

# AN ORGANIZER'S GUIDE TO THE BUDGET

## Introduction

Each June, the City of Atlanta adopts a budget for the next fiscal year, which runs from July to the following June. Setting the budget is one of the most important undertakings of local government, as it determines how and where taxpayer money is spent.

As is often said, budgets are moral documents. City budgets are highly influential in shaping daily life for residents—determining how money is spent on priorities like parks and recreation, fire and rescue services, roads and transportation, policing and jails, city administration, and more.

Consequently, understanding how the budget is shaped, how to read the budget, and how to *influence* the budget is crucial for organizers working at the municipal level. This guide provides an overview of the City budget: who shapes it, what's in it, and key points in the budget process.

### Jump to:

- [Breaking Down the Budget](#)
- [How to Read the Budget](#)
- [What You Can Learn from the Budget](#)
- [What's Not Included in the Budget](#)
- [Who Makes the Budget?](#)
- [When is the Budget Made?](#)
- [Where to Advocate](#)
- [Conclusion](#)

# Breaking Down the Budget

The budget is a financial document that outlines the City’s annual expenditures, revenue sources, and spending priorities.

While the budget is a complicated document totaling over 600 pages, there are some sections (highlighted in the table below) that are particularly useful to understand how the City spends our money. The City’s annual budget books dating back to 2010 are available on the [Office of Budget and Fiscal Policy’s](#) website.

Section of the Budget	Content	How to Use It
<b>Preface</b>	A Reader’s Guide; City organizational chart; background on the City, City Council, and Mayor.	To learn more about the structure of the City government.
<b>Mayor &amp; CFO’s Message</b>	Letters from the Mayor and CFO describing budget highlights and priorities for the Mayoral Administration.	To learn more about how the Mayor is framing the budget priorities.
<b>Introduction</b>	Overview of the budget; economic and demographic statistics; and performance highlights from previous year using the Mayor’s priorities for City.	To learn more about the budget process and population-level data such as unemployment, employment by industry, and income.
<b>Budget Summaries</b>	Overview of the different Funds in the budget (e.g. Operating and Capital Funds); summaries of budget by Fund, Department, and expense type (e.g. personnel, contracted services, supplies, etc); Summary of revenue and expenses.	To learn more about big picture budget allocations—where the money is coming from and where it is going.

Section of the Budget	Content	How to Use It
<b>Revenue Overview</b>	Summary of revenue forecast for each Fund for the upcoming year.	To learn more about where the City's money comes from.
<b>Operational Summaries</b>	Department-level summary of spending for the upcoming year.	To learn more about how the City's money is being spent.
<b>Capital Project Status Summaries</b>	Spending summaries for major projects (e.g. property acquisition, facility construction, infrastructure projects, major equipment, etc) and the status and source of their funding (e.g. special taxes, bonds, grants, and other funds).	To learn more about how major infrastructural projects—also known as Capital Projects—are funded.
<b>Debt Management</b>	City debt portfolio, including projected outstanding debt and annual interest payments.	To learn more about the City's bond, or credit, ratings and debt payments.
<b>Appendix</b>	Budget calendar; City financial policies and five year plan; performance metrics; and glossary.	To learn more about the Budget process and policies, the City's five year plan, and terms used throughout the budget

## How to Read the Budget

The City's budget is divided into two different categories: the Operating Budget and the Capital Budget. The Operating Budget consists of the annual budget for routine, ongoing activities. The Capital Budget is set aside for long-term projects like building new facilities, repaving streets, and water/sewer improvements.

