FY2026 GENERAL FUND BUDGET April 24, 2025

			Budgeted Revenue			\$1,603,757,880		\$1,602,972,073		\$1,6
			Budgeted Expenditures			\$1,661,339,123		\$1,675,587,384		\$1,702,8
			Difference			(\$57,581,243))	(\$72,615,311)		(\$-
			Funds Reserved from Pri	ior Year		<u>\$57,581,243</u>		<u>\$72,615,311</u>		\$
		<u> </u>	Difference			\$0		\$0		
		A	В	С	D	E	F	G	Н	
						FY2025 Board Approved General Fund B Budget		al Fund Budget		
		Actual	Actual	Actual	Actual	Original	Adjustments	Revised		Ter
		FY2021	FY2022	FY2023	FY2024	FY2025	FY2025	FY2025		F۱
	Account Codes	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund		Gene
	Fund Facility Function Program Cst Cntr Resp Level Object	<u>Budget</u>	<u>Budget</u>	Budget	<u>Budget</u>	Budget	<u>Budget</u>	<u>Budget</u>	Changes	<u>B</u>
<u>REVENUE</u>										
<u>cal Revenue</u>										
Property Tax - Digest (Assumes 2.09% Increase)	0100 8010 0000 9990 0000 50626 00 411100	\$540,662,781	\$572,103,657	\$640,104,770	\$717,005,453	\$785,619,822	(\$1,258,247)	\$784,361,575	\$10,057,412	
Property Tax - Tag (Ad Valorem & TAVT)	0100 8010 0000 9990 0000 50626 00 411910	\$49,224,013	\$53,640,484	\$56,518,515	\$57,413,446	\$53,127,671		\$53,127,671	\$2,729,811	
Delinquent Property Tax	0100 8010 0000 9990 0000 50626 00 411102	\$2,650,854	\$2,316,925	\$1,570,560	\$3,377,015	\$2,072,217		\$2,072,217	\$532,466	
ntangible Tax	0100 8010 0000 9990 0000 50626 00 411210	\$19,897,077	\$16,271,877	\$9,067,234	\$7,775,162	\$4,984,897		\$4,984,897	\$709,889	
Real Estate Transfer Tax	0100 8010 0000 9990 0000 50626 00 411211	\$5,709,112	\$7,371,701	\$4,854,682	\$3,974,512	\$3,642,158		\$3,642,158	(\$527,014)	
Alcoholic Beverage Tax	0100 8010 0000 9990 0000 50626 00 411900	\$1,739,940	\$1,831,217	\$1,393,864	\$1,841,834	\$2,093,390		\$2,093,390	(\$695,016)	
Liquor by the Drink Tax	0100 8010 0000 9990 0000 50626 00 411901	\$816,735	\$1,254,641	\$1,447,232	\$1,414,632	\$1,236,139		\$1,236,139	\$207,447	
interest on Delinquent Taxes	0100 8010 0000 9990 0000 50626 00 415001	\$292,347	\$586,416	\$543,372	\$994,026	\$563,262		\$563,262	\$117,600	
nterest Income	0100 8010 0000 9990 0000 50626 00 415000	\$358,195	\$869,680	\$19,879,024	\$28,963,653	\$17,529,445		\$17,529,445	\$0	
ocal Revenue - Cell Tower	0100 8010 0000 9990 0038 50626 00 419950	\$523,218	\$1,758,612	\$1,625,624	\$1,346,283	\$858,484		\$858,484	(\$359,299)	
Local Revenue - Other	0100 8010 0000 9990 0000 50626 00 419950	\$943,763	\$1,044,562	\$2,415,500	\$3,326,730	\$1,467,942		\$1,467,942	\$794,322	
Sale of Assets	0100 8010 0000 9990 0000 50626 00 453000	\$239,017	\$285,355	\$403,859	\$270,257	\$309,410		\$309,410	\$10,414	
Leased Property	0100 8010 0000 9990 0000 50626 00 419100	\$53,750	\$32,250	\$53,750	\$43,000	\$43,000		\$43,000	\$0	
Transfer from Other Funds	0100 8010 0000 9990 0000 50626 00 452000	\$122,881	\$0	\$415,000	\$5,358,082	\$470,000		\$470,000	\$0	
Total Local Revenue		\$623,233,683	\$659,367,377	\$740,292,986	\$833,104,085	\$874,017,837	(\$1,258,247)	\$872,759,590	\$13,578,032	Ş
ate Revenue		4	4	4	4					
Miscellaneous State Grants	0100 XXXX XXXX XXXX XXXX XXXX XX 438000	\$7,316,101	\$6,278,549	\$7,432,466	\$33,055,025	\$13,056,826	\$0	\$13,056,826	\$3,200,235	
State of Georgia QBE	0100 8010 0000 XXXX 0000 50626 00 431XXX	\$551,748,348	\$577,523,544	\$606,116,926	\$651,738,723	\$705,043,420	\$472,440	\$705,515,860	\$35,837,245	
Total State Revenue		\$559,064,449	\$583,802,093	\$613,549,392	\$684,793,748	\$718,100,246	\$472,440	\$718,572,686	\$39,037,480	\$
deral Revenue										
ndirect Cost	0100 8010 0000 1450 0000 50626 00 443000	\$2,113,425	\$4,479,917	\$11,593,281	\$5,920,893	\$5,726,019		\$5,726,019	\$1,550,701	
ROTC	0100 8010 0000 9990 0000 50626 00 443000	\$1,130,046	\$1,509,851	\$1,604,765	\$1,370,442	\$1,199,180		\$1,199,180	\$78,177	
MedACE	0100 8010 0000 9990 0129 50871 00 445300	\$965,468	\$2,003,870	\$2,145,657	\$1,105,587	\$2,575,441		\$2,575,441	(\$823,736)	
Medicaid	0100 8010 0000 9990 0130 50871 00 445300	\$827,117	\$390,279	\$5,200,075	\$5,657,603	\$2,139,157		\$2,139,157	\$3,289,682	
Misc. Federal Revenue	0100 8010 0000 9990 0000 50626 00 445300	\$251,175	\$25,506 \$8,409,423	\$22,123 \$20,565,901	\$20,256 \$14,074,781	\$0 \$11,639,797	\$0	\$0 \$11,639,797	\$0 \$4,094,824	
Total Federal Revenue		\$5,287,231			. , ,					
otal General Fund Revenue		\$1,187,585,363	\$1,251,578,893	\$1,374,408,279	\$1,531,972,614	\$1,603,757,880	(\$785,807)	\$1,602,972,073	\$56,710,336	\$1
	Revenue Bre		F2 62**	F2.000'	F4 200/	F.4.500/				
	Local	52.48%	52.68%	53.86%	54.38%	54.50%			I	
	State	47.08%	46.65%	44.64%	44.70%	44.78%			I	
	Federal	0.45%	0.67% 100.00%	1.50% 100.00%	0.92% 100.00%	0.73% 100.00%				
						100 000/				

