

**MINUTES OF REGULAR MEETING
COBB COUNTY BOARD OF COMMISSIONERS
JULY 28, 2026
7:00 PM**

The Regular Meeting of the Cobb County Board of Commissioners was held at 7:00 p.m., on Tuesday, July 28, 2026, at the David Hankerson Building, 100 Cherokee Street, Marietta, Georgia, in the Board of Commissioners Meeting Room. Present and comprising a quorum of the Board were:

Chairwoman Lisa Cupid
Commissioner Erick Allen
Commissioner JoAnn Birrell
Commissioner Keli Gambrill
Commissioner Monique Sheffield

CALL TO ORDER

Chairwoman Cupid called the meeting to order at 7:02 p.m.

FINANCE PUBLIC HEARING

1. **To conduct the third public hearing on the 2026 proposed property tax increase as defined by Georgia law.**

Buddy Tesar, Chief Financial Officer, presented information regarding the 2026 proposed property tax increase and requested a public hearing be conducted.

Chairwoman Cupid opened the public hearing regarding the FY 2026 proposed property tax increase and asked those wishing to speak to come forward to address the Board. Following 13 speakers, the public hearing was closed.

A copy of the information presented is attached and made a part of these minutes.

2. **To adopt a resolution setting the 2026 millage rates for the Cobb County General Fund, Fire Fund, and the Cumberland Special Services District II Fund (CSSD II).**

Motion by Cupid, second by Allen, to **adopt** the resolution that sets the 2026 millage rates for the Cobb County General Fund, Fire Fund, and the Cumberland Special Services District II Fund (CSSD II); and **authorize** the Chairwoman to execute the necessary documents. A copy of said resolution is attached and made a part of these minutes.

VOTE: **ADOPTED 3-2**, Commissioners Birrell and Gambrill opposed

3. **To adopt a resolution establishing the 2026 Cobb County Tax Levy for countywide school construction bond purposes and for maintenance and operations of schools as required by law.**

Motion by Cupid, second by Allen, to **adopt** the Board of Education's resolution establishing the 2026 countywide school tax for maintenance and operation of schools, 18.700 mills; countywide school tax for construction bonds, 0.000 mills; Marietta property annexed 1995 through 2004, at

0.000 mills, as required by law; and **authorize** the Chairwoman to execute the millage resolution from the Cobb County Board of Education. A copy of said resolution is attached and made a part of these minutes.

VOTE: **ADOPTED 5-0**

4. **To conduct the third public hearing on the FY 2027 Proposed Budget.**

Buddy Tesar, Chief Financial Officer, presented information regarding the proposed FY 2027 Budget and requested a public hearing be conducted.

Chairwoman Cupid opened the public hearing and asked those wishing to speak to come forward to address the Board. Following 20 speakers, the public hearing was closed.

A copy of the information presented is attached and made a part of these minutes.

5. **To adopt the FY 2027 Budget.**

Motion by Cupid, second by Sheffield, to **adopt** the FY 2027 Budget; and **authorize** the Chairwoman to execute the necessary documents. The Budget resolution is attached and made a part of these minutes.

VOTE: **ADOPTED 3-2**, Commissioners Birrell and Gambrill opposed

Chairwoman Cupid called a brief recess from 9:25 p.m. – 9:38 p.m.

PUBLIC COMMENT

1. Lisa Taylor addressed the Board regarding Code Enforcement and single-family zoning.
2. Gary Henderson addressed the Board regarding micro transit.
3. Monica DeLancy addressed the Board regarding back to school and community events and CobbWorks.
4. Perry Barrett addressed the Board regarding micro transit and autonomous vehicle shuttles.
5. Lance Lamberton addressed the Board regarding micro transit and the millage rate.
6. Matt Stigall addressed the Board regarding public transit.
7. Denny Wilson addressed the Board regarding government power and Mableton Code Enforcement.
8. Jonathan Jewell addressed the Board regarding Cobb County Water infrastructure and a water main failing near his home.
9. Jon Gargis addressed the Board regarding micro transit.
10. Sonjay Rane addressed the Board regarding small business contracts with the county.

CONSENT AGENDA

MOTION: Motion by Cupid second by Allen, to **approve** the following items on the Consent Agenda, *as presented*; and **authorize** execution of the necessary documents by the appropriate County personnel.

Water System

6. **To approve Change Order No. 1 to the construction contract with IHC Construction Companies, LLC for the R. L. Sutton Water Reclamation Facility Clarifier Rehabilitation, Program No. T2030.**

To **approve** Change Order No. 1 to the construction contract with IHC Construction Companies, LLC, in the amount of \$198,296.44 and for a time extension of 112 calendar days to the final completion date for the R. L. Sutton Water Reclamation Facility Clarifier Rehabilitation, Program No. T2030; **authorize** the corresponding budget transfers; and **further authorize** the Chairwoman to execute the necessary documents.

Funding is available in the Water System's CIP Budget as follows:

Increase Encumbrance			
GAE 51003112505	510-500-5753-8260	T2030-C	\$198,296.44
Transfer from:			
R.L. Sutton Water Reclamation Facility Miscellaneous Improvements			
Preliminary Estimates	510-500-5753-8005	T2501-Z	\$198,296.44
Transfer to:			
R.L. Sutton Water Reclamation Facility Clarifier Rehabilitation			
Construction	510-500-5753-8260	T2030-C	\$198,296.44

7. **To approve a construction contract with Reynolds Construction, LLC and Supplemental Agreement No. 1 to the agreement with Ardurra Group, Inc. for the FY26 Ultraviolet Disinfection Systems Rehabilitation, Program No. T5009.**

To **approve** a construction contract with Reynolds Construction, LLC, in the amount of \$24,996,000.00, and Supplemental Agreement No. 1 to the agreement with Ardurra Group, Inc., in the amount of \$499,930.00, for the FY26 Ultraviolet Disinfection Systems Rehabilitation, Program No. T5009; **authorize** the corresponding budget transactions; and **further authorize** the Chairwoman to execute the necessary documents.

Funding is available in the Water System's CIP Budget as follows:

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Transfer from:

RL Sutton Water Reclamation Facility Miscellaneous Improvements

Preliminary Estimates	510-500-5753-8005	T2501-Z	\$8,706,943.34
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Northwest Water Reclamation Facility Miscellaneous Improvements

Preliminary Estimates	510-500-5753-8005	T4501-Z	\$8,706,943.33
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Noonday Creek Water Reclamation Facility Miscellaneous Improvements

Preliminary Estimates	510-500-5753-8005	T1503-Z	\$8,706,943.33
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Total			<u>\$26,120,830.00</u>
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Transfer to:

FY26 Ultraviolet Disinfection Systems Rehabilitation

Construction	510-500-5753-8260	T5009-C	\$24,996,000.00
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Engineering - Basic Fees (sup. agreement 1)	510-500-5753-8225	T5009-E	\$ 499,930.00
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Interest Expense on Retainage	510-500-5753-6613	T5009-A	\$ 124,980.00
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Contingency	510-500-5753-8810	T5009-T	<u>\$ 499,920.00</u>
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Total			\$26,120,830.00
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8. To approve a work order under the FY25 – FY26 Stormwater Management Unit Price Contract with HD Excavations & Utilities LLC for 5399 Forest Brook Parkway, Program ST2410.

To **approve** a work order under the FY25 – FY26 Stormwater Management Unit Price Contract with HD Excavations & Utilities LLC, in the amount of \$114,328.64, for 5399 Forest Brook Parkway, Program No. ST2410; **authorize** the corresponding budget transaction; and **further authorize** the Chairwoman to execute the necessary documents.

