

**MINUTES OF SPECIAL CALLED PUBLIC HEARING
COBB COUNTY BOARD OF COMMISSIONERS
JULY 16, 2025
6:30 PM**

The Special Called Public Hearing of the Cobb County Board of Commissioners was held at 6:30 p.m., on Wednesday, July 16, 2025, 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 - not present

CALL TO ORDER

Chairwoman Cupid called the meeting to order at 6:30 p.m.

PUBLIC HEARING BUDGET/MILLAGE

1. To conduct the second public hearing on the 2025 proposed property tax increase as defined by Georgia law.

Buddy Tesar, Deputy Chief Financial Officer, presented information regarding the 2025 proposed property tax increase and requested a public hearing be conducted.

Chairwoman Cupid opened the public hearing regarding the FY 2025 proposed property tax increase and asked those wishing to speak to come forward to address the Board. Following five speakers, the public hearing was closed.

The adoption is scheduled to follow the third public hearing at the Board of Commissioners' meeting on July 22, 2025.

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 2026 Proposed Budget.

William Volckmann, Chief Financial Officer, presented information regarding the proposed FY 2026 Budget and requested a public hearing be conducted.

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

The adoption is scheduled to follow the third public hearing at the Board of Commissioners' meeting on July 22, 2025.

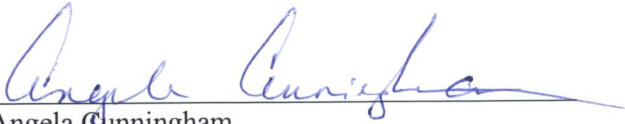
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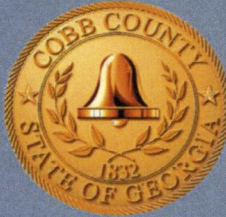
ADJOURNMENT

The meeting was adjourned at 8:22 p.m.



Angela Cunningham
Deputy County Clerk
Cobb County Board of Commissioners

FY 2025 MILLAGE PUBLIC HEARING



COBB COUNTY FINANCE
DEPARTMENT

Presented by : Buddy Tesar
Deputy Chief Financial Officer

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FY 2025 MILLAGE SCHEDULE

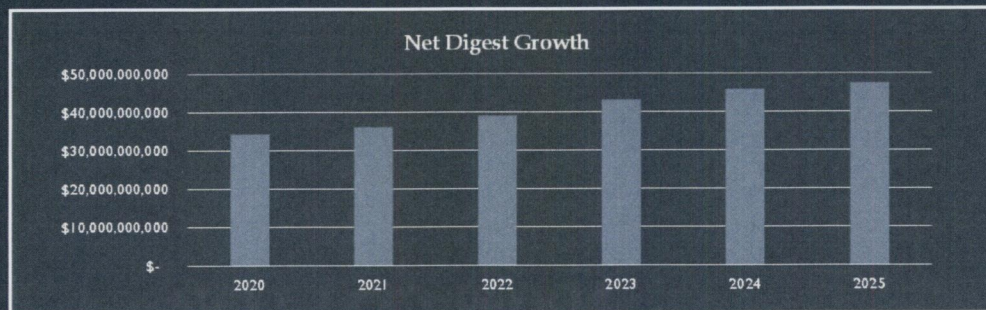
- Advertised in the Marietta Daily Journal
~ June 24, 2025
- First Public Hearing
~ July 8, 2025, 9:00 AM Regular BOC Meeting
- Second Public Hearing
~ July 16, 2025, 6:30 PM Special Called BOC Meeting
- Third Public Hearing & Adoption
~ July 22, 2025, 7:00 PM Regular BOC Meeting

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.

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COBB COUNTY'S MILLAGE RATE

Fund	FY24 Adopted	FY25 Proposed
General Fund	8.46	8.46
Fire District Fund	2.99	2.97
Cumberland Special Service District II	2.45	2.45
Six Flags Special Service District	3.50	0.00



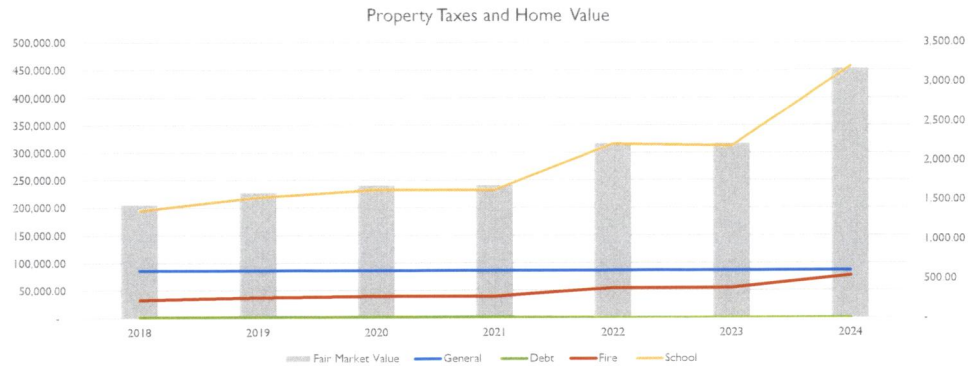
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TAX DIGEST COMPARISON

