MINUTES OF SPECIAL CALLED PUBLIC HEARING
COBB COUNTY BOARD OF COMMISSIONERS
JULY 21, 2026
6:30 PM

The Special Called Public Hearing of the Cobb County Board of Commissioners was held at 6:30 p.m., on Tuesday, July 21, 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 (arrived at 6:36 p.m.)
Commissioner JoAnn Birrell
Commissioner Keli Gambrill
Commissioner Monique Sheffield

CALL TO ORDER

Chairwoman Cupid called the meeting to order at 6:31 p.m.

FINANCE

1. To conduct the second 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 and asked those wishing to speak to come forward to address the Board. Following 5 speakers, the public hearing was closed.

The adoption is scheduled to follow the third public hearing at the Board of Commissioners' meeting on July 28, 2026.

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

2. To conduct the second 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 17 speakers, the public hearing was closed.

The adoption is scheduled to follow the third public hearing at the Board of Commissioners' meeting on July 28, 2026.

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

ADJOURNMENT

The meeting was adjourned at 7:59 p.m.

Leila Washington
Deputy County Clerk
Cobb County Board of Commissioners

FY 2026 MILLAGE PUBLIC HEARING

JULY 21, 2026

COBB COUNTY FINANCE DEPARTMENT

Presented by : Buddy Tesar

Chief Financial Officer

Reference No. 1

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

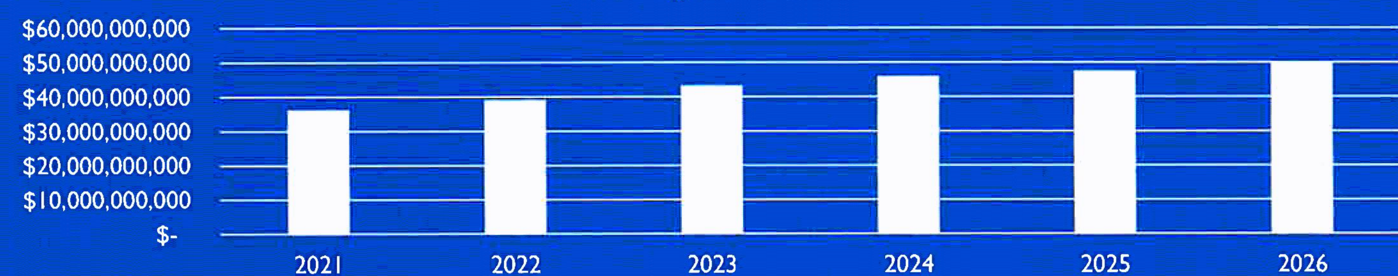
~ July 28, 2026, 7:00 PM Regular BOC Meeting