Funding is available in the Water System's CIP Budget as follows:

Transfer from:

Stormwater Multi-Year Budget

Preliminary Estimates	565-500-5650-8005	ST9999-Z	\$144,328.64
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Transfer to:

5399 Forest Brook Parkway

Construction & Project Improvements	565-500-5650-8260	ST2410-C	\$114,328.64
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9. **To approve a work order under the FY25-FY26 Stormwater Management Unit Price Contract with W.E. Contracting Co., Inc. for 2861 Tynewick Drive, Program No. ST2406.**

To **approve** a work order under the FY25-FY26 Stormwater Management Unit Price Contract with W.E. Contracting Co., Inc., in the amount of \$114,702.38, for 2861 Tynewick Drive, Program No. ST2406; **authorize** the corresponding budget transaction; and **further authorize** the Chairwoman to execute the necessary documents.

Funding is available in the Water System's CIP Budget as follows:

Transfer from:

Stormwater Multi-Year Budget

Preliminary Estimates	565-500-5650-8005	ST9999-Z	\$114,702.38
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Transfer to:

2861 Tynewick Drive

Construction & Project improvements	565-500-5650-8260	ST2406-C	\$114,702.38
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10. **To approve final funding for the work under the FY24 Stormwater Management Unit Price Contract with Wade Coots Company, Inc. for 2838 Saddlebrook Way, Program No. SW2302.**

To **approve** final funding for the work order under the FY24 Stormwater Management Unit Price Contract with Wade Coots Company, Inc., a savings to the project in the amount of \$23,375.70, for 2838 Saddlebrook Way, Program No. SW2302; **authorize** the corresponding budget transactions; and **further authorize** the Chairwoman to execute the necessary documents.

No additional funding is required for the Water System's 2838 Saddlebrook Way, Program No. SW2302.

Decrease Encumbrance:

GAE 51005282415	510-500-5758-6496	SW2302-C	\$23,375.70
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Transfer from:

2838 Saddlebrook Way

Drainage Contract R&M Service	510-500-5758-6496	SW2302-C	\$23,375.70
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Transfer to:

Stormwater Multi-Year Budget

Drainage Contract R&M Service	510-500-5758-6496	SW9999-Z	\$23,375.70
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11. **To approve final funding for the work under the FY25 – FY26 Stormwater Management Unit Price Contract with HD Excavations & Utilities LLC for 3063 Milford Chase Overlook, Program No. SW2310.**

To **approve** final funding for the work order under the FY25 – FY26 Stormwater Management Unit Price with HD Excavations & Utilities LLC, a savings to the project in the amount of \$24,023.85, for 3063 Milford Chase Overlook, Program No. SW2310; **authorize** the corresponding budget transactions; and **further authorize** the Chairwoman to execute the necessary documents.

No additional funding is required for the Water System's 3063 Milford Chase Overlook, Program No. SW2310.

Decrease Encumbrance:

GAE 51004082508	510-500-5758-6496	SW2310-C	\$24,023.85
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Transfer from:

3603 Milford Chase Overlook

Drainage Contract R&M Service	510-500-5758-6496	SW2310-C	\$24,023.85
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Transfer to:

Stormwater Multi-Year Budget

Drainage Contract R&M Service	510-500-5758-6496	SW9999-Z	\$24,023.85
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12. **To approve final funding for the work under the FY25-FY26 Stormwater Management Unit Price Contract with HD Excavations & Utilities LLC for 2970 Wendy Lane, Program No. SW2356.**

To **approve** final funding for the work order under the FY25 – FY26 Stormwater Management Unit Price Contract with HD Excavations & Utilities LLC, Inc, a savings to the project in the amount of \$30,025.73, for 2970 Wendy Lane, Program No. SW2356; **authorize** the corresponding budget transactions; and **further authorize** the Chairwoman to execute the necessary documents.

No additional funding is required for the Water System's 2970 Wendy Lane, Program No. SW2356.

Decrease Encumbrance:

GAE 51009232511	510-500-5758-6496	SW2356-C	\$30,025.73
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Transfer from:

2970 Wendy Lane

Drainage Contract R&M Service	510-500-5758-6496	SW2356-C	\$30,025.73
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Transfer to:

Stormwater Multi-Year Budget

Drainage Contract R&M Service	510-500-5758-6496	SW9999-Z	\$30,025.73
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Transportation

13. **To authorize the installation of traffic calming measures on County-maintained streets, and approve Supplemental Agreement No. 2 to Resurfacing Contract 2026-2 Local Roads (Northeast) with Blount Construction Company, Inc., for the installation, Project No. TR549, Cobb DOT Contract No. 002473.**

To **authorize** the installation of traffic calming measures on 18 County-maintained streets; **approve** Supplemental Agreement No. 2 to Resurfacing Contract 2026-2 Local Roads (Northeast) with Blount Construction Company, Inc., in an amount not to exceed \$519,612.50, for the installation, Project No. TR549, Cobb DOT Contract No. 002473; **authorize** the corresponding budget transactions; and **further authorize** the Chairwoman to execute the necessary documents.

Available in the Public Facility Projects Fund, with the following budget transfer:

Transfer from:	380-050-4612-8005-TR534-A	Preliminary Estimate	\$68,873.00
Transfer to:	380-050-4612-8762-TR549-C	Turnkey Construction	\$68,873.00

Available in the Public Facility Projects Fund, with the following interfund transfer from the Department's approved FY26 General Fund Operating Budget:

Decrease Expenditure:	010-050-0750-8005	Preliminary Estimate	\$450,739.50
Increase Expenditure:	010-050-0750-6594	Interfund Transfer - Expense	\$450,739.50
Increase Revenue:	380-050-4612-4960-TR549-C	Interfund Transfer - Revenue	\$450,739.50
Increase Expenditure:	380-050-4612-8762-TR549-C	Turnkey Construction	\$450,739.50

14. **To authorize advertisement to conduct a public hearing for the proposed abandonment of a portion of right-of-way on Old Horseshoe Bend Road and Horseshoe Bend Road, located in Land Lots 642 and 691 of the 19th District, 2nd Section, Cobb County, Georgia.**

To **authorize** advertisement to conduct a public hearing for the proposed abandonment of a portion of right-of-way along Old Horseshoe Bend Road and Horseshoe Bend Road located in Land Lots 642 and 691 of the 19th District, 2nd Section, Cobb County, Georgia.

15. **To authorize installation of traffic calming measures on County-maintained streets and authorize procurement of Dynamic Speed Display Signs and associated equipment for the installation.**

To **authorize** installation of traffic calming measures on Bishop Lake Road and Argo Road; **authorize** procurement of six Dynamic Speed Display Signs and associated equipment, in an amount not to exceed \$18,804.00, for the installation; and **further authorize** the corresponding budget transaction.

Available in the Department's approved FY26 General Fund Operating Budget, with the following budget transfer:

Transfer from:	010-050-0750-8005	Preliminary Estimate	\$18,804.00
Transfer to:	010-050-0750-6258	Accountable Items	\$18,804.00

Public Services Agency

PARKS

16. **To approve a Consent to Assignment of the Golf Course Management Agreement between Cobb County and Affiniti Golf Partners, LLC d/b/a Bobby Jones Links (BJL).**

To **approve** a Consent to Assignment of the Golf Course Management Agreement between Cobb County and Affiniti Golf Partners LLC; and **authorize** the Chairwoman to execute the necessary documents.

Library System

17. **To authorize the acceptance of the donation of the Nancy Still Statue to the Vinings Library from the Lazarian Family.**

To **authorize** the acceptance of the donation of the Nancy Still statue; and **further authorize** the Chairwoman or Library Director to execute the necessary documents.

Finance

18. **To adopt a resolution adopting all budget amendments set forth in agenda items on this date.**

To **adopt** a resolution adopting all budget amendments set forth in agenda items on this date. A copy of said resolution is attached and made a part of these minutes.

CDBG

19. **To authorize the appropriation of interest income from the United States Department of Justice Edward Byrne Memorial Justice Assistance Grant Program for Fiscal Year 2023.**

To **authorize** the appropriation of interest income from the United States Department of Justice Edward Byrne Memorial Justice Assistance Grant Program for Fiscal Year 2023; **authorize** the corresponding budget transactions; and **further authorize** the Chairwoman to execute the necessary documents.

