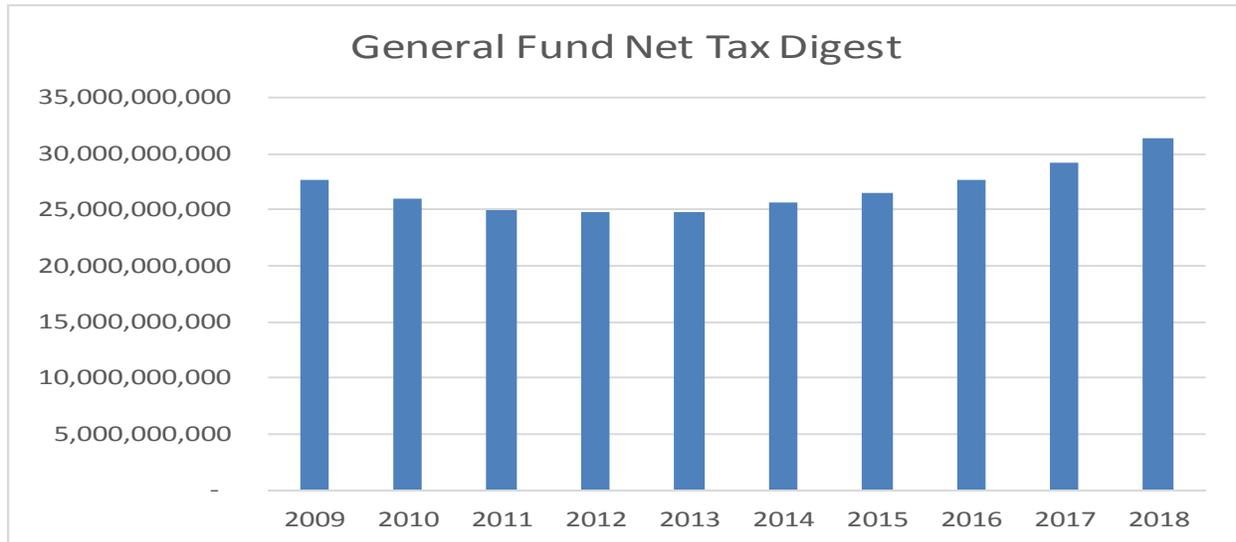


General Fund Tax Digest



	General Fund			
	2015	2016	2017	2018
	General Fund	General Fund	General Fund	General Fund
	Actual	Actual	Actual	Actual
Millage rate	7.12	6.66	6.76	8.46
Collection rate	97.0%	97.5%	97.5%	97.0%
Digest:				
Real Property				
Residential Digest	18,080,929,352	20,124,950,954	21,967,122,232	23,765,217,597
Commercial	7,453,159,045	7,643,949,575	8,275,688,219	9,381,333,013
Other Real		-	-	-
Industrial	219,091,876	223,473,714	226,974,936	227,713,269
Historic	417,632	478,812	500,596	500,596
Agricultural	26,808,432	30,170,268	31,195,200	34,157,036
Conservation Use	59,803,816	66,313,920	72,710,408	79,606,862
Environmentally Sensitive	821,640	917,956	917,956	982,048
Brownfield/Other 1990's	1,588,428	10,139,664	8,999,576	12,974,860
Real Total	25,842,620,221	28,100,394,863	30,584,109,123	33,502,485,281
Personal	3,285,988,674	3,505,481,019	3,073,458,137	3,230,540,485
Digest Total	29,128,608,895	31,605,875,882	33,657,567,260	36,733,025,766
Percentage change	6.93%	8.50%	6.49%	9.14%
Public Utilities	909,689,631	895,140,282	891,594,200	877,799,295
Motor Vehicle	1,225,041,260	893,639,020	635,437,210	462,165,890
Mobile Home	13,174,352	12,811,522	12,260,801	12,179,680
Timber	-	23,000	73,877	117,408
Heavy Duty Equipment	2,543,288	3,157,986	3,464,230	2,864,150
Gross Digest	31,279,057,426	33,410,647,692	35,200,397,578	38,088,152,189
Exemptions	(4,843,979,462)	(5,801,833,742)	(6,019,419,127)	(6,794,943,408)
Taxable Digest	26,435,077,964	27,608,813,950	29,180,978,451	31,293,208,781
% Change from Prior Year Digest	3.22%	4.44%	5.69%	7.24%

