

**MINUTES OF BOC WORK SESSION MINUTES
COBB COUNTY BOARD OF COMMISSIONERS
JUNE 25, 2024
1:30 PM**

The Work Session of the Cobb County Board of Commissioners was held on Tuesday, June 25, 2024 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 2025 Budget.

William Volckmann, Chief Financial Officer, presented information regarding the proposed FY 2025 Budget. A copy of the information presented is attached and made a part of these minutes.

Public hearings will be held at the following meetings:

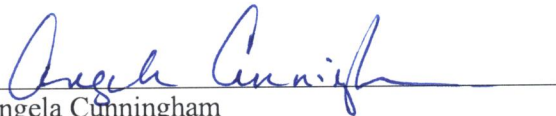
- *July 11, 2024 @ 9:00 a.m. – 1st Public Hearing*
- *July 16, 2024 @ 6:30 p.m. – 2nd Public Hearing*
- *July 23, 2024 @ 7:00 p.m. – 3rd Public Hearing*

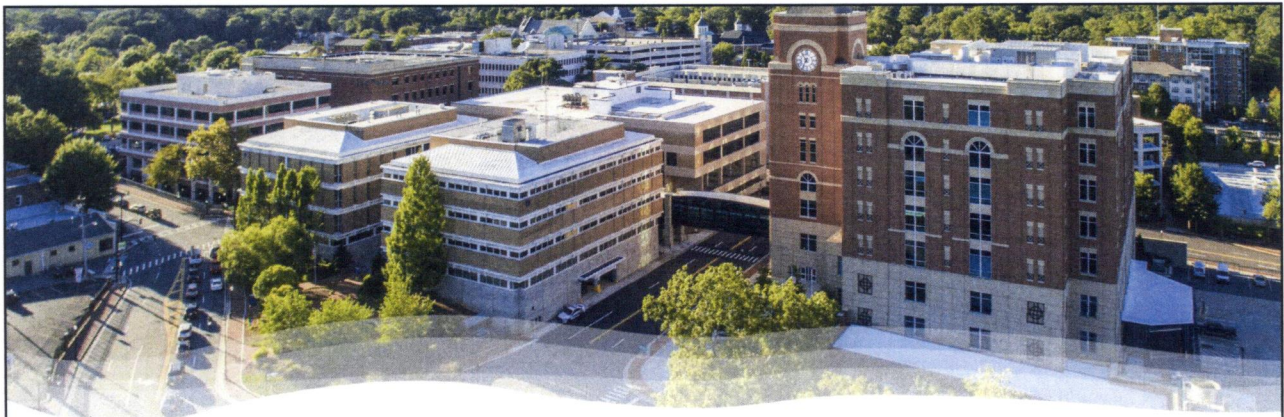
The adoption of the proposed budget is scheduled for July 23, 2024, at the regular scheduled Board Meeting.

No official action was taken by the Board.

ADJOURNMENT

The meeting was adjourned at 2:10 p.m.


Angela Cunningham
Deputy County Clerk
Cobb County Board of Commissioners



Presented By: Bill Volckmann

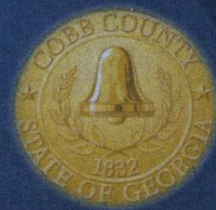
2025 Proposed Budget Summary

1

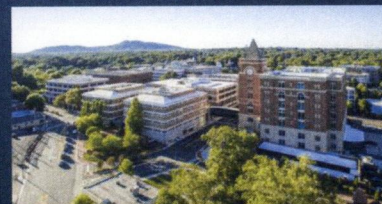
Budget Overview Presented By Chairwoman Lisa Cupid

- BOC Approved FY25 Impact Items were \$16.5 Million (General Fund Only).
- Increase for the Annual Cost of the Public Safety Salary Improvements - Including Overtime.
- Continuation of Annual Merit, Step & Grade.
- Increase from Annual Maintenance and Contracts, for Information Technology Services and Sheriff.
- Increase in Self Funded Insurance.
- Magistrate Court Increase (HB 1017)
- Water Transfer Reduction from 6% to 5%

2025 Proposed Budget



Presented June 2024

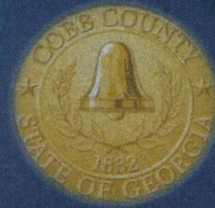


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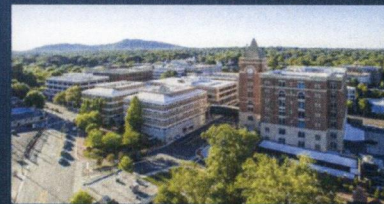
Budget Process & Transparency

