MINUTES OF REGULAR MEETING
COBB COUNTY BOARD OF COMMISSIONERS
MARCH 8, 2022
1:30 PM

The Work Session of the Cobb County Board of Commissioners was held on Tuesday, March 8, 2022 at 1:30 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 1:31 p.m.

PRESENTATIONS

1. To present a summary of the departmental and agency presentations for the FY2023-2024 Biennial Budget cycle.

Bill Volckmann, Chief Financial Officer, presented a summary of the departmental and agency presentations for the FY2023-2024 Biennial Budget cycle. A copy of the information presented is attached and made a part of these minutes.

2. Withdrawal of request to discuss Board policy regarding the Transportation referendum.

This item was withdrawn from the agenda.

ADJOURNMENT

The meeting was adjourned at 2:03 p.m.

Angela Cunningham
Deputy County Clerk
Cobb County Board of Commissioners

2023 & 2024 Budget Request Summary

Presented By: Bill Volckmann

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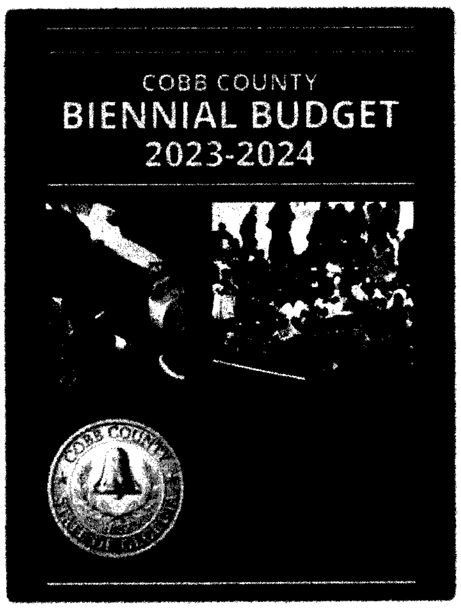

Budget Work Sessions

- Presentations from September 14, 2021 – February 22, 2022
- 32 of the 42 Departments presented during the Work Sessions.
- Cobb Douglas Board of Health also presented during the Work Sessions and DFACS met with each Commissioner regarding their requests.

BOC, County Clerk, County Manager, County Attorney, Internal Audit, Ethics Board, State Court, Circuit Defender, Solicitor and Community Service Block Grant.

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Cobb County Operating Budgets

(In millions)	2018 Adopted	2019 Adopted	2020 Adopted	2021 Adopted	2022 Adopted	2023 Requested
Governmental Fund Types	**$636**	**$708**	**$733**	**$733**	**$768**	**$927**
Business-Type Funds	$245	$258	$266	$278	$273	$292
Total Operating Budgets	**$881**	**$966**	**$999**	**$1,011**	**$1,041**	**$1,219**
Full-Time Positions Added	30	114	19	0	4	658

Items Not Yet Included in the 2023 Requested Numbers
- Results of the Class & Pay Study and Updated Employee Roster.

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Governmental Funds –Expenditure Summary

Governmental Funds	2022 Adopted	2023 Requested	Increase / (Decrease)
General	$496.7	$630.5	$133.8
Fire	$113.7	$126.3	$12.6
Hotel Motel Tax	$9.9	$14.4	$4.5
Claims	$106.0	$110.4	$4.4
E911	$15.3	$19.1	$3.8
CSSD I	$2.6	$3.2	$0.6
CSSD II	$8.5	$8.8	$0.3
Parking Deck	$1.2	$1.3	$0.1
Street Light District	$6.5	$6.6	$0.1
CSBG	$0.8	$0.8	-
Debt Service	$4.8	$4.8	-
Law Library	$0.5	$0.4	($0.1)
SFSSD	$1.0	$0.8	($0.2)
Total	767.5	$927.4	$159.9

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Business Type Funds – Expenditure Summary

Funds	2022 Adopted	2023 Requested	Increase / (Decrease)
Water	$240.2	$254.1	$13.9
Transit	$29.5	$33.7	$4.2
Golf Course	$1.9	$2.0	$0.1
Sustainability, Waste and Beautification	$1.8	$1.8	-
Total Business Type Funds	**$273.4**	**$291.6**	**$18.2**
Total All Funds	**$1,040.9**	**$1,219.0**	**$178.1**

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Expenditure Summary - General Fund Only

- General Fund Positions Requested 515
- The cost for the Class and Pay Study is not included in the numbers presented.
- Evergreen to provide numbers in April 2022
- The total cost to fully implement the Class & Pay Study from 2016 was $20.4 million.
- That study was never fully implemented.