Cobb County - Monthly Report December 2018

General Fund Revenue Analysis

Revenue Source		December 2018	December 2017	Inc/(Dec)	% Change
Property Taxes		1,401,250.22	3,378,862.80	(1,977,612.58)	-58.53%
Penalties & Interest on Taxes		1,342,682.04	1,440,542.57	(97,860.53)	-6.79%
Other Taxes		38,105,188.98	34,917,775.35	3,187,413.63	9.13%
License and Permits		9,819,301.93	7,928,696.04	1,890,605.89	23.85%
Intergovernmental		659,556.94	634,590.55	24,966.39	3.93%
Charges for Services		12,893,484.44	13,000,971.74	(107,487.30)	-0.83%
Fines and forfeitures		1,231,615.78	1,786,064.08	(554,448.30)	-31.04%
Interest Earnings		831,112.70	279,349.35	551,763.35	197.52%
Miscellaneous		3,981,667.09	3,929,229.17	52,437.92	1.33%
Transfers In		20,936,108.32	21,138,842.75	(202,734.43)	-0.96%
Other Sources		279,455.18	235,904.56	43,550.62	18.46%
Total General Fund Revenues		91,481,423.62	88,670,828.96	2,810,594.66	3.17%

Selected Accounts						
Account	Account Description		December 2018	December 2017	Inc/(Dec)	% Change
010-4225	4225	Insurance Premium Tax	32,808,385.57	30,414,231.99	2,394,153.58	7.87%
010-4235	4235	Real Estate Transfer Tax	382,863.80	348,409.72	34,454.08	9.89%
010-4322	4322	Commercial Permits	1,425,417.01	1,116,052.00	309,365.01	27.72%
010-4324	4324	Residential Permits	463,653.00	486,161.55	(22,508.55)	-4.63%
010-4632	4632	Deed-Recording Fees	306,767.00	316,259.00	(9,492.00)	-3.00%
010-4634	4634	Intangible Recording Fees	694,711.34	738,223.98	(43,512.64)	-5.89%
010-4636	4636	Subdivision Record Fees	3,295.00	2,419.00	876.00	36.21%
010-4638	4638	Misc Recording/Filing Fee	21,419.17	24,350.71	(2,931.54)	-12.04%
			36,106,511.89	33,446,107.95	2,660,403.94	7.95%

As of the month ended December 2018, General Fund revenues are \$2.8M more than December 2017. Other taxes had the largest positive variance of 3.2M from an increase in the insurance premium tax and an increase in title ad valorem tax collections. In addition, there is a \$1.9M increase in licenses and permits, which is the result of increase in commercial permits and business licenses.

Despite the overall increase in revenue, there are a few revenue sources that are under performing. Property taxes are down \$1.9M from tax allocation district payment made to the Acworth, Marietta, and Smyrna tax allocation districts. The fines and forfeitures category consist of nine different revenue sources and four of the nine have a negative variance compared to December of 2017. The largest negative variance is school bus safety camera fines, which are down by \$552K.

Cobb County – Monthly Report December 2018

GENERAL FUND YTD EXPENDITURES						
Classification	December 2019	December 2018	Inc/(Dec)	% Change	FY19 % of Total	FY18 % of Total
Personnel services	64,045,328	61,755,488	2,289,840.31	3.71%	65.42%	71.08%
Operating exp	21,508,720	21,496,561	12,159.80	0.06%	21.97%	24.74%
Capital	1,511,039	1,023,856	487,182.44	47.58%	1.54%	1.18%
Debt service	193,336	39,646	153,690.20	387.66%	0.20%	0.05%
Transfers out	10,637,333	2,571,885	8,065,448.16	313.60%	10.87%	2.96%
Total	97,895,757	86,887,436	11,008,320.91	12.67%		

As of the month-ended December 31, 2018, General Fund expenditures were approximately \$11.0 million more than the same period last year. The largest components of the increase are personnel services and transfers out.

Personnel services increased \$2.3 million when compared to the same period last year. Salaries, including part-time hourly and per day positions, were \$1.0 million higher than in December FY17. Much of the variance comes from part-time and over-time pay which are \$716,000 and \$257,000 over December FY17, respectively.

