

FY 2019 PROPOSED BUDGET

July 09, 2018



COBB COUNTY FINANCE DEPARTMENT

Presented by : **WILLIAM VOLCKMANN**
FINANCE DIRECTOR

FY 2019 BUDGET SCHEDULE

Advertised in the Marietta Daily Journal
~July 9, 2018

First Public Hearing
~July 10, 2018 (9:00a.m.) Regular BOC Meeting

Second Public Hearing
~July 17, 2018 (6:30 p.m.) Special Call BOC Meeting

Third Public Hearing & Adoption
~July 25, 2018 (7:00 p.m.) Regular BOC Meeting



FY 2019 PERSONNEL RECOMMENDATIONS

New Full-time Positions (114) - (77 Public Safety; 37 Non Public Safety)

General Fund - 59 Positions (30 Public Safety, 20 DOT, 5 Elections, 4 Fleet)

- (14) Police Officer II, Grade 16
- Police Sergeant, Grade 21
- (3) Police Lieutenant, Grade 23
- Criminal Intelligence Analyst, Grade 14
- Crime Scene Technician (AFIS), Grade 13
- Administrative Supervisor, Grade 16
- Property & Evidence Technician, Grade 11
- Public Service Technician, Grade 9
- Deputy Chief of Police, Grade 30
- Police Major, Grade 27
- Police Captain, Grade 25
- (2) Veterinary Technician, Grade 14
- Senior Crime Scene Technician, Grade 14
- Records Management System Coordinator, Grade 16

FY 2019 PERSONNEL RECOMMENDATIONS

New Full-time Positions cont.

General Fund, continued

- (4) Crew Leader, Grade 11
- (8) Equipment Operator, Grade 8
- (8) Crew Worker, Grade 6
- (4) Fleet Technician, Grade 12
- (2) Election Specialist, Grade 12
 - Delete - (2) PT Election Specialist, Grade 7P & 12P
- Administrative Specialist III, Grade 12
- (2) Election Official III, Grade 9

FY 2019 PERSONNEL RECOMMENDATIONS

New Full-time Positions cont.

Labor Distribution – 6 Positions (Public Safety)

- Communication Specialist, Grade 17
- Human Resources Department Representative, Grade 13
- (2) Fiscal Technician III, Grade 13
- Facilities Maintenance Supervisor, Grade 18

* Allocated as follows: General Fund 45%, Fire District 45%, & E-911 10%

FY 2019 PERSONNEL RECOMMENDATIONS

New Full-time Positions cont.

Fire District Fund - 36 positions (Public Safety)

- Fire Lieutenant, Grade 21
- EMS Instructor, Grade 23
- Firefighter III, Grade 16
- Public Service Supervisor, Grade 16
- Fire Data Technician I, Grade 17
- Division Chief of Preparedness, Grade 28
- Truck/Equipment Technician IV, Grade 15
- (3) Fire Lieutenant, Grade 21
- (9) Fire Driver/Engineer, Grade 18
- (15) Firefighter II, Grade 16
- Captain - Deputy File Marshall, Grade 23
- Solutions Analyst II, Grade 24

FY 2019 PERSONNEL RECOMMENDATIONS

New Full-time Positions cont.

Transit Fund - 6 Positions

- Engineer III, Grade 25
- Transit Fleet Administrator, Grade 17
- Accountant I, Grade 17
- Planner III, Grade 20
- Communications Specialist, Grade 17
- Solutions Analyst, Grade 24

Street Light District- 2 Positions

- (2) Engineer I, Grade 21

E-911 Fund- 6 Positions (Public Safety)

- (5) Emergency Communications Operator II, Grade 14
- Deputy Director, Grade 28

FY 2019 PERSONNEL RECOMMENDATIONS

Personnel Reallocations

General Fund

- Solutions Analyst II, Grade 20 (From Fire Fund to IS)
- Solutions Analyst II, Grade 20 (From Finance to IS)

Fire District Fund

- Safety Village Director, Grade 25 (From General Fund to Fire)

Solid Waste Fund

- (2) Recreational Specialist/Programmer, Grade 15 (From General Fund)
- Public Programs Coordinator, Grade 20 (From General Fund)

Differential Pay (Public Safety)

