



# **2023 & 2024 Budget Request Summary**

Presented By: Bill Volckmann

# 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

PRESENTED JULY 2022

## COBB COUNTY BIENNIAL BUDGET 2023-2024





# 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 12<sup>th</sup> 9:00am
- Budget Adoption - July 26, 2022

PRESENTED JULY 2022

## COBB COUNTY BIENNIAL BUDGET 2023-2024



# Cobb County Operating Budgets

(In millions)	2019 Adopted	2020 Adopted	2021 Adopted	2022 Adopted	2023 Requeste d	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

# 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)

# 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>

# 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

# 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



# 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

# 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>

# Revenue & Expenditure Summary – E911 Fund

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

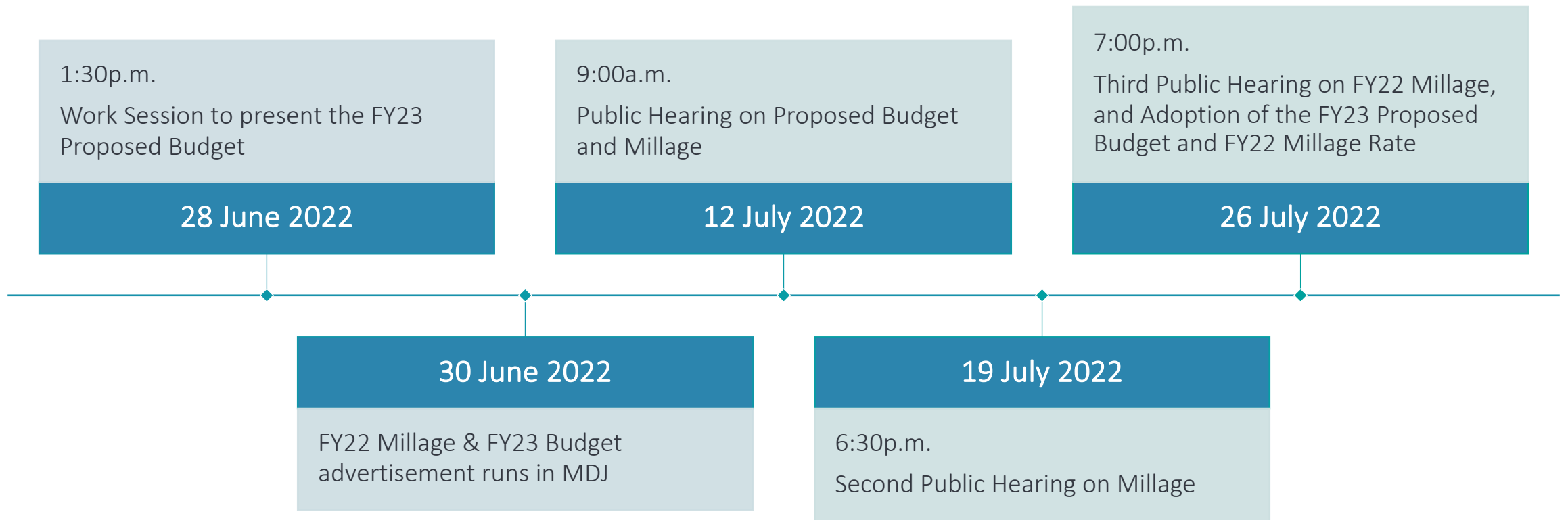
Presented in millions	Adopted 2022	Original Requested 2023	Final Proposed 2023
Charges for Services	\$15.3	\$15.3	\$15.7
Fund Balance	\$0.0	\$0.0	<u>\$1.3</u>
Total	<u>\$15.3</u>	<u>\$15.3</u>	<u>\$17.0</u>
Personnel	\$11.7	\$15.5	\$13.4
Operating	\$3.6	\$3.6	\$3.6
Capital	\$0.0	\$0.0	\$0.0
Total	<u>\$15.3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

# 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>

# Key Dates





# 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

# Questions / Comments

Thank You