Full-time salaries can be affected by the number of vacancies on the roster. The General Fund had 278 vacant positions on December 18, 2018. A vacancy report from the last payroll dated February 28, 2017 to December 18, 2018 can be found below:

	12/18/2018	9/28/2018	7/22/2018	4/24/2018	3/27/2018	1/30/2018	8/29/2017	5/23/2017	2/28/2017
General Fund	278	278	297	280	283	274	254	263	269

Personnel services were also affected by a \$1.3 million increase in various benefit expenditure accounts with the largest increase coming from medical interfund transfers for employee health benefits. The cost of employee health benefits are up \$108,000 year to date compared to the previous fiscal year. In addition, the County’s pension contribution is trending higher by \$963,000 as the contribution rate stepped up from 20.14% to 22.58% in FY19 in order to reach the Annual Required Contribution. The increases in both medical Interfund transfers and pension contributions in FY19 were expected and budgeted accordingly.

Transfers out increased \$8.1 million when compared to December of 2017. The General Fund’s FY19 budget for transfers out includes a multitude of transfers to several funds including, but not limited to the Capital Projects Fund, the Transit Fund, and the Grants Fund. To date, the Transit Fund subsidy accounts for a majority of the variance with nearly \$9.6 million having already been transferred. This compares to approximately \$2.6 million at the same time last year. The variance may be a result of a timing difference of invoices or a lack of federal reimbursements tied to the recent federal government shutdown. The transit subsidy will continue to be monitored throughout the course of the year.

Cobb County - Monthly Report December 2018

General Fund Cash Position

Total Cash		010					
Fiscal Year	October	November	December	January	February	March	
2019	190,806,386	150,449,909	127,160,539	-	-	-	
2018	106,172,720	98,043,539	88,705,956	51,196,179	38,317,106	31,124,521	
2017	93,820,285	96,748,796	85,516,620	76,325,725	58,080,189	38,592,156	
2016	76,844,787	106,093,798	96,907,095	74,131,962	73,091,302	56,600,625	
2015	77,717,265	102,842,842	86,731,534	87,053,216	69,470,154	59,211,606	
2014	76,613,336	77,382,160	76,207,660	64,737,285	53,556,682	45,961,669	
2013	90,120,868	80,834,856	64,255,664	49,276,430	36,560,276	29,152,498	
2012	55,241,920	147,870,521	57,198,812	39,184,970	28,980,993	19,712,159	
2011	96,964,752	130,244,966	31,623,148	21,329,117	9,607,313	(2,231,219)	
2010	77,293,132	138,955,763	22,953,703	13,311,982	7,700,068	(5,319,155)	

Total Cash							
Fiscal Year	April	May	June	July	August	September	
2019	-	-	-	-	-	-	
2018	5,771,262	60,494,133	40,124,921	(1,423,326)	(16,969,360)	3,125,211	
2017	23,836,693	11,393,505	18,166,848	(17,756,263)	(43,900,229)	531	
2016	44,000,937	30,381,692	1,894,446	9,298,184	(15,466,119)	16,555,522	
2015	35,053,358	20,278,238	(484,132)	(18,312,194)	(30,977,554)	17,035	
2014	51,580,598	38,543,713	19,220,204	(1,195,197)	(15,340,857)	11,037,081	
2013	48,104,470	28,316,634	10,491,489	(5,988,138)	(23,591,666)	28,582,987	
2012	50,308,686	33,303,317	19,020,693	2,286,056	(11,576,155)	28,005,023	
2011	46,783,558	32,997,187	8,480,377	(8,189,933)	(20,426,534)	64,352,771	
2010	64,559,348	49,486,229	21,727,088	5,310,532	(9,042,458)	19,214,735	

Cash Position for Tax Anticipation Notes

Fund Equivalents		Yes					
Fiscal Year	October	November	December	January	February	March	
2019	282,046,720	220,864,640	194,125,059	-	-	-	
2018	198,116,269	137,636,041	142,463,281	100,582,609	84,044,367	69,583,999	
2017	150,035,987	155,028,116	133,747,529	119,400,742	98,103,811	72,081,062	
2016	149,651,004	152,619,133	134,093,012	128,154,621	119,657,647	88,910,619	
2015	202,870,700	154,586,760	132,598,252	127,738,912	104,957,409	91,557,808	
2014	181,643,528	103,009,837	115,777,689	99,444,260	83,164,467	73,484,762	
2013	203,684,887	123,935,174	104,749,886	82,360,791	69,636,103	56,208,613	
2012	200,773,867	219,776,087	78,333,610	60,410,391	48,590,577	36,941,776	
2011	175,317,550	189,124,081	45,068,298	30,883,850	15,622,111	(64,639)	
2010	212,691,084	207,887,608	45,592,868	31,242,548	24,449,979	5,587,166	