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

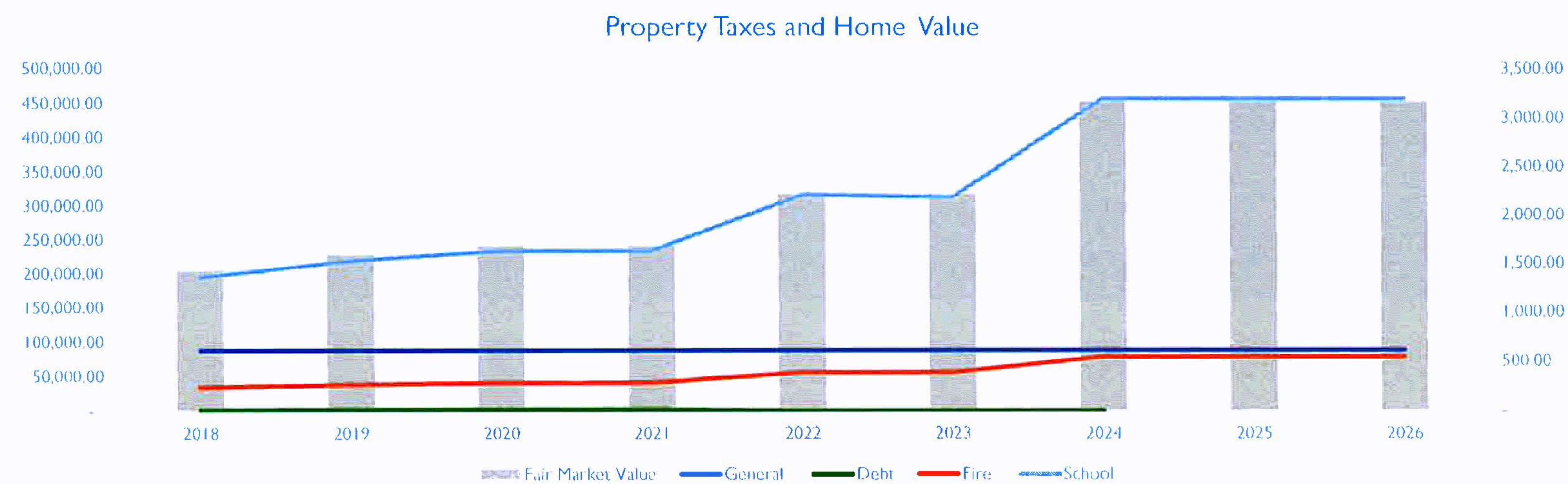
Net Digest Growth



TAX DIGEST COMPARISON

	2025 Digest	2026 Digest	Change
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



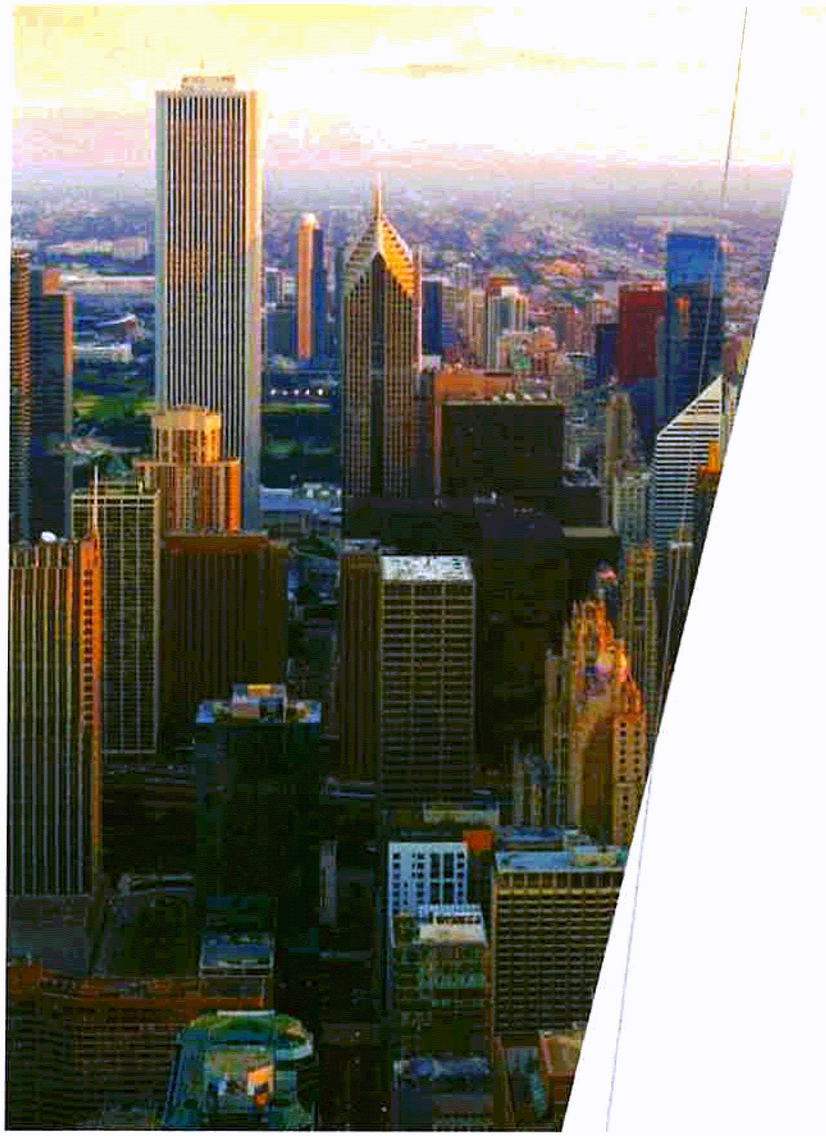
In the example above, the individual would have paid $1,447.64 for County General without float ($838.22 diff.)

