FY 2026 Proposed General Fund Budget

By: Chair & CEO JaNice Van Ness

Presented by Javaid Majid, Chief Financial Officer

October 21, 2025

Forward Together

- VISION:
  - Rockdale County envisions a future where every resident thrives in a dynamic, connected, and resilient community. We strive to be a leading model of innovation, sustainability, and diversity, where generations collaborate, learn, and grow together.

- CORE VALUES:
  - Integrity, Empathy, Listening, Leadership, Collaboration and Inclusivity

Presentation Outline

1. Budget Process and Calendar
2. Budget Highlights
3. Budget Overview/Analysis
4. Summary

FY 2026 Budget Process

June
Budget Kickoff (6/2/2025)

August
Budget Work Session (8/5-7/25)

October
Public Hearing (10/21/2025)

November
First Reading of Budget (11/10/2025)

November
Second Reading & Budget Adoption (11/18/2025)

Budget Highlights

1. Public Safety Focused to ensure a safe community for our citizens

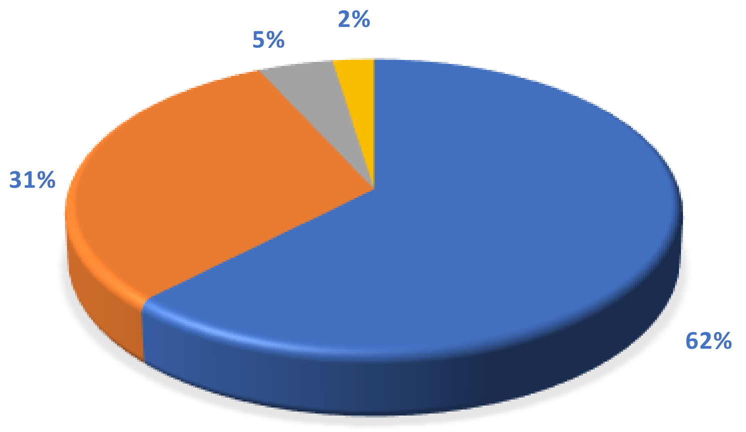
2. Workforce Investment Plan (WIP)

3. Efficiency Focused
    - Example - Providing janitorial services and HVAC services in-house saves an estimated $300,000.
    - Position Reductions and Consolidations where appropriate

2026 Budget Requests by Departments

(In Millions)

Personal Services	$89.38
Operating	$44.00
Transfer - JAC and LA Debt	$6.40
Transfer to CIP	$3.50
Total Budget Requests	**$143.28**