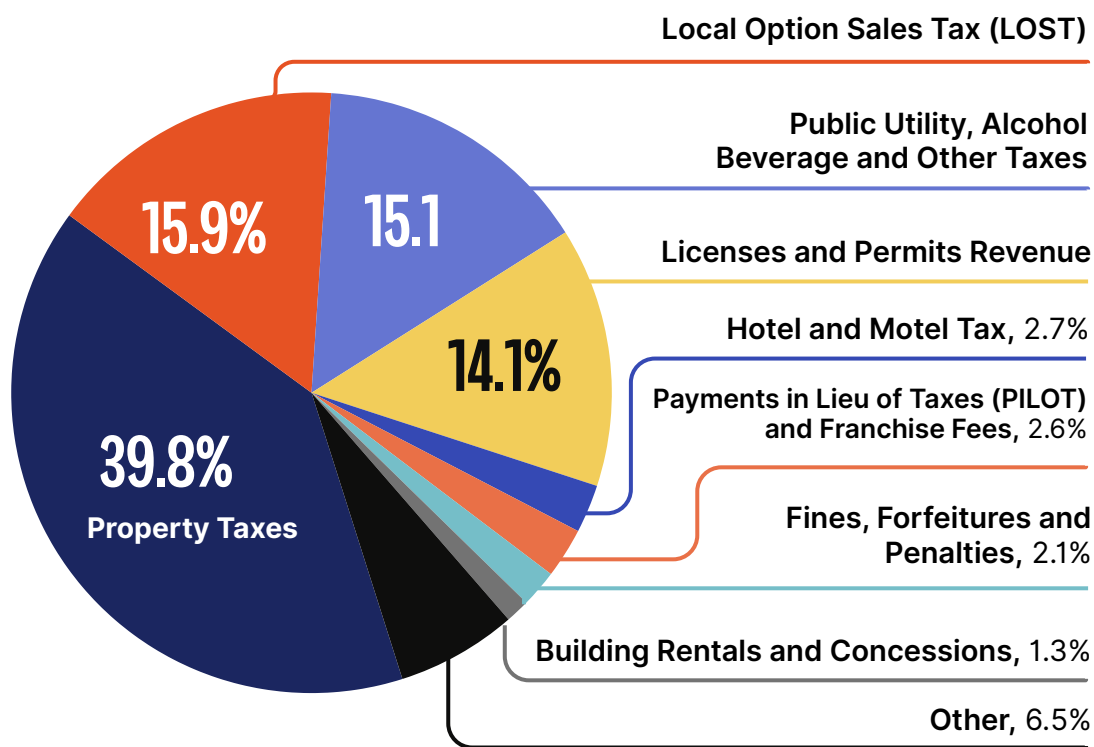
The Operating Budget is subdivided into different types of “funds”: the General Fund, Enterprise Funds, and other Funds. The General Fund accounts for approximately a third of the overall budget, and is where the Mayor and City Council have the most discretion to choose how to spend the City’s money. Enterprise Funds and other funds often have their own dedicated sources of revenue related to the services they provide. For instance, money from lease agreements with airlines and airport concessionaires helps fund the operating costs of the airport. Enterprise funds are generally dedicated to fixed expenditures related to business operations such as Hartsfield-Jackson Atlanta International Airport, water and sewage systems, and solid waste services. Other funds are for the 911 system, operation of the City’s vehicle fleet, the Group Insurance Fund, Hotel/Motel Tax Fund, Rental/Motor Vehicle Tax Fund.

Because there is the most discretion and flexibility in spending money allocated in the General Fund, discussion of the City’s budget often refers mainly to the General Fund, even though the City’s overall annual spending amounts to a much larger total—in the billions of dollars.

Organizers looking to influence how the City allocates funding should pay special attention to the General Fund.

## Breaking Down Revenues

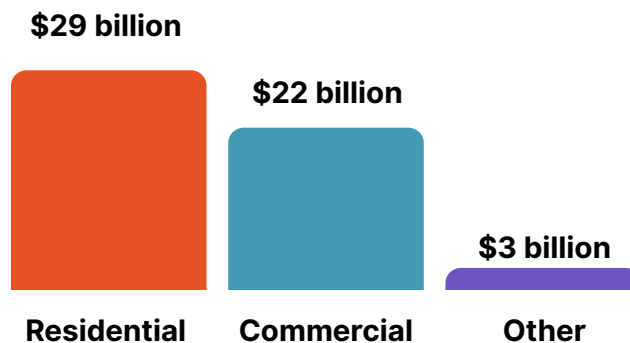
The budget summaries section of the budget breaks down the revenue for each fund. For the General Fund, revenue comes from property taxes, sales taxes, utility fees and alcohol taxes, licensing and permitting fees, and other sources.