- 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

Reference No. 2



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
Sheriff's Office	*$ 4,500,000.00*	*Inmate Medical Contract / Meals*
ITS	$ 195,264.00	Technology Infrastructure Capital Replacement
ITS	$ 65,829.00	Technology Infrastructure Capital Replacement
ITS	$ 462,627.00	Accessibility Compliance Specialist (2)
Senior Services	*$ 300,000.00*	*Senior Services Grant Matching Funds*
District Attorney	*$ 125,000.00*	*DA Grant Matching Funds*
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.

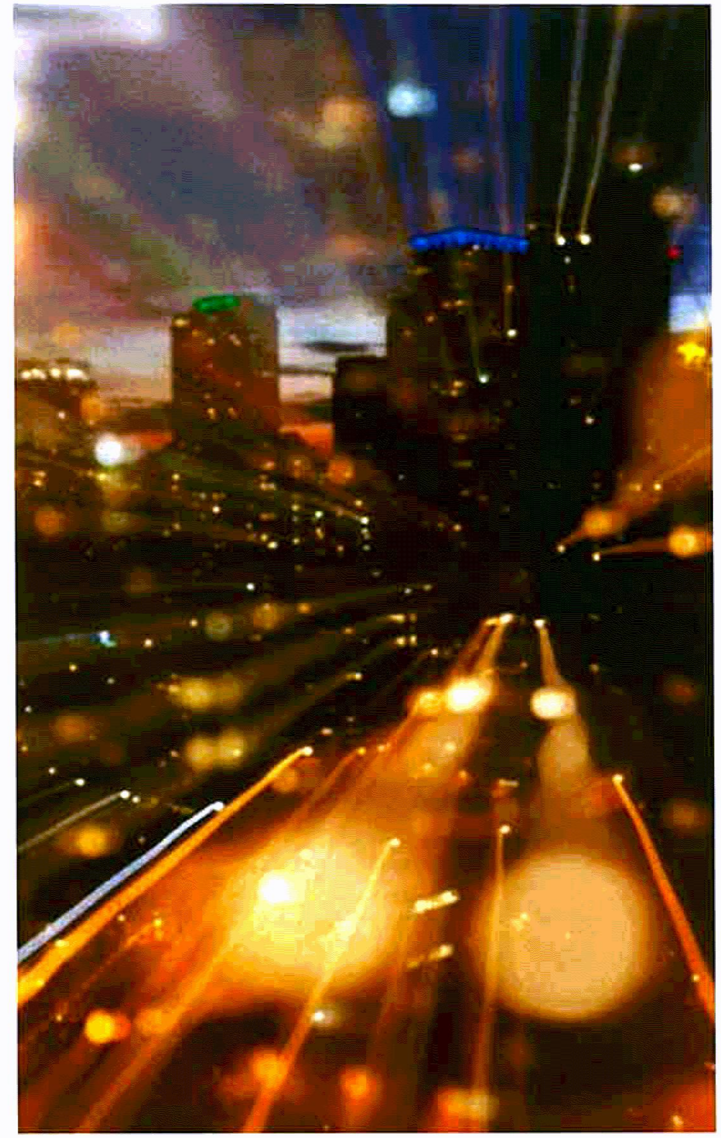
GENERAL FUND BUDGET RECOMMENDATIONS

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 (*6FT*) – 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*
Probate Court Positions (2FT)	*$179,113*
State Court - Judicial Staff Attorney	*$131,822*
County Attorney - Senior Associate Attorney (Contract Focused)	*$220,040*
Parks - Deputy Parks Director	*$182,400*
BOC Operating Budget Increases ($5,000 per)	*$25,000*
ITS – Application Support Analyst (Transfer from Operating to Personnel)	*$0*
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