Budget Summary
Budgeted Revenue

FY2026 Tentative Budget \$1,659,682,409

FY2025 Original Budget

\$1,603,757,880

FY2025 Revised Budget

\$1,602,972,073

Budget Summary	FY2025 <u>Original Budget</u>	FY2025 <u>Revised Budget</u>	FY2026 <u>Tentative Budget</u>
Budgeted Revenue	\$1,603,757,880	\$1,602,972,073	\$1,659,682,409
Budgeted Expenditures	<u>\$1,661,339,123</u>	\$1,675,587,384	\$1,702,897,117
Difference	(\$57,581,243)	(\$72,615,311)	(\$43,214,708)
Funds Reserved from Prior Year	<u>\$57,581,243</u>	<u>\$72,615,311</u>	\$43,214,708
Difference	\$0	\$0	\$0

					Funds Reserved from Prior Year Difference			<u>\$57,581,243</u> \$0		<u>\$72,615,311</u> \$0		<u>\$43,214,70</u> ;
			Α	A	В	С	D	E E	F	G	Н	I
								FY2025 Board	FY2025 Board Approved Genera			
				Actual FY2021	Actual FY2022	Actual FY2023	Actual FY2024	Original d Approved General	Budget Adjustments FY2025	Revised FY2025		Tentativ FY2026
				General Fund	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund		General Fu
XPENDITURES				<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Changes</u>	<u>Budget</u>
penditure Totals				\$1,061,392,233	\$1,218,706,714	\$1,364,174,691		\$1,661,339,123]	\$1,661,339,123		\$1,661,3
	Fund Facility Function Prog	gram Cst Cntr Resp Level Object	Revised Amount				Tentative Amount		_			
Expenditure Changes												
/2025 General Fund Expenditure Budget Adjustments									\$14,248,261	\$14,248,261		\$14
aDOE FY2024 Alternative Fuel Incentive (Board Approved 12/5/24) aDOE FY2025 State of GA Bus Funds (QBE) (Board Approved 12/5/24)		2411 0000 50222 50 673210 2412 0000 50222 50 673210	• • •									
ncumbrances		XXXX XXXXX XXXXXXX										
			\$14,248,261									
/2025 One-Time Expenditures												(\$1
aDOE FY2024 Alternative Fuel Incentive (Board Approved 12/5/24)		2411 0000 50222 50 673210					(\$120,000					
aDOE FY2025 State of GA Bus Funds (QBE) (Board Approved 12/5/24) ncumbrances		2412 0000 50222 50 673210 XXXX XXXX XXXXX XX XXXXXX					(\$352,440 (\$13,775,821	•				
	0100 //// //// /		•				(\$14,248,261					
lary/Benefit Changes												
2026 Salary Step for Eligible Employees		XXXX XXXXX XXXXXXX					\$17,352,655					
ealth Insurance - Classified (Increase from \$1,580 to \$1,885 Per Member Per Month) ealth Insurance - Certified (Increase from \$1,760 to \$1,885 Per Member Per Month)		XXXX XXXX XXXXX XX 521010 XXXX XXXX XXXXX XX 521010					\$11,346,000 \$11,169,000					
IS Employer Contribution Increase - All Eligible Employees (Increase from 20.78% to 21.91%)		XXXX XXXXX XXXXX XX 523010					\$11,225,674					
crease Self-Supporting Risk Management Program due to Experience (Risk Management & Workers Compensation)	0100 XXXX XXXX X	XXXX XXXXX XX 526010)				\$3,000,000					
alary/Position Adjustments							\$54,093,329)				(
ransfer Federal Grant Positions to General Fund (Medicaid Related Funds will be Utilized to Transfer Federal Grant Positions to General Fund)	0100 XXXX XXXX X	XXXX XXXX 50871 XX XXXXXX	(\$5,428,839)				1
eassign Interventionist Positions to Classroom Vacancies		XXXX XXXX XXXXXX XX XXXXXX					(\$7,980,000					