	2024 Digest	2025 Digest	Change
Residential Real Property	\$43,286,165,570	\$44,801,667,175	\$1,515,501,605
Commercial Real Property	\$13,611,275,969	\$13,649,574,471	\$38,298,502
Other Real Property	\$650,926,633	\$617,742,416	(\$33,184,217)
Personal Property	\$4,290,205,988	\$4,441,928,154	\$151,722,166
Public Utilities	\$926,748,283	\$1,088,528,813	\$161,780,530
Motor Vehicle	\$171,407,730	\$144,296,850	(\$27,110,880)
Mobile Home	\$13,517,685	\$14,559,912	\$1,042,227
Timber	\$0	\$0	\$0
Heavy Duty Equipment	\$5,879,510	\$5,310,513	(\$568,997)
Gross Digest	\$62,956,127,368	\$64,763,608,304	\$1,807,480,936
Exemptions-M&O	(\$17,082,453,654)	(\$17,336,711,736)	(\$254,258,082)
Net Taxable Digest	\$45,873,673,714	\$47,426,896,568	\$1,553,222,854

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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).

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THANK YOU!

Buddy Tesar
Deputy Chief Financial Officer
Buddy.Tesar@CobbCounty.gov

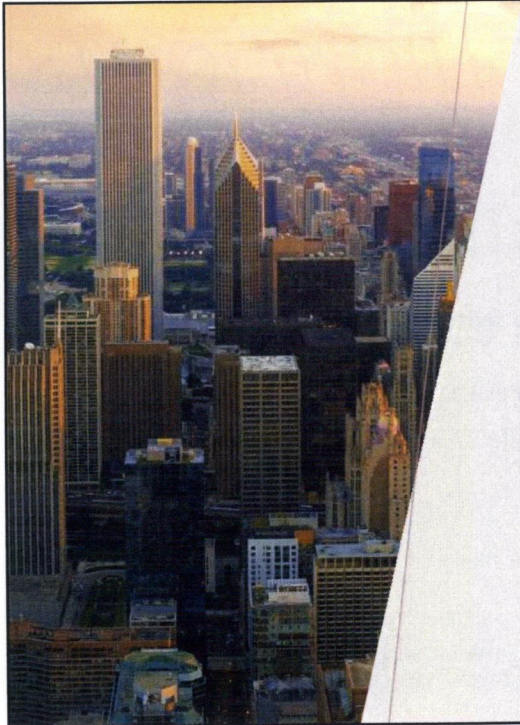
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2026 PROPOSED BUDGET

JULY 16, 2025

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AGENDA

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

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BUDGET SUMMARY

(In Millions)	2024 Adopted	2025 Adopted	2026 Proposed
Governmental Funds	\$898	\$961	\$996
Business-Type Funds	\$302	\$315	\$329
Total Operating Budget	\$1,200	\$1,276	\$1,325
Increase from Prior Year	\$44	\$76	\$48
Full-Time Positions Added	34	5	4

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BUDGET HIGHLIGHTS

- Water Operation Increased \$11.4 million (water purchases, chemicals, parts, electricity, and gas)
- Employee roster updated \$12.3 million
 - (106 positions filled, increases in pension, health premiums, standby pay, and specialty pay)
- 2% pay scale adjustment / COLA, continuation of step/grade, and merit \$8.6 million
- Fire Contingency Increase - \$4.1 million
- Claims Funds – Healthcare , Dental, Claims, and Workers Comp expenses - \$5.9 million
- Update of indirect cost allocation \$2.5 million
- Budget recommendations of \$2.2 million
- Impact items of \$2.3 million
- No new General Fund positions – Two new Fire Lieutenants (**Fire Fund**) -Two new Stormwater Management Project Inspectors (**Water Fund**)

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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
County Attorney's Office	\$ 215,000.00	Senior Associate Attorney
Claims Fund	\$ 300,717.00	First Responder PTSD insurance
Department of Transportation	\$ 10,871.44	Streetlights and signage
EMA	\$ (9,640.00)	Maintenance of video display
Information Technology	\$1,321,976.84	Emergency dispatch software, Kronos migration, Security Administrator
PARKS	\$ 2,312.00	Fitness Equipment & copiers
Police	\$ 243,131.00	Flock agreement, wellness / peer support, & video evidence system
Property Management	\$ 31,000.00	Annual maintenance for emergency generator
Public Safety (800 MHz)	\$ 117,060.00	Annual maintenance of 800Mhz radio system
Records	\$ 74,752.00	Lease for copiers
Senior Services	\$ 877.00	Lease for copiers
Sheriff	\$ 2,073.00	Lease for copiers
Superior Court	\$ (36,000.00)	Removal of the co-parenting operating budget-now self funded
Total	\$ 2,274,130.28	

