

A low-angle, upward-looking photograph of several modern skyscrapers. The buildings are constructed with glass and steel, reflecting the sky. The sky is a mix of light blue and warm orange, suggesting a sunrise or sunset. The perspective creates a sense of height and scale.

*2027  
PROPOSED BUDGET*

An aerial photograph of a city skyline at sunset, featuring numerous skyscrapers and buildings. The sky is a mix of orange, yellow, and blue. The image is partially obscured by a white diagonal shape on the right side.

# *AGENDA*

- Budget Summary & Highlights
- List of Impact Items and Budget Recommendations/Required Adjustments
- Additional Items
- Budget Breakdown By Fund
- Budget Schedule
- Additional Budget Information

# *BUDGET SUMMARY*

(In Millions)	2025 Adopted	2026 Adopted	2027 Proposed
Governmental Funds	\$961	\$996	\$1,041
Business-Type Funds	\$315	\$329	\$368
Total Operating Budget	\$1,276	\$1,325	\$1,409
Increase from Prior Year	\$76	\$49	\$84
Full-Time Positions Added	5	4	29*

# *BUDGET HIGHLIGHTS*



- Water and Sewer Capital Increased \$17.1 million
- Water and Sewer Operations Increase of \$5.8 million (water purchases, chemicals, parts, sludge handling, etc.)
- Adopting the Stormwater Utility Fund (\$17 million total of which \$9.6 million is for capital)
- Employee roster updated \$14.5 million (General Fund)
  - (Filled additional 39 vacant positions, increases in pension, health premiums, standby pay, specialty pay, and associated statutory payroll costs)
- 2% pay scale adjustment / COLA, continuation of step/grade, and merit 3%
- Claims Funds – Healthcare , Dental, Claims, and Workers Comp expenses - \$11.0 million
- Fire Fund – Increase of \$6.2 million for personnel, operating, and capital.
- Impact items of \$7.6 million
- Budget recommendations of \$3.1 million
- 1% reduction in the Water Transfer

# BOC IMPACT ITEMS

These are agenda items approved by the Board of Commissioners during the year that require an increase to next year's adopted budget.

Agency/ Department	Impact	Impact
Facilities Management	\$ 50,685.00	Custodial Crew Leader
<i>Police Department</i>	<i>\$ 2,000,000.00</i>	<i>Police Step and Grade</i>
Elections	\$ 12,600.00	Increase Stipend Elections Board
Finance	\$ 85,000.00	Grants Software
Information Technology	\$ 20,000.00	Emergency Generator for DOT
ITS	\$ 56,481.00	Networking Products
PARKS	\$ 15,000.00	Design/Build for construction improvements
<i>Sheriff's Office</i>	<i>\$ 4,500,000.00</i>	<i>Inmate Medical Contract</i>
ITS	\$ 196,264.00	Technology Infrastructure Capital Replacement
ITS	\$ 65,829.00	Technology Infrastructure Capital Replacement
<i>Senior Services</i>	<i>\$ 300,000.00</i>	<i>Senior Services Grant Matching Funds</i>
<i>District Attorney</i>	<i>\$ 125,000.00</i>	<i>DA Grant Matching Funds</i>
Total	<b>\$ 7,625,859.00</b>	

