

**MINUTES OF BOC WORK SESSION
COBB COUNTY BOARD OF COMMISSIONERS
JUNE 28, 2022
1:30 PM**

The Work Session of the Cobb County Board of Commissioners was held on Tuesday, June 28, 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 1:30 p.m.

PRESENTATIONS

1. To present the Proposed FY 2023 Budget.

Chairwoman Cupid presented introductory comments and an overview regarding the FY 2023 Budget.

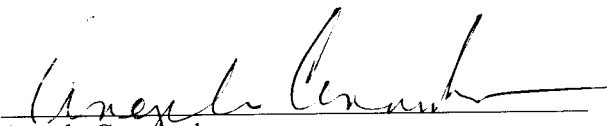
William Volckmann, Chief Financial Officer, presented information regarding the proposed FY 2023 Budget. Robust discussion ensued and each Commissioner asked questions and made comments. A copy of the information presented is attached and made a part of these minutes.

The required public hearing will be held at the Regular Meeting of the Board on July 12, 2022. The adoption of the proposed budget is scheduled for July 26, 2022 at the Regular scheduled Board Meeting.

No official action was taken by the Board.

ADJOURNMENT

The meeting was adjourned at 3:31 p.m.


Angela Cunningham
Deputy County Clerk
Cobb County Board of Commissioners



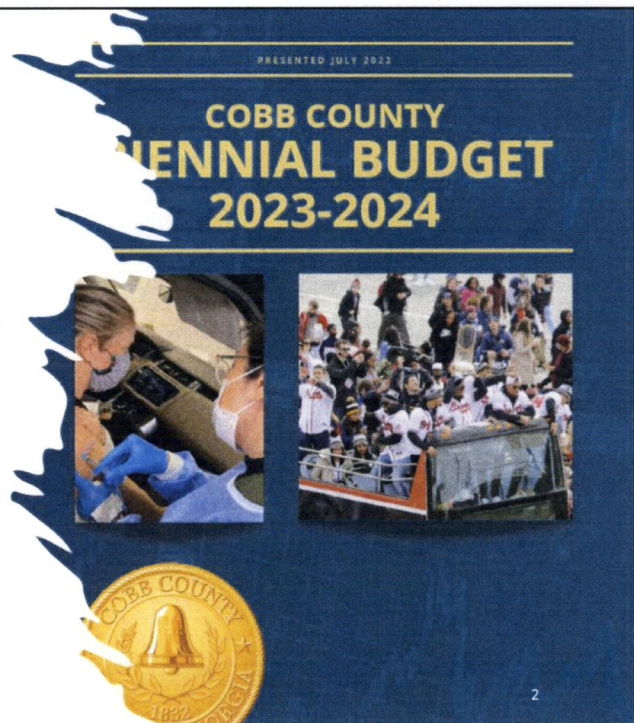
2023 & 2024 Budget Request Summary

Presented By: Bill Volckmann

1

Budget Overview Presented By Chairwoman Lisa Cupid

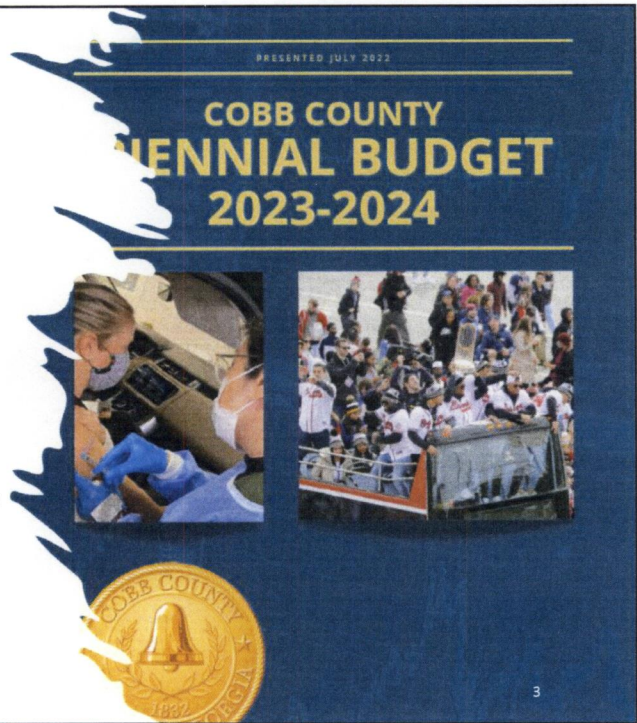
- Employee Recruitment & Retention
 - Implementation of Pay Study (October 2022)
 - Reduction of Vesting Period From 10 - 5 Years (January 2023)
 - Shared Increase in Healthcare Costs (January 2023)
 - Annual Merit (March 2023)
 - Continuation of Step & Grade / Compression (March 2023)
- Creating 147 Positions to Improve Service Levels
 - Detailed List of Positions Included in Supporting Documents
- Increase Commitment to Funded Capital Replacement / Maintenance
- Increased Funding for Cobb Douglas Board of Health & DFACS



