



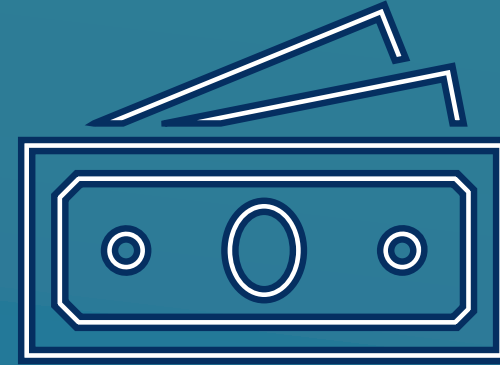
FY27 BUDGET REQUEST SUMMARY

Presented by: **Buddy Tesar, CFO**



AGENDA

- ▶ Timeline (October 2025 – Today)
- ▶ All Departmental Requests
- ▶ Department Priority Memos
- ▶ Department Position Priorities
- ▶ Budget Binders
- ▶ Timeline (Today – July 2026)

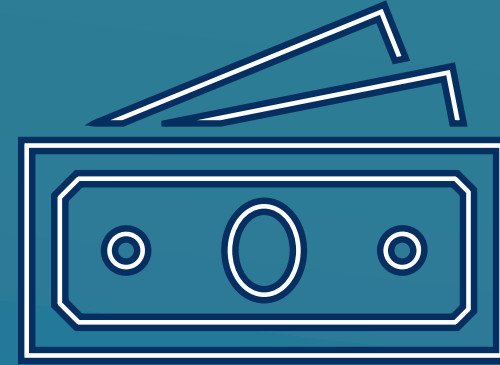


DISCLAIMER – DEPARTMENT BUDGET REQUESTS

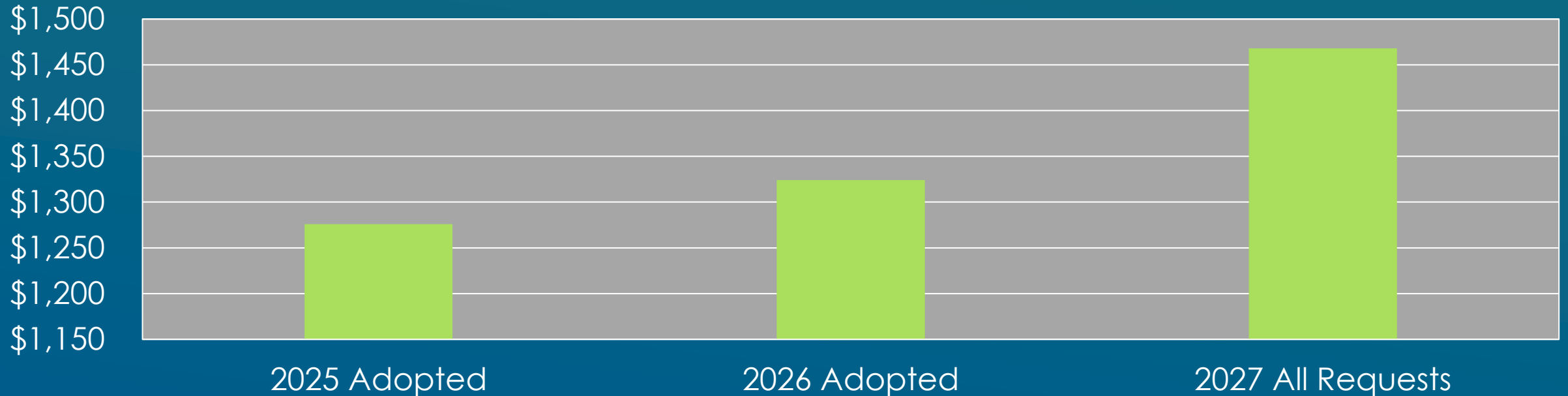
Departmental budget requests presented on the following slides DO NOT represent an actual budgetary increase; rather, they represent the unfiltered, fully transparent summation of all requests directly from departments.

The County does not have the resources to support all the requests presented, nor is the County considering funding all the requests.

Discussion will take place from May – June to build a balanced budget.