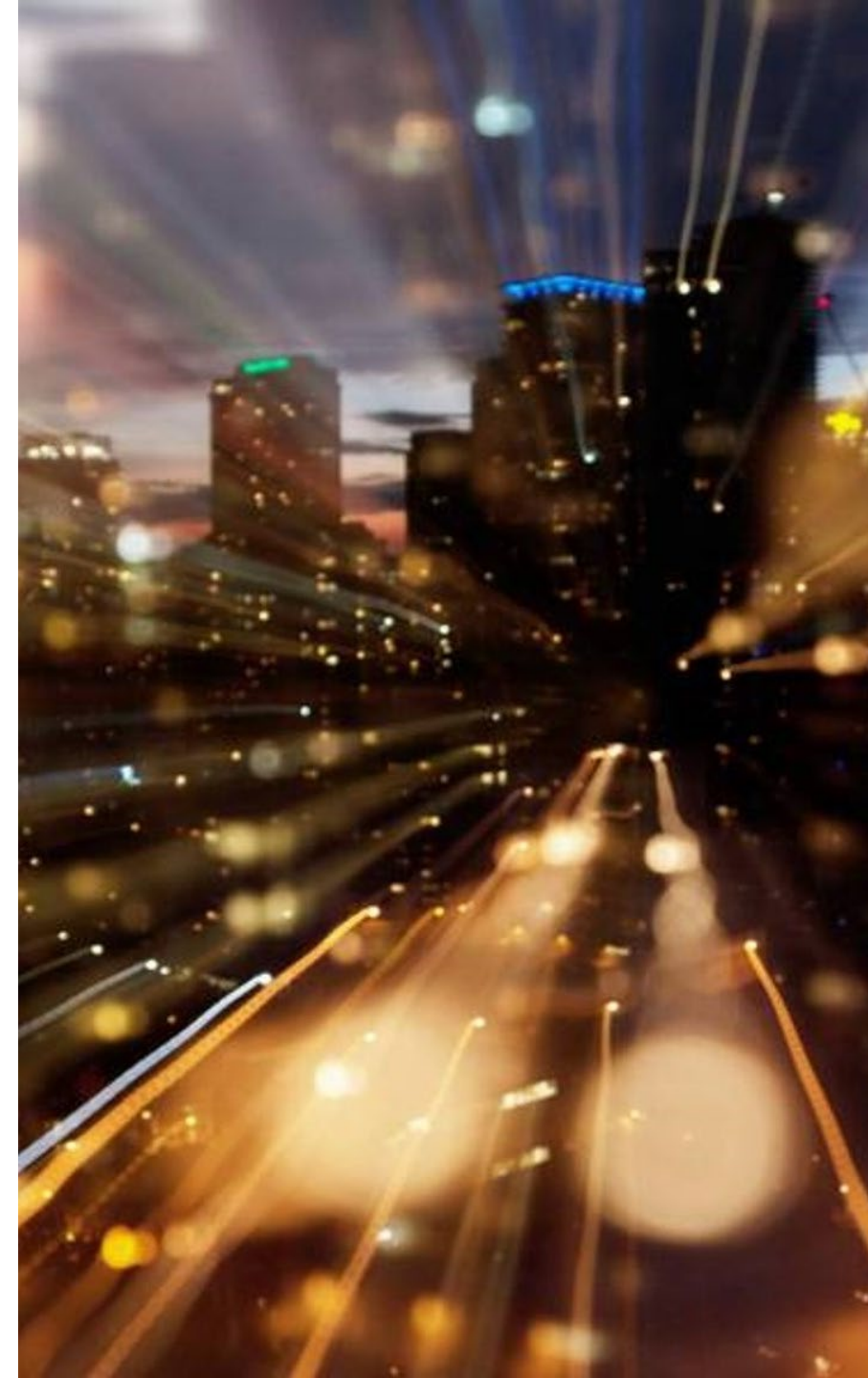
# *GENERAL FUND BUDGET RECOMMENDATIONS*

Description	Amount
Solicitor Positions (2 Assistant Solicitors)	\$227,893.00
Risk Allocation	\$1,337,793.00
Reduction in Transfers to Other Funds	(\$854,291.00)
Increase for ITS Capital Infrastructure (Cybersecurity, Enterprise Contract Management System, etc.)	\$1,578,823.00
Contributions (Stadium Capital Maintenance and HB489)	\$530,000.00
Stadium Debt Service	(\$690.00)
PD /SO Training Center Operation Costs	\$341,225.00
Restore Capital to \$12 Million	\$712,056.00
General Fund Admin Adjustments	(\$54,443.00)
General Fund Contingency Adjustments	(\$246,450.00)
<b>Total</b>	<b>\$3,571,915</b>

# *ADDITIONAL ITEMS FOR FY27*

Description (General Fund)	Amount
Medical Examiner – PT / Day	\$258,500
Superior Court Positions (7) – Calendar Coordinators	\$664,324
ITS Positions (2) – Technology Accessibility	\$462,627
DOT Pedestrian Coordinator Planner III	\$116,759
Animal Services (One Veterinarian and Two Veterinarian Technicians)	\$311,685
Procurement – Countywide Disparity Study Position Recommendations (2)	\$234,728
Circuit Defender – Background Investigator I	\$85,312
Foreclosure Mitigation Program	\$161,000
Expand On-Demand Transit (Grant Match)	\$500,000
<b>Total Additional Items</b>	<b>\$3,190,057</b>

\*Position Requests in Fire currently being discussed with Commissioners.