2

Budget Process & Transparency

- Budget Presentations at Public Work Sessions
 - September 14, 2021 Through February 22, 2022
 - 32 of 42 Departments Presented Budgetary Requests
 - Copy of all Presentations Posted on County website
 - Summary of Budget Request Presented by Finance on March 8, 2022 Public Work Session.
 - Copy of Summary Presentation on County Website
- Multiple Budget Meetings with Board of Commissioners, County Manager, and County Staff. March – June 2022
- Present Proposed Budget at Public Work Session – June 28, 2022
- Proposed Budget Advertised in Marietta Daily Journal - June 30, 2022
- Public Hearing on Proposed Budget – July 12th 9:00am
- Budget Adoption - July 26, 2022



3

Cobb County Operating Budgets

(In millions)	2019 Adopted	2020 Adopted	2021 Adopted	2022 Adopted	2023 Requested	2023 Proposed
Governmental Fund Types	\$708	\$733	\$733	\$768	\$927	\$865
Business-Type Funds	\$258	\$266	\$278	\$273	\$292	\$291
Total Operating Budgets	\$966	\$999	\$1,011	\$1,041	\$1,219	\$1,156
Full-Time Positions Added	114	19	0	4	658	147

2023 Requested Numbers Do Not Include

- Results of the Class & Pay Study and Updated Employee Roster.

2023 Proposed Numbers Does Include Class & Pay and Employee Roster as of June 3, 2022

4

4

Governmental Funds –Expenditure Summary

Governmental Funds	2022 Adopted	2023 Requested	2023 Proposed	Increase / (Decrease) From 2022 Adopted
General	\$496.7	\$630.5	\$564.2	\$67.5
Claims	\$106.0	\$110.4	\$118.4	\$12.4
Fire	\$113.7	\$126.3	\$122.3	\$8.6
Hotel Motel Tax	\$9.9	\$14.4	\$16.5	\$6.6
E911	\$15.3	\$19.1	\$17.0	\$1.7
CSSD I	\$2.6	\$3.2	\$3.6	\$1.0
CSSD II	\$8.5	\$8.8	\$8.9	\$0.4
SFSSD	\$1.0	\$0.8	\$1.2	\$0.2
Parking Deck	\$1.2	\$1.3	\$1.3	\$0.1
CSBG	\$0.8	\$0.8	\$0.8	\$0.0
Debt Service	\$4.8	\$4.8	\$4.8	\$0.0
Law Library	\$0.5	\$0.4	\$0.5	\$0.0
Street Light District	\$6.5	\$6.6	\$6.1	(\$0.4)
Total	<u>\$767.5</u>	<u>\$927.4</u>	<u>\$865.6</u>	<u>\$98.1</u>

5

Business Type Funds – Expenditure Summary

Funds	2022 Adopted	2023 Requested	2023 Proposed	Increase / (Decrease) From 2022 Adopted
Water	\$240.2	\$254.1	\$257.0	\$16.8
Transit	\$29.5	\$33.7	\$29.7	\$0.2
Golf Course	\$1.9	\$2.0	\$2.0	\$0.1
Sustainability, Waste and Beautification	\$1.8	\$1.8	\$1.9	\$0.1
Total Business Type Funds	<u>\$273.4</u>	<u>\$291.6</u>	<u>\$290.6</u>	<u>\$17.2</u>
Total All Funds	<u>\$1,040.9</u>	<u>\$1,219.0</u>	<u>\$1,156.2</u>	<u>\$115.3</u>

6

6

Expenditure Summary - General Fund Only

- General Fund positions requested 515 – positions proposed 148.5
- 124.5 full-time positions
- 9 part-time positions
- 15 reclassifications

Presented in millions	Adopted 2022	Requested 2023	Proposed 2023
Personnel	\$328.2	\$381.0	\$370.6
Operating	\$92.3	\$131.1	\$106.5
Capital	\$10.3	\$50.4	\$25.5
Debt Service	\$22.5	\$22.5	\$22.5
Transfers Out	\$38.1	\$42.1	\$33.8
Contingency	\$5.3	\$3.4	\$5.3
Total	\$496.7	\$630.5	\$564.2

7

7

Revenue Summary - General Fund Only

- Proposed budget maintains the current General Fund millage rate of 8.46.
- Revenue growth can be attributed to recovering from the pandemic and digest growth.