General Fund

- Police Differential Pay: 235 Positions
- Sheriff: Incentive / Retention Pay

E-911 Fund

- CTO : 2 Positions

GENERAL FUND

| | FY18 Adopted | FY19 Proposed | % Change |
|--------------|---------------|---------------|----------|
| General Fund | \$403,430,454 | \$454,187,061 | 12.58% |

The General Fund

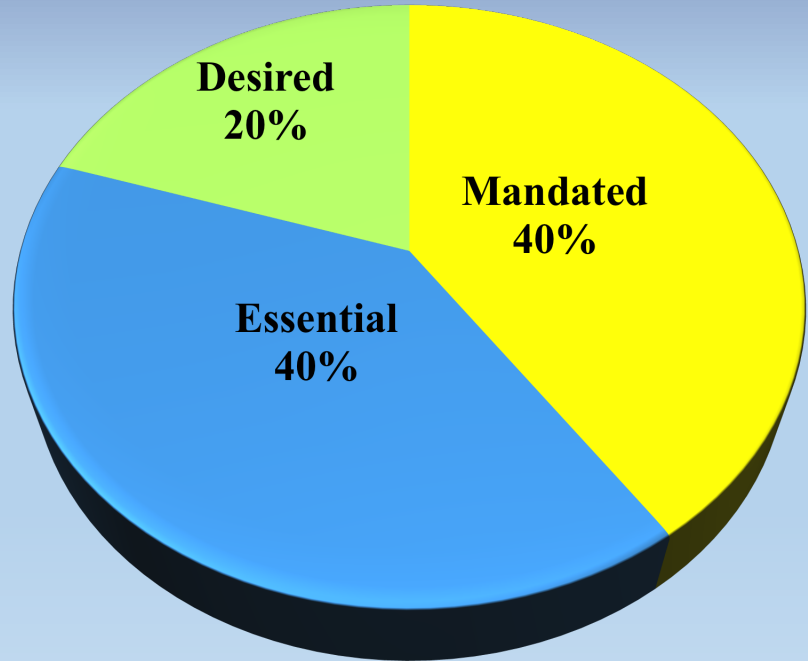
- Primary operating fund of the County
- Used to account for all financial resources of the government except for those required to be accounted for in another funds.



GENERAL FUND

FY19 PROPOSED BUDGET BY CATEGORY

| | |
|-----------|--------------------|
| Mandated | 183,593,280 |
| Essential | 179,460,212 |
| Desired | 91,133,569 |
| | <u>454,187,061</u> |



GENERAL FUND REVENUES

| General Fund | FY18 Adopted | FY19 Proposed | % Change |
|----------------------------|----------------------|----------------------|---------------|
| Property Taxes | \$218,464,119 | \$284,672,123 | 30.31% |
| Penalties & Interest | \$3,215,551 | \$3,246,650 | 0.97% |
| Other Taxes | \$44,548,000 | \$46,397,000 | 4.15% |
| Licenses & Permits | \$25,330,040 | \$27,489,800 | 8.53% |
| Intergovernmental Revenues | \$3,144,000 | \$2,929,000 | -6.84% |
| Charges for Services | \$38,911,736 | \$39,288,500 | 0.97% |
| Fines & Forfeitures | \$7,377,000 | \$7,939,500 | 7.63% |
| Miscellaneous Revenue | \$9,607,100 | \$8,443,900 | -12.11% |
| Other Financing Sources | \$351,000 | \$213,025 | -39.31% |
| Transfers | \$32,821,990 | \$33,567,563 | 2.27% |
| Fund Balance | \$19,659,918 | - | -100.00% |
| Total General Fund | \$403,430,454 | \$454,187,061 | 12.58% |



GENERAL FUND EXPENDITURES

| General Fund | FY18 Adopted | FY19 Proposed | % Change |
|--------------------|----------------------|----------------------|---------------|
| Personnel Services | \$274,282,445 | \$290,199,760 | 5.80% |
| Operating | \$75,756,437 | \$81,940,209 | 8.16% |
| Capital | \$416,923 | \$14,599,473 | 3401.72% |
| Debt Service | \$22,615,018 | \$22,916,425 | 1.33% |
| Transfers Out | \$25,030,631 | \$30,932,426 | 23.58% |
| Contingency | \$5,329,000 | \$13,598,768 | 155.18% |
| Total | \$403,430,454 | \$454,187,061 | 12.58% |



