



# Cherokee County Board of Commissioners WORK SESSION MINUTES

**September 9, 2014**  
**3:00 p.m. | Cherokee Hall**

The Chairman began at 3:04 p.m. with all Commissioners Present. Larry Ramsey was in for Angie Davis as County Attorney. Chairman Ahrens began by sharing a summary of funds the County receives for Aging Services, Work Force, and Transportation from the Atlanta Regional Commission (ARC).

## **1. FY2015 Budget Overview by Janelle Funk.**

Ms. Funk began by stating the FY2015 Budget Overview includes a review of major funds, significant expenditures, headcount summary, revenue assumptions, and a glossary of all funds. She further explained that the glossary is provided so that the public will understand better about funds that have legally restricted purposes. Ms. Funk stated there is a big Budget Book, a 600 page report, which includes Operating Statements, Department Purpose Statements, and Headcount Reports for Each Department/Fund. Both the overview and the book will be available on the County website and a hard copy is available in the County Clerk's office for the public to review. There will be a Public Hearing on September 23, 2014 at 6:00 p.m. to solicit public feedback and then on October 7, 2014 at 6:00 p.m., the Board will consider adopting the FY2015 Budget. Both meetings will be held at Cherokee Hall at 1130 Bluffs Parkway, Canton.

Ms. Funk provided an overview of the Budget beginning with a County Wide Summary of Expenditures and Transfers. The budget for 2015 is \$190.9M, a \$16.6M increase from 2014. This includes Operating Funds, Capital Funds, and Transfers. Ms. Funk explained which funds that are 100% legally restricted for a specific purpose totaling \$94.9M; funds that are partially restricted and supported by their own user fees totaling \$3.3M; the RRDA Fund which represents a legal obligation for payment of \$1.3M; Internal Service Funds and Transfers totaling \$18.2M; and own fees of other funds totaling \$9.4M. That leaves \$63.8M remaining with no restrictions on spending, which with a few adjustments, is basically the General Fund.. Ms. Funk showed a break-down of the General Fund by organization. Public Safety, Judicial Services, and transfers to EMS represent about 72% of the General Fund with a total budget of \$45.7M. This leaves about \$17.6M remaining for unrestricted spending. She explained that trying to fund the salary adjustment with existing funds, as requested by several residents, would

require a 27% cut of the remaining \$17.6M balance. This would be a very difficult task because the remaining \$17.6M is largely personnel costs, and the County's headcount is already one of the lowest in the metro Atlanta area.

Ms. Funk went on to show how the costs in the General Fund affect the average homeowner in a house assessed at \$182,000. The total tax bill is \$2,080.34, but the County portion is only about 33% of the total tax bill, or \$692.66. Of this amount, only \$388.36 funds general county services. Ms. Funk explained the County services are predominantly funded by tax dollars. Of the \$388.36 cost of general county services, about \$279.32 goes toward Public Safety and Judicial Services. She stated that Cherokee County has the second lowest General M&O Rate in the metro Atlanta area and added that if the County had a HOST in place, our combined county millage rate would be the sixth lowest in the State.

Ms. Funk stated that the total budget for the General Fund 2015 is \$63.3M compared to \$61.1M for 2014, a 3.7% increase. The most significant driver is the 2% COLA increase and the 10% Public Safety salary adjustment. The Fire Fund budget for 2015 is \$21.1M versus \$18.6M for 2014. The main driver for the increase is the 10% Public Safety salary adjustment. In addition eight new positions were added. The EMS Fund budget is \$8.2M for 2015 compared to \$7.2M for 2014. The most significant drivers of this variance are the 10% Public Safety Salary adjustment, six new firefighter positions were added to operate an additional ambulance in the south end of the County, and the shortfall in EMS collections. The E-911 Fund budget decreased by 1% for 2015. This fund receives no support from the General Fund or Property Taxes. All revenues are collected through fees charged by phone companies for land lines, cell phones, and prepaid services. The Unincorporated County Services Fund for 2015 is \$8.1M, up 4.5% from 2014. Three positions were added, and the 2%/10% salary adjustment drove the increase. The Parks and Recreation Fund budget for 2015 is \$4.4M, a small increase mainly due to the 2% COLA. CRPA is budgeting \$2.5M in program fees and contributions to cover 57% of expenditures. Alcoholic beverage taxes provide an additional \$971K of funding which totals 79% covered by resources other than property tax. The average homeowner pays \$5.55 in annual property taxes to support Parks and Recreation Services. Ms. Funk shared an example of the economic impact Parks and Recreation has on the County. The Senior Services Fund for 2015 is \$1.1M, a 5.8% increase from 2014 due to various operational cost increases, but a portion of the increase is grant funded. The average homeowner pays \$2.72 in annual property taxes to support Senior Services. The Animal Shelter Fund budget for 2015 is \$1.1M an increase of about \$85K from 2014 mainly due to reorganization changes and the 2% COLA. The Animal Shelter receives 66% of their funding from other resources outside of property tax. The average homeowner pays \$2.24 annually for these services. The Transportation