- Multiple Budget Meetings with the Board of Commissioners, County Manager, and County Staff. March – June 2024
- Present Proposed Budget at Public Work Session – June 25, 2024
- Copy of Summary Presentation on the County Website
- Proposed Budget Advertised in Marietta Daily Journal – June 27, 2024
- Public Hearing on Proposed Budget – July 9, 2024, at 9:00 am
- Second Public Hearing on Proposed Budget – July 16, 2024, at 6:30 pm
- Third Public Hearing and Budget Adoption – July 23, 2024, at 7:00 pm

2025 Proposed Budget



Presented June 2024



3

Cobb County Operating Budgets

(In millions)	2021 Adopted	2022 Adopted	2023 Adopted	2024 Adopted	2025 Requested By Departments	2025 Proposed
Governmental Fund Types	\$733	\$768	\$865	\$898	\$1,030	\$961
Business-Type Funds	\$278	\$273	\$291	\$302	\$322	\$315
Total Operating Budgets	\$1,011	\$1,041	\$1,156	\$1,200	\$1,352	\$1,276
Full-Time Positions Added	0	4	147	34	382	5

4

4

2

Governmental Funds –Expenditure Summary

Governmental Funds	Adopted 2024	Requested 2025	Proposed 2025	Increase / (Decrease) From 2024 Adopted
General	\$583.5	\$710.6	\$624.8	\$41.3
Claims	\$118.1	\$118.1	\$122.4	\$4.3
Fire	\$138.9	\$140.7	\$153.6	\$14.7
Hotel Motel Tax	\$18.0	\$20.5	\$20.5	\$2.5
E911	\$17.3	\$17.9	\$18.2	\$0.9
CSSD I	\$3.5	\$3.7	\$3.7	\$0.2
CSSD II	\$9.0	\$8.8	\$8.8	(\$0.2)
SFSSD	\$1.2	\$1.3	\$1.3	\$0.1
Parking Deck	\$0.9	\$0.8	\$0.8	(\$0.1)
CSBG	\$0.8	\$0.8	\$0.8	\$0.0
Law Library	\$0.5	\$0.6	\$0.5	\$0.0
Street Light District	\$6.1	\$6.4	\$6.1	\$0.0
<u>Total</u>	<u>\$897.8</u>	<u>\$1,030.2</u>	<u>\$961.5</u>	<u>\$63.7</u>

5

5

Business Type Funds – Expenditure Summary

	Adopted 2024	Requested 2025	Proposed 2025	Increase / (Decrease) From 2024 Adopted
Water	\$266.9	\$275.7	\$272.1	\$5.2
Transit	\$30.7	\$37.9	\$37.9	\$7.2
Golf Course	\$2.3	\$2.6	\$2.6	\$0.3
Sustainability, Waste and Beautification	\$2.0	\$6.2	\$2.0	\$0.0
<u>Total Business Type Funds</u>	<u>\$301.9</u>	<u>\$322.4</u>	<u>\$314.6</u>	<u>\$12.7</u>
<u>Total All Funds</u>	<u>\$1,199.7</u>	<u>\$1,352.6</u>	<u>\$1,276.1</u>	<u>\$76.4</u>

6

6

Revenue Summary - General Fund Only

Largest Budgetary Increases

- Property Tax
- Title Ad Valorem Tax
- Interest Earnings

Reclassifications Between Revenue Categories

Presented in millions	Adopted 2024	Proposed 2025
Property Taxes	\$398.7	\$431.6
Penalties & Interest	\$3.1	\$3.5
Other Taxes	\$57.9	\$56.6
Licenses & Permits	\$28.7	\$33.7
Intergovernmental	\$3.3	\$7.0
Charges for Services	\$39.1	\$46.2
Fines & Forfeitures	\$7.1	\$4.6
Misc. Revenue	\$8.6	\$2.6
Other Financing Sources	\$4.6	\$7.5
Transfers In	\$32.4	\$31.5
<u>Total</u>	<u>\$583.5</u>	<u>\$624.8</u>

7

7

Expenditure Summary - General Fund Only

Major Budgetary Increases

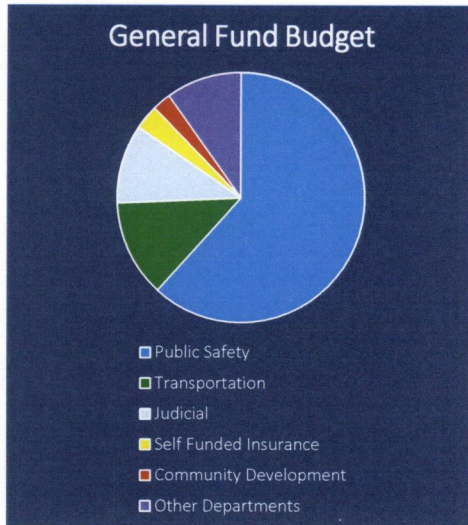
- Impact of Agenda Items Approved by BOC Prior to Budget \$16.5 million
- Employee Roster Update as of April 1, 2024 \$20.9 million
 - Filled 67 Full-Time Positions in 2024
 - Full Year Impact of Merit and Step
 - Pension and Healthcare Increases
 - Public Safety Overtime
- Operating Increase – Other Than Impact Items
 - Increases in Existing Contracts and Self Funded Insurance