**The largest source of revenue for the General Fund is property taxes, which accounts for \$388M, or 39.8% of the budget, in FY2026.**

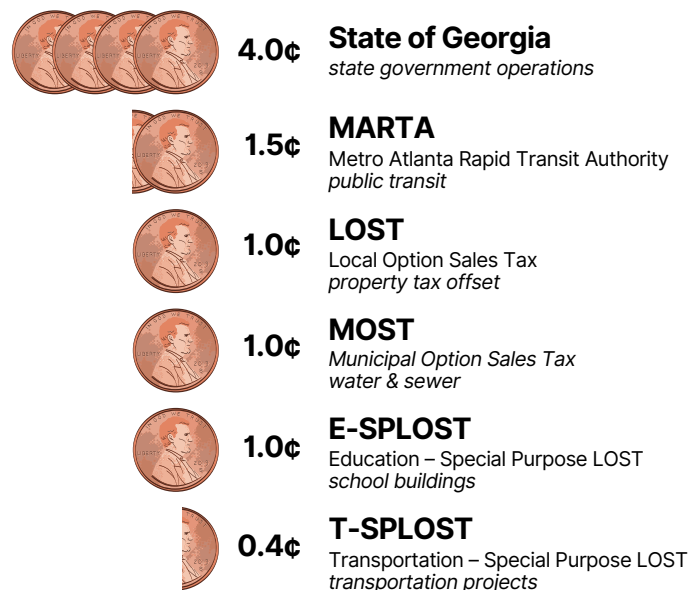
Around 25% of taxes paid by Atlanta property owners go to the City with around 50% funding Atlanta Public Schools and the remainder going to Fulton or DeKalb County.

### CITY OF ATLANTA PROPERTY VALUES – FY2024



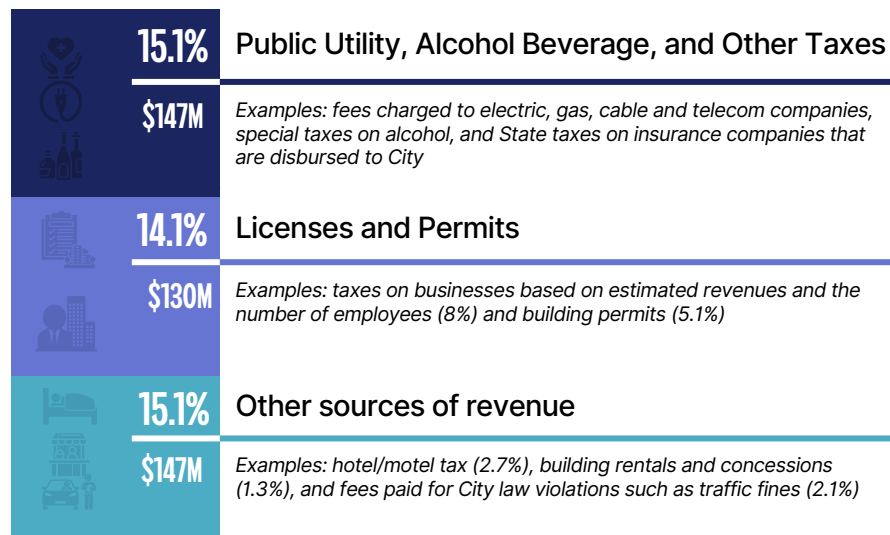
Note: "Other" property includes industrial, agricultural, utility, etc.

**There is an 8.9% sales tax in Atlanta. Here's where that money goes...**



Only the 1% Local Option Sales Tax (LOST)—which offsets some property taxes—goes into the City's General Fund. It accounts for 15.9%, or \$154M, of the City's FY2026 General Fund.

