

*2026  
PROPOSED  
BUDGET*



An aerial photograph of a city skyline, likely New York City, featuring prominent skyscrapers like the Empire State Building. The scene is captured during sunset or sunrise, with a warm, golden glow over the city. The image is partially obscured by a white diagonal shape on the right side, which serves as a background for the text.

# *AGENDA*

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

# BUDGET SUMMARY

(In Millions)	2024 Adopted	2025 Adopted	2026 Proposed
Governmental Funds	\$898	\$961	\$996
Business-Type Funds	\$302	\$315	\$329
Total Operating Budget	\$1,200	\$1,276	\$1,325
Increase from Prior Year	\$44	\$76	\$49
Full-Time Positions Added	34	5	4





# *BUDGET HIGHLIGHTS*

- Water Operation Increased \$11.4 million (water purchases, chemicals, parts, electricity, and gas)
- Employee roster updated \$12.3 million
  - (106 positions filled, increases in pension, health premiums, standby pay, and specialty pay)
- 2% pay scale adjustment / COLA, continuation of step/grade, and merit \$8.6 million
- Fire Contingency Increase - \$5.1 million
- Claims Funds – Healthcare , Dental, Claims, and Workers Comp expenses - \$5.9 million
- Update of indirect cost allocation \$2.5 million
- Budget recommendations of \$2.2 million
- Impact items of \$2.3 million
- No new General Fund positions – Two new Fire Lieutenants (**Fire Fund**) -Two new Stormwater Management Project Inspectors (**Water Fund**)

# 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
County Attorney's Office	\$ 215,000.00	Senior Associate Attorney
Claims Fund	\$ 300,717.00	First Responder PTSD insurance
Department of Transportation	\$ 10,871.44	Streetlights and signage
EMA	\$ (9,640.00)	Maintenance of video display
Information Technology	\$1,321,976.84	Emergency dispatch software, Kronos migration, Security Administrator
PARKS	\$ 2,312.00	Fitness Equipment & copiers
Police	\$ 243,131.00	Flock agreement, wellness / peer support, & video evidence system
Property Management	\$ 31,000.00	Annual maintenance for emergency generator
Public Safety (800 MHz)	\$ 117,060.00	Annual maintenance of 800Mhz radio system
Records	\$ 74,752.00	Lease for copiers
Senior Services	\$ 877.00	Lease for copiers
Sheriff	\$ 2,073.00	Lease for copiers
Superior Court	\$ (36,000.00)	Removal of the co-parenting operating budget- now self funded
Total	\$ 2,274,130.28	

# GENERAL FUND BUDGET RECOMMENDATIONS

Expense Description	Recommendation	Expense Description	Recommendation
Salaries - Regular	(18,850.00)	Computer Charges	500.00
Unemployment Insurance	(40,000.00)	Ct Costs & Cert Legal Documents	17,000.00
Training Materials and Supplies	1,500.00	Court Reporter Fees	10,000.00
Batteries	(25,000.00)	Postage, Courier & Special Delivery	375,000.00
Gas & Diesel Fuel	177,419.00	Travel - Business	17,800.00
TV & Communications Equipment	1,000.00	Advertising and Legal Notices	66,000.00
Recreational Supplies	3,800.00	Electricity	332,274.00
Uniforms and Clothing	2,500.00	Sanitation	190,000.00
Accountable Items	16,500.00	Annual Maintenance & Support Contracts	424,421.00
Audit Services	50,000.00	Rental-Real Estate	54,000.00
Autopsies & Burials	27,906.00	Credit Card Fees	175,000.00
Legal Fees	100,000.00	Contribution	1,427,476.00
Legal Fees-Juvenile Court	50,000.00	Subscriptions & Publications	800.00
Mental Health	(208,082.70)	Casualty Liability	964,752.00
Professional Services	405,640.00	Monthly Parking	1,800.00
Senior Judge Pay	115,850.00	Designated Contingency	(1,569,752.00)
Ambulance Fee	15,000.00	Undesignated Contingency	(1,000,000.00)
Bd of Equalization Fee	55,000.00	Total	2,217,253.30

# *BUDGET BREAKDOWN*

## *GOVERNMENTAL FUNDS*

Fund	2025 Adopted	2026 Proposed	Increase / (Decrease)
General Fund	\$624.8	\$643.1	\$18.3
Fire District Fund	\$153.6	\$161.6	\$8.0
Claims & Liability Fund	\$122.4	\$128.4	\$6.0
Hotel Motel Fund	\$20.5	\$20.5	\$0.0
E-911 Fund	\$18.2	\$19.0	\$0.8
CSSD I Fund	\$3.7	\$3.8	\$0.1
CSSD II Fund	\$8.8	\$8.7	(\$0.1)
SFSSD Fund	\$1.3	\$3.0	\$1.7

# *GOVERNMENTAL FUNDS CONTINUED*

Fund	2025 Adopted	2026 Proposed	Increase / (Decrease)
Parking Deck Fund	\$0.8	\$0.7	(\$0.1)
CSBG Fund	\$0.8	\$0.5	(\$0.3)
Law Library Fund	\$0.5	\$0.5	\$0.0
Streetlight District Fund	\$6.1	\$6.5	\$0.4
Total Governmental Funds	<u>\$961.5</u>	<u>\$996.3</u>	<u>\$34.8</u>



# *BUDGET BREAKDOWN*

## *BUSINESS-TYPE FUNDS*

Fund	2025 Adopted	2026 Proposed	Increase / (Decrease)
Water Fund	\$272.1	\$285.9	\$13.8
Transit Fund	\$37.9	\$37.9	\$0.0
Golf Course Fund	\$2.6	\$2.7	\$0.1
Sustainability, Waste & Beautification Fund	\$2.0	\$2.7	\$0.7
Total Business-Type Funds	<u>\$314.6</u>	<u>\$329.2</u>	<u>\$14.6</u>
Total All Funds	<u>\$1,276.1</u>	<u>\$1,325.5</u>	<u>\$49.4</u>

# *BUDGET BREAKDOWN*

## *MULTI – YEAR CAPITAL & GRANTS*

Fund	2025 Adopted	2026 Proposed	Increase / (Decrease)
Stadium Capital Maintenance Fund	\$2.9	\$2.9	\$0.0
Capital Projects Fund	\$13.6	\$12.5	(\$1.1)
Water Renewal, Extension & Improvement	\$101.0	\$101.1	\$0.1
Water System Development Fund	\$29.1	\$30.5	\$1.4
Multi-Year Grant Funds	\$81.4*	\$83.7	\$2.3
Total Multi-Year Capital & Grant Funds	<u>\$228.0</u>	<u>\$230.7</u>	<u>\$2.7</u>

\*2024 Spend



# *BUDGET SCHEDULE*

- June 24, 2025 –
  - Work Session 1:30 p.m. - Present budget
- July 8, 2025
  - BOC Meeting 9:00 a.m. – First Public Hearing
- July 16, 2025
  - BOC Meeting 6:30 p.m. – Second Public Hearing
- July 22, 2025
  - BOC Meeting 7:00 p.m. – Third Public Hearing
- July 22, 2025
  - BOC Meeting 7:00 p.m. – Budget Adoption

# *ADDITIONAL BUDGET INFORMATION*

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