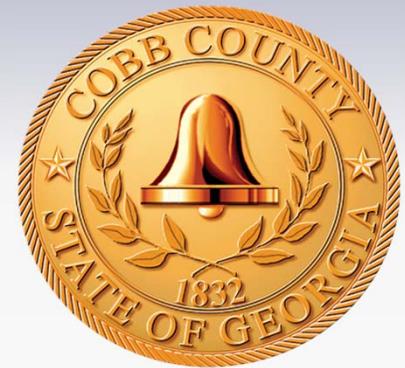


FY 2018 PROPOSED BUDGET

August 22, 2017



COBB COUNTY FINANCE DEPARTMENT

Presented by : WILLIAM VOLCKMANN
FINANCE DIRECTOR

FY 2018 BUDGET SCHEDULE

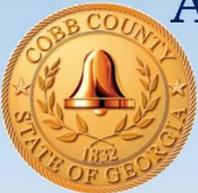
Advertised in the Marietta Daily Journal
~August 15, 2017

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

Advertised in the Marietta Daily Journal
~September 5, 2017

Public Hearing
~September 12, 2017 (9:00 a.m.)

Adoption
~September 12, 2017 (9:00 a.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 (30)

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	\$404,545,280	5.46%

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 \$20,774,744 of one-time moneys.
 - \$10,400,000 Appropriation of Pay and Classification Implementation Reserve
 - \$5,753,874 Appropriation of Title Ad Valorem Tax Reserve
 - \$4,620,870 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	\$20,774,744	N/A
Total General Fund	\$383,591,580	\$404,545,280	5.46%



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	\$6,439,233	-34.60%
Total	\$383,591,580	\$404,545,280	5.46%



GENERAL FUND CONTINGENCY

General Fund Contingency	FY18 Proposed
Personnel - Contingencies	\$1,783,230
Public Safety - Shift Deferral & Education Pay	\$1,720,000
1% Cost of Living Increase	\$1,110,233
Board of Commissioner Undesignated Contingency	\$1,000,000
Storm Debris, Death Penalty & Sister City Contingency	\$560,000
1/3 of the Remaining Stadium Infrastructure	\$163,408
BOC Approved Increase to ARC Local Match	\$102,362
Total General Contingency	\$6,439,233



STADIUM BOND DEBT SERVICE

General Fund	FY18 Proposed	% Debt Service
Braves Contribution	\$6,100,000	27.1%
Transfer in from CSSD I	\$2,534,130	11.3%
Transfer in from CSSD II	\$5,150,000	22.9%
Transfers in from Hotel Motel Fund	\$1,700,000	7.6%
General Fund - Rental Car Tax	\$590,000	2.6%
Total Other Sources of Revenue	\$16,074,130	71.5%
General Fund - Property Tax	\$6,410,000	28.5%
Stadium Bonds	\$22,484,130	



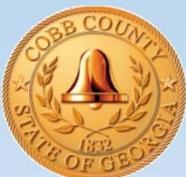
FY 2018 PROPOSED OPERATING BUDGET

Operating Budgets:	FY17 Adopted	FY18 Proposed	% Change
Governmental Fund Types			
General Fund*	\$383,591,580	\$404,545,280	5.46%
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	\$637,071,956	3.76%
* Includes Appropriation of Fund Balance			
# Subsidized by the General Fund			



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	\$889,762,442	3.71%
* Water Retained Earning Appropriation			
# Subsidized by General Fund			



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%
#Receives Transfers in from the General Fund			



QUESTIONS