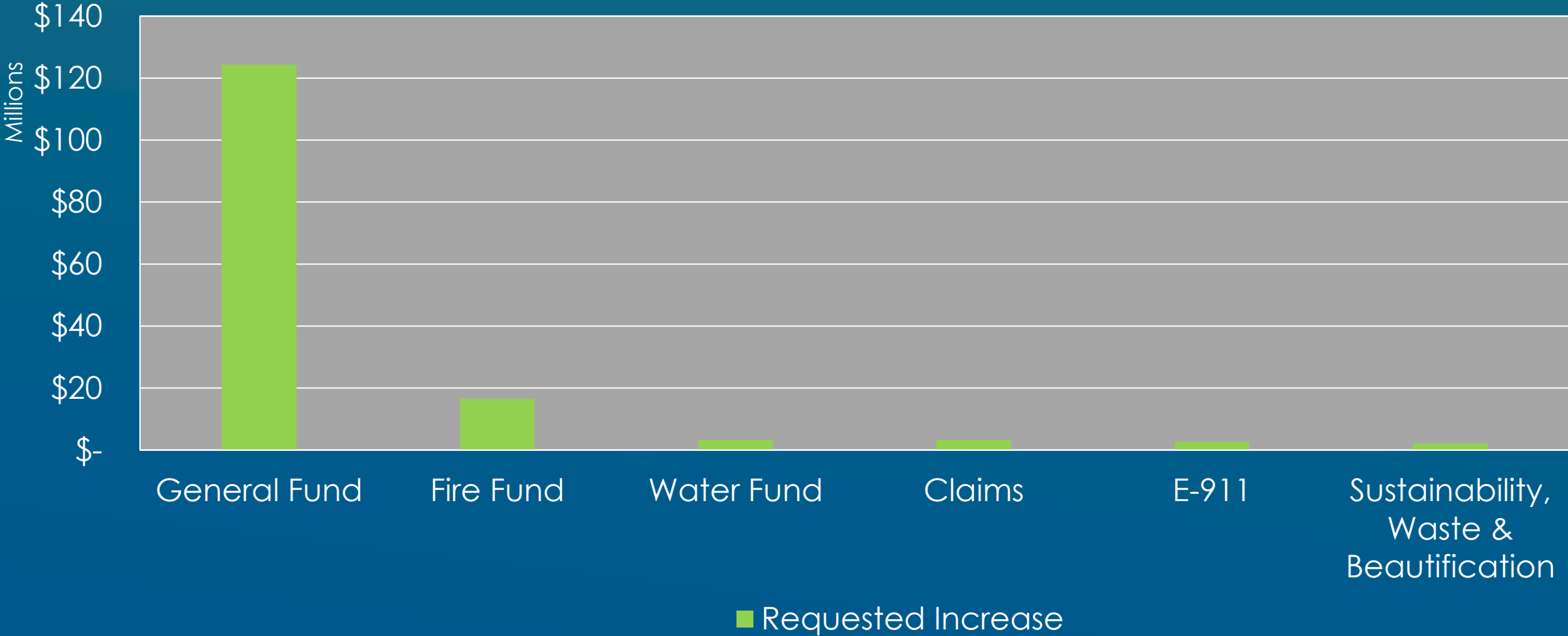
TOTAL OPERATING FUNDS – ALL REQUESTS



All Requests

- 322 new full-time positions, 278 within the General Fund
- Estimated employee roster, increases for pension, healthcare, and self-funded insurance
- All departmental operating requested increases
- Total requested increase of \$157.1 million – General is \$124.4 million of the total

