

**FY2026 Budget Status**

Item#	Revenues	Expenditures	Difference	Comments	
1	FY2026 Original Budget	\$ 1,659,682,409	\$ 1,702,897,117	\$ (43,214,708)	
2	Board Approved Adjustments	\$ 792,990	\$ 792,990	\$ -	GaDOE FY2026 State of GA Bus Funds (QBE) (Board Approved 11/13/2025)
		\$ -	\$ 2,000,000	\$ (2,000,000)	Increase Vapor Wake K-9 Officers and Handlers to Staff All Traditional High Schools (Board Approved 11/13/2025)
		\$ -	\$ 10,683,191	\$ (10,683,191)	Expenditure Encumbrances
3	FY2026 Revised Budget	\$ 1,660,475,399	\$ 1,716,373,298	\$ (55,897,899)	

**FY2027 Tentative Budget**

Item#	Revenues	Expenditures	Positions	Difference	Amount	Comments
4	FY2026 Revised Budget	\$ 1,660,475,399	\$ 1,716,373,298	12,764.13	\$ (55,897,899)	
<b><u>FY2027 Revenue Changes</u></b>						
5	Local: Estimated 4.08% Property Digest Growth	\$ 29,322,127				Additional Local Revenue for Property Value Digest Growth 4.08% - per Cobb County Tax Assessor
6	Local: TAVT/Motor Vehicle	\$ 1,299,370				Title Ad Valorem Tax (TAVT) Car Title Revenue Adjustment
7	State: Estimated Increase in QBE Earnings	\$ 3,007,317				Estimated Change in State of Georgia Quality Basic Education (QBE) Funding: Decrease for Changes to QBE Earnings; Employer Paid Portion of Certified Healthcare (from \$1,885 to \$1,935 Per Member Per Month) and Certified TRS (from 21.91% to 22.32%) Increase for Literacy Coaches Added to the FY2027 State Budget
				(a)	\$ (563,535)	
				(b)	\$ 3,570,852	
					\$ 3,007,317	
8	Net Change in All Other Revenue Sources	\$ 12,666,396				Net Change to Other Revenue Sources - Misc. Local Revenues, State Grants, MedACE, Medicaid, & Misc. Federal Revenues (Note: See FY2027 Detailed Budget Overview - Rows C-N; O&Q-U)
<b><u>FY2027 Expenditure Changes</u></b>						
9	Subtract FY2026 One-Time Expenditures	\$ (16,418,677)				(c) \$ (792,990) GaDOE FY2026 State of GA Bus Funds (QBE) (Board Approved 11/13/2025) (d) \$ (4,942,496) One-Time Expenditures No Longer Required in Budget (e) \$ (10,683,191) Expenditure Encumbrances \$ (16,418,677)
10	Salary / Benefit Changes	\$ 26,940,969				(f) \$ 16,054,688 FY2027 Salary Step for Eligible Employees (g) \$ 2,212,800 Health Insurance - Classified (Increase from \$1,885 to \$1,935 Per Member Per Month) (h) \$ 4,627,200 Health Insurance - Certified (Increase from \$1,885 to \$1,935 Per Member Per Month) (i) \$ 4,046,281 TRS Increase - All Eligible Employees (Increase from 21.91% to 22.32%) \$ 26,940,969
11	Salary / Position Adjustments	\$ (17,386,942)	(185.00)			(j) \$ (21,896,592) Adjust Allotment Positions due to Reduction in Enrollment - (185.00) Positions (k) \$ 3,570,852 Literacy Coaches (Pending Regulatory Guidelines from the State) (l) \$ 141,675 Merge School Nurse Salary Schedule with Central Office Nurse Salary Schedule (m) \$ 591,720 Adjust Instructional Supplements (Cobb Virtual Academy Adjunct Teacher Pay, Flag Football Coaching Supplement) (n) \$ 205,403 Add Supervisor of Student Transfers \$ (17,386,942)
			1.00			
12	New Instructional Programs	\$ 2,227,919	16.50			(o) \$ 2,227,919 Cobb Innovation & Technology Academy Program Enhancement and Realignment - 16.50 Positions
13	Miscellaneous Expenditure Adjustments	\$ (906,746)				(p) \$ (2,556,746) Adjustments to Budgets for Cell Towers, Transfers, and Grants - Adjust Expenditures to Match Corresponding Revenue Estimates (q) \$ 1,650,000 Adjustments to Budgets for Utilities - (Electricity \$1,250,000; Fuel \$400,000) \$ (906,746)
14	Instructional Support Enhancements	\$ 1,355,000				(r) \$ 500,000 Adjust Budget for GA's BEST Program (s) \$ 580,000 School and School Support Operational Enhancements Due to Inflation and Rising Costs (t) \$ 275,000 Adjust Budget for Rising Costs of Graduation Ceremonies Held at KSU \$ 1,355,000
15	One-Time Enhancements	\$ 725,000				(u) \$ 725,000 SPLOST VII Election Expenditures (Could Decrease Depending on Other Scheduled Elections)
16	<b>FY2027 Tentative Budget Totals</b>	<b>\$ 1,706,770,609</b>	<b>\$1,712,909,821</b>	<b>12,596.63</b>	<b>\$ (6,139,212)</b>	