# *BUDGET BREAKDOWN*

## *GOVERNMENTAL FUNDS*

Fund	2026 Adopted	2027 Proposed	Increase / (Decrease)
General Fund	\$643.1	\$672.1	\$29.0
Claims & Liability Fund	\$128.4	\$139.4	\$11.0
Fire District Fund	\$160.6	\$166.80	\$6.2
Hotel Motel Fund	\$20.5	\$20.5	\$0.0
E-911 Fund	\$19.0	\$19.6	\$0.6
CSSD I Fund	\$3.8	\$3.8	\$0.0
CSSD II Fund	\$8.8	\$8.9	\$0.1
SFSSD Fund	\$3.0	\$0.1	(\$2.9)

# *GOVERNMENTAL FUNDS*

## *CONTINUED*

Fund	2026 Adopted	2027 Proposed	Increase / (Decrease)
Parking Deck Fund	\$0.7	\$0.8	\$0.1
CSBG Fund	\$0.5	\$0.7	\$0.2
Law Library Fund	\$0.5	\$0.5	\$0.0
Streetlight District Fund	\$6.5	\$8.0	\$1.5
Total Governmental Funds	<u>\$995.4</u>	<u>\$1,041.2</u>	<u>\$45.8</u>

# *BUDGET BREAKDOWN*

## *BUSINESS-TYPE FUNDS*

Fund	2026 Adopted	2027 Proposed	Increase / (Decrease)
Water Fund	\$285.9	\$307.3	\$21.4
Stormwater Utility	\$0.0	\$17.1	\$17.1
Transit Fund	\$37.8	\$38.7	\$0.9
Golf Course Fund	\$2.7	\$2.7	\$0.0
Sustainability, Waste & Beautification Fund	\$2.7	\$2.2	(\$0.5)
Total Business-Type Funds	<u>\$329.1</u>	<u>\$368.0</u>	<u>\$38.9</u>
Total All Funds	<u>\$1,324.5</u>	<u>\$1,409.2</u>	<u>\$84.7</u>

# *BUDGET BREAKDOWN*

## *MULTI – YEAR CAPITAL & GRANTS*

Fund	2026 Adopted	2027 Proposed	Increase / (Decrease)
Stadium Capital Maintenance Fund	\$3.0	\$3.0	\$0.0
Capital Projects Fund	\$12.5	\$14.6	\$2.1
Water Renewal, Extension & Improvement	\$101.1	\$108.3	\$7.2
Water System Development Fund	\$30.5	\$46.2	\$15.7
Stormwater Capital Fund	\$0.0	\$8.2	\$8.2
Multi-Year Grant Funds	\$83.7	\$81.3	(\$2.4)
* Total Multi-Year Capital & Grant Funds	<u>\$230.8</u>	<u>\$261.6</u>	<u>\$30.8</u>

# *BUDGET SCHEDULE*

Work Session 1:30 p.m.  
- Present budget

BOC Meeting 6:30 p.m.  
– Second Public Hearing

BOC Meeting 7:00 p.m.  
– Budget Adoption

July 14, 2026

July 28, 2026

June 23, 2026

July 21, 2026

July 28, 2026

BOC Meeting 9:00 a.m.  
– First Public Hearing

BOC Meeting 7:00 p.m.  
– Third Public Hearing

# *ADDITIONAL BUDGET INFORMATION*

[HTTPS://WWW.COBBCOUNTY.GOV/FINANCE/BUDGET](https://www.cobbcounty.gov/finance/budget)

