

FY 2018 PROPOSED BUDGET

August 15, 2017



COBB COUNTY FINANCE DEPARTMENT

Presented by : WILLIAM VOLCKMANN
FINANCE DIRECTOR

FY 2018 BUDGET SCHEDULE

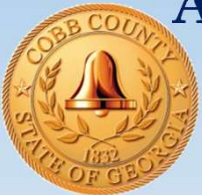
Advertised in the Marietta Daily Journal
~August 15, 2017

Public Hearing
~August 22, 2017 (7:00p.m.)

Advertised in the Marietta Daily Journal
~September 5, 2017

Public Hearing
~September 12, 2017 (7:00 p.m.)

Adoption
~September 12, 2017 (7:00p.m.)



Millage Rates and Digest Growth

	2015 Millage Rate	2016 Millage Rate	2017 Millage Rate	2018 Millage Rate
General Fund	7.12	6.66	6.76	6.76
Fire District Fund	3.06	2.96	2.96	2.96
Debt Service Fund	0.33	0.23	0.13	0.13
Cumberland Special Service District Fund	2.60	2.45	2.45	2.45
Six Flag Special Service District Fund	3.50	3.50	3.50	3.50

Footnote*

General Fund FY 2018 Proposed Budget Includes a Net Digest Growth of 4.45%

FY 2018 PERSONNEL RECOMMENDATIONS

New Full-time Positions (37)

General Fund

Sewell Mill Library

- Recreation Program Coordinator III, grade 20
- Recreation Specialist / Programmer, grade 15
- Building Maintenance Tech, grade 10
- Parks Maintenance Worker, grade 6
- Library Associate, grade 14
- Library Assistant Senior, grade 12
- Custodian, grade 5

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FY 2018 PERSONNEL RECOMMENDATIONS

Fire District Fund

- Administrative Specialist II, grade 9
- Training Division Lieutenant, grade 21
- (3) Battalion Chiefs, grade 25
- (3) Firefighter III, grade 16
- (12) Firefighter II, grade 16
- Fire Protection Engineer, grade 22
- Deputy Chief of Fire Prevention, grade 30
- (3) Fire Lieutenants , grade 21
- (3) Engineers, grade 18
- Maintenance Tech III, grade 13
- Physical Fitness Coordinator, grade 14

Reclassified Positions (6)

Fire District Fund

- (6) Fire Lieutenants to a Fire Captains

GENERAL FUND

	FY17 Adopted	FY18 Proposed	% Change
General Fund	\$383,591,580	\$405,269,103	5.65%

The General Fund

- Primary operating fund of the County
- Used to account for all financial resources of the government except for those required to be accounted for in another funds.
- The FY18 Purposed Budget includes the use of \$21,498,567 of one-time moneys.
 - \$10,400,000 Appropriation of Pay and Classification Implementation Reserve
 - \$5,753,874 Appropriation of Title Ad Valorem Tax Reserve
 - \$5,344,693 Appropriation of Economic Contingency Reserve



GENERAL FUND REVENUES

General Fund	FY17 Adopted	FY18 Proposed	% Change
Property Taxes	\$218,470,785	\$218,464,119	0.00%
Penalties & Interest	\$3,245,551	\$3,215,551	-0.92%
Other Taxes	\$43,147,576	\$44,548,000	3.25%
Licenses & Permits	\$26,915,985	\$25,330,040	-5.89%
Intergovernmental Revenues	\$3,304,000	\$3,144,000	-4.84%
Charges for Services	\$39,026,757	\$38,911,736	-0.29%
Fines & Forfeitures	\$8,727,000	\$7,377,000	-15.47%
Miscellaneous Revenue	\$6,637,100	\$9,607,100	44.75%
Other Financing Sources	\$461,000	\$351,000	-23.86%
Transfers	\$33,655,826	\$32,821,990	-2.48%
Fund Balance	\$0	\$21,498,567	N/A
Total General Fund	\$383,591,580	\$405,269,103	5.65%



GENERAL FUND EXPENDITURES

General Fund	FY17 Adopted	FY18 Proposed	% Change
Personnel Services	\$260,628,995	\$274,282,445	5.24%
Operating	\$76,288,252	\$75,756,437	-0.70%
Capital	\$0	\$416,923	NA
Debt Service	\$14,393,290	\$22,615,018	57.12%
Transfers Out	\$22,434,481	\$25,035,224	11.59%
Contingency	\$9,846,562	\$7,163,056	-27.25%
Total	\$383,591,580	\$405,269,103	5.65%



FY 2018 PROPOSED OPERATING BUDGET

Operating Budgets:	FY17 Adopted	FY18 Proposed	% Change
Governmental Fund Types			
General Fund	\$383,591,580	\$405,269,103	5.65%
Claims	\$89,415,529	\$89,708,822	0.33%
CSBG	\$676,525	\$691,798	2.26%
Debt Service	\$8,642,811	\$7,195,670	-16.74%
E911	\$11,773,971	\$12,182,295	3.47%
Fire	\$85,776,796	\$91,280,485	6.42%
Hotel/Motel Tax	\$13,900,000	\$14,500,000	4.32%
Law Library	\$570,788	\$570,788	0.00%
Parking Deck	\$1,012,262	\$1,005,329	-0.68%
Street Light District	\$6,015,681	\$5,932,041	-1.39%
CSSD I	\$6,766,281	\$3,600,000	-46.76%
CSSD II	\$5,150,000	\$5,150,000	0.00%
SFSSD	\$703,248	\$708,823	0.08%
<i>Subtotal</i>	\$613,995,472	\$637,795,154	3.79%



FY 2018 PROPOSED OPERATING BUDGET

Operating Budgets:	FY17 Adopted	FY18 Proposed	% Change
Business-type Funds			
Golf Course	\$1,796,700	\$1,796,700	0.00%
Solid Waste	\$1,061,373	\$1,071,342	0.94%
Transit	\$20,999,851	\$22,994,376	9.50%
Water	\$220,114,879	\$226,828,068	3.05%
<i>Subtotal</i>	\$243,972,803	\$252,690,486	3.57%
Total Operating Funds	\$857,968,275	\$890,485,640	3.79%



CAPITAL BUDGETS

CAPITAL FUNDS	FY17 Adopted	FY18 Proposed	% Change
Stadium Capital Maintenance	\$0	\$2,460,000	NA
Capital Projects	\$8,087,181	\$8,806,648	8.90%
Water RE&I	\$55,257,078	\$45,778,078	-17.15%
Water System Dev Fee	\$15,582,310	\$17,332,310	11.23%
Total Capital Funds	\$78,926,569	\$74,377,036	-5.76%



QUESTIONS