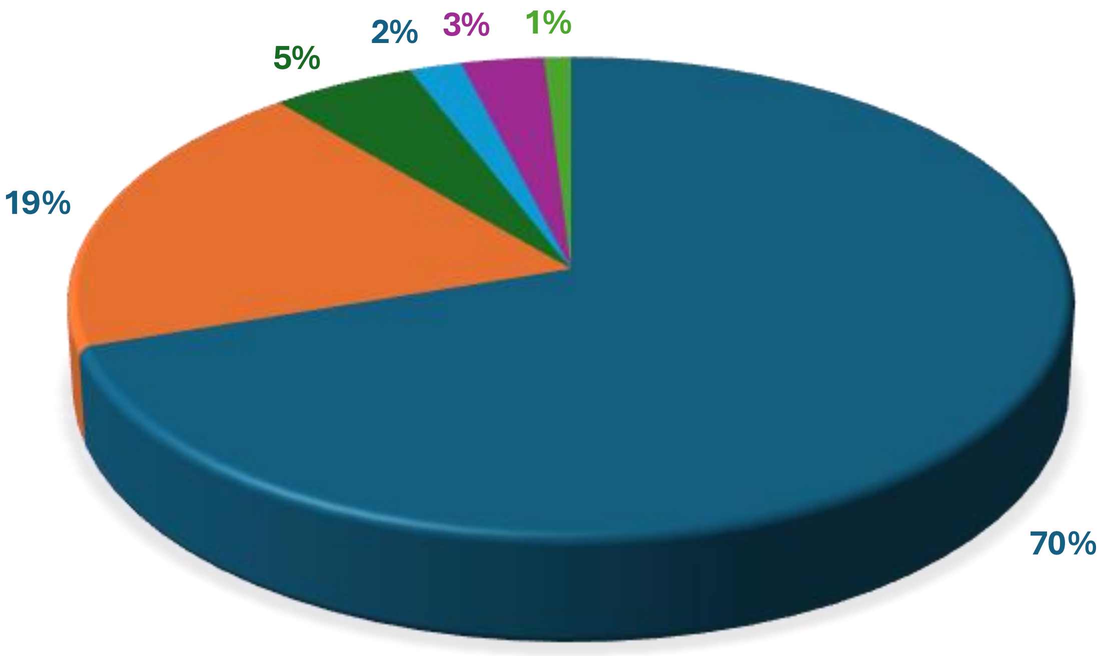


General Fund Overview

(In Millions)

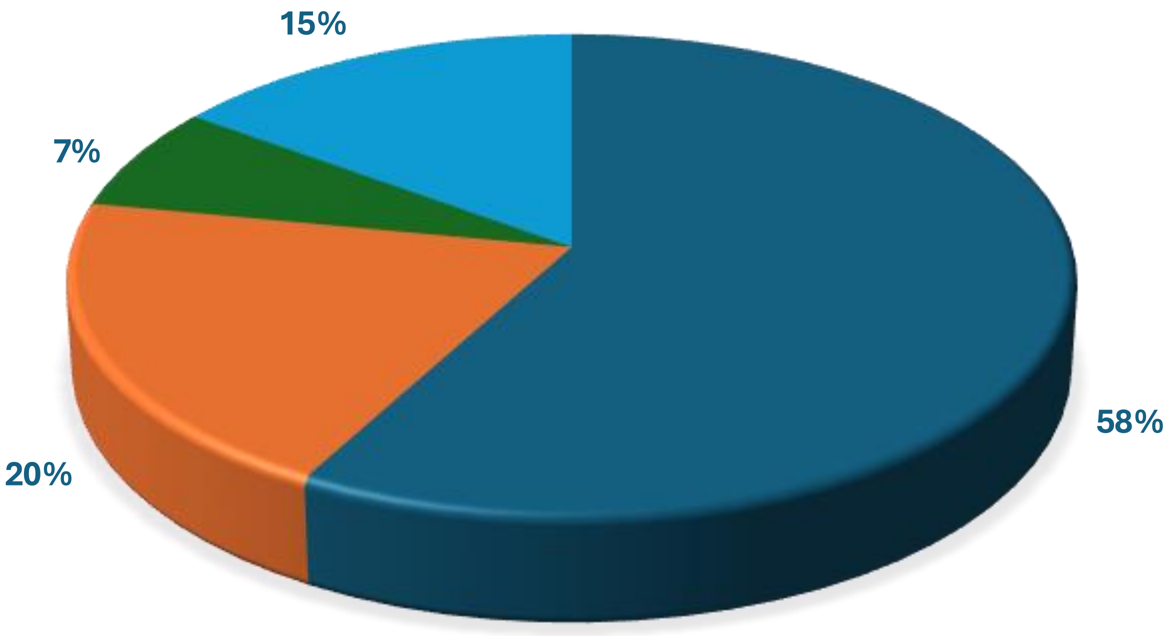
	FY 2025 Budgeted	FY 2026 Proposed
Operating Revenues	$123.46	$126.77
Operating Expenditures	$113.56	$120.37
Judicial Complex and Land Acquisition Bonds Payment	$6.40	$6.40
Transfer for Capital (CIP)	$3.50	$3.50 (Transfer from Fund Balance)

