MINUTES OF SPECIAL CALLED PUBLIC HEARING
COBB COUNTY BOARD OF COMMISSIONERS
JULY 20, 2021
6:30 PM

A Special Called Public Hearing of the Cobb County Board of Commissioners was held on Tuesday, July 20, 2021 at 6:30 p.m. in the second-floor public meeting room at 100 Cherokee Street, Cobb County Building, Marietta, Georgia. Present and comprising a quorum of the Board were:

Chairwoman Lisa Cupid
Commissioner JoAnn Birrell
Commissioner Keli Gambrill
Commissioner Jerica Richardson
Commissioner Monique Sheffield

CALL TO ORDER

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

PRESENTATIONS

1. To conduct the second public hearing on the 2021 proposed property tax increase as defined by Georgia law.

William Volckmann, Finance Director/Comptroller, provided information regarding the 2021 proposed property tax increase and asked that a Public Hearing be conducted.

Chairwoman Cupid opened the second Public Hearing regarding the FY 2021 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 Regular Meeting of the Board of Commissioners on July 27, 2021.

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

2. To conduct the required public hearing on the FY 2022 Proposed Budget.

William Volckmann, Finance Director/Comptroller, presented information regarding the proposed FY 2022 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 six speakers, the Public Hearing was closed.

The Board of Commissioners will consider adoption of the FY 222 Budget at the July 27, 2021 meeting beginning at 7:00 p.m.

No official action was taken by the Board.

ADJOURNMENT

The meeting was adjourned at 7:16 p.m.

Angela Cunningham
Deputy County Clerk
Cobb County Board of Commissioners

FY 2021
MILLAGE PUBLIC HEARING

July 20, 2021

COBB COUNTY FINANCE DEPARTMENT

Presented by : WILLIAM VOLCKMANN
FINANCE DIRECTOR

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FY 2021 MILLAGE SCHEDULE

Advertised in the Marietta Daily Journal
~July 2, 2021

First Public Hearing
~July 13, 2021 (9:00a.m.) Regular BOC Meeting

Second Public Hearing
~July 20, 2021 (6:30 p.m.) Special Call BOC Meeting

Third Public Hearing & Adoption
~July 27, 2021 (7:00 p.m.) 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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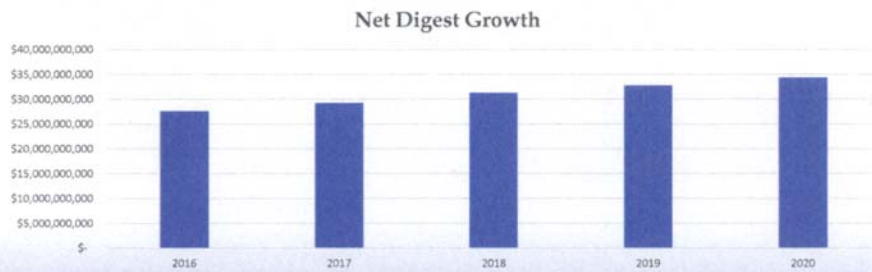
REFERENCE ITEM 1

COBB COUNTY'S MILLAGE RATE

Fund	FY20 Adopted	FY21 Proposed
General Fund	8.46	8.46
Fire District Fund	2.86	2.86
Debt Service Fund	0.13	0.13
Cumberland Special Service District II	2.45	2.45
Six Flags Special Service District	3.50	3.50



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TAX DIGEST COMPARISON

	2020 Adopted	2021 Proposed	Change
Residential Real Property	$27,024,762,534	$29,013,506,323	$1,988,743,789
Commercial Real Property	$10,289,252,704	$10,958,516,365	$669,263,661
Other Real Property	$376,349,327	$449,195,997	$72,846,670
Personal Property	$3,410,394,641	$3,412,346,578	$1,951,937
Public Utilities	$922,783,556	$964,713,525	$41,929,969
Motor Vehicle	$287,946,900	$228,521,400	($59,425,500)
Mobile Home	$13,321,517	$13,213,383	($108,134)
Heavy Duty Equipment	$3,346,854	$2,795,238	($551,616)
Gross Digest	$42,328,158,033	$45,042,808,809	$2,714,650,776
Exemptions	($7,967,950,566)	($8,852,117,930)	($884,167,364)
Taxable Digest	$34,360,207,467	$36,190,690,879	$1,830,483,412