**The remaining 44.3%, or \$432M, of General Fund revenue comes from a variety of other taxes and fees.**



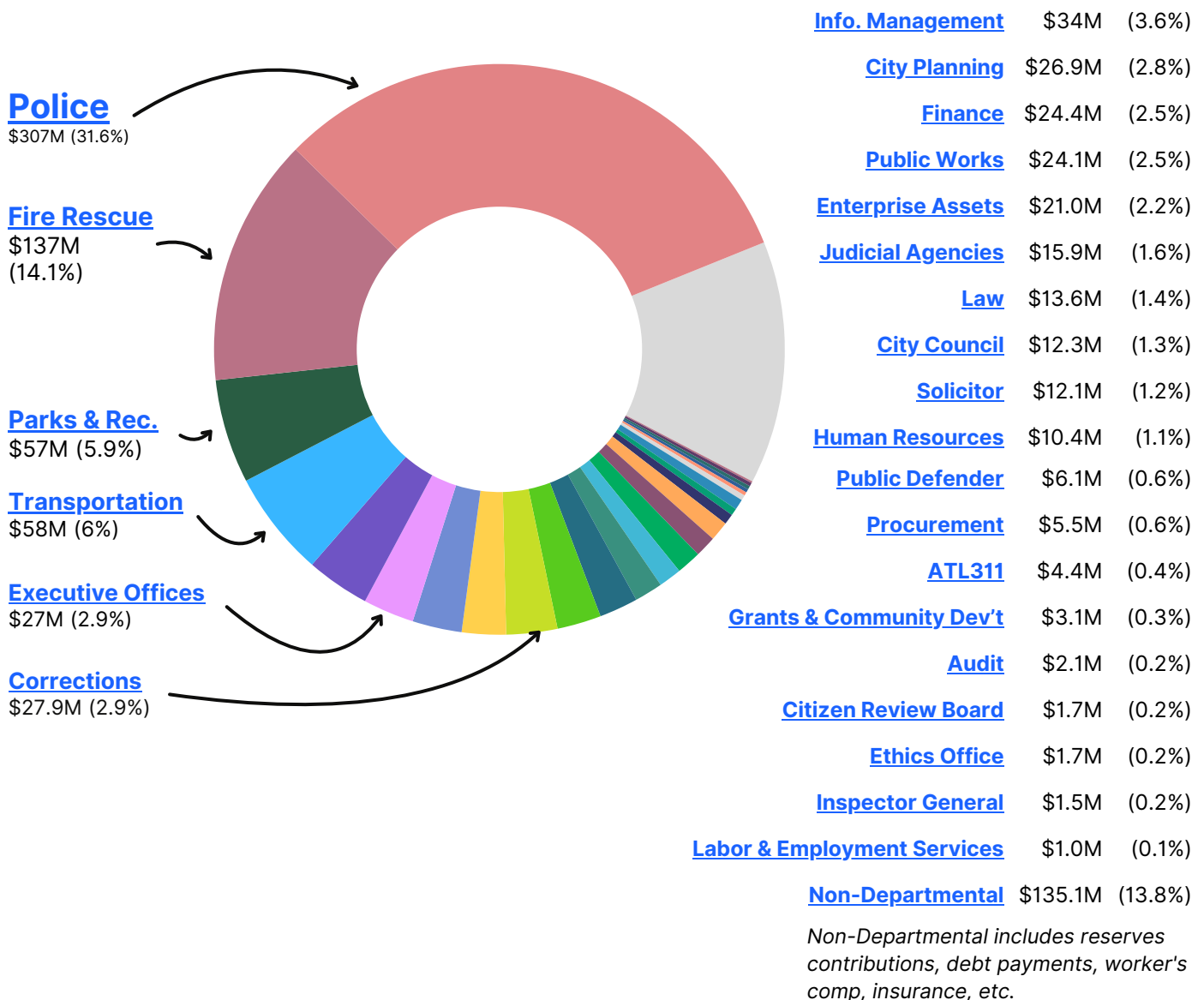
**There is over \$1.75 billion in other City-managed funds that have their own revenue sources and restrictions on how that money can be spent.**