REQUESTED INCREASE BY FUND – OVER \$2 MILLION



GENERAL FUND DEPARTMENTAL REQUESTS BY CATEGORY



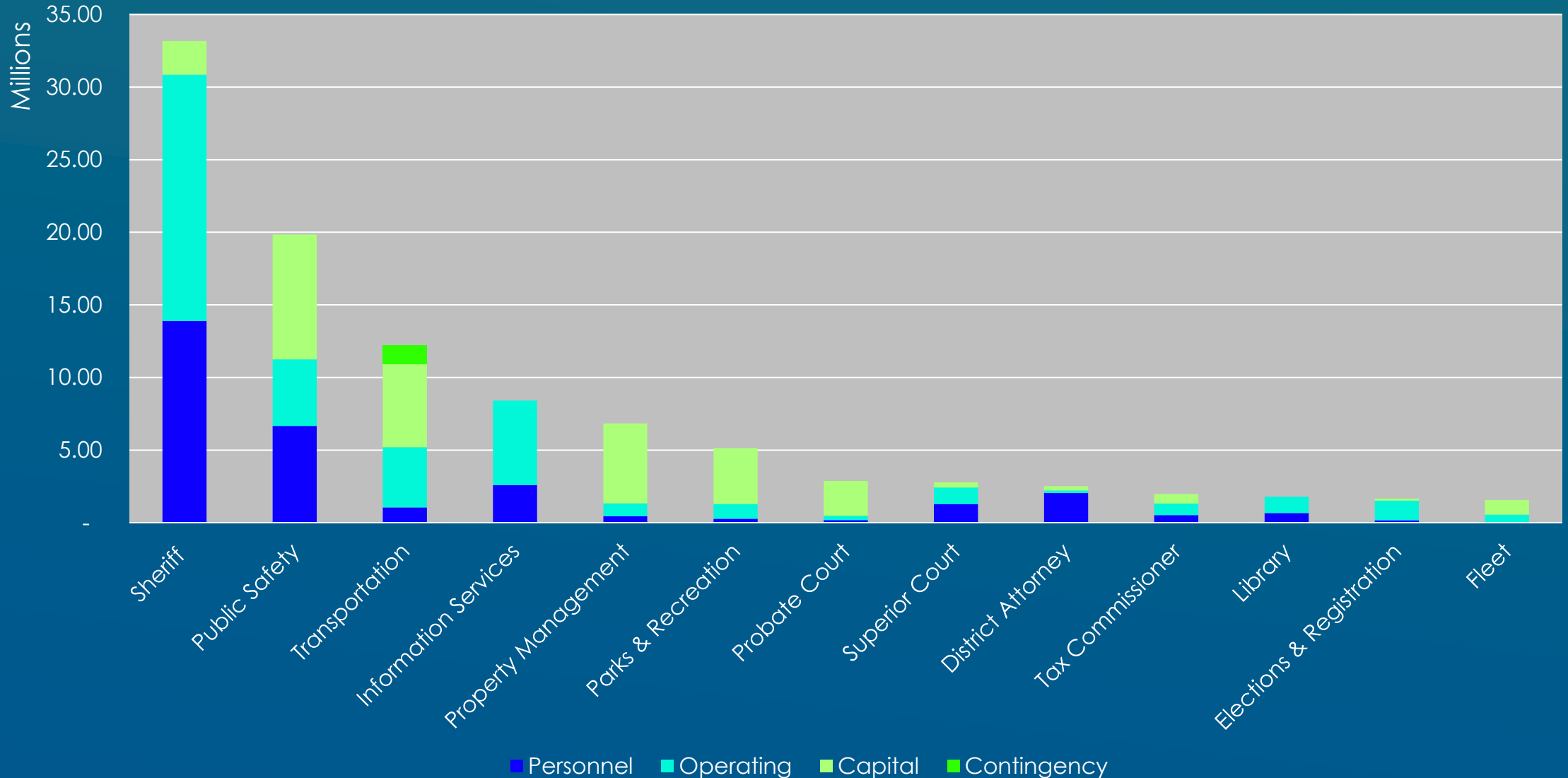
- COMMUNITY DEVELOPMENT
- ADMINISTRATION
- PUBLIC SERVICES
- TRANSPORTATION
- SUPPORT SERVICES
- PUBLIC SAFETY
- ELECTED