GENERAL FUND CONTINGENCY

| General Fund Contingency | FY19 Proposed |
|---|---------------------|
| Public Safety – Portion of \$15M (\$4.9M Sheriff; \$3.1 Police) | \$8,006,055 |
| Public Safety – Shift Differential & Education Pay | \$1,720,000 |
| Board of Commissioner Undesignated Contingency | \$1,000,000 |
| Library – Partial Restoration | \$800,000 |
| Storm Debris, Death Penalty/Change of Venue | \$550,000 |
| Accountability Courts | \$500,000 |
| Sick Pay Buy Back | \$317,855 |
| Holiday Pay for PT Positions | \$261,450 |
| Veterans Memorial | \$250,000 |
| 1/3 of the Remaining Stadium Infrastructure | \$163,408 |
| County Manager Contingency | \$30,000 |
| Total General Contingency | \$13,598,768 |



STADIUM BOND DEBT SERVICE

| General Fund | FY19 Proposed | % Debt Service |
|---------------------------------------|---------------------|----------------|
| Braves Contribution | \$6,100,000 | 27.1% |
| Transfer in from CSSD I | \$1,600,000 | 7.1% |
| Transfer in from CSSD II | \$6,470,000 | 28.8% |
| Transfers in from Hotel Motel Fund | \$2,200,000 | 9.8% |
| General Fund - Rental Car Tax | \$590,000 | 2.6% |
| Total Other Sources of Revenue | \$16,960,000 | 75.4% |
| General Fund - Property Tax | \$5,525,537 | 24.6% |
| Stadium Bonds | \$22,485,537 | |



FY 2019 PROPOSED OPERATING BUDGET

| Operating Budgets: | FY18 Adopted | FY19 Proposed | % Change |
|---|---------------|---------------|----------|
| Governmental Fund Types | | | |
| General Fund* | \$403,430,454 | \$454,187,061 | 12.58% |
| Claims | \$89,706,621 | \$102,376,656 | 14.12% |
| CSBG | \$691,798 | \$700,000 | 1.19% |
| Debt Service* | \$7,195,670 | \$5,569,229 | -22.60% |
| E911* | \$12,172,181 | \$14,675,242 | 20.56% |
| Fire | \$91,280,485 | \$95,746,720 | 4.89% |
| Hotel/Motel Tax | \$14,500,000 | \$15,250,000 | 5.17% |
| Law Library | \$570,788 | \$529,650 | -7.21% |
| Parking Deck# | \$1,005,329 | \$1,062,469 | 5.68% |
| Street Light District | \$5,931,597 | \$6,141,577 | 3.54% |
| CSSD I* | \$3,600,000 | \$3,605,000 | 0.14% |
| CSSD II | \$5,150,000 | \$6,776,186 | 31.58% |
| SFSSD | \$709,448 | \$926,632 | 30.61% |
| <i>Subtotal</i> | \$635,944,371 | \$707,546,422 | 11.26% |
| * Includes Appropriation of Fund Balance | | | |
| # Subsidized by the General Fund | | | |



FY 2019 PROPOSED OPERATING BUDGET

| Operating Budgets: | FY18 Adopted | FY19 Proposed | % Change |
|--|----------------------|----------------------|--------------|
| Business-type Funds | | | |
| Golf Course | \$1,796,700 | \$1,793,339 | -0.19% |
| Solid Waste# | \$1,071,342 | \$1,354,062 | 26.39% |
| Transit# | \$22,989,783 | \$22,581,206 | -1.78% |
| Water* | \$218,883,941 | \$232,830,595 | 6.37% |
| <i>Subtotal</i> | \$244,741,766 | \$258,559,202 | 5.65% |
| Total Operating Funds | \$880,686,137 | \$966,105,624 | 9.70% |
| * Water Retained Earning Appropriation | | | |
| # Subsidized by General Fund | | | |



CAPITAL BUDGETS

| CAPITAL FUNDS | FY18 Adopted | FY19 Proposed | % Change |
|---|---------------------|---------------------|--------------|
| Stadium Capital Maintenance# | \$2,460,000 | \$2,520,000 | 2.44% |
| Capital Projects# | \$8,806,648 | \$12,443,000 | 41.29% |
| Water RE&I | \$45,778,078 | \$48,718,078 | 6.42% |
| Water System Dev Fee | \$17,332,310 | \$15,832,310 | -8.65% |
| Total Capital Funds | \$74,377,036 | \$79,513,388 | 6.91% |
| #Receives Transfers in from the General Fund | | | |



QUESTIONS