Fund	Total Revenue	Description
<b>Airport Revenue</b>	\$836M	fees from airline landings, parking, and concessions that fund operating/maintenance costs of the airport
<b>Water and Wastewater</b>	\$733M	revenue from water customer fees and MOST that fund water treatment, testing, and distribution
<b>Hotel/Motel Tax</b>	\$101M	funds the construction, operations, and maintenance of Mercedes-Benz Stadium
<b>Solid Waste</b>	\$59M	customer fees that fund trash and recycling pickup and disposal
<b>E-911</b>	\$25M	revenue from cell phone and landline telephone fees that fund 911 call center operations
<b>Rental/Motor Vehicle Tax</b>	\$1.5M	funds renovations at State Farm Arena

## Breaking Down Expenses

The General Fund is where the bulk of more discretionary resources for police, firefighters, transportation, the jail, parks and recreation, and other departments comes from. To understand how the General Fund is being allocated, use the Operational Summaries section of the budget book to see Department-level funding.

A breakdown of the FY2026 budget gives a general idea of the City's priorities. Click on the Department name in the chart below for budget summaries and each Department's annual budget hearing presentation.



# What You Can Learn from the Budget

The Operational Summaries sections offers the following for each department:

- **Broad overviews of the Department's divisions, previous year's activities, organizational chart, and performance metrics**
  - Example: The Atlanta Police Department (APD) provides a summary of its operations, various offices, departmental goals, organizational chart, and certain performance metrics such as reported crimes, 911 call volume, and code enforcement cases related to ["substandard housing."](#)
- **Total Department expenses, funding, and revenue**
  - Example: In FY2026, APD is projected to spend \$247.5 million on personnel, \$19.5 million on contractors, \$8.1 million on supplies, and \$15.9 million on capital outlays, in addition to other expenses. The total proposed operating budget for FY2026 is funded by the General Fund (\$307.9 million), the Airport Revenue Fund (\$30.4 million), and the Emergency Telephone System (\$22.8 million). APD's total FY2026 budget contains an increase of \$50.1 million from the previous year.
- **Total Department expenses, funding, and revenue, separated by each fund (General Fund, Aviation Fund, etc).**
- **Annual changes in funding and certain reasons for changes**
  - Example: APD will receive \$307.9 million from the proposed General Fund in FY2026, representing an increase of \$50.1 million from the previous year. Explanations for the increases in funding include: full implementation of the City's new classification/compensation plan adopted in August 2024, increased pension and healthcare costs, an increase in spending on contractors for projects such as the roll out of e-citation technology, providing more take-home vehicles for sworn officers, maintenance of security cameras, and increased contract costs with Axon, which provides body and vehicle cameras to APD.



## What's Not Included in the Budget

There are a lot of important details that are not broken out in the City's budget book.

**The published budget book does not include funding at the office-level for any departments including the Executive Offices, which are tasked with implementing the Mayor's policy agenda and overseeing the day-to-day operations of City's many departments.**

Executive Offices include:

- Office of the Chief of Staff
- Office of the Chief Officer
- Office of the Chief Strategy Officer
- Office of the Chief Policy Officer
- Office of Cultural Affairs
- Office of Entertainment, Film, and Nightlife
- Office of Equity, Diversion, and Inclusion
- Office of Innovation Delivery and Performance
- Office of International and Immigrant Affairs
- Office of Special Events
- Office of Violence Prevention and Reduction

**The published budget book does not include a breakdown of spending for major strategic initiatives that are part of the Mayor's policy agenda. Strategic initiatives that are not detailed in the budget include:**

Major Initiative	What is the Objective?
<a href="#">Year of the Youth</a>	Empower youth through investments in summer activities for students including a summer internship program with City Departments and companies like UPS and Bank of America
<a href="#">Housing Help Center</a>	Connect residents with housing resources including rental housing and eviction prevention with a devoted office
<a href="#">Community Assistance Responders (C.A.R.E.) Unit</a>	Reduce strain on sworn Police Department (APD) officers by hiring personnel to respond to non-emergency calls, including non-injury car accidents and minor vandalism

Major Initiative	What is the Objective?
<a href="#">One Safe City</a>	Promote public safety and prevent crime through policing alternatives centered on the “root causes of crime”
<a href="#">Vision Zero</a>	Eliminate traffic fatalities through road improvements and policies including the elimination of “turns-on-red” in Downtown

Additionally, there are no details on how much is spent on various diversion initiatives to provide an alternative to arrest for people whose behaviors are driven by mental health needs, substance misuse, or poverty. Diversion services are provided through contracts with PAD (Policing Alternatives and Diversion Initiative) to provide pre-arrest diversion and mobile community referral services and Grady Hospital to operate the new Center for Diversion and Services.