GENERAL FUND DEPARTMENTAL REQUESTS BY CATEGORY

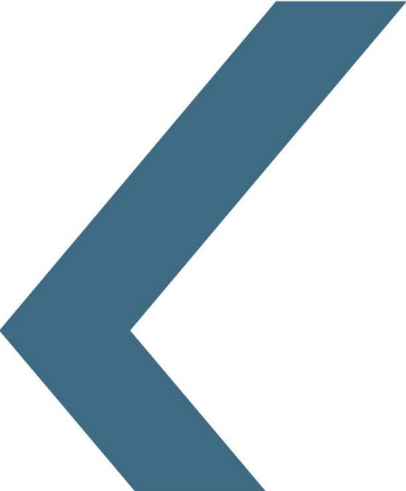


- COMMUNITY DEVELOPMENT
- ADMINISTRATION
- PUBLIC SERVICES
- TRANSPORTATION
- SUPPORT SERVICES
- PUBLIC SAFETY (INCLUDING SHERIFF'S OFFICE)
- ELECTED

GENERAL FUND REQUESTED INCREASE BY DEPARTMENT - OVER \$1 MILLION



PRIORITY MEMO



TO: Dr. Jackie R. McMorris, County Manager
FROM: William Volckmann, Chief Financial Officer
DATE:

PURPOSE

To approve the creation of one Accountant III position in the Finance Department’s FY2027 departmental budget.

BACKGROUND

The Finance Department has experienced a significant increase in the number of Procurement Card (P-Card) transactions being processed monthly. The addition of another Accountant III (1157, Grade 113) position to process these transactions is a priority for the Department going into FY2027.

IMPACT STATEMENT

The full-year cost of this position will add \$112,835.44 to the Finance Department’s FY2027 personnel budget.

FUNDING

Increase Expenditure:	010-055-0800-6012	Salaries	\$63,814.44
Increase Expenditure:	010-055-0800-6032	Disability	\$421.00
Increase Expenditure:	010-055-0800-6034	FICA	\$4,882.00
Increase Expenditure:	010-055-0800-6036	Health	\$23,880.00
Increase Expenditure:	010-055-0800-6038	Life	\$255.00
Increase Expenditure:	010-055-0800-6044	Retirement	\$2,553.00
Increase Expenditure:	010-055-0800-6045	Defined Benefit	\$15,762.00
Increase Expenditure:	010-055-0800-6052	Worker’s Comp	\$837.00
Increase Expenditure:	010-055—0800-6054	Dental	\$431.00
			\$112,835.44

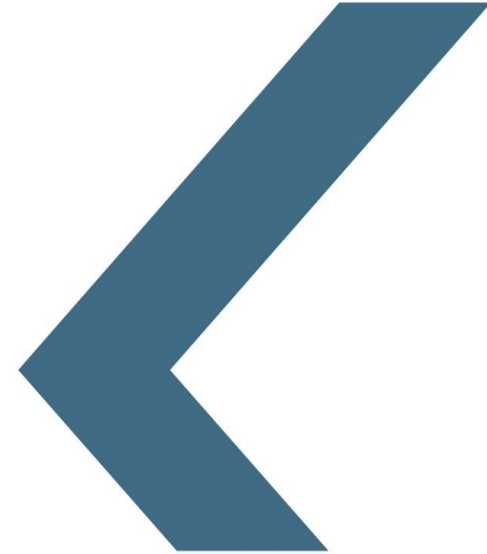
RECOMMENDATION

The Board of Commissioners approve the creation of one Accountant III (1157, Grade 113) position in the Finance Department’s FY2027 departmental budget and authorize the corresponding budget transactions.

- **Each Department has created a “Priority Memo” which outlines their greatest priority in the FY27/28 Budget.**
- **It takes the form of an Agenda Item by providing:**
 - **Purpose**
 - **Background**
 - **Impact Statement**
 - **Funding**
 - **Recommendation**

