



COBB COUNTY BOARD OF COMMISSIONERS

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Lisa N. Cupid
Chairwoman

TO: Board of Commissioners
FR: Chairwoman Lisa Cupid *LC*
DATE: September 27, 2023
RE: FY25/26 Biennial Budget process

Commissioners:

My sincere appreciation to all of you for your help in making it through the recent approval of the FY24 budget and FY23 millage rate. I appreciate your feedback which will help shape the process of forming the next biennial budget. Working with finance, I would like to kickoff this next biennial budget as soon as possible with an eye on getting as much information to you earlier in the process and being as transparent as possible to our residents.

The 23/24 Biennial Budget

Cobb County's 2023-2024 Biennial Budget focused on critical areas such as staffing levels, employee retention and recruitment, and infrastructure. It added \$158.9M of additional investment during the two years. Personnel expenses drove nearly half that increase (49.3% or \$78.4 million). This included:

- 181 new positions,
- the impact of the Class and Pay Study,
- salary increases and recruitment incentives for public safety,
- annual merit for nonsworn employees,
- annual step increases for public safety,
- increases in pension, and,
- increases in healthcare costs.

The County also increased the investment in countywide infrastructure by \$41.9M, representing 26.4% of the total budgetary increase. The three departments that received the most significant increases in infrastructure were the Water System, with an additional investment of \$18.3M, Public Safety, at \$12.5M; and Property Management, at \$5.5M.

The 25/26 Biennial Budget

County departments will prepare for the 2025-2026 Biennial Budget process by participating in a budget kickoff this September, with their budgetary requests required to be finalized in the OpenGov budget software by December 15, 2023.

Before submitting any requests, departments will be strongly encouraged to identify savings areas they can realign to meet additional funding needs for FY2025. Departments should enter identified adjustments into OpenGov during this process. Budget team members can assist in this process, and they will further assist departments in identifying potential areas for savings.

Any remaining departmental requests for the 2025-2026 Biennial Budget should be **critical requests** that align with the county's strategic outcome areas as defined in the Strategic Plan. The Strategic Outcome Area should be noted in the justification field of OpenGov to be considered. Critical requests are defined as:

- Equipment, supplies, personnel, or services necessary for the ongoing operation of the unit/program, which has had an increase in cost beyond prior year funding levels.
- Previously approved funding commitments that will have a known increase for FY2025.
- Statutorily required programs or expenditures that will be enacted during or before FY2025.
- Replacement of **required equipment** or capital assets that have outlived their useful life or are failing.

The 25/26 Biennial Budget Schedule

September 2023	Budget Kickoff Meetings
October 2023	OpenGov Open to Begin Entering Budget Requests
November 2023	Chairwoman & Commissioner Meetings to Discuss Budget Priorities
December 15, 2023	Budgetary Requests Due in OpenGov (by 5 pm)
March 12, 2024 (1:30pm)	Budget Request Summary Presentation – BOC Work Session
April 2024	Chairwoman & Commissioner Meetings to Discuss Budget Priorities
June 25, 2024 (1:30pm)	Chairwoman's 2025 Budget is Presented – BOC Work Session
June 27, 2024	Budget & Millage Advertisements run in the MDJ
July 9, 2024 (9:00am)	Millage (Budget Optional) Public Hearing – BOC Regular Scheduled Meeting
July 16, 2024 (6:30pm)	Millage & Budget Public Hearing – BOC Special Called Meeting
July 23, 2024 (7:00pm)	Millage (Budget Optional) Public Hearing & Adoption – BOC Meeting

Again, thank you for your consideration as we begin this process in the next few weeks. I will work with finance and communications to release as much information as possible so our residents can stay engaged as we move toward completing our next biennial budget.