### **The published budget book does not break down funding by City Council district or Neighborhood Planning Unit (NPU).**

The recent [audit](#) of the \$750M Moving Atlanta Forward (MAF) program — which funds specific projects including road, park, recreation center, and public safety facility improvements — found that Council districts with the highest poverty rates have had fewer projects completed than more affluent districts.

The budget also does not track how City Councilmembers plan to use their individual [expense accounts](#), which can be used to staff their respective offices but also allows them to make outside donations to organizations and projects “for the public good” in their districts. Each Councilmember receives a [\\$313.5K allocation](#) for their office’s operational expenses. Any expense account funds that are not used by the end of the prior fiscal year are transferred to the individual “carryforward” accounts.

### **The budget does not spell out costs related to the Atlanta Public Safety Training Center (also known as “Cop City”) or lawsuit settlements involving the City of Atlanta. Notably, settlements for use of force by the Atlanta Police Department (APD) are not included in the budget book.**

Since January 2024, costs associated with Cop City’s construction increased from \$90M to almost \$117M for additional private security, insurance and legal fees, and an on-site concrete plant. Settlements from 2024 related to APD use of force lawsuits include:

- [\\$3.8M](#) to the estate of Johnny Hollman, Sr., who died in August 2023 after being tased by an APD officer
- [\\$2M](#) to two Black college students who were pulled out of their car, tased, and arrested by APD officers in May 2020 amidst protests in Downtown following the murder of George Floyd

- \$1.5M to Keith Sylvester, who was wrongfully accused of murdering his parents by arson in July 2018 and spent 15 months in jail awaiting trial. A federal appeals court ruled in April 2024 that an APD detective knowingly withheld information that would show Sylvester's innocence when filing an arrest warrant

**The budget does not include City spending related to large-scale events like the 2024 Southeastern Conference (SEC) Football Championship, 2025 NCAA College Football National Championship, and the 2026 FIFA World Cup.**

**The City of Atlanta does not fund schools. Atlanta Public Schools (APS) has its own \$2 billion+ budget.**

Here's how the City *does* [invest in youth](#):

- City parks and recreation center operations with programs including summer camps, after-school activities, and sports leagues
- The Summer Youth Employment Program, which provides paid internships for participants ages 14-24 in City departments or partnering companies [including](#) UPS, Bank of America, and Georgia Power
- At-Promise Youth Centers, which are managed by the Atlanta Police Foundation and provide academic support, counseling, and other services to participants ages 12-24 with criminal records
- Grants and donations to youth-serving nonprofits in Atlanta including the [Atlanta Music Project](#), which provides free music lessons and leads an orchestra for students in grades 1-6

**The City of Atlanta does not fund transit. [MARTA](#) has proposed its own [\\$652M](#) operating budget for FY2026.**

While the City of Atlanta does not manage or fund MARTA, the City does fund transportation services provided through the Department of Transportation (ATL DOT) including:

- Day-to-day maintenance and repair of roads, sidewalks, and bridges
- Review and issuance of permits for projects that will require full or partial road closures
- Installation of new traffic signals, sidewalks, and bike lanes
- Creation and implementation of plans to improve pedestrian and bicycle safety, reduce traffic in neighborhoods, and expand the existing road system to accommodate population growth

## **Fulton and DeKalb Counties—not the City of Atlanta—funds public health, behavioral health, and senior services.**

Here's how the City *does* fund related initiatives:

- Pre-arrest diversion and mobile community referral services as an alternative to arrest for people whose behaviors are driven by mental health needs, substance misuse, or poverty
- Operations and construction for the new Center for Diversion and Services, which opened in January 2025
- Activities for seniors at City parks and recreation centers
- Conversion of the golf clubhouse at the John A. White Golf Course located on Cascade Road into a senior center, which construction began on in December 2024

Individual councilmembers also make donations to nonprofits that provide services including home repairs for seniors.

