MINUTES OF BOC WORK SESSION
COBB COUNTY BOARD OF COMMISSIONERS
JUNE 27, 2023
1:30 PM

The work session of the Board of Commissioners was held on Tuesday, June 27, 2023, 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 Monique Sheffield

Not present - Commissioner Jerica Richardson

CALL TO ORDER

Chairwoman Cupid called the meeting to order at 1:31 p.m.

PRESENTATIONS

1. To present the Proposed FY 2024 Budget.

William Volckmann, Chief Financial Officer, presented information regarding the proposed FY 2024 Budget. A copy of the information presented is attached and made a part of these minutes.

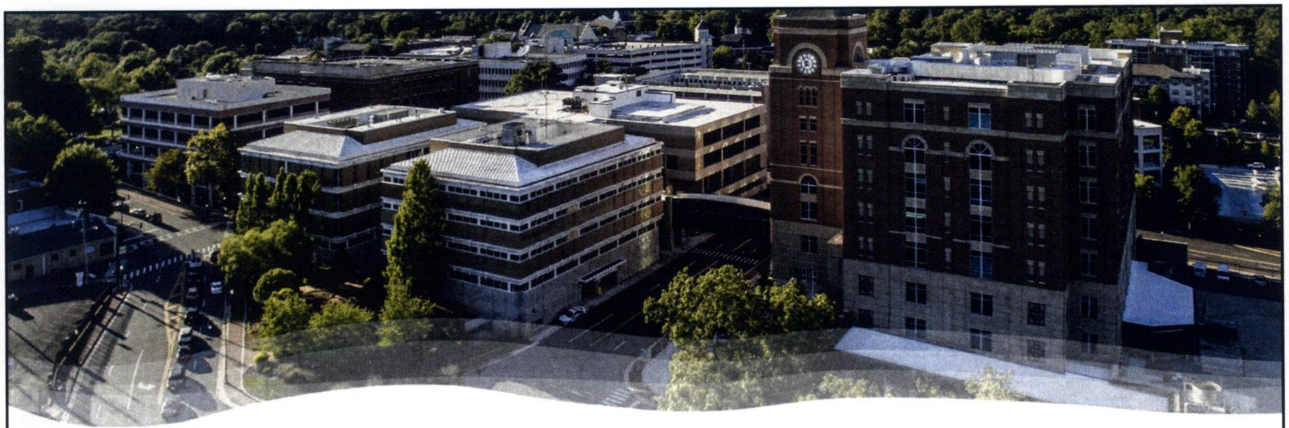
The required public hearing will be held at the Board meeting on July 11, 2023. The adoption of the proposed budget is scheduled for July 25, 2023, at the regular scheduled Board Meeting.

No official action was taken by the Board.

ADJOURNMENT

The meeting was adjourned at 2:18 p.m.

Angela Cunningham
Deputy County Clerk
Cobb County Board of Commissioners



Presented By: Bill Volckmann

2024 Proposed Budget Summary

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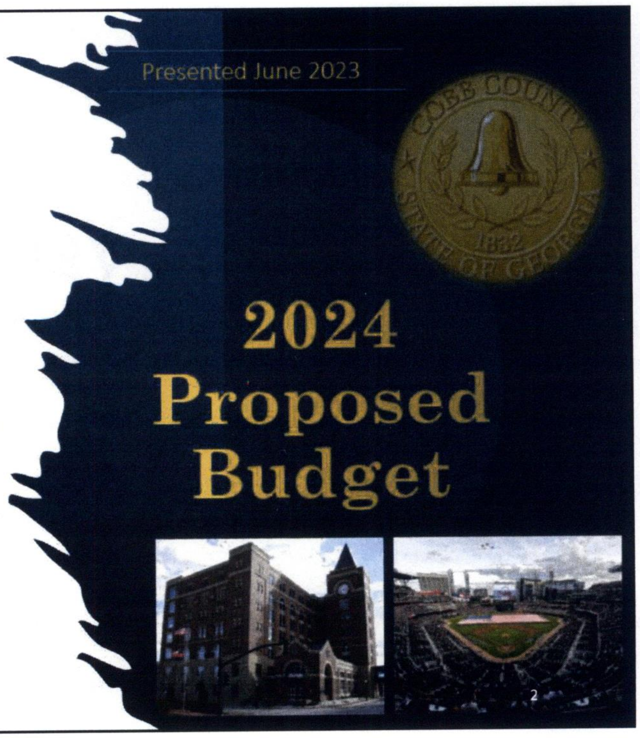
Budget Overview Presented By Chairwoman Lisa Cupid