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GENERAL FUND BUDGET RECOMMENDATIONS

Expense Description	Recommendation	Expense Description	Recommendation
Salaries - Regular	(18,850.00)	Computer Charges	500.00
Unemployment Insurance	(40,000.00)	Ct Costs & Cert Legal Documents	17,000.00
Training Materials and Supplies	1,500.00	Court Reporter Fees	10,000.00
Batteries	(25,000.00)	Postage, Courier & Special Delivery	375,000.00
Gas & Diesel Fuel	177,419.00	Travel - Business	17,800.00
TV & Communications Equipment	1,000.00	Advertising and Legal Notices	66,000.00
Recreational Supplies	3,800.00	Electricity	332,274.00
Uniforms and Clothing	2,500.00	Sanitation	190,000.00
Accountable Items	16,500.00	Annual Maintenance & Support Contracts	424,421.00
Audit Services	50,000.00	Rental-Real Estate	54,000.00
Autopsies & Burials	27,906.00	Credit Card Fees	175,000.00
Legal Fees	100,000.00	Contribution	1,427,476.00
Legal Fees-Juvenile Court	50,000.00	Subscriptions & Publications	800.00
Mental Health	(208,082.70)	Casualty Liability	964,752.00
Professional Services	405,640.00	Monthly Parking	1,800.00
Senior Judge Pay	115,850.00	Designated Contingency	(1,569,752.00)
Ambulance Fee	15,000.00	Undesignated Contingency	(1,000,000.00)
Bd of Equalization Fee	55,000.00	Total	2,217,253.30

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BUDGET BREAKDOWN GOVERNMENTAL FUNDS

Fund	2025 Adopted	2026 Proposed	Increase / (Decrease)
General Fund	\$624.8	\$643.1	\$18.3
Fire District Fund	\$153.6	\$160.6	\$7.0
Claims & Liability Fund	\$122.4	\$128.4	\$6.0
Hotel Motel Fund	\$20.5	\$20.5	\$0.0
E-911 Fund	\$18.2	\$19.0	\$0.8
CSSD I Fund	\$3.7	\$3.8	\$0.1
CSSD II Fund	\$8.8	\$8.7	(\$0.1)
SFSSD Fund	\$1.3	\$3.0	\$1.7

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GOVERNMENTAL FUNDS CONTINUED

Fund	2025 Adopted	2026 Proposed	Increase / (Decrease)
Parking Deck Fund	\$0.8	\$0.7	(\$0.1)
CSBG Fund	\$0.8	\$0.5	(\$0.3)
Law Library Fund	\$0.5	\$0.5	\$0.0
Streetlight District Fund	\$6.1	\$6.5	\$0.4
Total Governmental Funds	<u>\$961.5</u>	<u>\$996.3</u>	<u>\$33.8</u>

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BUDGET BREAKDOWN BUSINESS-TYPE FUNDS

Fund	2025 Adopted	2026 Proposed	Increase / (Decrease)
Water Fund	\$272.1	\$285.9	\$13.8
Transit Fund	\$37.9	\$37.9	\$0.0
Golf Course Fund	\$2.6	\$2.7	\$0.1
Sustainability, Waste & Beautification Fund	\$2.0	\$2.7	\$0.7
Total Business-Type Funds	<u>\$314.6</u>	<u>\$329.2</u>	<u>\$14.6</u>
Total All Funds	<u>\$1,276.1</u>	<u>\$1,325.5</u>	<u>\$48.4</u>

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BUDGET BREAKDOWN MULTI – YEAR CAPITAL & GRANTS

Fund	2025 Adopted	2026 Proposed	Increase / (Decrease)
Stadium Capital Maintenance Fund	\$2.9	\$2.9	\$0.0
Capital Projects Fund	\$13.6	\$12.5	(\$1.1)
Water Renewal, Extension & Improvement	\$101.0	\$101.1	\$0.1
Water System Development Fund	\$29.1	\$30.5	\$1.4
Multi-Year Grant Funds	\$81.4*	\$83.7	\$2.3
Total Multi-Year Capital & Grant Funds	<u>\$228.0</u>	<u>\$230.7</u>	<u>\$2.7</u>
*2024 Spend			

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BUDGET SCHEDULE

- June 24, 2025 –
 - Work Session 1:30 p.m. - Present budget
- July 8, 2025
 - BOC Meeting 9:00 a.m. – First Public Hearing
- July 16, 2025
 - BOC Meeting 6:30 p.m. – Second Public Hearing
- July 22, 2025
 - BOC Meeting 7:00 p.m. – Third Public Hearing
- July 22, 2025
 - BOC Meeting 7:00 p.m. – Budget Adoption

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ADDITIONAL BUDGET INFORMATION

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

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