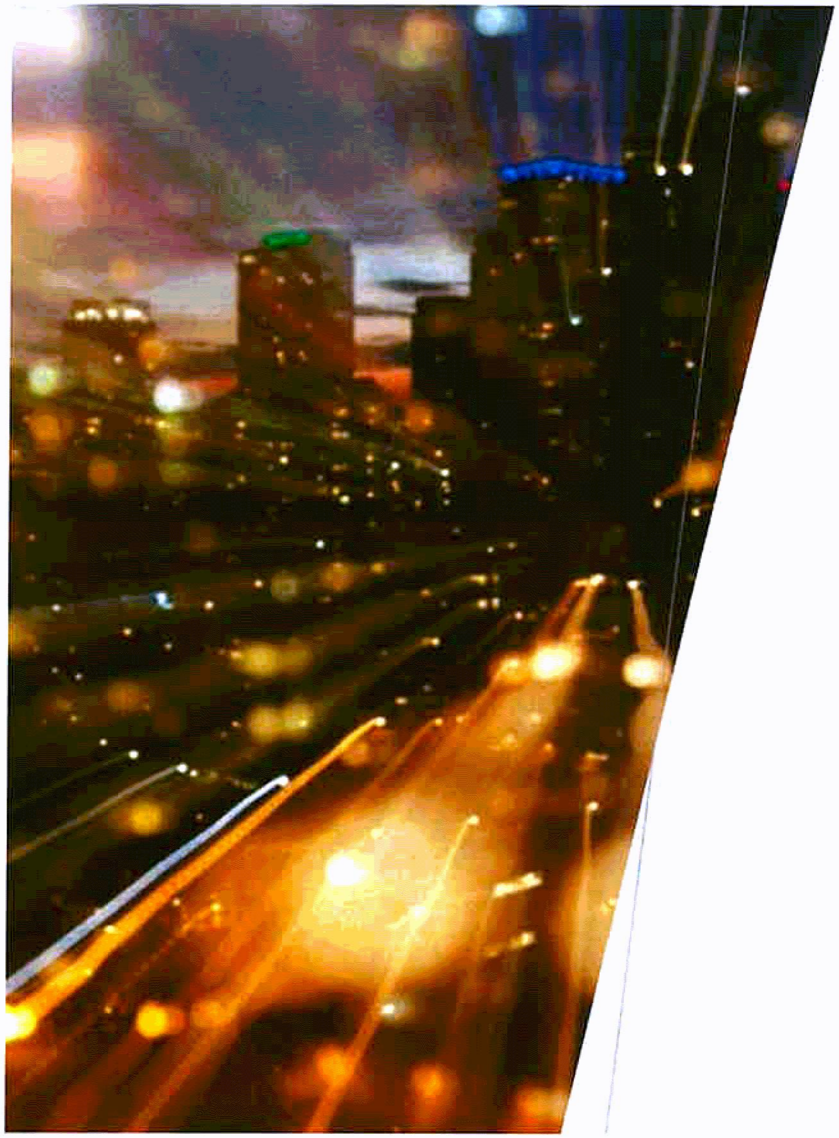
Fund	2026 Adopted	2027 Proposed	Increase / (Decrease)
Parking Deck Fund	$0.7	$0.8	$0.1
CSBG Fund	$0.5	$0.7	$0.2
Law Library Fund	$0.5	$0.5	$0.0
Streetlight District Fund	$6.5	$8.0	$1.5
Total Governmental Funds	$995.4	$1,041.2	$45.8

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	$329.1	$368.0	$38.9
Total All Funds	$1,324.5	$1,409.2	$84.7