- Increased Funding to Cover the Reoccurring Cost of the Public Safety Salary Improvements and Lateral Adjustments
- Continuation of Annual Merit, Step & Grade, and Compression Adjustments for Public Safety.
- Creating 34 Positions to Improve Service Levels and State Mandate
  - Detailed List of Positions Included in Supporting Documents
- Plan Review Process Improvements
- Family Advocacy Center
- Micro Transit Pilot Program
- Operating Budget Increases for Inflation
- BOC Approved FY24 Impact Items
- Emergency Shelter Funding



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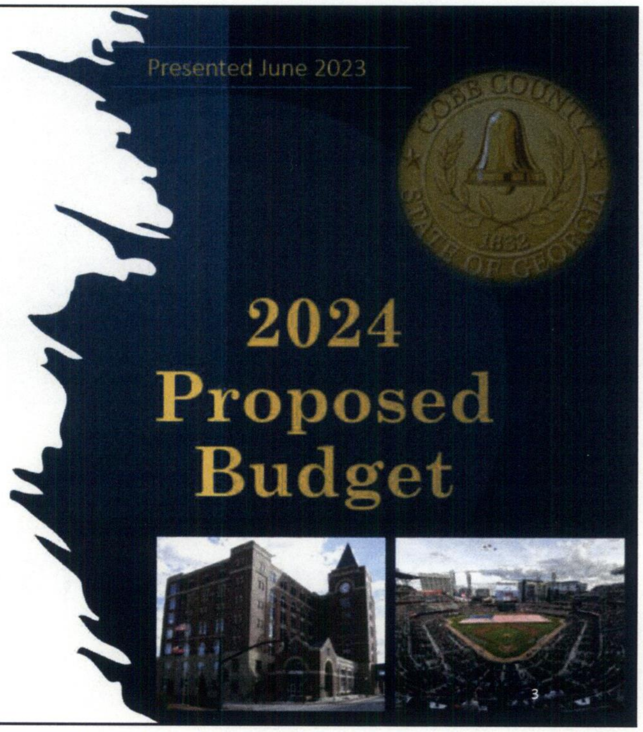
Budget Process & Transparency

- Multiple Budget Meetings with Board of Commissioners, County Manager, and County Staff. March – June 2023
- Present Proposed Budget at Public Work Session – June 27, 2023
- Copy of Summary Presentation on County Website
- Proposed Budget Advertised in Marietta Daily Journal – June 29, 2023
- Public Hearing on Proposed Budget – July 11, 2023, at 9:00am
- Budget Adoption – July 25, 2023



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Cobb County Operating Budgets

(In millions)	2020 Adopted	2021 Adopted	2022 Adopted	2023 Adopted	2024 Proposed
Governmental Fund Types	$733	$733	$767	$866	$898
Business-Type Funds	$266	$278	$273	$290	$302
Total Operating Budgets	$999	$1,011	$1,040	$1,156	$1,200
Full-Time Positions Added	19	-	6	147	34

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Governmental Funds –Expenditure Summary

Governmental Funds	Adopted 2023	Proposed 2024	Increase / (Decrease) From 2023 Adopted
General	$564.2	$583.5	$19.3
Claims	$118.4	$118.1	($0.3)
Fire	$122.3	$138.9	$16.6
Hotel Motel Tax	$16.5	$18.0	$1.5
E911	$17.0	$17.3	$0.3
CSSD I	$3.6	$3.5	($0.1)
CSSD II	$8.9	$9.0	$0.1
SFSSD	$1.2	$1.2	-
Parking Deck	$1.3	$0.9	($0.4)
CSBG	$0.8	$0.8	-
Debt Service	$4.8	-	($4.8)
Law Library	$0.5	$0.5	-
Street Light District	$6.1	$6.1	-
Total	$865.6	$897.8	$32.2

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Business Type Funds – Expenditure Summary

	Adopted 2023	Proposed 2024	Increase / (Decrease) From 2023 Adopted
Water	$257.0	$266.9	$9.9
Transit	$29.7	$30.7	$1.0
Golf Course	$2.0	$2.3	$0.3
Sustainability, Waste and Beautification	$1.9	$2.0	$0.1
Total Business Type Funds	$290.6	$301.9	$11.3
Total All Funds	$1,156.2	$1,199.7	$43.5

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Revenue Summary - General Fund Only

Largest Budgetary Increases

- Property Tax
- Interest Earnings
- Insurance Premium Tax

Largest Budgetary Reductions

- Real Estate Transfer Tax
- Commercial & Residential Permitting
- Deed & Intangible Recording Fees