Presented in millions	Adopted 2022	Requested 2023	Increase / (Decrease)
Personnel	**$328.2**	**$381.0**	**$52.8**
Operating	**$92.3**	**$131.1**	**$38.8**
Capital	**$10.3**	**$50.4**	**$40.1**
Debt Service	**$22.5**	**$22.5**	**-**
Transfers Out	**$38.1**	**$42.1**	**$4.0**
Contingency	**$5.3**	**$3.4**	**($1.9)**
Total	**$496.7**	**$630.5**	**$133.8**

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Revenue Summary - General Fund Only

- Projections based on current millage rate for the General Fund.
- Projections are not final and will be updated through the spring as digest information becomes available.
- Requested expenditures exceed current projected revenues by $79.8 million.

Presented in millions	Adopted 2022	Projected 2023	Increase / (Decrease)
Property Taxes	$331.5	$368.4	$36.9
Penalties & Interest	$2.7	$2.9	$0.2
Other Taxes	$51.6	$55.7	$4.1
Licenses & Permits	$25.8	$29.9	$4.1
Intergovernmental	$2.9	$3.9	$1.0
Charges for Services	$39.4	$43.8	$4.4
Fines & Forfeitures	$3.7	$4.0	$0.3
Misc. Revenue	$8.5	$8.6	$0.1
Other Financing Sources	$0.2	$0.2	-
Transfers In	$30.4	$33.3	$2.9
Total	$496.7	$550.7	$54.0

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Revenue & Expenditure Summary - Fire Fund

- Fire Fund Positions Requested 48
- Revenue projections based on a millage rate that was approved for the 2022 budget.
- That millage rate includes a 0.13 millage shift from the Debt Service Fund to the Fire Fund.
- Requested expenditures exceed current projected revenues by $7.3 million.

Presented in millions	Adopted 2022	Projected 2023	Increase / (Decrease)
Property Taxes	$106.3	$111.0	$4.7
Penalties & Interest	$0.2	$0.2	-
Other Taxes	$0.6	$0.7	$0.1
Charges for Services	$2.2	$2.7	$0.5
Transfers In	$4.4	$4.4	-
Total	$113.7	$119.0	$5.3
Personnel	$88.9	$96.1	$7.3
Operating	$13.0	$14.1	$1.0
Capital	$7.1	$13.2	$6.1
Debt Service	$1.8	$1.8	-
Transfer Out	$0.8	$1.1	$0.3
Contingency	$2.1	-	$(2.1)
Total	$113.7	$126.3	$12.6

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Revenue & Expenditure Summary – E911 Fund

- E911 Fund Positions Requested 47
- Revenue projections based on the current rate of $1.50.
- Requested expenditures exceed current projected revenues by $3.8 million.

Presented in millions	Adopted 2022	Projected 2023	Increase / (Decrease)
Charges for Services	**$15.3**	**$15.3**	**-**
Total	$15.3	$15.3	-
Personnel	**$11.7**	**$15.5**	**$3.8**
Operating	$3.6	$3.6	$0.0
Capital	$0.0	$0.0	$0.0
Total	$15.3	$19.1	$3.8

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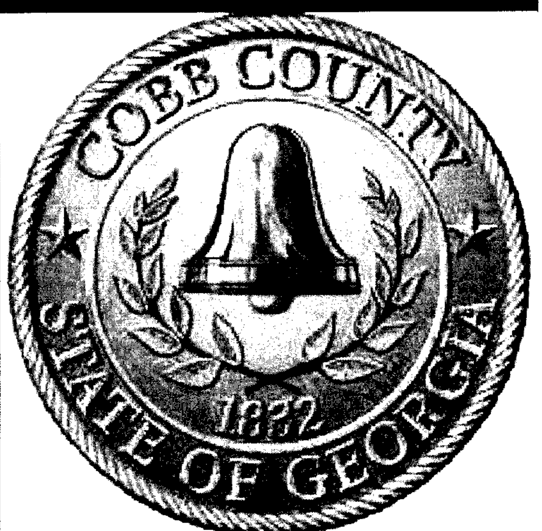

Board of Commissioner Requests – March 2022

- Board of Commissioners discuss any of their requests that are not already included in the requests presented by the departments.
- Departments will update OpenGov to include those requests, and any requests added during this phase will be shared will the entire Board of Commissioners.

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Next Steps

- Meet with the Board to discuss options to address differences between projected revenues and requests
- Final numbers from Class & Pay
- Final numbers for healthcare and pension
- Adjust revenue numbers based on digest and proposed millage rate.

Requests

Revisions

Final

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Key Dates

24 May 2022
Cityhood Election

27 June 2022
FY22 Millage & FY23 Budget advertisements due to MDJ

28 June 2022
1:30p.m.
Work Session to present the FY23 Proposed Budget

30 June 2022
FY22 Millage & FY23 Budget advertisement runs in MDJ

12 July 2022
9:00a.m.
Public Hearing on Proposed Budget and Millage

19 July 2022
6:30p.m.
Second Public Hearing on Millage

26 July 2022
7:00p.m.
Third Public Hearing on FY22 Millage, and Adoption of the FY23 Proposed Budget and FY22 Millage Rate

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