Fund has increased \$193k to \$1.2M, primarily due to the purchase of six replacement buses which are grant funded. Outside sources cover 83% of budgeted transportation expenditures, and the average homeowner pays only \$1.25 in annual property taxes to support these services. The Insurance and Benefits Fund increased to \$11.7M for 2015, a 16.2% increase from 2014. This is due to more employees enrolled and the PEPM costs are more expensive. Total operating costs for the County is up by \$8.2M and transfers are down \$651K.

Ms. Funk moved on to Capital Funds. The SPLOST Fund is budgeted at \$35.9M for 2015, up 6% from 2014. She reminded everyone that this is not an increase in tax assessment to the residents but money that has already been collected and is now being spent. The biggest drivers for this are additional investment in our fire stations and equipment as well as some roads projects. Ms. Funk shared various planned projects for SPLOST V, the renewed SPLOST, and the Parks Bond.

Ms. Funk went over Personnel Costs. She stated that 46% of the total budget is spent on personnel. Other significant expenditures were reviewed including Workers' Compensation, fuel, and other utilities.

Ms. Funk went over the Headcount/Personnel Summary. She stated that 38 full-time positions have been added total, 34 for 2015 and four that were added in 2014 after the budget was adopted. She also went over the list of new part-time positions. Ms. Funk stated 20 part-time positions were added after the 2014 budget was adopted; however none of the positions increased County costs as they were either grant funded, or other costs were reduced to accommodate the new positions.

Ms. Funk stated that for Revenue Assumptions, they looked at 2013 and 2014 and based 2015 on current trends unless they knew of a change. She briefly reviewed the one-time funding sources.

## **2. Discussion of Regular Agenda Items.**

### **PUBLIC HEARING**

1. The Cherokee County Board of Commissioners will hold a public hearing on Tuesday, September 9, 2014 at 6:00 p.m. in Cherokee Hall at the Cherokee County Administration Building, 1130 Bluffs Parkway, Canton. The Board will

consider an Ordinance to amend Article 7 District Uses and Regulations, specifically Table 7.2, Permitted Uses Table, from the 1992 Zoning Ordinance.

### **COMMISSION DISTRICT 3**

**BRIAN POOLE**

#### A. Discussion on Tax Assessor's Office.

Commissioner Poole stated that he had a conversation with Mr. John Adams at the Tax Assessor's Office and Mr. Adams indicated they had some problems with citizens needing to obtain plats but are having to go to the Bluffs to get them from GIS. He referred to the Georgia Code that states there should be someone at the Tax Assessor's Office that only handles mapping and plats. He asked Mr. Steve Swindell with the Tax Assessor's office to explain the issue further.

Mr. Swindell stated that the way Cherokee County is organized is different than most counties and it has worked for the most part. In most counties, all mapping functions for the tax maps occur within the Tax Assessor's Office. Some also have a separate GIS department like Cherokee County. Once the work is done by the Tax Assessor's office, it is sent to the GIS department and they continue to do the work. For years, in Cherokee County, all that work has been done in the GIS department. Mr. Swindell commented that it has come to the point where they have lost some of the institutional knowledge they used to have within the GIS department. They are now running into situations where the work that's coming from GIS to them has errors and there is a lot of back and forth between the two offices and more often, the taxpayers are having to be the ones to go back and forth. Mr. Swindell stated that it is a primary function of what they do at the Tax Assessor's Office. He added that their solution is to bring a Tax Mapper position back in-house. It should be a more efficient process for both their office and the taxpayer in the event any problems come up. Mr. Swindell commented that timing is also an issue because they have a certain time frame to accomplish certain things. If the Tax Mapper was back at the Tax Assessor's Office, things would flow better and work would be accomplished more efficiently.

The Chairman asked if this was something that evolved away over time. Mr. Swindell replied that he understands this was something that goes back before he started working for the County nearly 20 years ago. He stated they went through a period of radical re-evaluations back in the 1990's that were ordered by the State. They brought in someone to be the Chief

Appraiser; and at that time, the people who were doing the mapping for the appraiser's office decided they did not want to work for that particular Chief Appraiser and went to the County Manager at that time to separate them and he agreed. That was when they were all together in the courthouse but now they are at opposite ends of the County and it makes it difficult to function properly with that kind of a set-up. Mr. Swindell stated they need someone there who is well-versed in deed reading and plat reading and able to decipher those things and draw the lines of the parcels properly.