The following budget appropriation will account for the receipt and expenditure of JAG funds.

Increase expenditure/revenue: 284-390- J23C-6574/4429 (Four Corner's Group) \$3,337.12

20. **To authorize the amendment of Program Year 2023 Annual Action Plan for the reallocation of unexpended Community Development Block Grant program funds.**

To **authorize** the amendment of Program Year 2023 Annual Action Plan for the reallocation of unexpended Community Development Block Grant program funds; **authorize** the corresponding budget transactions; and **further authorize** the Chairwoman to execute the necessary documents.

The budget appropriations shown in Attachment A account for the transfer of unexpended CDBG program to other eligible activities. Attachment A is attached and made a part of these minutes.

CobbWorks

21. **To authorize the acceptance of a Youth Program grant award from the Technical College System of Georgia (TCSG) to CobbWorks, Inc.**

To **authorize** the acceptance of the Youth Program grant award, in the amount of \$843,558.00, from the Technical College System of Georgia for CobbWorks, Inc., the local Workforce Development Board, to provide training and employment services to Youth participants; **authorize** corresponding budget transactions; and **further authorize** the Chairwoman to execute the necessary documents.

Increase Revenue:	276-120-26YA-4430	\$84,356.00
Increase Revenue:	276-120-26YP-4430	\$759,202.00
Increase Expenditure:	276-120-26YA-YA26YA-A-vary	\$84,356.00
Increase Expenditure:	276-120-26YP-YP26YP-P-vary	\$759,202.00

22. To approve the Local Workforce Development Board Certification.

To **approve** the Local Workforce Development Board Certification; and **authorize** the Chairwoman to execute the necessary documents.

County Clerk

23. To approve minutes.

To **approve** the minutes from the following meetings:

- July 13, 2026 - Agenda Work Session
- July 14, 2026 - BOC Regular Meeting
- July 21, 2026 - BOC Zoning Hearing

CONSENT VOTE: 5-0

REGULAR AGENDA

Transportation

24. To approve a Memorandum of Understanding with the Georgia Transportation Efficiency Authority for implementation of the Next Generation Automated Fare Collection System for the CobbLinc transit bus fleet.

Motion by Cupid, second by Allen, to **approve** a Memorandum of Understanding with the Georgia Transportation Efficiency Authority for implementation of the Next Generation Automated Fare Collection System for the CobbLinc transit bus fleet, effective through June 30, 2031; and **authorize** the Chairwoman to execute the necessary documents.

Approval of the associated MOU with GTEA approves the acceptance of base hardware and implementation of the Automated Fare Collection System (AFC 2.0) with INIT, Inc., for the CobbLinc fleet, to allow connectivity with regional partners of the MARTA system. Additional equipment and installation services, in the amount of \$304,110.54, may be provided by GTEA under the terms of this MOU, which upon execution will be in effect through June 30, 2031. GTEA's total equipment and implementation investment for this MOU will not exceed \$1,250,000.00.

All equipment will be recorded as assets of the Transit Fund. No County funding is required for this implementation.

VOTE: ADOPTED 5-0

25. **To approve Project No. B2310-TO#1 to the 2025 Master Task Order Contract with Barge Design Solutions, Inc., for construction design services of South Gordon Road at Pisgah Road, Cobb DOT Contract No. 002570.**

Motion by Sheffield, second by Birrell, to **approve** Project No. B2310-TO#1 to the 2025 Master Task Order Contract with Barge Design Solutions, Inc., in an amount not to exceed \$30,000.00, for construction design services of South Gordon Road at Pisgah Road, Cobb DOT Contract No. 002570; **authorize** the corresponding budget transaction; and **further authorize** the Chairwoman to execute the necessary documents.

Available in the 2022 SPLOST Transportation Improvements Program Fund, with the following budget transfer:

Transfer from:	348-050-B230-B230-8005-B2310-C	Preliminary Estimate	\$30,000.00
Transfer to:	348-050-B230-B230-8722-B2310-E	Engineering	\$30,000.00

The 2022 Special Purpose Local Option Sales Tax (SPLOST), adopted by the Board of Commissioners on July 14, 2020, provides for capital improvements and anticipated corresponding budget funding to address, inter alia, Operational and Safety Improvements.

South Gordon Road at Pisgah Road is an eligible project/program under the Operational and Safety Improvements Component of the 2022 SPLOST Transportation Improvements (2022 Cobb SPLOST Renewal, pp. 1, 15). SPLOST funds will be used to make operational and safety improvements at intersections and corridors throughout the county.

SPLOST Project Summary as of July 1, 2026: South Gordon Road at Pisgah Road

Budget:	\$2,238,556.40	Expended:	\$623,182.04
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VOTE: **ADOPTED 5-0**

26. **To approve a Cobb Framework Agreement with the Cumberland Community Improvement District for the Cumberland Autonomous Vehicle Circulator Pilot Project.**

Motion by Allen, second by Gambrell, to **approve** a Cobb Framework Agreement with the Cumberland Community Improvement District, for the Cumberland Autonomous Vehicle Circulator Pilot Project; **authorize** the corresponding budget transactions; and **further authorize** the Chairwoman to execute the necessary documents.

Appropriate receipt of revenue from the Cumberland Community Improvement District to the Transit Grant Local Share funding, as follows:

Increase 380-050-4655-4505-TR999-A Community Improvement District \$1,102,425.00
Revenue:

Increase 380-050-4655-6594-TR999-A Interfund Transfer — Expense \$1,102,425.00
Expenditure:

VOTE: **ADOPTED 4-1**, Commissioner Gambrill opposed

27. **To approve Indemnification and Hold Harmless Agreements with the Georgia Department of Transportation required to obtain Encroachment Permits for Damaged Traffic Signal Pole Replacement, Project No. B2593.**

Motion by Gambrill, second by Allen, to **approve** four Indemnification and Hold Harmless Agreements with the Georgia Department of Transportation required to obtain Encroachment Permits for Damaged Traffic Signal Pole Replacement, Project No. B2593; and **authorize** the Chairwoman to execute the necessary documents.

VOTE: **ADOPTED 5-0**

PUBLIC COMMENT

1. Joel Beker addressed the Board regarding Flock cameras.
2. Craig Harfoot addressed the Board regarding micro transit.
3. Suzie Clark addressed the Board regarding Flock cameras and data centers.

APPOINTMENTS

28. **To approve the reappointment of Avril Morguarge to the Family and Children Services Board.**

Motion by Cupid, second by Allen, to **approve** the reappointment of Avril Morguarge to the Family and Children Services Board for a five-year term to expire June 30, 2031.

VOTE: **ADOPTED 5-0**

29. **To announce the appointment of Jim Poole to the Historic Preservation Commission.**

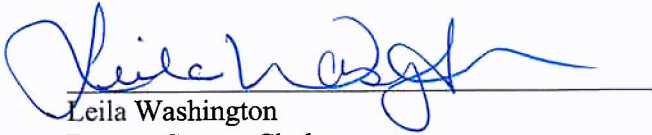
Commissioner Gambrill **announced** the appointment of Jim Poole to the Historic Preservation Commission for a concurrent term to expire on December 31, 2026. This appointment replaces Abbie T. Parks.

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ADJOURNMENT

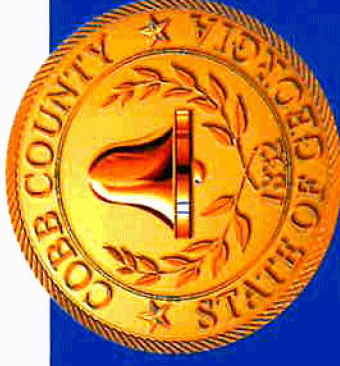
The meeting was adjourned at 10:33 p.m.