Fund Equivalents							
Fiscal Year	April	May	June	July	August	September	
2019	-	-	-	-	-	-	
2018	44,141,125	120,059,604	90,243,673	38,359,252	17,035,325	44,059,301	
2017	53,581,621	37,396,689	71,630,150	30,644,361	(4,587,695)	13,796	
2016	73,557,746	53,546,579	18,147,794	23,362,052	(8,797,571)	27,070,764	
2015	62,573,560	43,322,657	15,634,554	20,884,754	8,340,449	18,224,441	
2014	104,652,362	86,563,217	64,056,324	37,296,128	17,115,572	7,572,369	
2013	107,913,702	82,890,375	63,247,391	38,767,343	13,814,000	31,026,167	
2012	108,562,630	85,921,015	67,895,829	47,741,788	31,627,854	44,989,033	
2011	95,732,488	76,184,765	45,118,324	23,604,946	7,477,802	23,480,912	
2010	109,861,025	89,319,890	53,684,913	31,785,921	13,451,700	25,468,711	

Cobb County - Monthly Report December 2018

Fire District Fund

Cobb County, Georgia					
Statement of Revenues, Expenditures and Changes in Fund Balances					
230 - Fire District Fund					Print PDF
December					Adobe
	2019 Budget	2019 Actual	2018 Actual	Variance	
Revenues					
Taxes	\$ 93,119,540.00	\$ 783,204.11	\$ 1,040,484.11	(257,280.00)	
Penalties & Interest	175,180.00	109,961.06	134,425.45	(24,464.39)	
Other Taxes	607,000.00	134,796.97	124,931.37	9,865.60	
Licenses and Permits	2,000.00	1,500.00	2,700.00	(1,200.00)	
Intergovernmental Revenues	-	-	-	-	
Charges for Services	1,833,000.00	426,824.16	390,044.17	36,779.99	
Fines and Forfeitures	-	-	-	-	
Interest Revenue	8,000.00	123,120.67	106,966.63	16,154.04	
Contribution and Donations	3,585.00	-	-	-	
Miscellaneous Revenue	14,442.50	18,374.50	7,537.50	10,837.00	
Other Financing Sources	-	-	12,205.25	(12,205.25)	
Transfers In	-	-	-	-	
Fund Balance	16,017,383.85	-	-	-	
Total Revenues	\$ 111,780,131.35	\$ 1,597,781.47	\$ 1,819,294.48	(221,513.01)	
Expenditures					
Personnel Services	79,335,583.10	16,380,273.98	15,674,570.44	705,703.54	
Operating	14,520,196.72	2,470,589.25	2,129,705.65	340,883.60	
Capital	18,574,542.53	2,345,838.20	1,210,878.16	1,134,960.04	
Debt Service	65,000.00	54,290.32	51,501.07	2,789.25	
Depreciation	-	-	-	-	
Transfers Out	853,564.00	200,000.00	-	200,000.00	
Contingencies	-	-	-	-	
Total Expenditures	\$ 113,348,886.35	\$ 21,450,991.75	\$ 19,066,655.32	2,384,336.43	
Change in Fund Balance	ERROR	(19,853,210.28)	(17,247,360.84)		

Fire District Fund Analysis

The Fire District Fund's operating results through December of 2018 are very similar to the previous year. The decrease in net loss of \$2.6M was from the previous year is being driven by increases in expenditures. The December analysis indicates the Fire District Fund is stable and will finish the year within budget assuming a property tax collection rate of 97% from December through November.