eassign Teachers on Special Assignment to Classroom Vacancies Icrease Remedial and Instructional Support Positions (Adjust Remedial Class Size: MS from 23 to 16 and HS from 23 to 18) due to State of GA emedial Coding Change		(XXX XXXX XXXXX XX XXXXXXX					(\$9,520,000 \$10,691,582					
djust Allotment Positions due to Reduction in Enrollment		XXXX XXXXX XXXXXXX					(\$16,590,000					
crease Custodial Positions for Additional Square Footage - 2.00 Positions djust K-9 Handler Officer Pay to Reflect Year-Round K-9 Care; Certify Additional Officers for K-9 Responsibilities; Adjust Hourly Rate for		9990 0053 00000 XX XXXXXX					\$148,000					
ontracted Police Officers and Crossing Guards		(XXX 0049 50241 XX XXXXXX					\$196,337					
djust All Non-Temporary Staff Workdays (Reduce by 4 Days) to Align with School Calendar Requirements	0100 XXXX XXXX X	XXXX XXXX XXXXXX	(\$0 (\$17,625,242					
iscellaneous Expenditure Adjustments							(\$17,023,242	-1				
penditure Adjustment Cell Towers		9990 0038 50622 50 559510										
penditure Adjustment Medicaid penditure Adjustment Transfers to Other Funds		9990 0130 50622 50 561010 9990 0000 50626 60 593010										
penditure Adjustment Hanslers to Other tunds spenditure Adjustment Miscellaneous State Grants (General Fund)		XXXX XXXXX XXXXXX XX XXXXXXX	. , ,									
ital Adjustments (Adjust Program Expenditures to Match Corresponding Revenue Estimates)	0100 XXXX XXXX X	XXXX XXXX XXXXXX XX XXXXXX	(\$1,957,406)				(\$1,957,406					
crease Budget for Utilities (Water/Sewer, Electric, Natural Gas)		9990 XXXX 50234 XX XXXXXX					\$839,612					
artup Costs for Cobb Innovation & Technology Academy at Allatoona educe Double Instructional (New School) Supply Allocation for East Valley Elementary		9990 0236 00000 30 561010 1021 0217 00000 10 561010					\$500,000 (\$26,455					
crease Budget for Homeless Education Program		9990 0000 50405 50 561010					\$500,000					
crease Budget for CTAE Project Lead the Way Program Expansion at Middle School		XXXX 0036 50426 XX XXXXXX					\$60,000					
crease Budget for CTAE Mandated Elementary School Coding Instruction eb-Based Software Licenses for Course Curriculum at High Schools		(XXX 0036 50426 XX XXXXXX (XXX XXXX XXXXX XX XXXXXX					\$66,000 \$292,500					
crease Budget for Professional Learning Programs		(XXX 0215 50430 XX XXXXXX					\$335,806					
crease Budget for Annual Marketing, Advertising and Communications		9990 XXXX 50203 XX XXXXXX					\$950,000					
crease Budget for CTLS Development (One-Time Expense in FY2026 Only) crease Safety & Security Grant Expenditures (\$21,635 per School)		XXXX 0221 50434 XX XXXXXX 1695 XXXX XXXXX XX XXXXXX					\$1,150,000 \$2,379,850					
	7000. 2000	AUVUU AA AAAAAA					\$5,089,907					
otal Expenditures								\$1,661,339,123		\$1,675,587,384		\$1,
ifference between Budgeted Revenues and Budgeted Expenditures								(\$57,581,243)		(\$72,615,311)		(
tilize Fund Balance Reserve	0100 XXXX XXXX X	XXXX XXXX XXXXXX	(\$57,581,243		\$72,615,311		;
emaining Budget Surplus/(Deficit)								\$0		\$0		