Leila Washington
Deputy County Clerk
Cobb County Board of Commissioners

FY 2026 MILLAGE PUBLIC HEARING

JULY 28, 2026



COBB COUNTY FINANCE
DEPARTMENT

Presented by : Buddy Tesar
Chief Financial Officer

Reference No. |

FY 2026 MILLAGE RATE SCHEDULE

Advertised in the Marietta Daily Journal

~ July 2, July 9, and July 16, 2026

First Public Hearing

~ July 14, 2026, 9:00 AM Regular BOC Meeting

Second Public Hearing

~ July 21, 2026, 6:30 PM Special Called BOC Meeting

Third Public Hearing & Adoption

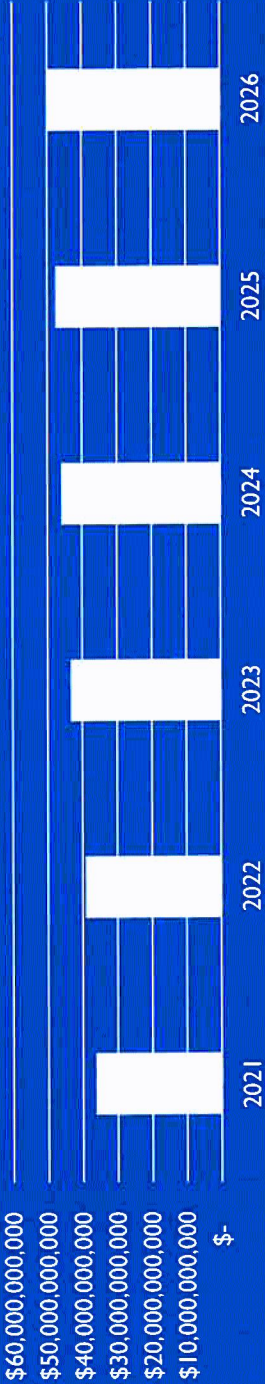
~ July 28, 2026, 7:00 PM Regular BOC Meeting

The above public activities are conducted in compliance with Georgia State Law O.C.G.A. § 48-5-32 and Cobb County Code §34-41,42,43,44,45.

COBB COUNTY'S MILLAGE RATE

Fund	FY25 Adopted	FY26 Proposed
General Fund	8.46	8.46
Fire District Fund	2.97	2.97
Cumberland Special Service District II	2.45	2.45
Six Flags Special Service District	0.00	0.00

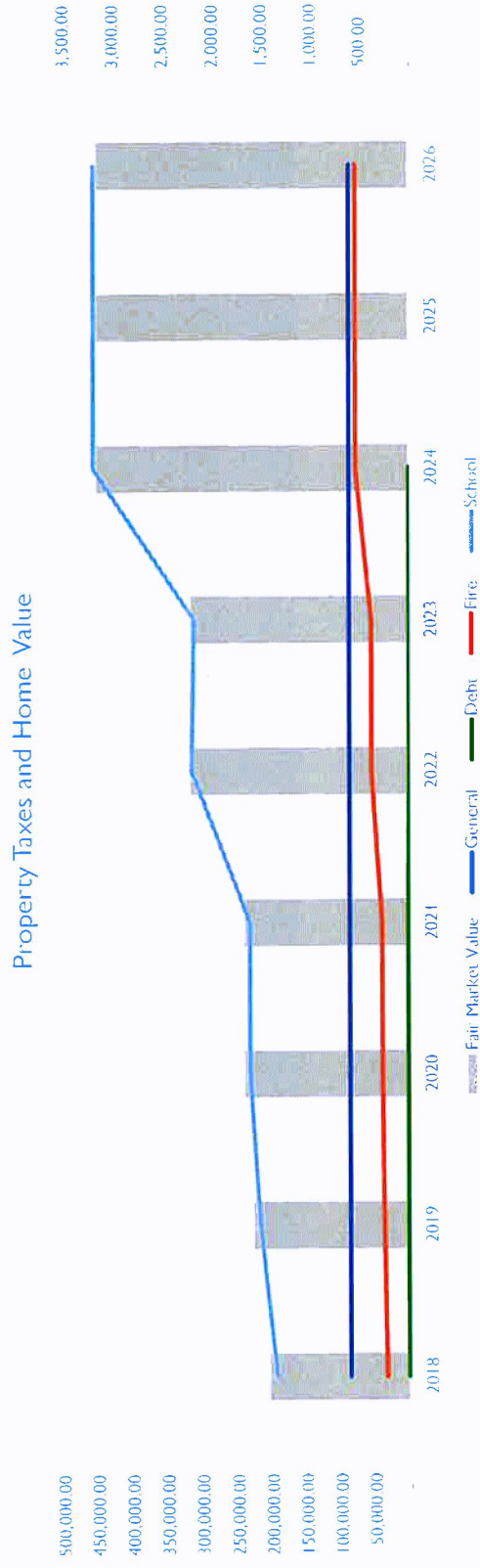
Net Digest Growth



TAX DIGEST COMPARISON

	<u>2025 Digest</u>	<u>2026 Digest</u>	<u>Change</u>
Residential Real Property	\$44,801,667,175	\$46,681,814,441	\$1,880,147,266
Commercial Real Property	\$13,649,574,471	\$14,688,219,640	\$1,038,645,169
Other Real Property	\$617,742,416	\$659,795,633	\$42,053,217
Personal Property	\$4,441,928,154	\$4,687,526,258	\$245,598,104
Public Utilities	\$1,088,528,813	\$1,130,318,883	\$41,790,070
Motor Vehicle	\$144,296,850	\$123,686,520	(\$20,610,330)
Mobile Home	\$14,559,912	\$15,865,386	\$1,305,474
Timber	\$0	\$0	\$0
Heavy Duty Equipment	\$5,310,513	\$4,966,238	(\$344,275)
Gross Digest	\$64,763,608,304	\$67,992,192,999	\$3,228,584,695
Exemptions-M&O	(\$17,336,711,736)	(\$18,166,400,576)	(\$829,688,840)
Net Taxable Digest	\$47,426,896,568	\$49,825,792,423	\$2,398,895,855

COBB COUNTY'S PROPERTY TAXES



In the example above, the individual would have paid \$1,447.64 for County General without float (\$838.22 diff.)

- Floating homestead exemption applies to your primary residence.
- Locks your home's taxable value during ownership (No tax increase from appreciation in home value).
- 2026 amounts due for homesteaded property owners will reflect a credit from Homeowner Relief Grant (House Bill 973).
- 2026 Estimate - https://www.cobbtax.gov/property/lookup_estimate.php



THANK YOU!

Buddy Tesar

Chief Financial Officer

Buddy.Tesar@CobbCounty.gov

2026 TAX LEVY
COBB COUNTY, GEORGIA

BE IT RESOLVED that the Tax Levy (exclusive of a countywide school tax for school construction bond purposes and for maintenance and operation of schools) for Cobb County as required by law, shall be:

Item 1. A tax of 0.00 mills on the One Dollar (\$1.00) is levied on all property in Cobb County to pay the principal and interest on any debt of the State of Georgia.

Item 2. A tax of 0.00 mills on the One Dollar (\$1.00) is levied on all property in Cobb County to provide funds for the payment of principal and interest on the bonded indebtedness of Cobb County due and to become due, including all bond issues heretofore voted by the electorate of Cobb County.

Item 3. A tax of 8.46 mills on the One Dollar (\$1.00) is levied on all property in Incorporated Cobb County: namely the cities of Acworth, Austell, Kennesaw, Mableton, Marietta, Powder Springs, and Smyrna; for general county purposes to provide funds for all purposes designated in the Constitution of the State of Georgia of 1983 and particularly Article 9, Section 4, paragraphs I-III thereof and O.C.G.A. Subsection 48-5-220, items (1) and (4) – (21) inclusive. The composite form of this levy for general purposes is made under and by virtue of an Act approved February 8, 1955 (1955 Georgia Law, page 166).

