,597,446	\$ -	\$ 1,073,749,446
Revenues > Expenditures	\$ 2,978,328	\$ 12,316,301	\$ 12,980,636	\$ (57,102,996)	\$ (16,541,486)	\$ -	\$ (73,644,482)
Fund Balance - Beginning	\$ 224,363,249	\$ 227,341,577	\$ 239,657,878	\$ 252,638,514			\$ 252,638,514
Fund Balance - Ending	\$ 227,341,577	\$ 239,657,878	\$ 252,638,514	\$ 195,535,519			\$ 178,994,033
Fund Balance Minimum Reserve Requirement	\$ 139,628,982	\$ 144,750,991	\$ 153,689,646	\$ 175,560,438			\$ 178,994,033

Fulton County, GA
FY2026 Revised Proposed Budget
Fulton Industrial District Fund

Revised Proposed
January 21, 2026

	2023 Actual	2024 Actual	2025 Actual	2026 Proposed Budget	Changes to Proposed Budget 1-21-2026	2026 Revised Proposed Budget
REVENUES						
Property Taxes	\$ 6,387,097	\$ 4,728,100	\$ 5,171,496	\$ 4,800,000		\$ 4,800,000
License & Permits	327,937	345,399	292,738	300,000		300,000
All Other	2,528,303	3,022,406	2,721,902	2,400,000		2,400,000
Transfer GF PW	500,000	500,000	500,000	500,000		500,000
Total Revenues	\$ 9,743,337	\$ 8,595,906	\$ 8,686,136	\$ 8,000,000	\$ -	\$ 8,000,000
EXPENDITURES						
# Finance	\$ 6,802	\$ 5,603	\$ 4,865	\$ 86,555		\$ 86,555
# Fire Rescue	325,000	264,583	385,938	456,250	81,000	\$ 537,250
# Public Works	666,479	703,104	456,861	1,579,378		\$ 1,579,378
# Non Agency	2,378,776	6,030,690	1,259,562	23,759,247		\$ 23,759,247
# Police	2,997,922	3,119,132	3,665,643	4,122,706	(81,000)	\$ 4,041,706
Total Expenditures	\$ 6,374,979	\$ 10,123,112	\$ 5,772,868	\$ 30,004,136	\$ -	\$ 30,004,136
Revenues > Expenditures	\$ 3,368,358	\$ (1,527,206)	\$ 2,913,268	\$ (22,004,136)	\$ -	\$ (22,004,136)
Fund Balance - Beginning	\$ 22,650,906	\$ 26,019,264	\$ 24,492,058	\$ 27,405,325	\$ -	\$ -
Fund Balance - Ending	\$ 26,019,264	\$ 24,492,058	\$ 27,405,325	\$ 5,401,189		\$ (22,004,136)

Fulton County, GA
FY2026 Revised Proposed Budget
Animal Services Fund

	2024 Actual	2025 Actual	2026 Proposed Budget	Changes to Proposed Budget 1-21-26	2026 Revised Proposed Budget
REVENUES					
User Fees*	\$ 9,077,880	\$ 12,371,030	\$ 12,840,964		\$ 12,840,964
Transfer from General Fund	238,911	327,617	327,617		327,617
Other Revenue		51,675			
Total Revenues	\$ 9,316,791	\$ 12,750,322	\$ 13,168,581	\$ -	\$ 13,168,581
EXPENDITURES					
Emergency Communications	\$ 315,305	\$ 382,666	\$ 406,341		\$ 406,341
Emergency Management	\$ 10,163,457	\$ 10,293,111	\$ 8,030,020	\$ 51,900	\$ 8,081,920
Police	\$ 163,800	\$ 286,543	\$ 2,379,124		\$ 2,379,124
Real Estate and Asset Management	\$ -	\$ 28,178	\$ 991,961	\$ (51,900)	\$ 940,061
Non Agency	\$ 538,536	\$ 865,056	\$ 1,361,135		\$ 1,361,135
Total Expenditures	\$ 11,181,098	\$ 11,855,554	\$ 13,168,581	\$ -	\$ 13,168,581
Revenues > Expenditures	\$ (1,864,307)	\$ 894,768	\$ -		\$ -
Fund Balance - Beginning	\$ -	\$ (1,864,307)	\$ (969,539)		\$ (969,539)
Fund Balance - Ending	\$ (1,864,307)	\$ (969,539)	\$ (969,539)		\$ (969,539)