## **Fulton County also manages and funds Atlanta's [20 public libraries](#)—even the two of these that are located in DeKalb County.**

Atlanta property owners in DeKalb County pay an additional 0.9 mills (90 cents per \$1K of assessed value) for the Atlanta-Fulton County Library System's operations of the Kirkwood and East Atlanta branches.

## **Some animal control services *are* in the City's budget—through contracts with Fulton and DeKalb Counties.**

Georgia law requires counties to control rabies, but the City contracts with Fulton and DeKalb counties to provide additional services such as enforcing the City's animal cruelty ordinances.

After the last five year agreement expired in December 2023, the City of Atlanta delayed entering into a new agreement due to its annual cost of over \$6M, which was roughly 2.5x higher than the 2023 rate. Fulton continued to provide services after the old agreement expired but suspended these briefly.

The City Council agreed to the originally proposed contract in [2024](#) and services were restored later that week.

## Who Makes the Budget?

In general, the key actors when it comes to setting and approving the budget are the Mayor, who creates the budget proposal with the help of the Chief Financial Officer, and the City Council, which amends and approves the budget. Both the Mayor and the City Council are key targets for those looking to influence the budget.

Actor	Responsibility
<b>Mayor</b>	Responsible for consulting with city department leaders to prepare the annual budget proposal and submit it to the Atlanta City Council.
<b>City Council</b>	Responsible for holding public hearings on, making amendments to, and approving the budget proposal by the end of June.
<b>Finance Committee Chair</b>	Responsible for presiding over public hearings held on the budget. Each department presents to the City Council during budget deliberations.
<b>Budget Commission</b>	Responsible for submitting an anticipated revenue report to the Mayor to assist in the preparation of the budget. Composed of the Mayor, Chief Financial Officer, Finance Committee Chair, and two appointees.
<b>Chief Financial Officer</b>	Responsible for drafting and monitoring the annual budget, projecting revenue and sharing the proposed annual budget with City Council

## When is the Budget Made?

Timeframe	Activity
<b>March–April</b>	Finance Committee must approve a resolution containing councilmembers' budget priorities by the second Council meeting of March. Mayor's Office, including Chief Financial Officer, meets with Departments, prepares the next year's budget proposal, and must submit it to the City Council before its first May meeting.
<b>May–June</b>	City Council holds public hearings on the budget, including presentations from each Department.
<b>June 30</b>	The final budget must be approved by June 30, though it often happens at a regularly scheduled Council meeting before that date.

By the time the Budget is in the news in May and June, many decisions about how money will likely be allocated have already been made—meaning that for organizers looking to influence the budget, their work should begin much earlier.

Some recent budget campaigns in Atlanta include:

- The [Communities Over Cages](#) multi-year campaign has advocated for the closure of the Atlanta City Detention Center and its transformation into a community resource center. Initially, the campaign resulted not just in the [depopulation of the jail](#), but also a significant decrease in the budget for the Department of Corrections (from \$34 million in 2017 to \$14 million in 2022). However, the Corrections budget has risen significantly since 2022, with a 73.5% increase between FY2023 and FY2026. This campaign is part of a larger movement that advocates for investments in decarceration, diversion services, and non-carceral approaches to public safety.
- Following the release of Mayor Dickens' proposed FY2023 Budget in 2022, a number of housing advocates and organizations [drew attention](#) to the Mayor's failure to fully fund the Affordable Housing Trust Fund. Their advocacy resulted in a change to the proposed budget, with the full funding of the Trust Fund ultimately allocated.
- Propel ATL has steadily [advocated](#) for increased funding related to the Department of Transportation, particularly for increased staffing in order to manage the Moving Atlanta Forward voter-approved infrastructure projects and for quick-response safety solutions. Propel ATL has specifically advocated for investments related to Vision Zero and Safe Routes to School initiatives focussed on eliminating traffic fatalities and increasing safe, healthy, and equitable mobility in Atlanta. PropelATL's advocacy has lead to victories, such as the \$1 million [e-bike rebate program](#) that was approved in 2024.