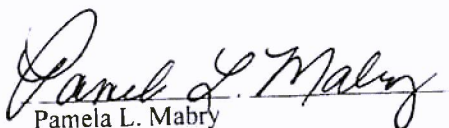
Item 4. A tax of 8.46 mills on the One Dollar (\$1.00) is levied on all property in Unincorporated Cobb County for general county purposes to provide funds for all purposes designated in the Constitution of the State of Georgia of 1983 and particularly Article 9, Section 4, paragraphs I-III thereof and O.C.G.A. Subsection 48-5-220, items (1) and (4) – (21) inclusive. The composite form of this levy for general purposes is made under and by virtue of an Act approved February 8, 1955 (1955 Georgia Law, page 166) and by virtue of O.C.G.A. Subsection 33-8-8.3.

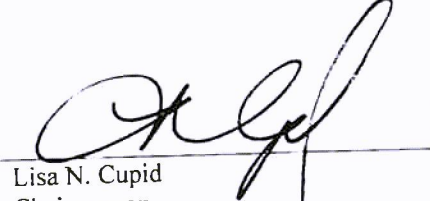
Item 5. A tax of 2.97 mills on the One Dollar (\$1.00) is levied on all property within the limits of the Cobb County Fire Protection District as extended and provided by law, as authorized by Constitutional Amendments as set forth in Georgia Law 1937-38 Extra Session, page 20, and 1952 Georgia Laws, page 516, and continued in effect at Georgia Law 1986, page 4501, together with such other acts and laws as may be applicable.

Item 6. A tax of 2.45 mills on the One Dollar (\$1.00) is levied on all property within the limits of the Cumberland Special Services District II as authorized by and for all purposes designated in Article VI of Chapter 114 of the Official Code of Cobb County, Georgia.

Exclusive of a countywide school tax for school construction bond purposes and for maintenance and operation of schools.

This 28th day of July, 2026.


Pamela L. Mabry
County Clerk
Cobb County Board of Commissioners


Lisa N. Cupid
Chairwoman
Cobb County Board of Commissioners



APPROVED
PER MINUTES OF
COBB COUNTY
BOARD OF COMMISSIONERS

7/28/26

GEORGIA, COBB COUNTY

TO THE BOARD OF COMMISSIONERS FOR ROADS AND REVENUES FOR COBB COUNTY:

The Cobb County Board of Education, having met in a duly called meeting on July 23, 2026 as required by law, has duly ratified and adopted the following resolution, to wit:

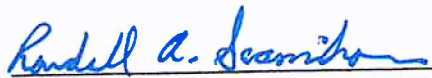
Subject to a final, accurate, and State Revenue Department approved tax digest for Cobb County, the Cobb County Board of Education requests that the Board of Commissioners for Roads and Revenues for Cobb County proceed with the levy on taxes on all of the taxable property in said County, except that exempted by law and except that property located within the corporate limits of Marietta, not subject to county school taxes, for the operation of Schools for the year 2026-2027, as follows:

County-Wide School tax for Maintenance and Operation of Schools, 18.70 mills on the dollar, said amount having been recommended by the Board of Education of said County.

This millage is specifically subject to any future change in the tax assessments for the year 2026 by the Court, by operation of law, or any other ruling by a duly constituted body authorized by law to so amend said digest.

So certified, this 23rd day of July, 2026.

Respectfully submitted,



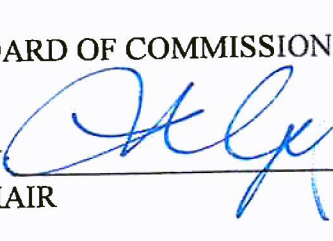
CHAIR, COBB COUNTY SCHOOL DISTRICT

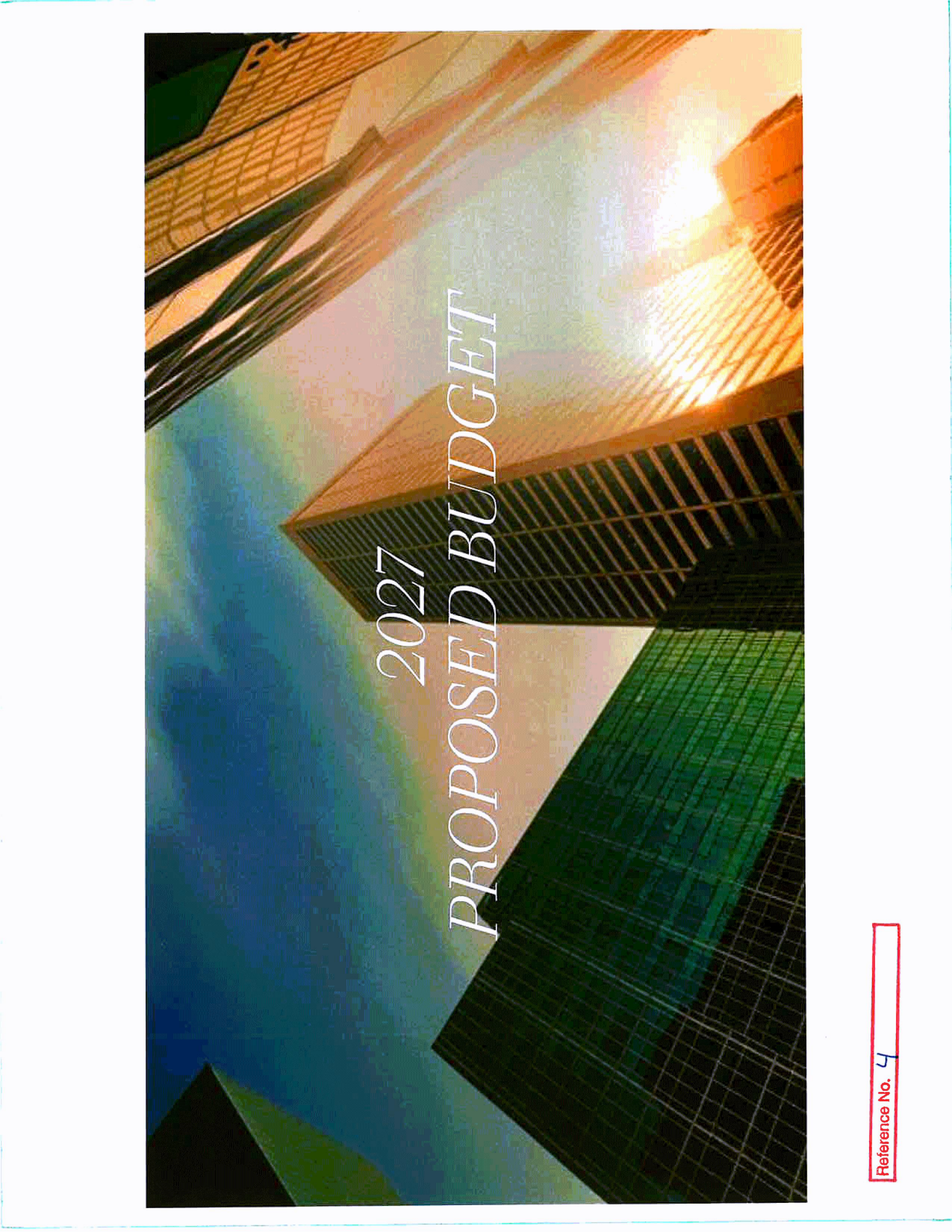
MARIETTA, COBB COUNTY, GEORGIA

It appearing that the above tax levies have been made as provided by law, it is ordered that the above amounts be and they are hereby levied for the year 2026 for school purposes as herein specified, and the Tax Collector of said County is hereby directed to collect the same.

BOARD OF COMMISSIONERS FOR ROADS AND REVENUES FOR COBB COUNTY

BY
CHAIR




A low-angle, upward-looking photograph of several modern skyscrapers against a dramatic sky at sunset or sunrise. The sun is a bright, glowing orb in the upper right, casting a warm, golden light across the scene. The sky transitions from a deep blue on the left to a soft orange and yellow near the sun. The buildings' glass facades reflect the intense light, creating a shimmering effect. The perspective makes the buildings appear to converge towards the top of the frame, emphasizing their height.