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REFERENCE ITEM 1

NOTICE OF PROPERTY TAX INCREASE OF 5.35%

NOTICE OF PROPERTY TAX INCREASE

The Cobb County Board of Commissioners has tentatively adopted a millage rate which will require an increase in property taxes by 5.35 percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at the Cobb County Board of Commissioners meeting room at 100 Cherokee Street, Marietta, Georgia on **Tuesday, July 13, 2021, at 9:00 a.m.**

Times and places of additional public hearings on this tax increase are at the Cobb County Board of Commissioners meeting room at 100 Cherokee Street, Marietta, Georgia on **Tuesday, July 20, 2021, at 6:30 p.m.** and on **Tuesday, July 27, 2021, at 7:00 p.m.**

This tentative increase will result in a millage rate of 8.460 mills, an effective increase of 0.430 mills. Without this tentative tax increase, the millage rate will be no more than 8.030 mills. The proposed tax increase for a home with a fair market value of $325,000.00 is approximately **$51.60** and the proposed tax increase for non-homestead property with a fair market value of $450,000.00 is approximately **$77.40**.

Primary Residence Example	2020	2021
Fair Market Value	$350,000	$400,000**
40% Assessed Value	$140,000	$160,000
Homestead Exemption*	($10,000)	($30,000)
Net Taxable Value	$130,000	$130,000
General Fund Millage	8.46	8.46
General Fund Property Tax	$1,099.80	$1,099.80

*Assumes property purchased and/or became eligible for Homestead Exemption (owned, resided, and claimed the property as primary legal residence on January 1, 2020, AND Homestead Exemption application was timely submitted and approved prior to the deadline of April 1, 2020, for the 2020 tax year.

**Assumes a reassessment increase of $50,000.00 to the FMV in 2021 for demonstration purposes only.

PUBLIC HEARING

REFERENCE ITEM 1

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REFERENCE ITEM ________

FY 2022 PROPOSED BUDGET

July 20, 2021

COBB COUNTY FINANCE DEPARTMENT

Presented by : BILL VOLCKMANN
FINANCE DIRECTOR

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FY 2022 BUDGET SCHEDULE

Advertised in the Marietta Daily Journal
~July 9, 2021

Budget Presentation
~July 13, 2021 (9:00a.m.) Regular BOC Meeting

Public Hearing
~July 20, 2021 (6:30 p.m.) Special Call BOC Meeting

Budget Adoption
~July 27, 2021 (7:00 p.m.) Regular BOC Meeting

The above public activities are conducted in compliance with Georgia State Law O.C.G.A. § 36-81-5 and Cobb County Code §2-49.

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REFERENCE ITEM 2

FY 2022 PERSONNEL RECOMMENDATIONS

New Full-time Positions (4)

Elections

- Absentee Supervisor (Registration & Elections Supervisor), Grade 16
- Fiscal Technician I, Grade 10
- Administrative Specialist II, Grade 9

County Manager

- Diversity, Equity, and Inclusion Officer, Grade 26

New Part-time Positions (2)

Elections

- Elections Specialist II, Grade 9P
- Elections Specialist I, Grade 7P

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FY 2022 GENERAL FUND BUDGET ASSUMPTIONS

REVENUES

Flat Millage

Tax Digest Increase– 5.5% from FY21 & 3.0% for FY22

Water Transfer Remains at 8%

EXPENDITURES

Step for Public Safety March 2022*

Compression Adjustments for Public Safety – Year 1 of 3*

Compression Contingency for Non-Public Safety Employees

3% Merit for Employees Not Included in the Public Safety Step & Grade Program*

Increases in Pension and Health Care Costs

Restoration of Vehicle Replacement and Undesignated Capital Maintenance

*Effective beginning March 6, 2022 with pay date of March 25, 2022

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REFERENCE ITEM 2

GENERAL FUND REVENUES

General Fund	FY21 Adopted	FY22 Proposed	% Change
Property Taxes	$306,320,977	$331,484,727	8.21%
Penalties & Interest	$2,986,850	$2,701,000	(9.57%)
Other Taxes	$49,490,000	$51,570,000	4.20%
Licenses & Permits	$26,282,900	$25,847,100	(1.66%)
Intergovernmental Revenues	$3,008,500	$2,940,100	(2.27%)
Charges for Services	$39,717,050	$39,365,525	(0.89%)
Fines & Forfeitures	$5,696,300	$3,647,000	(35.98%)
Miscellaneous Revenue	$8,682,300	$8,498,100	(2.12%)
Other Financing Sources	$1,102,000	$177,050	(83.93%)
Transfers	$30,544,588	$30,433,552	(0.36%)
Total General Fund	**$473,831,465**	**$496,664,154**	**4.82%**