- In 2023, Park Pride and other community members specifically advocated for a shift in the allocation of the Parks Improvement Fund towards maintenance of parks and recreation centers. The Parks Improvement Fund tax millage rate, which sets the amount of taxes Atlanta property owners pay towards parks, was doubled. This particular example of budget advocacy focussed on increasing revenue used for a particular purpose, not just increased funding allocated in the annual budget process.

## Where to Advocate

It is important to note that the City of Atlanta budget is only one slice of public spending that impacts daily life. Depending on where you are in Atlanta, you are under many different, overlapping jurisdictions, including: state government, county government (such as DeKalb and Fulton), different school systems, housing and transportation authorities, and more. Each of these entities have different responsibilities, sources of revenue, funding, and mandates.

A general principle of efficient governance in Georgia is that no two government entities should provide the same services in the same jurisdiction. In general, municipalities maintain service agreements—often through intergovernmental agreements—with counties to clarify which services each entity is responsible for. The spirit of this principle is that services funded by taxpayers shouldn't be unnecessarily duplicated—for example, if you come across a stray dog and need to call Animal Control, you should not have to pay for both Atlanta and Fulton County animal control, when only one entity is providing the service. This is also why, for example, you do not see funding for libraries in the Atlanta budget—because Fulton County operates the library system for Atlanta.

Consequently, depending on what you're advocating for, it is important to ask whether the City of Atlanta is the right place to do it. Here are some other relevant jurisdictions and how they may impact your life:

Jurisdiction	Responsibilities	Fiscal Year	Most Recent Budget
<b>State of Georgia</b>	Wide range of responsibilities including education, health and human services, transportation, criminal legal systems	July–June (typically approved in March–April)	<a href="#">\$37.7 billion</a>
<b>Fulton County</b>	Health and human services, roads and utilities, courts, planning, business development, tax assessment and collection, conducting elections, Sheriff's office	January–December (typically approved in January)	<a href="#">\$1.4 billion</a>

Jurisdiction	Responsibilities	Fiscal Year	Most Recent Budget
<b>DeKalb County</b>	Health and human services, roads and utilities, courts, planning, business development, tax assessment and collection, conducting elections, Sheriff's office	July–June (typically approved in February)	<a href="#">\$1.8 billion</a>
<b>Atlanta Public Schools</b>	Operates Atlanta's public school system	July–June (typically approved in June)	<a href="#">\$2 billion</a>
<b>Atlanta Housing Authority</b>	Provides housing assistance and creates/preserves affordable housing	July–June (typically approved in June)	<a href="#">\$533.9 million</a>
<b>MARTA</b>	Operating and expanding metro Atlanta public transit system of buses and rails, including MARTA police force	July–June (typically approved in June)	<a href="#">\$1.6 billion</a>



## Conclusion

The Organizer's Guide to the City of Atlanta Budget is designed to help you understand how the budget works *right now*—how to read it, who's involved, where the money goes, and how it all fits together. Our goal is to make the budget process clearer and easier to navigate.

However, this Guide deliberately does not dig into numerous other critical aspects that are crucial to budget advocacy. It doesn't offer detailed analyses of how years of outdated and ineffective public policies and budgets have contributed to the glaring inequality that disproportionately impacts people based on race, gender, and geography in Atlanta. It doesn't discuss alternative budgeting methods, like participatory budgeting. Instead, the core purpose of this guide is to fill a significant gap in the current budget process: providing accessible, actionable education on the current budget process.

Our hope is that by understanding how the budget works, residents and organizers will be equipped to advocate for better data, stronger community input, and investments that truly reflect the needs of Atlanta's communities.



We believe that information is *power*—and through our research, reporting, and events, CCI has helped tens of thousands of residents understand and engage with the issues shaping our city. Please consider making a donation to the Center for Civic Innovation to support this work. Every single contribution makes a difference.

For more information on the City of Atlanta budget, you can go to [ATLBudget.org](https://ATLBudget.org).

**DONATE**