General Fund Revenues: $126.77 Million



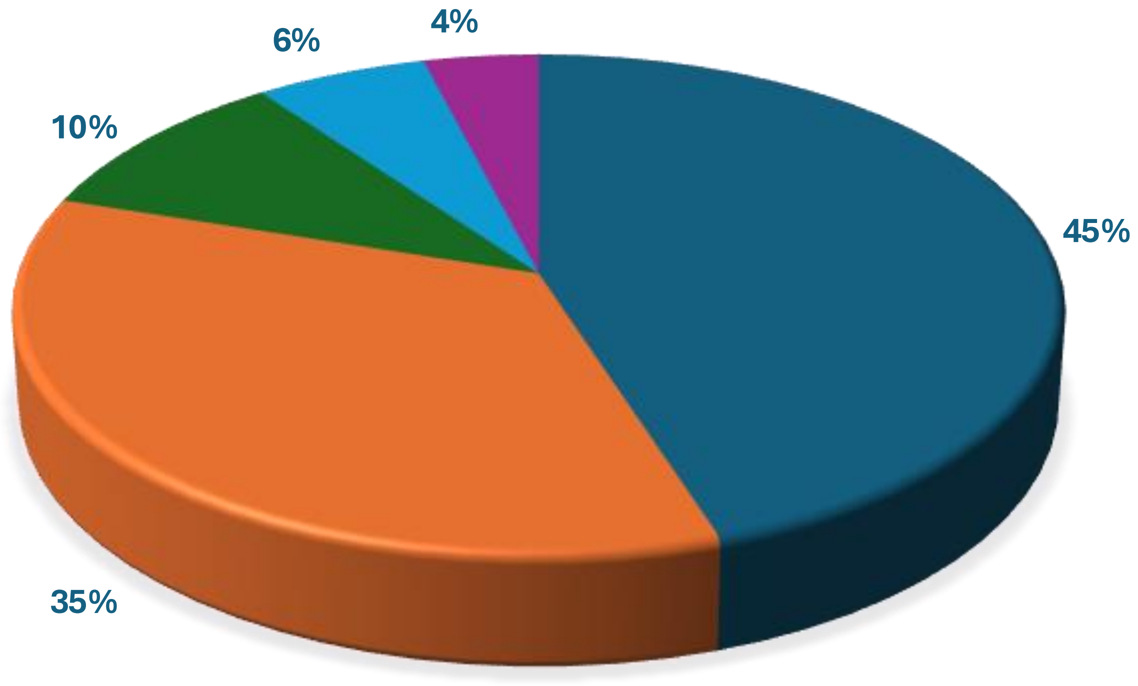
Taxes	$88.01 M	70%
Other Financial Sources	$25.02 M	19%
Charges for Services	$6.2 M	5%
Fines & Forfeitures	$2.34 M	2%
Miscellaneous Revenue	$3.66 M	3%
Licenses & Permits	$1.54 M	1%

General Fund Expenditures: $126.77 Million



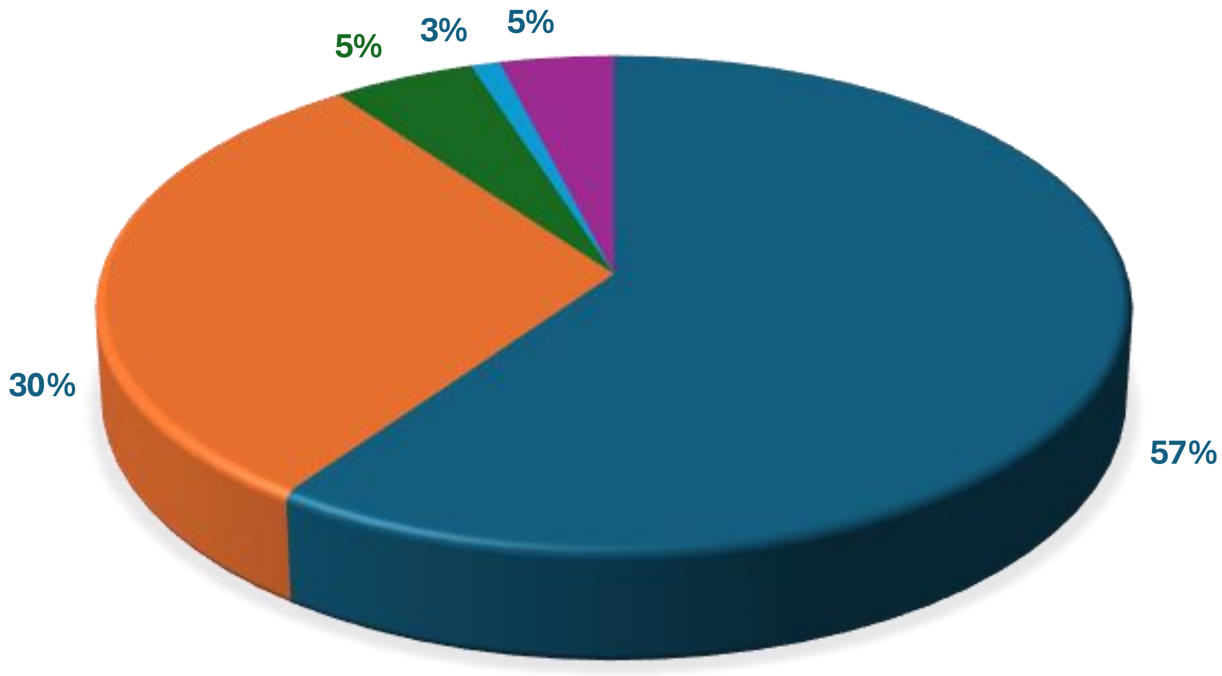
Salaries & Benefits	$76.74 M	58%
Purchased & Contracted Services	$25.14 M	20%
Supplies	$9.90 M	7%
Indirect Costs	$14.99 M	15%