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GENERAL FUND EXPENDITURES

General Fund	FY21 Adopted	FY22 Proposed	% Change
Personnel Services	$316,600,527	$328,165,506	3.65%
Operating	$91,460,894	$92,279,820	0.90%
Capital	$2,150,000	$10,255,420	377.00%
Debt Service	$22,917,046	$22,489,229	(1.87%)
Transfers Out	$37,490,693	$38, 124,874	1.69%
Contingency	$3,212,305	$5,349,305	66.53%
Total	**$473,831,465**	**$496,664,154**	**4.82%**

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REFERENCE ITEM 2

GENERAL FUND CONTINGENCY

General Fund Contingency	FY21 Adopted	FY22 Proposed
Board of Commissioners Contingency	$1,000,000	$1,000,000
County Manager Contingency	$30,000	$100,000
Designated Contingency*	$733,000	$670,000
Personnel Related Contingency**	$1,449,305	$2,579,305
Superior Court Judges Contingency	$0	$1,000,000
Total General Contingency	**$3,212,305**	**$5,349,305**

*Change of Venue; Storm Debris; Awards & Recognition; Succession Planning

**Shift Differential; Holiday Pay for PT Positions; New DE&I Officer; Sick Leave Buy Back; Compression Contingency

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STADIUM BOND DEBT SERVICE

General Fund	FY21 Adopted	FY22 Proposed	% Debt Service
Braves Contribution	$6,100,000	$6,100,000	27.13%
Transfer in from CSSD I	$1,800,000	$1,500,000	6.67%
Transfer in from CSSD II	$8,200,000	$8,500,000	37.80%
Transfers in from Hotel Motel Fund	$0	$0	0.0%
General Fund - Rental Car Tax	$580,000	$600,000	2.67%
Total Other Sources of Revenue	**$16,680,000**	**$16,700,000**	**74.27%**
General Fund - Property Tax	$5,804,158	$5,786,658	25.73%
Stadium Bonds	**$22,484,158**	**$22,486,658**	

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REFERENCE ITEM 2

FY 2022 PROPOSED OPERATING BUDGET

Operating Budgets:	FY21 Adopted	FY22 Proposed	% Change
Governmental Fund Types			
General Fund	$473,831,465	$496,664,154	4.82%
Claims	$104,944,949	$105,992,919	1.00%
CSBG	$797,502	$814,898	2.18%
Debt Service	$5,284,107	$4,773,250	(9.67%)
E911	$15,619,277	$15,271,231	(2.23%)
Fire	$102,414,321	$113,670,645	10.99%
Hotel/Motel Tax	$9,934,000	$9,934,000	0.00%
Law Library	$564,685	$523,307	(7.33%)
Parking Deck	$1,142,497	$1,151,538	0.79%
Street Light District	$6,512,890	$6,519,216	0.10%
CSSD I	$2,700,000	$2,600,000	(3.70%)
CSSD II	$8,200,000	$8,500,000	3.66%
SFSSD	$952,115	$989,412	3.92%
Subtotal	***$732,897,808***	***$767,404,570***	**4.71%**

FY 2022 PROPOSED OPERATING BUDGET

Operating Budgets:	FY21 Adopted	FY22 Proposed	% Change
Business-type Funds			
Golf Course	$1,637,600	$1,857,600	13.43%
Sustainability, Waste, and Beautification	$1,824,915	$1,824,515	(0.02%)
Transit	$30,526,679	$29,504,256	(3.35%)
Water	$244,269,739	$240,242,892	(1.65%)
Subtotal	*$278,258,933*	*$273,429,263*	*(1.74%)*
Total Operating Funds	**$1,011,156,741**	**$1,040,833,833**	**2.93%**

REFERENCE ITEM 2

CAPITAL BUDGETS

CAPITAL FUNDS	FY21 Adopted	FY22 Proposed	% Change
Stadium Capital Maintenance	$2,640,000	$2,700,000	2.27%
Capital Projects	$12,828,703	$12,969,060	1.09%
Water RE&I	$56,217,078	$81,583,078	45.12%
Water System Dev Fee	$21,866,792	$18,545,957	(15.19%)
Total Capital Funds	**$93,552,537**	**$115,798,095**	23.78%

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FY 2022 PROPOSED BUDGET

PUBLIC HEARING

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REFERENCE ITEM 2