Presented in millions	Adopted 2022	Original Requested 2023	Final Proposed 2023
Property Taxes	\$331.5	\$368.4	\$382.7
Penalties & Interest	\$2.7	\$2.9	\$2.9
Other Taxes	\$51.6	\$55.7	\$55.7
Licenses & Permits	\$25.8	\$29.9	\$29.9
Intergovernmental	\$2.9	\$3.9	\$3.1
Charges for Services	\$39.4	\$43.8	\$43.9
Fines & Forfeitures	\$3.7	\$4.0	\$6.0
Misc. Revenue	\$8.5	\$8.6	\$8.6
Other Financing Sources	\$0.2	\$0.2	\$0.2
Transfers In	\$30.4	\$33.3	\$31.2
Total	\$496.7	\$550.7	\$564.2

8

8

Annual Debt Service Funding

• CSSD I Breakdown

- 67% of the previous year's collections to fund Cobb Travel and Tourism
- 67% budgeted at \$2,412,000
- Remaining \$1,189,000 to fund stadium debt.

Presented in millions	Adopted 2022	Final Proposed 2023
CSSD I \$3.00 Room Night	\$1.5	\$1.2
CSSD II – Property Tax	\$8.5	\$8.8
Hotel Motel Tax	\$0	\$1.8
Braves Annual Contribution	\$6.1	\$6.1
Rental Car Tax	\$0.6	\$0.7
General Fund Property Tax	\$5.8	\$3.9
Total	\$22.5	\$22.5
Annual Debt Service	\$22.5	\$22.5

9

9

Revenue & Expenditure Summary - Fire Fund

- Fire Fund positions requested 48 – positions proposed 7.5
- Proposed budget is 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.

Presented in millions	Adopted 2022	Original Requested 2023	Final Proposed 2023
Property Taxes	\$106.3	\$111.0	\$118.7
Penalties & Interest	\$0.2	\$0.2	\$0.2
Other Taxes	\$0.6	\$0.7	\$0.7
Charges for Services	\$2.2	\$2.7	\$2.7
Transfers In	\$4.4	\$4.4	\$0.0
Total	<u>\$113.7</u>	<u>\$119.0</u>	<u>\$122.3</u>
Personnel	\$88.9	\$96.1	\$96.5
Operating	\$13.0	\$14.1	\$13.4
Capital	\$7.1	\$13.2	\$9.5
Debt Service	\$1.8	\$1.8	\$1.8
Transfer Out	\$0.8	\$1.1	\$1.1
Contingency	\$2.1	-	\$0.0
Total	<u>\$113.7</u>	<u>\$126.3</u>	<u>\$122.3</u>

10

10

Revenue & Expenditure Summary – E911 Fund

- E911 Fund Positions requested 47 – positions proposed 6
- Revenue projections based on the current rate of \$1.50.

Presented in millions	Adopted 2022	Original Requested 2023	Final Proposed 2023
Charges for Services	\$15.3	\$15.3	\$15.7
Fund Balance	\$0.0	\$0.0	<u>\$1.3</u>
Total	<u>\$15.3</u>	<u>\$15.3</u>	<u>\$17.0</u>
Personnel	\$11.7	\$15.5	\$13.4
Operating	\$3.6	\$3.6	\$3.6
Capital	\$0.0	\$0.0	\$0.0
Total	<u>\$15.3</u>	<u>\$19.1</u>	<u>\$17.0</u>

11

11

Capital Funds Summary

- Stadium Capital Maintenance – 50% funded by the County & 50% by the Braves.
- Capital Projects Fund – funded by transfers from other funds.
- Water Capital Funds – funded by system development fees & the water operating fund

Presented in millions	Adopted 2022	Final Proposed 2023
Stadium Capital Maintenance	\$2.7	\$2.8
Capital Projects	\$12.9	\$12.1
Water RE&I	\$81.6	\$74.1
Water System Development	\$18.5	\$12.0
Total	<u>\$115.7</u>	<u>\$101.0</u>

12

12

Key Dates



13

13

Budget Handouts

(Available on County Website)



Position Detail

Detailed listing of all new positions and position reclassifications



Budget Detail

Budget detail broken down by fund, department, and category.



Transfers

Detail of all transfers between funds



Impact Items

Summary of all agenda items previously approved by the Board of Commissioners that have a financial impact on FY23

14

14

Questions / Comments

Thank You

15