Presented in millions	Adopted 2023	Proposed 2024
Property Taxes	$382.8	$398.7
Penalties & Interest	$2.9	$3.1
Other Taxes	$55.7	$57.9
Licenses & Permits	$29.9	$28.7
Intergovernmental	$3.1	$3.3
Charges for Services	$43.8	$39.1
Fines & Forfeitures	$6.0	$7.1
Misc. Revenue	$8.6	$8.6
Other Financing Sources	$0.2	$4.6
Transfers In	$31.2	$32.4
Total	$564.2	$583.5

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Expenditure Summary - General Fund Only

Major Budgetary Increases

- Public Safety Pay Increases and Incentives
- Pension & Healthcare
- BOC Approved Impact Items
- Fuel & Other Operating Costs

Major Budgetary Reductions

- Removal of One-time Capital Related to Positions Created in FY23

Presented in millions	Adopted 2023	Proposed 2024
Personnel	$370.6	$388.0
Operating	$106.4	$117.8
Capital	$25.5	$18.2
Debt Service	$22.5	$22.5
Transfers Out	$33.9	$33.5
Contingency	$5.3	$3.5
Total	$564.2	$583.5

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Annual Debt Service Funding

Braves pay $2.6M in General Fund Property Tax.

$2.6 million – Braves General Fund Taxes

($0.8) million – Required for Debt Service

$1.8 million – Police Overtime - Circulator

Presented in millions	Adopted 2023	Proposed 2024
CSSD I $3.00 Room Night	$1.2	$3.5
CSSD II – Property Tax	$8.8	$8.5
Hotel Motel Tax	$1.8	$2.8
Braves Annual Contribution	$6.1	$6.1
Rental Car Tax	$0.7	$0.8
General Fund Property Tax	$3.9	$0.8
Total	**$22.5**	**$22.5**
Annual Debt Service	$22.5	$22.5

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Revenue & Expenditure Summary - Fire Fund

Self Supported Fund
- Property Tax Revenue

Budgetary Expenditure Increases
- Fire Pay Increases and Incentives
- Pension & Healthcare
- Capital Replacement

Negative Cash Position - May 2023, 2022, 2021, and March 2020-2015

Presented in millions	Adopted 2023	Proposed 2024
Property Taxes	$118.7	$136.5
Penalties & Interest	$0.2	$0.2
Other Taxes	$0.7	$0.7
Charges for Services	$2.7	$1.5
Transfers In	-	-
Total Revenue	**$122.3**	**$138.9**
Personnel	$96.6	$101.6
Operating	$13.4	$13.7
Capital	$9.5	$21.3
Debt Service	$1.8	$1.5
Transfer Out	$1.0	$0.8
Contingency	-	-
Total Expenditure	**$122.3**	**$138.9**

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Revenue & Expenditure Summary – E911 Fund

Self Supported Fund

- Revenue of $1.50 Limited By State

Budgetary Expenditure Increases

- E911 Pay Increases and Incentives

Presented in millions	Adopted 2023	Proposed 2024
Charges for Services	$15.7	$16.4
Fund Balance	$1.3	$0.9
Total Revenue	$17.0	$17.3
Personnel	$13.4	$13.7
Operating	$3.6	$3.6
Capital	-	-
Total Expenditure	$17.0	$17.3

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Capital Funds Summary

Stadium Capital Maintenance

Contributions Split 50/50 & Run Through 2046

Water RE&I

Increase in Capital Replacement

Presented in millions	Adopted 2023	Proposed 2024
Stadium Capital Maintenance	$2.8	$2.8
Capital Projects	$12.1	$11.3
Water RE&I	$74.1	$84.3
Water System Development	$12.0	$12.0
Total	$101.0	$110.4

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Grant Funds Summary

State Auditor's Requirement

Presented in millions	Proposed 2024
Grant Fund	$12.4
Workforce Investment Grant	$4.7
Senior Services Grant	$2.7
Emergency Rental Assistance Grant	$1.0
ARPA Grant	$49.0
Community Development Block Grant	$6.9
Home Program Grant	$1.4
Federal Equitable Sharing	$0.4
Total	**$78.5**

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Key Dates

June 27, 2023
1:30 pm
Work Session to present the FY24 Proposed Budget

June 29, 2023
FY23 Millage & FY24 Budget advertisement runs in MDJ

July 11, 2023
9:00 am
Public Hearing on Proposed Budget and Millage

July 18, 2023
6:30 pm
Second Public Hearing on Millage

July 25, 2023
7:00 pm
Third Public Hearing on FY23 Millage, and Adoption of the FY24 Proposed Budget and FY23 Millage Rate

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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 FY24

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Questions / Comments

Thank You

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