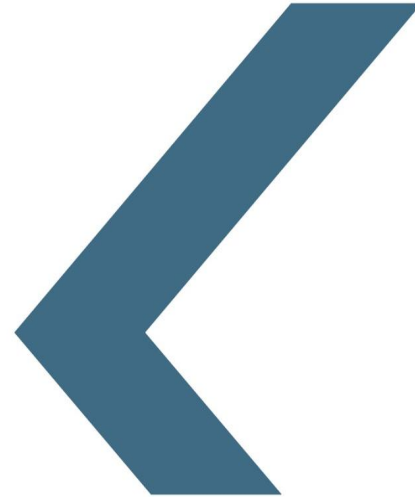
PRIORITY MEMO TOTALS

Department	Amount		Department	Amount
Sheriff	\$ 10,958,240		Parks	\$ 280,744
Public Safety	\$ 7,948,532		Facilities	\$ 233,517
Probate Court	\$ 2,879,076		Procurement	\$ 224,498
Superior Court	\$ 2,199,272		County Attorney	\$ 221,729
District Attorney	\$ 1,405,317		Juvenile Court	\$ 214,719
Fleet	\$ 1,027,500		Community Development	\$ 200,082
DOT	\$ 835,264		Internal Audit	\$ 166,953
ITS	\$ 804,122		Elections	\$ 165,147
Circuit Defender	\$ 795,869		Clerk of State Court	\$ 148,727
Solicitor General	\$ 656,434		State Court Admin	\$ 132,741
Senior Services	\$ 512,853		Tax Assessor	\$ 119,301
Clerk of Superior Court	\$ 441,136		Library	\$ 87,022
Magistrate Court	\$ 362,404		Extension	\$ 12,000
Tax Commissioner	\$ 300,000		Support Services	\$ 8,000
			Total	\$ 33,341,199



POSITION PRIORITIES

Fund	Full Request Count	Priority Count	Total Cost of Top 2 Positions
General	305	52	\$5,522,080
Fire	33	2	\$248,794
E-911	5	2	\$223,536
Water	3	2	\$164,599
Claims	1	1	\$123,080



- **Each Department was asked to submit their top 2 position requests.**
- **Positions could include full-time, part-time, or reclassifications.**
- **Full list will be included in Budget Binders**

INITIAL BUDGET BINDER MATERIAL

- Department's Priority Memos
- Department's Top 2 Position Requests
- Board Priorities
- Impact Items
- Change in Vacant Positions
- All Position Requests
- All Operating Requests by Line Item
- All Capital Requests

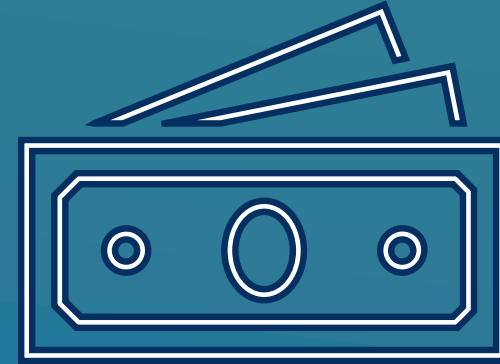
Note: Budget Recommendations and General Fund high-level summary of changes will be the next documents included in the Budget Binders.

BUILDING THE BUDGET

Maintaining Existing Service Levels Will Require a Budgetary Increase

- ▶ Prior year step/grade, merit, COLA
- ▶ Increases in healthcare
- ▶ Impact items
- ▶ General costs increases due to inflation (Budget Recommendations)
- ▶ Available financial resources

This information will be shared in upcoming meetings and posted in an updated “Budget Binder” on the Cobb County Finance website.



BOARD OF COMMISSIONERS

MAY – JUNE 2026



DISCUSS THE EXPENDITURE
PRIORITIES WITH THE BOARD
OF COMMISSIONERS



DISCUSS REVENUE
PROJECTIONS WITH THE
BOARD OF COMMISSIONERS



PRIORITIZE REQUESTS WITH THE
BOARD OF COMMISSIONERS
AND THE COUNTY MANAGER.

1:30 p.m.
Work Session to present
the proposed FY27/28
Biennial Budget

FY26 Millage & FY27
Budget advertisement
runs in MDJ

9:00 a.m.
First Public Hearing on
Proposed Budget and
Millage

6:30 p.m.
Second Public Hearing
on Proposed Budget
and Millage

7:00 p.m.
Third Public Hearing on
Proposed Budget and
Millage, and Adoption
of the FY27 Budget and
the FY26 Millage Rate

June 23, 2026

July 2, 2026

July 14, 2026

July 21, 2026

July 28, 2026

KEY DATES