Operating Budget By County Services



	Public Safety (Includes $3.08 M. E-911)	$60.27 M	45%
	General Government	$42.94 M	35%
	Court Services	$13.5 M	10%
	Cultural & Recreation	$7.97 M	6%
	Transportation	$5.16 M	4%

Public Safety Budget : $60.27 Million



Sheriff's Office	$34.51 M	57%
Fire Rescue	$17.76 M	30%
E 911	$3.08 M	5%
EMA*	$2.94 M	5%
EMS Coroner Animal Services	$1.98 M	3%

* Transfer of Risk Management from HR

Public Safety Budget

(In Millions)

	FY 2025 Budgeted	FY 2026 Proposed
Sheriff's Office	$32.23	$34.51
Fire Rescue	$17.19	$17.76
E 911	$2.65	$ 3.08
EMA*	$0.61	$ 2.94
EMS	$0.52	$0.52
Coroner	$0.41	$0.42
Animal Services	$0.92	$1.04
Total	**$54.53**	**$60.27**

* Transfer of Risk Management from HR

Public Safety Budget Analysis

Three Year Budget

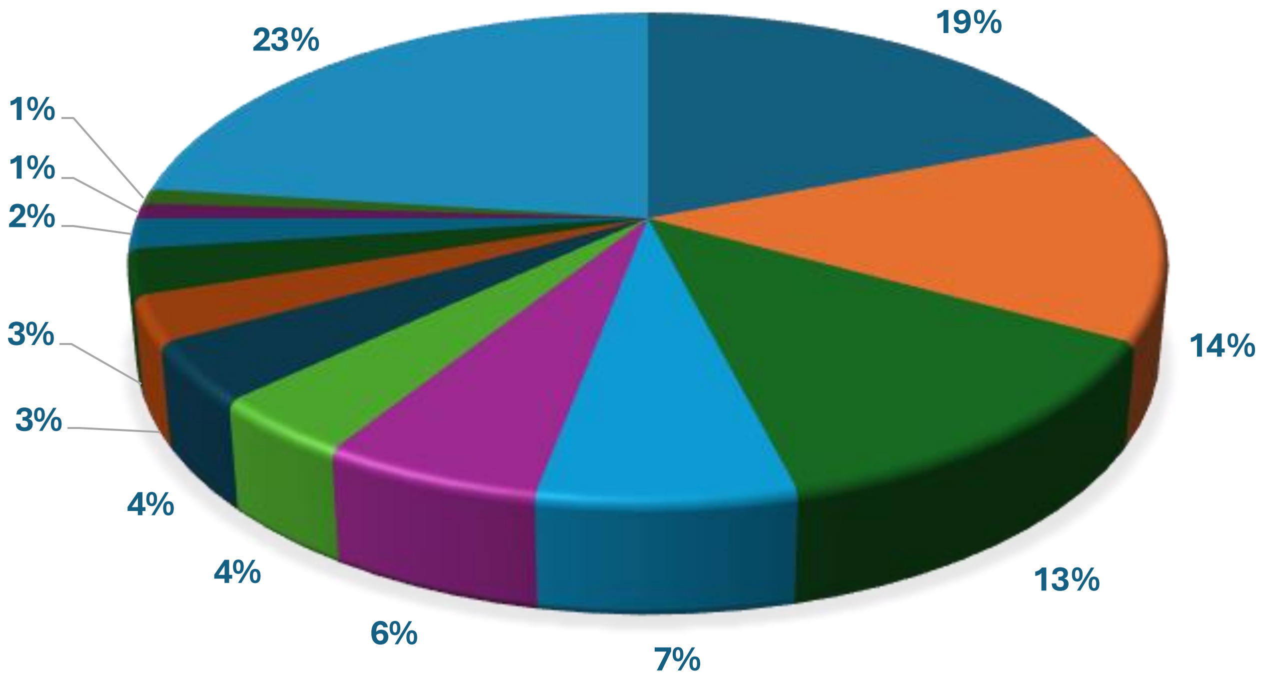
2026 : $60.27 Million (Proposed)*

2025 : $54.53 Million (Budgeted)

2024 : $53.33 Million (Actual)

* Risk Management transferred to EMA from HR

General Government Budget: $42.94 Million



General Services	$8.36 M	19%
Finance	$6.03 M	14%
Technology Services	$5.72M	13%
Planning & Development	$2.57 M	7%
Board of Commissioners	$2.43 M	6%
Human Resources	$1.87 M	4% *
Tax Commissioner	$1.66 M	4%
Board of Assessors	$1.39 M	3%
Board of Elections	$1.31 M	3%
Public Relations	$0.90 M	2%
Cooperative Extension	$0.55 M	1%
Economic Development	$0.28 M	1%
Non-Departmental	$9.87 M	23%

*Transfer Risk Management to EMA from HR

General Government Budget

(In Millions)

	FY 2025 Budgeted	FY2026 Proposed
General Services	$8.07	$8.36
Finance (Some Items transferred to Non - Departmental)	$18.90	$6.03
Technology Services	$5.54	$5.72
Planning & Development	$2.50	$2.57
Board of Commissioners	$2.95	$2.43
Human Resources (Risk Mgmt. transferred to EMA in 2026)	$4.18	$1.87
Tax Commissioner	$1.15	$1.66
Board of Assessors	$1.20	$1.39
Board of Elections	$0.94	$1.31
Public Relations	$0.95	$0.90
Cooperative Extension	$0.52	$0.55
Economic Development	$0.40	$0.28
Non-Departmental (Transferred from Finance)	N/A	$9.87
Total	**$47.30**	**$42.94**