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	$230.7	$261.6	$30.9



BUDGET SCHEDULE

June 23, 2026
Work Session 1:30 p.m.
- Present budget

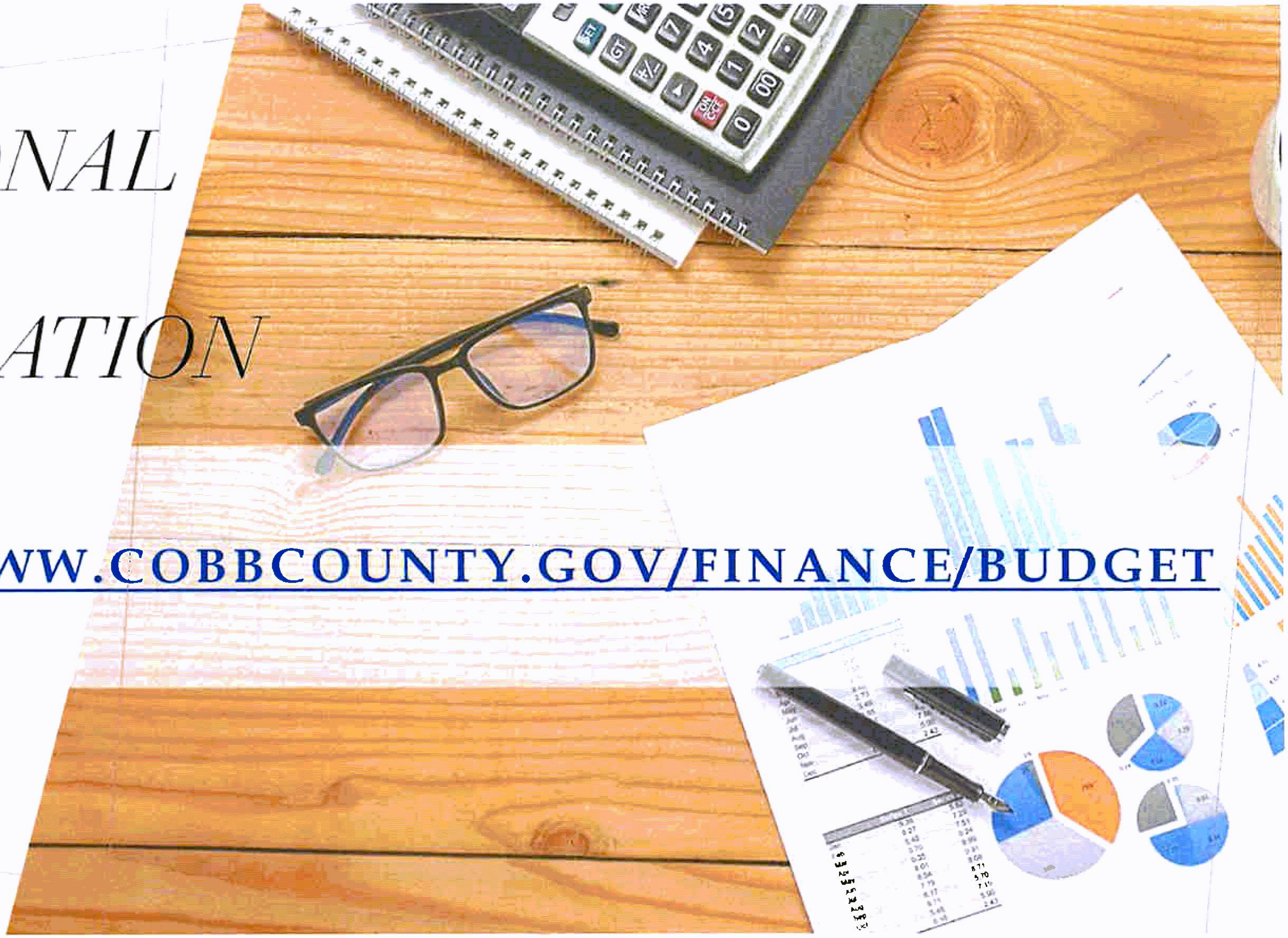
July 14, 2026
BOC Meeting 9:00 a.m.
– First Public Hearing

July 21, 2026
BOC Meeting 6:30 p.m.
– Second Public Hearing

July 28, 2026
BOC Meeting 7:00 p.m.
– Third Public Hearing

July 28, 2026
BOC Meeting 7:00 p.m.
– Budget Adoption

ADDITIONAL BUDGET INFORMATION



HTTPS://WWW.COBBCOUNTY.GOV/FINANCE/BUDGET