2027 PROPOSED BUDGET



AGENDA

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

BUDGET SUMMARY

(In Millions)	2025 Adopted	2026 Adopted	2027 Proposed
Governmental Funds	\$961	\$996	\$1,041
Business-Type Funds	\$315	\$329	\$368
Total Operating Budget	\$1,276	\$1,325	\$1,409
Increase from Prior Year	\$76	\$49	\$84
Full-Time Positions Added	5	4	59*

*Proposed Full-Time positions now include the Fire Fund.

* Originally presented as 29, but the Board approved 2 ITS positions through an agenda item, which means they are now part of the budget and included as an Impact Item FY27. The 59 full-time positions include the following Funds - General Fund (23), Fire (27), Stormwater Utility Fund (6), and Water & Sewer Fund (3)

BUDGET HIGHLIGHTS



- Water and Sewer Capital Increased \$17.1 million
- Water and Sewer Operations Increase of \$5.8 million (water purchases, chemicals, parts, sludge handling, etc.)
- Adopting the Stormwater Utility Fund (\$17 million total of which \$9.6 million is for capital)
- Employee roster updated \$14.2 million (General Fund)
 - (Filled additional 39 vacant positions, increases in pension, health premiums, standby pay, specialty pay, and associated statutory payroll costs)
- 2% pay scale adjustment / COLA, continuation of step/grade, and merit 3%
- 4% increase to stipend for Medicare eligible retirees
- Claims Funds – Healthcare , Dental, Claims, and Workers Comp expenses - \$11.0 million
- Fire Fund – Increase of \$6.2 million for personnel, operating, and capital.
- Impact items of \$8.1 million
- Budget recommendations of \$3.5 million
- 1% reduction in the Water Transfer

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
Facilities Management	\$ 50,685.00	Custodial Crew Leader / Interior Designer
Police Department	\$ 2,000,000.00	Police Step and Grade
Elections	\$ 12,600.00	Increase Stipend Elections Board
Finance	\$ 85,000.00	Grants Software
Facilities Management	\$ 20,000.00	Emergency Generator for DOT
ITS	\$ 256,481.00	Networking Products
PARKS	\$ 15,000.00	Design/Build for construction improvements
<i>Sheriff's Office</i>	<i>\$ 4,500,000.00</i>	<i>Inmate Medical Contract / Meals</i>
ITS	\$ 195,264.00	Technology Infrastructure Capital Replacement
ITS	\$ 65,829.00	Technology Infrastructure Capital Replacement
ITS	\$ 462,627.00	Accessibility Compliance Specialist (2)
<i>Senior Services</i>	<i>\$ 300,000.00</i>	<i>Senior Services Grant Matching Funds</i>
<i>District Attorney</i>	<i>\$ 125,000.00</i>	<i>DA Grant Matching Funds</i>
Total	\$ 8,088,486.00	

Note: Italicized items represent impact items on agendas that the Board will likely vote on prior to the end of FY26.

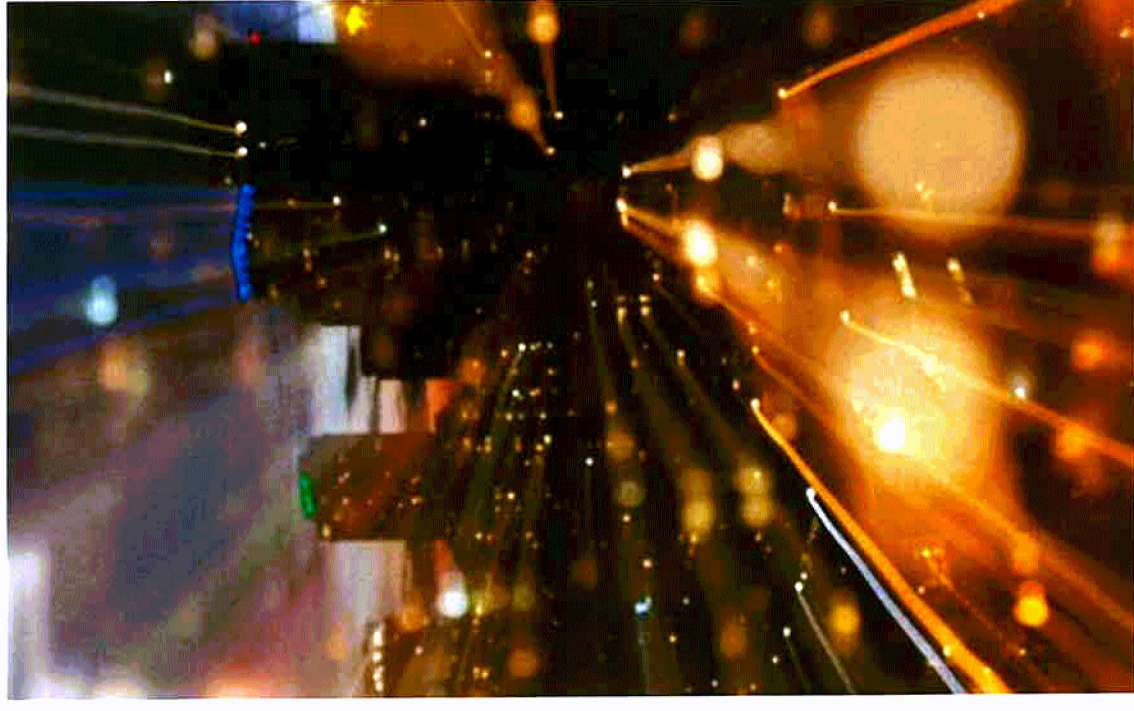
GENERAL FUND BUDGET RECOMMENDATIONS

Description	Amount
Solicitor Positions (2 Assistant Solicitors)	\$227,892.00
Risk Allocation	\$1,337,793.00
Reduction in Transfers to Other Funds	(\$854,291.00)
Increase for ITS Capital (Cybersecurity, Enterprise Contract Management System, etc.,)	\$1,578,823.00
Contributions (Stadium Capital Maintenance and HB489)	\$530,000.00
Stadium Debt Service	(\$690.00)
PD /SO Training Center Operation Costs	\$341,225.00
Restore Capital to \$12 Million	\$712,056.00
General Fund Admin Adjustments	(\$54,443.00)
General Fund Contingency Adjustments	(\$246,450.00)
Total	\$3,571,915.00

ADDITIONAL ITEMS FOR FY27

Description (General Fund)	Amount
Medical Examiner – PT / Day	\$258,500
Superior Court Positions (6F7) – Calendar Coordinators	\$569,421
Communications Call Center (2FT, 6PT and operating)	\$395,122
DOT Pedestrian Coordinator Planner III	\$116,759
Animal Services (One Veterinarian and Two Veterinarian Technicians)	\$311,685
Procurement – Countywide Disparity Study Position Recommendations (2FT)	\$234,728
Circuit Defender – Background Investigator I	\$85,312
Pilot Eviction Mitigation Program	\$161,000
Expand On-Demand Transit (Grant Match)	\$330,268
<i>Probate Court Positions (2FT)</i>	<i>\$179,113</i>
<i>State Court - Judicial Staff Attorney</i>	<i>\$131,822</i>
<i>County Attorney - Senior Associate Attorney (Contract Focused)</i>	<i>\$220,040</i>
<i>Parks - Deputy Parks Director</i>	<i>\$182,400</i>
<i>BOC Operating Budget Increases (\$5,000 per)</i>	<i>\$25,000</i>
<i>ITS – Application Support Analyst (Transfer from Operating to Personnel)</i>	<i>\$0</i>
Total Additional Items	\$3,201,170

Italicized items were added or amended after June 23, 2026 Presentation



BUDGET BREAKDOWN GOVERNMENTAL FUNDS

Fund	2026 Adopted	2027 Proposed	Increase / (Decrease)
General Fund	\$643.1	\$672.1	\$29.0
Claims & Liability Fund	\$128.4	\$139.4	\$11.0
Fire District Fund	\$160.6	\$166.8	\$6.2
Hotel Motel Fund	\$20.5	\$20.5	\$0.0
E-911 Fund	\$19.0	\$19.6	\$0.6
CSSD I Fund	\$3.8	\$3.8	\$0.0
CSSD II Fund	\$8.8	\$8.9	\$0.1
SFSSD Fund	\$3.0	\$0.1	(\$2.9)