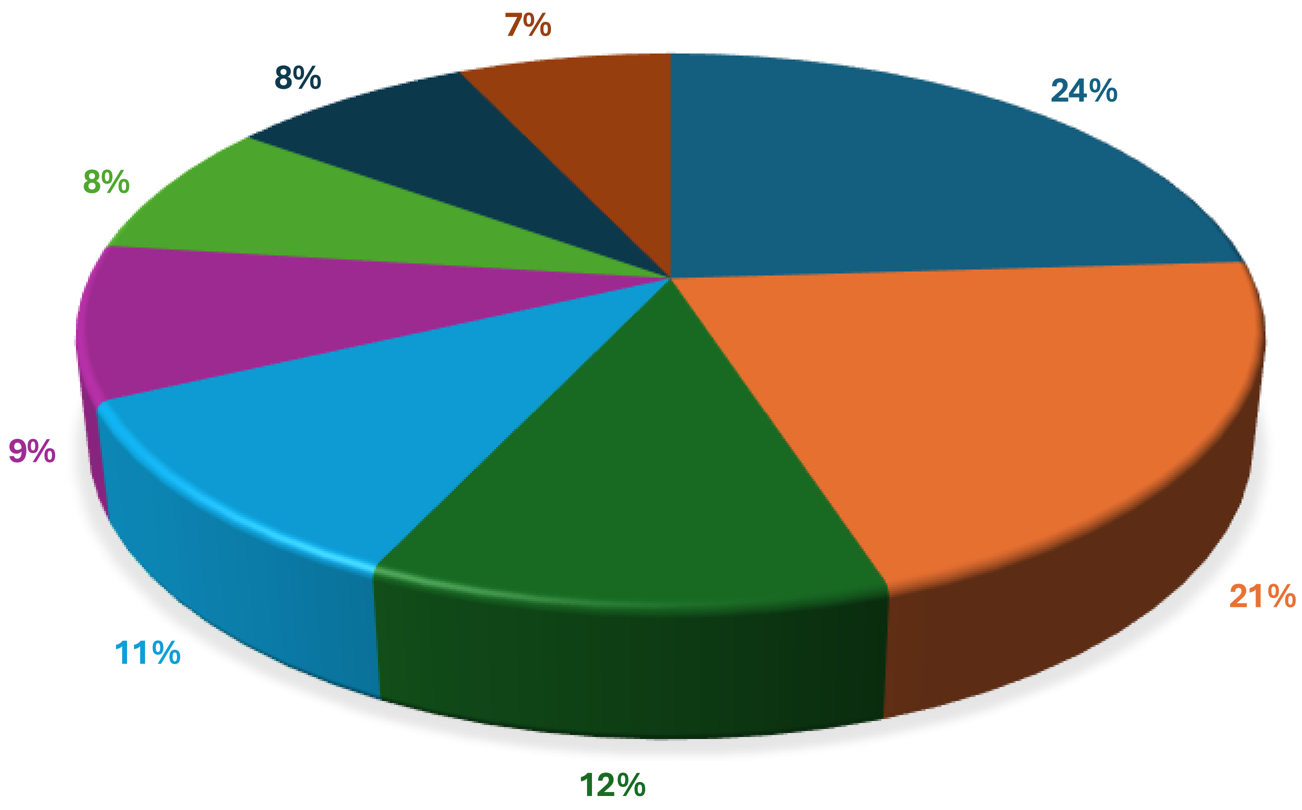
General Government Budget Analysis

Three Year Budget

2026: $42.94 Million (Proposed)*
2025: $47.30 Million (Budgeted)
2024: $48.23 Million (Actual)

*Transfer Risk Management to EMA from HR

Court Services Budget: $13.5 Million



District Attorney	$3.24 M	24%
Clerk of Courts	$2.8 M	21%
Superior Court 1 & 2	$1.53 M	12%
Juvenile Court	$1.48 M	11%
State Court 1 & 2	$1.23 M	9%
Public Defender	$1.1 M	8%
Probate Court	$1.03 M	8%
Magistrate Court	$1.09 M	7%

Court Services Budget: $13.5 Million

(In Millions)

