



FY2026 Tentative Budget



	Revenues	Expenditures	Difference	Comments
1 FY2025 Original Budget	\$ 1,603,757,880	\$ 1,661,339,123	\$ (57,581,243)	
2 Board Approved Adjustments	\$ (1,258,247)		\$ (1,258,247)	• Decrease in Anticipated Property Tax Revenue <i>(Board Approved July 18, 2024)</i>
	\$ 120,000	\$ 120,000	\$ -	• Purchase 25 School Buses Using GaDOE FY2024 Alternative Fuel Incentive <i>(Board Approved December 5, 2024)</i>
	\$ 352,440	\$ 352,440	\$ -	• Purchase 25 School Buses Using GaDOE FY2025 State of GA Bus Funds (QBE) <i>(Board Approved December 5, 2024)</i>
		\$ 13,775,821	\$ (13,775,821)	• Expenditure Encumbrances
3 FY2025 Revised Budget	\$ 1,602,972,073	\$ 1,675,587,384	\$ (72,615,311)	

FY2026 Tentative Budget					
	Revenues	Expenditures	Positions	Difference	Comments
4 FY2025 Revised Budget	\$ 1,602,972,073	\$ 1,675,587,384	12,883.13	\$ (72,615,311)	
<b><i>FY2026 Revenue Changes</i></b>					
5 Local: Estimated 2.09% Property Digest Growth	\$ 10,057,412				Additional Local Revenue for Property Value Digest Growth 2.09% - per Cobb County Tax Assessor
6 Local: TAVT/Motor Vehicle	\$ 2,729,811				Title Ad Valorem Tax (TAVT) Car Title Revenue Adjustment
7 State: Estimated Increase in QBE Earnings	\$ 35,837,245				Estimated Increase in State of Georgia Quality Basic Education (QBE) Funding: <ul style="list-style-type: none"><li>\$ 29,135,828 QBE Earnings, Certified Healthcare Increase (from \$1,760 to \$1,885 Per Member Per Month), and LFS Increase</li><li>\$ 6,701,417 Revenue for Certified TRS Increase (from 20.78% to 21.91%)</li><li>\$ 35,837,245</li></ul>
8 Net Change in All Other Revenue Sources	\$ 8,085,868				Net Change to Other Revenue Sources - Misc. Local Revenues, State Grants, MedACE, Medicaid, & Misc. Federal Revenues (Note: See FY2026 Detailed Budget Overview - Rows C - N; O & Q - U) <i>State Grants Budget Includes Amended FY2025 Safety &amp; Security Grant Funds Award of \$2,379,850 (\$21,635 per School)</i>
<b><i>FY2026 Expenditure Changes</i></b>					
9 Subtract FY2025 One-Time Expenditures		\$ (14,248,261)			<ul style="list-style-type: none"><li>\$ (120,000) Purchase 25 School Buses Using GaDOE FY2024 Alternative Fuel Incentive <i>(Board Approved December 5, 2024)</i></li><li>\$ (352,440) Purchase 25 School Buses Using GaDOE FY2025 State of GA Bus Funds (QBE) <i>(Board Approved December 5, 2024)</i></li><li>\$ (13,775,821) Expenditure Encumbrances</li><li>\$ (14,248,261)</li></ul>
10 Salary / Benefit Changes		\$ 54,093,329			<ul style="list-style-type: none"><li>\$ 17,352,655 Eligible Employee Salary Step Range up to 4.6%, Depending on Step Placement</li><li>\$ 11,346,000 Health Insurance - Classified (Increase from \$1,580 to \$1,885 Per Member Per Month)</li><li>\$ 11,169,000 Health Insurance - Certified (Increase from \$1,760 to \$1,885 Per Member Per Month)</li><li>\$ 11,225,674 TRS Increase - All Eligible Employees (Increase from 20.78% to 21.91%)</li><li>\$ 3,000,000 Increase Self-Supporting Risk Management Program due to Experience (Risk Management &amp; Workers Compensation)</li><li>\$ 54,093,329</li></ul>
11 Salary / Position Adjustments		\$ (17,625,242)	38.00 (57.00) (68.00) 76.50 (118.50) 2.00	(a) (b) (c) (d) (e) (f) (g) (h)	<ul style="list-style-type: none"><li>\$ 5,428,839 Transfer Federal Grant Positions to General Fund (Medicaid Related Funds will be Utilized to Transfer Federal Grant Positions to General Fund)</li><li>\$ (7,980,000) Reassign Interventionist Positions to Classroom Vacancies</li><li>\$ (9,520,000) Reassign Teachers on Special Assignment to Classroom Vacancies</li><li>\$ 10,691,582 Increase 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 Remedial Coding Change</li><li>\$ (16,590,000) Adjust Allotment Positions due to Reduction in Enrollment</li><li>\$ 148,000 Increase Custodial Positions for Additional Square Footage - 2.00 Positions</li><li>\$ 196,337 Adjust K-9 Handler Officer Pay to Reflect Year-Round K-9 Care; Certify Additional Officers for K-9 Responsibilities; Adjust Hourly Rate for Contracted Police Officers and Crossing Guards</li><li>\$ - Adjust All Non-Temporary Staff Workdays (Reduce by 4 Days) to Align with School Calendar Requirements</li><li>\$ (17,625,242)</li></ul>
12 Miscellaneous Expenditure Adjustments		\$ 5,089,907		(i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t)	<ul style="list-style-type: none"><li>\$ (1,957,406) Adjustments to Budgets for Cell Towers, Medicaid, Transfers, and Grants - Adjust Expenditures to Match Corresponding Revenue Estimates</li><li>\$ 839,612 Adjustments to Budgets for Utilities - (Electricity \$667,048; Natural Gas \$63,124; Water/Sewer \$109,440)</li><li>\$ 500,000 Startup Costs for Cobb Innovation &amp; Technology Academy at Allatoona</li><li>\$ (26,455) Reduce Double Instructional (New School) Supply Allocation for East Valley Elementary</li><li>\$ 500,000 Increase Budget for Homeless Education Program</li><li>\$ 60,000 Increase Budget for CTAE Project Lead the Way Program Expansion at Middle School</li><li>\$ 66,000 Increase Budget for CTAE Mandated Elementary School Coding Instruction</li><li>\$ 292,500 Web-Based Software Licenses for Course Curriculum at High Schools</li><li>\$ 335,806 Increase Budget for Professional Learning Programs</li><li>\$ 950,000 Increase Budget for Annual Marketing, Advertising and Communications</li><li>\$ 1,150,000 Increase Budget for CTLS Development (One-Time Expense in FY2026 Only)</li><li>\$ 2,379,850 Increase Safety &amp; Security Grant Expenditures (\$21,635 per School)</li><li>\$ 5,089,907</li></ul>
13 FY2026 Tentative Budget Totals	\$ 1,659,682,409	\$1,702,897,117	12,756.13	\$ (43,214,708)	