Commissioner Poole confirmed that what they are asking is to have a full-time mapping person back at the Tax Assessor's Office. The Chairman asked if there was a dedicated person in the Bluffs office that can do that. Mr. Swindell responded that there is one person they deal with primarily and that he is a fairly new hire, Mr. Marcin Misztak. He added that GIS is not trained in tax assessment and it is difficult for them to have to rely on the GIS department to train somebody to understand what the tax assessment needs are. Mr. Swindell said he feels their relationship with GIS is not working as it should. Commissioner Poole asked Mr. Cooper if he thought they could move this GIS person to the Tax Assessor's Office or if they would need to hire someone. Mr. Cooper replied that he would discuss logistics with them. Commissioner Poole asked if they would need to make a motion to amend the budget for this position. Mr. Cooper stated that he would have an answer before they take action on the budget.

Mr. Cooper went over the seven items under the **Consent Agenda** portion:

- 1.1 Consider acceptance of grant from PetSmart Charities in the amount of \$21,726.00 and budget amendment to allocate funds for the Animal Shelter to offset costs incurred during the recent puppy mill seizure. There is no local match required for these grant funds.
- 1.2 Consider acceptance of grant from the Petfinder Foundation and budget amendment in the amount of \$3,000.00 for the Animal Shelter to offset costs incurred caring for the seized animals. There is no local match required for these grant funds.
- 1.3 Requesting to set a Public Hearing Date for September 23, 2014 for the annual update of the CIE/STWP (Capital Improvement Element and Short

Term Work Program) that must be transmitted to the Georgia Department of Community Affairs for review.

- 1.4 Consider approval of Intergovernmental Agreement with City of Canton to conduct elections.

Commissioner Johnson confirmed that the City of Canton residents will be able to vote at their usual precincts. He also asked if anyone knew if they would be able to vote for everything with one machine at their precinct. No one from Elections was available to answer. Mr. Cooper replied that he can find out the answer for him.

- 1.5 Consider proposal from Southeastern Engineering, Inc., to perform a roadway design for Bishop Road (gravel portion), under their annual engineering consulting services contract in the amount of \$15,000.00.

Mr. Cooper stated that the actual amount is \$14,500.

- 1.6 Consider approval of grant of temporary construction easement requested by Jack Hereth to perform minor grading operations on a parcel of land owned by Cherokee County.
- 1.7 Consider approval to surplus miscellaneous small office electronics that are in bad repair or obsolete and no longer used at the Marshal's Office.

Mr. Cooper went over nine items under the **County Manager** portion:

- 2.1 Consider budget amendment in the amount of \$640,265.00 associated with the Sheriff's Office purchase of Patrol Vehicles approved on August 19, 2014.
- 2.2 Consider awarding County's standard Professional Services Agreement to the lowest bidder, 144<sup>th</sup> Marketing Group, in the amount not to exceed \$341,760.00 for Sheriff's Office Patrol Car Equipment.
- 2.3 Consider approval to award purchase order to Hardy Chevrolet in the amount of \$33,110.00 for the purchase of a 2015 Chevrolet Tahoe Pursuit and approval to award purchase order to Motorola Solutions for the mobile radio under Georgia State contract in the amount of \$3,091.13 for the Marshal's Office.

The Chairman asked if this was a replacement or additional vehicle. Mr. Cooper stated that it is additional and the old Tahoe was assigned to 911.

- 2.4 Consider extending agreements for Swim Team Lane Use for Chattahoochee Gold, Stingrays and Marlins for the Cherokee County Aquatic Center for three years.
- 2.5 Consider awarding Construction Services Agreement to Abuck, Inc., in the amount of \$29,021.00 for the Fire Station 22 Kitchen Remodel and to Paul-Davis Restoration in the amount of \$35,287.48 for the Fire Station 20 Kitchen Remodel for a total requested amount of \$64,308.48.
- 2.6 Consider proposal from Moreland Altobelli Associates, Inc., to perform a roadway design for Trickum Road Improvements, north of Arnold Mill Road, under their annual engineering consulting services contract in the amount of \$38,026.00.
- 2.7 Consider multi-way stop at the intersection of Parc Crossing at Creek View Lane in the Parc at Kellogg Subdivision.
- 2.8 Consider Georgia Department of Transportation's revised list of roads for Cherokee County for Speed Detection Device Permit.
- 2.9 Approval to increase the BOC Controlled Contingency by \$125,000.00 to fund construction change orders for unforeseen poor soil conditions at the new parking lot at JJ Biello Park: East at Riverside and West at Twin Creeks.

## **Adjourn**

Hearing no further items, Commissioner Johnston made a motion to adjourn to Executive Session at 4:16 p.m. to discuss property acquisition, personnel matters, and pending or threatened litigation. Commissioner Gunnin seconded and the motion was unanimously approved.