Presented in millions	Adopted 2024	Proposed 2025
Personnel	\$388.0	\$416.5
Operating	\$117.8	\$127.0
Capital	\$18.2	\$17.6
Debt Service	\$22.5	\$22.5
Transfers Out	\$33.5	\$37.0
Contingency	\$3.5	\$4.2
<u>Total</u>	<u>\$583.5</u>	<u>\$624.8</u>

8

8

Expenditure Increase Breakdown - General Fund Only



Category / Department	Increase	Percentage of \$41.3 Million
Public Safety	\$25.5	61.76%
Transportation	\$5.2	12.57%
Judicial	\$4.2	10.08%
Self Funded Insurance	\$1.3	3.04%
Community Development	\$1.0	2.52%
Total	<u>\$37.2</u>	<u>89.97%</u>
All Other Departments	\$4.1	10.03%
<u>General Fund Total</u>	<u>\$41.3</u>	<u>100%</u>

9

Annual Debt Service Funding

Braves pay \$2.6M in General Fund Property Tax.

\$2.6 million – Braves General Fund Taxes
(\$0.7) million – Required for Debt Service
 \$1.9 million – Police Overtime - Circulator

Presented in millions	Adopted 2024	Proposed 2025
CSDD I \$3.00 Room Night	\$3.5	\$3.7
CSDD II – Property Tax	\$8.5	\$7.5
Hotel Motel Tax	\$2.8	\$3.7
Braves Annual Contribution	\$6.1	\$6.1
Rental Car Tax	\$0.8	\$0.8
General Fund Property Tax	\$0.8	\$0.7
<u>Total</u>	<u>\$22.5</u>	<u>\$22.5</u>
Annual Debt Service	\$22.5	\$22.5

10

Revenue Summary - Fire Fund

Self Supported Fund

- Property Tax Revenue
 - 97.79% of Budget
- Interest Earnings

Negative Cash Position - June 2024, May 2023, 2022, 2021, and March 2020-2015

Presented in millions	Adopted 2024	Proposed 2025
Property Taxes	\$136.5	\$150.2
Penalties & Interest	\$0.2	\$0.3
Other Taxes	\$0.7	\$0.5
Charges for Services	\$1.5	\$2.0
Misc. Revenue	\$0.0	\$0.1
Other Financing Sources	\$0.0	\$0.5
<u>Total Revenue</u>	<u>\$138.9</u>	<u>\$153.6</u>

11

11

Expenditure Summary - Fire Fund

Budgetary Expenditure Increases

- New 25-Year Step & Grade Plan
- Impact of Prior Year Merit & Step
- Pension & Healthcare

Presented in millions	Adopted 2024	Proposed 2025
Personnel	\$101.6	\$110.2
Operating	\$13.7	\$18.7
Capital	\$21.3	\$15.0
Debt Service	\$1.5	\$0.8
Transfer Out	\$0.8	\$1.5
Contingency	\$0.0	\$7.4
<u>Total Expenditure</u>	<u>\$138.9</u>	<u>\$153.6</u>

12

12

Revenue & Expenditure Summary – E911 Fund

Self Supported Fund

- Revenue of \$1.50 Limited By State

Budgetary Expenditure Increases

- Impact of Prior Year Merit
- Filled 13 Full-Time Positions in 2024
- Pension and Healthcare Increases

Presented in millions	Adopted 2024	Proposed 2025
Charges for Services	\$16.4	\$16.9
Other Financing Sources	\$0.0	\$0.3
Fund Balance	\$0.9	\$1.0
<u>Total Revenue</u>	<u>\$17.3</u>	<u>\$18.2</u>
Personnel	\$13.7	\$14.6
Operating	\$3.6	\$3.6
Capital	-	-
<u>Total Expenditure</u>	<u>\$17.3</u>	<u>\$18.2</u>

13

13

Capital Funds Summary

Stadium Capital Maintenance

- Contributions Split 50/50 & Run Through 2046
- 2025 County's Contribution \$1,440,000

Capital Projects

- Information Technology Service Projects – GIS, Cyber Security, Mobile Data Computers, Print & PC Replacement, and Advantage Financial

Water Capital Funds

- Depreciation \$41.7 Million

Presented in millions	Adopted 2024	Proposed 2025
Stadium Capital Maintenance	\$2.8	\$2.9
Capital Projects	\$11.4	\$13.6
Water RE&I	\$84.3	\$101.1
Water System Development	\$12.0	\$29.1
<u>Total</u>	<u>\$110.5</u>	<u>\$146.7</u>

14

14

Key Dates



15

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 FY25

16

16

Questions / Comments

Thank You