GOVERNMENTAL FUNDS CONTINUED

Fund	2026 Adopted	2027 Proposed	Increase / (Decrease)
Parking Deck Fund	\$0.7	\$0.8	\$0.1
CSBG Fund	\$0.5	\$0.7	\$0.2
Law Library Fund	\$0.5	\$0.5	\$0.0
Streetlight District Fund	\$6.5	\$8.0	\$1.5
Total Governmental Funds	<u>\$995.4</u>	<u>\$1,041.2</u>	<u>\$45.8</u>

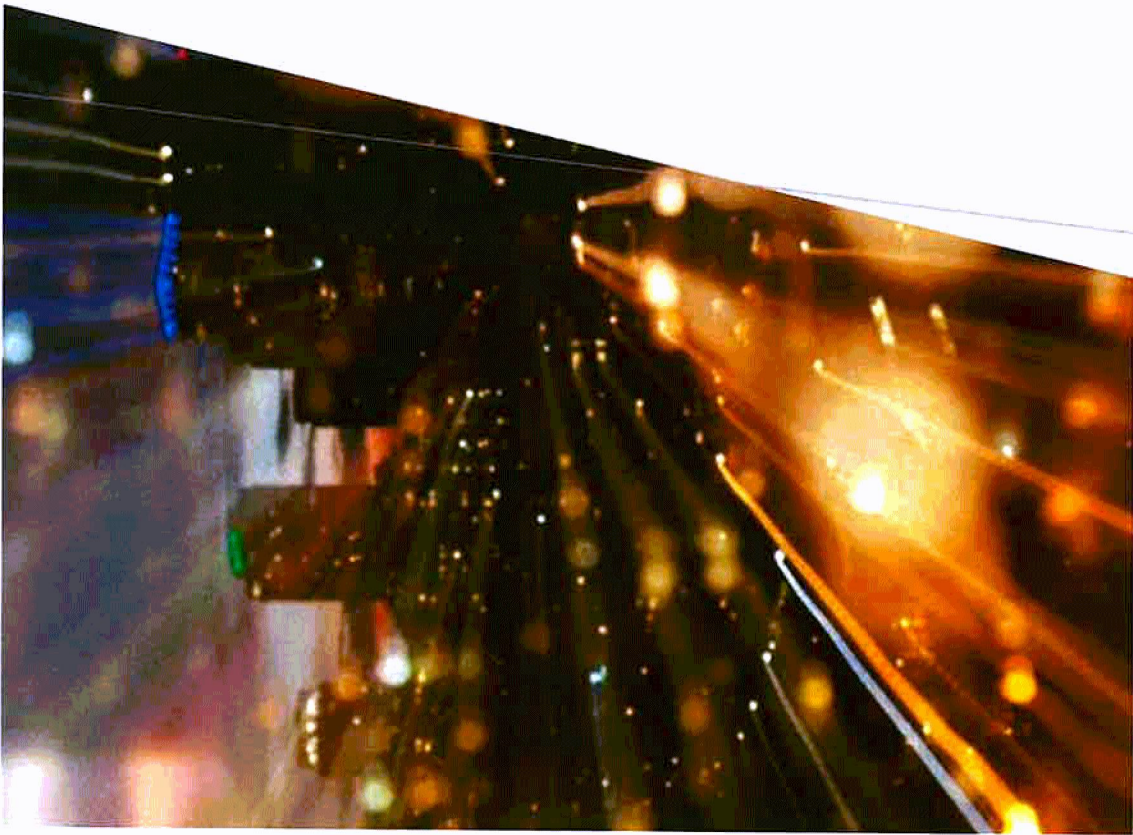
BUDGET BREAKDOWN BUSINESS-TYPE FUNDS

Fund	2026 Adopted	2027 Proposed	Increase / (Decrease)
Water Fund	\$285.9	\$307.3	\$21.4
Stormwater Utility Fund	\$0.0	\$17.1	\$17.1
Transit Fund	\$37.8	\$38.7	\$0.9
Golf Course Fund	\$2.7	\$2.7	\$0.0
Sustainability, Waste & Beautification Fund	\$2.7	\$2.2	(\$0.5)
Total Business-Type Funds	<u>\$329.1</u>	<u>\$368.0</u>	<u>\$38.9</u>
Total All Funds	<u>\$1,324.5</u>	<u>\$1,409.2</u>	<u>\$84.7</u>

BUDGET BREAKDOWN

MULTI – YEAR CAPITAL & GRANTS

Fund	2026 Adopted	2027 Proposed	Increase / (Decrease)
Stadium Capital Maintenance Fund	\$2.9	\$3.0	\$0.1
Capital Projects Fund	\$12.5	\$14.6	\$2.1
Water Renewal, Extension & Improvement Fund	\$101.1	\$108.3	\$7.2
Water System Development Fund	\$30.5	\$46.2	\$15.7
Stormwater Capital Utility Fund	\$0.0	\$8.2	\$8.2
Multi-Year Grant Funds	\$83.7	\$81.3	(\$2.4)
* Total Multi-Year Capital & Grant Funds	<u>\$230.7</u>	<u>\$261.6</u>	<u>\$30.9</u>