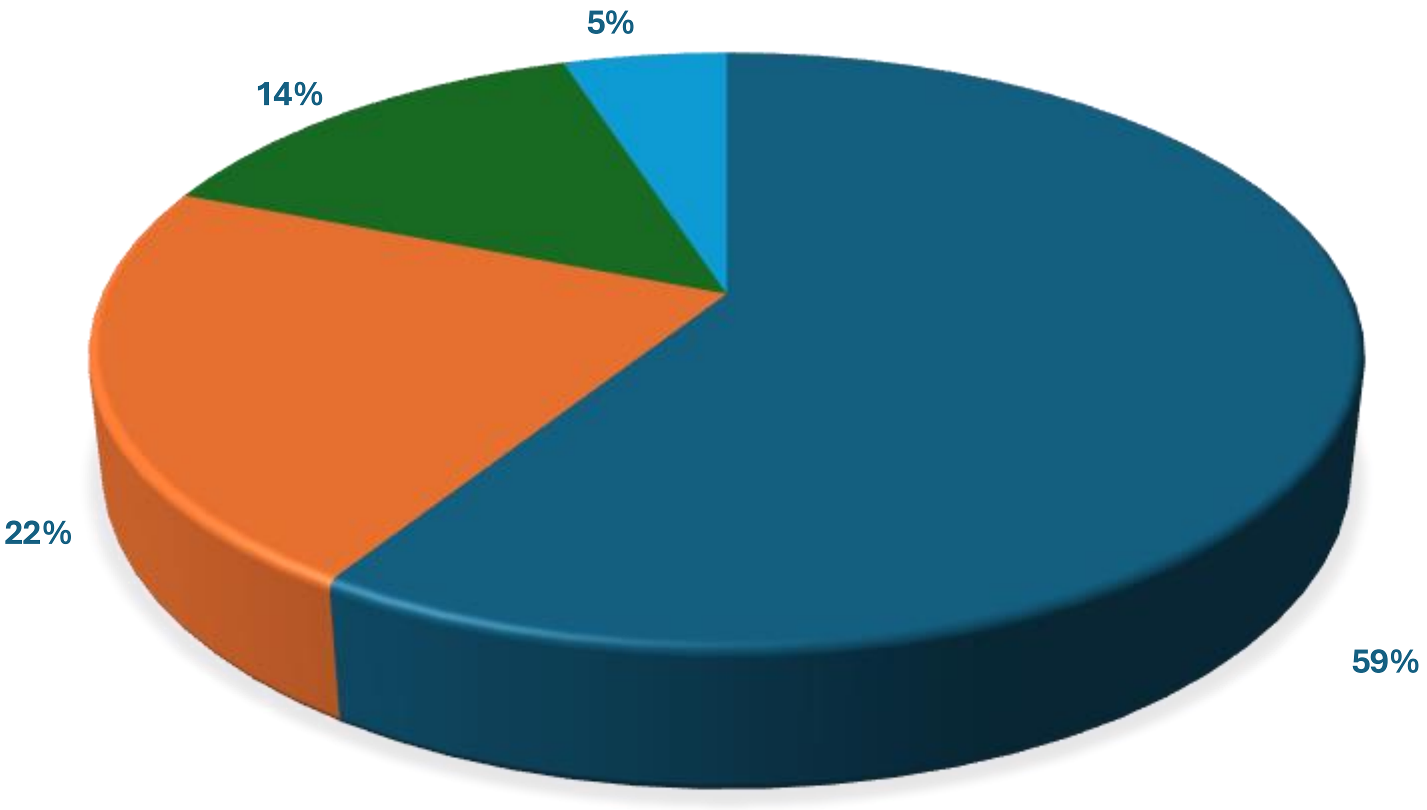
	FY 2025 Budgeted	FY 2026 Proposed
District Attorney	$2.75	$3.24
Clerk of Courts	$2.58	$2.8
Superior Court 1 & 2	$1.30	$1.53
Juvenile Court	$1.12	$1.48
State Court 1 & 2	$1.09	$1.23
Public Defender	$0.87	$1.1
Probate Court	$0.85	$1.03
Magistrate Court	$1.08	$1.09
Total	**$11.64**	**$13.50**

Court Services Budget Analysis

Three Year Budget

2026:	$13.50 Million (Proposed)
2025:	$11.64 Million (Budgeted)
2024:	$10.44 Million (Actual)

Cultural & Recreation Budget: $7.97 Million



Parks & Recreation	$4.66 M	59%
Senior Services	$1.80 M	22%
Libraries	$1.12 M	14%
Agencies	$0.39 M	5%

Cultural & Recreation Budget: $7.97 Million

(In Millions)

	FY 2025 Budgeted	FY 2026 Proposed
Parks & Recreation	$4.82	$ 4.66
Senior Services	$1.75	$ 1.80
Libraries	$1.12	$ 1.12
Agencies	$0.39	$ 0.39
Total	**$ 8.08**	**$ 7.97**

Cultural & Recreation Budget Analysis

Three Year Budget

2026: $7.97 Million (Proposed)
2025: $8.08 Million (Budgeted)
2024: $7.43 Million (Actual)

Transportation Budget Analysis

Three Year Budget

2026:	$5.16 Million	(Proposed)
2025:	$4.60 Million	(Budgeted)
2024:	$3.38 Million	(Actual)

General Fund - Fund Balance

	FY24 (Actual)	FY25* (Estimated)	FY26 ** (Proposed)
Fund Balance (Unassigned)	$47.59 M	$54.58 M	$51.08 M
Fund Balance (Reserve for JAC)	$13.20 M	$13.20 M	$13.20 M
Millage Rate	18.69	18.282	To be set in August 2026

* Estimated not final until financial year close.

** Use of $3.5 M from Fund Balance (Reserve) for Capital (CIP)

Summary

1. General Fund structurally balanced
2. Capital Improvement Plan (CIP) also budgeted
3. All other funds are budgeted including enterprise fund
4. Goal is to Continue to be Efficient and Reduce the Budget

QUESTIONS

This presentation will be available to view on the Rockdale County web page.
Rockdalecountyga.gov
https://www.rockdalecountyga.gov/wp-content/uploads/2025/10/2026-Proposed-Budget-Ordinance-DRAFT.pdf

Thank You