BUDGET SCHEDULE

Work Session 1:30 p.m.
- Present budget

BOC Meeting 6:30 p.m.
- Second Public Hearing

BOC Meeting 7:00 p.m.
- Budget Adoption

July 14, 2026

July 28, 2026



June 23, 2026

July 21, 2026

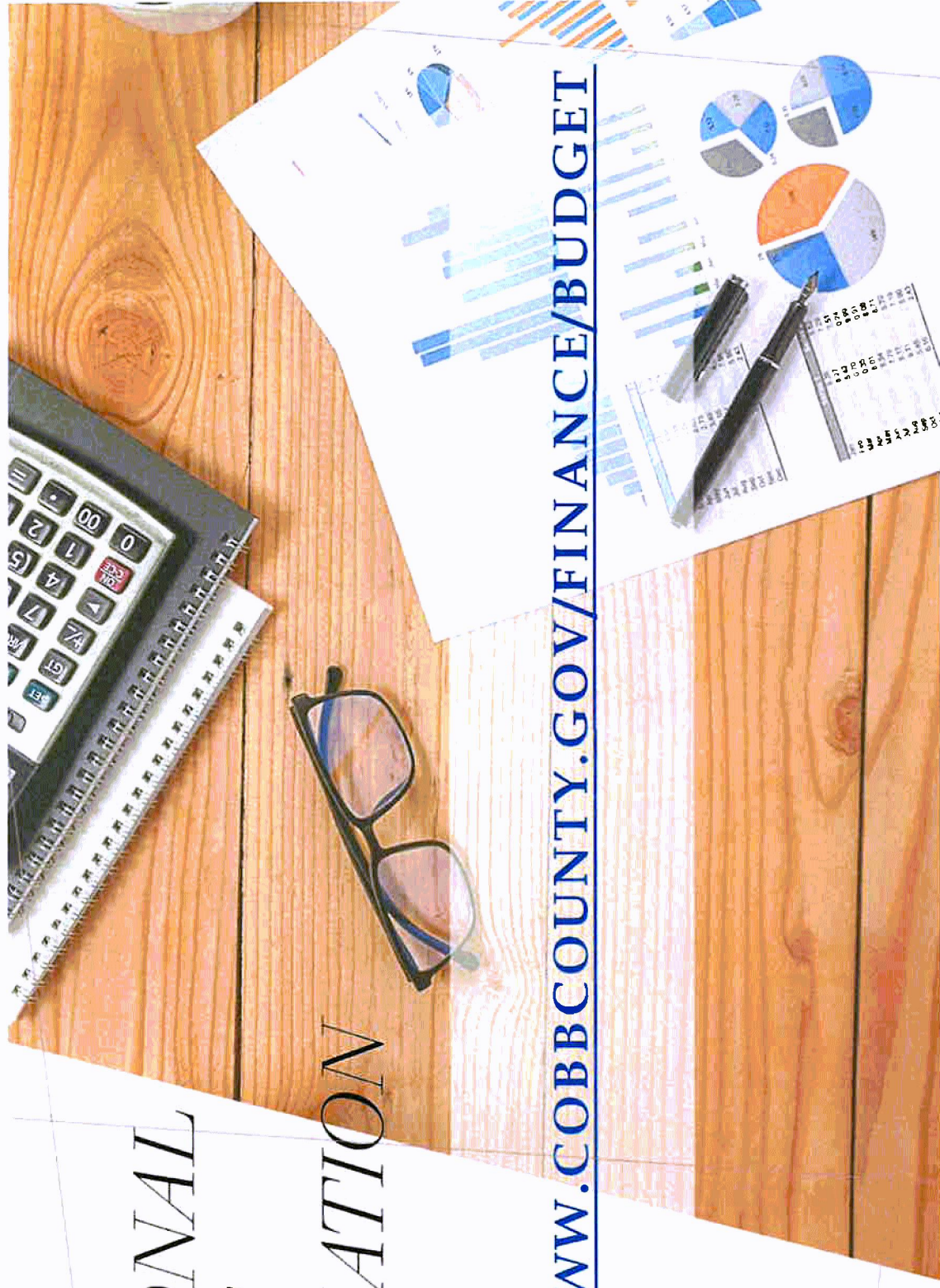
July 28, 2026

BOC Meeting 9:00 a.m.
- First Public Hearing

BOC Meeting 7:00 p.m.
- Third Public Hearing

ADDITIONAL BUDGET INFORMATION

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



BUDGET RESOLUTION
A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2027, WHICH IS OCTOBER 1,
2026, TO SEPTEMBER 30, 2027, FOR VARIOUS FUNDS FOR COBB COUNTY, GEORGIA;
APPROPRIATING AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES; ADOPTING THE
SEVERAL ITEMS OF ANTICIPATED REVENUE PROJECTIONS; PROHIBITING EXPENDITURES
TO EXCEED ACTUAL BUDGETED APPROPRIATIONS.

WHEREAS, the Chairwoman of the Cobb County Board of Commissioners has presented an amended Fiscal Year 2026 Budget to the Board of Commissioners on each of the various funds of the County; and

WHEREAS, each of these budgets lists proposed expenditures for the Fiscal Year 2027, which is October 1, 2026 through September 30, 2027, proposes certain levies and charges to finance these expenditures, and lists the anticipated revenues to be derived therefrom; and

WHEREAS, the FY 2027 Operating Budget includes the General Fund, Medical & Dental Claims Fund, Casualty & Liability Claims Fund, Workers Comp Claims Fund, Community Services Block Grant Fund, Debt Service Fund, Emergency 911 Fund, Fire District Fund, Hotel/Motel Tax Fund, Law Library Fund, Parking Decks Fund, Street Light District Fund, Cumberland Special Service District I, Cumberland Special Service District II, Six Flags Special Service District, Golf Course Fund, Sustainability, Waste, & Beautification Fund, Transit Fund, Water Operating Fund; Stormwater Utility Operating Fund; and

WHEREAS, the FY 2027 Capital Budget includes Stadium Capital Maintenance Trust Fund, Capital Projects Fund, Water & Sewer-Renewal, Extension & Improvement Fund, and the Water & Sewer-System Development Fund; Stormwater Utility Capital Fund; and

WHEREAS, the FY 2027 Grants Budget includes the Governmental Grant Fund, Workforce Investment Act Fund, Senior Services Grant Fund, Emergency Rental Assistance Grant Fund, Coronavirus State and Local Fiscal Recovery/American Rescue Plan Act Fund, Community Development Block Grant Fund, Home Program Grant Fund, Federal Equitable Sharing Fund, and the Opioid Abatement Trust Fund; and

WHEREAS, each of these budgets is a balanced budget, so that the projected revenue for each fund equals proposed expenditure appropriations; and

WHEREAS, the Chairwoman and County Manager have further recommended certain personnel, operating and capital changes, the funding for which is included in the various budgets presented herewith, together with exhibits; and

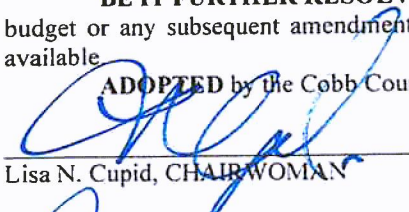
WHEREAS, the anticipated revenue to be received in County Fiscal Year 2027 for insurance premium tax in the amount of \$48,000,000.00 has been designated and appropriated for the provision of police protection services to the inhabitants of unincorporated areas of Cobb County, pursuant to O.C.G.A. 33-8-8.3 as set forth in the FY 2027 Budget; and

NOW THEREFORE, BE IT RESOLVED that this budget be and is hereby approved and the several items of revenues elected in this budget for each fund in the amount anticipated are adopted and that the several amounts recommended in the budget for each fund as proposed expenditures are hereby appropriated to the departments, function or purpose named in each fund; and

BE IT FURTHER RESOLVED the personnel, operating and capital changes, and the funding which are a Cobb County Board of Commissioners part of this budget are hereby adopted; and

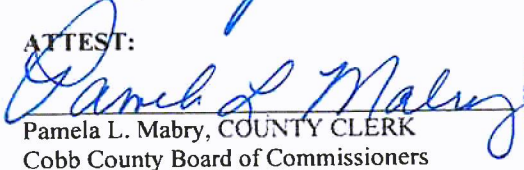
BE IT FURTHER RESOLVED that the expenditure shall not exceed the appropriations authorized by this budget or any subsequent amendments thereto and that expenditure for the fiscal year shall not exceed funding available.

ADOPTED by the Cobb County Board of Commissioners, this 28th day of July, 2026.



Lisa N. Cupid, CHAIRWOMAN

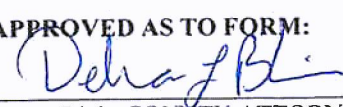
ATTEST:



Pamela L. Mabry, COUNTY CLERK
Cobb County Board of Commissioners



APPROVED AS TO FORM:



Debra Blair, COUNTY ATTORNEY
Cobb County Attorney's Office

COBB COUNTY BOARD OF COMMISSIONERS

RESOLUTION

ADOPTING ALL BUDGET AMENDMENTS SET
FORTH IN AGENDA ITEMS ON THIS DATE

WHEREAS, Georgia Law, O.C.G.A. § 36-81-3 (b), requires each unit of government to operate under an annual balanced budget adopted by ordinance or resolution; and

WHEREAS, Cobb County Code 2-49 provides for revisions to the adopted budget during the year only by formal action of the commission in a regular meeting; and

WHEREAS, in official opinion date February 24, 1999, the Attorney General of the State of Georgia concluded that all amendments to the budgets of local government must be adopted by ordinance or resolution;

NOW, THEREFORE, BE IT RESOLVED the Cobb County Board of Commissioners does hereby adopt all such budget amendments as are set forth in agenda items which are adopted by the Board of Commissioners without change this date, as well as other such budget amendments as shall be specifically detailed in motions adopted by the Board of Commissioners this date.

This 28th of July 2026

Attachment A

CDBG Program Reallocations

Transfer Type	Budget Line	Organization/Project Description	Amount
2023 Program Year			
Transfer from:	285-390-CD23-C23C5-W-6574	Cobb County Owner-Occupied Housing Rehabilitation - Grants	\$ 18,324.43
Subtotal			\$ 18,324.43
Transfer to:	285-390-CD23-C23ZK- F-6574	Zion Keepers Public Facility Acquisition/Renovation	\$ 18,324.43
Total			\$ 18,324.43