Cobb County – Monthly Report December 2018

Debt Service Fund

Cobb County, Georgia					
Statement of Revenues, Expenditures and Changes in Fund Balances					
400 - Debt Service Fund					Print PDF
December					Adobe
	2019 Budget	2019 Actual	2018 Actual	Variance	
Revenues					
Taxes	\$ 5,356,729.00	\$ 109,943.94	\$ 122,028.16	(12,084.22)	
Penalties & Interest	5,000.00	6,863.71	8,370.48	(1,506.77)	
Other Taxes	52,500.00	7,524.37	12,097.32	(4,572.95)	
Licenses and Permits	-	-	-	-	
Intergovernmental Revenues	-	-	-	-	
Charges for Services	150,000.00	13,359.86	25,494.24	(12,134.38)	
Fines and Forfeitures	-	-	-	-	
Interest Revenue	5,000.00	31,109.88	19,770.72	11,339.16	
Contribution and Donations	-	-	-	-	
Miscellaneous Revenue	-	-	-	-	
Other Financing Sources	-	-	-	-	
Transfers In	-	-	-	-	
Fund Balance	-	-	-	-	
Total Revenues	\$ 5,569,229.00	\$ 168,801.76	\$ 187,760.92	(18,959.16)	
Expenditures					
Personnel Services	-	-	-	-	
Operating	200,413.00	50,103.00	50,103.00	-	
Capital	-	-	-	-	
Debt Service	4,764,500.00	-	-	-	
Depreciation	-	-	-	-	
Transfers Out	-	-	-	-	
Contingencies	604,316.00	-	-	-	
Total Expenditures	\$ 5,569,229.00	\$ 50,103.00	\$ 50,103.00	-	
Change in Fund Balance	Balanced	118,698.76	137,657.92		

Debt Service Fund Analysis

The Debt Service Fund's 2018 operating results are very similar to the previous year's. Based on the December analysis, the Debt Service Fund will have a fund balance at the end of fiscal year 2019 that will exceed the 2020 debt service requirements for the County's General Obligation Debt.

Cobb County – Monthly Report December 2018

Transit Fund

Cobb County, Georgia					
Statement of Revenues, Expenditures and Changes in Fund Balances					
200 - Public Transit System Fund ▼					
December ▼					
					Print PDF
					Adobe
	2019	2019	2018		
	Budget	Actual	Actual	Variance	
Revenues					
Taxes	\$ -	\$ -	\$ -	-	
Penalties & Interest	-	-	-	-	
Other Taxes	-	-	-	-	
Licenses and Permits	-	-	-	-	
Intergovernmental Revenues	916,000.00	-	-	-	
Charges for Services	4,182,000.00	877,302.98	908,817.82	(31,514.84)	
Fines and Forfeitures	-	-	-	-	
Interest Revenue	-	-	-	-	
Contribution and Donations	-	-	-	-	
Miscellaneous Revenue	70,000.00	15,929.70	6,672.15	9,257.55	
Other Financing Sources	-	-	-	-	
Transfers In	17,413,206.00	7,129,089.16	2,571,885.00	4,557,204.16	
Fund Balance	62,828.04	-	-	-	
Total Revenues	\$ 22,644,034.04	\$ 8,022,321.84	\$ 3,487,374.97	4,534,946.87	
Expenditures					
Personnel Services	983,888.00	177,966.39	124,565.43	53,400.96	
Operating	21,660,146.04	2,158,220.31	748,751.81	1,409,468.50	
Capital	-	-	-	-	
Debt Service	-	-	-	-	
Depreciation	-	-	-	-	
Transfers Out	-	-	-	-	
Contingencies	-	-	-	-	
Total Expenditures	\$ 22,644,034.04	\$ 2,336,186.70	\$ 873,317.24	1,462,869.46	
Change in Fund Balance	Balanced	5,686,135.14	2,614,057.73		

Transit Analysis

The Transit Fund’s operating results through December of 2018 have generated a positive change in fund balance of \$5.7M. The variance is due to the timing of service operator invoices, General Fund subsidy, and grant revenue. The December analysis indicates the Transit Fund is stable and will finish the year within its budget.

Cobb County – Monthly Report December 2018

Hotel Motel Fund

Cobb County, Georgia					
Statement of Revenues, Expenditures and Changes in Fund Balances					
265 - Hotel/Motel Tax Fund					
December					
					Print PDF
					Adobe
Revenues	2019 Budget	2019 Actual	2018 Actual	Variance	
Taxes	\$ -	\$ -	\$ -	-	
Penalties & Interest	-	-	-	-	
Other Taxes	15,250,000.00	2,887,344.26	2,755,061.06	132,283.20	
Licenses and Permits	-	-	-	-	
Intergovernmental Revenues	-	-	-	-	
Charges for Services	-	-	-	-	
Fines and Forfeitures	-	-	-	-	
Interest Revenue	-	-	-	-	
Contribution and Donations	-	-	-	-	
Miscellaneous Revenue	-	-	-	-	
Other Financing Sources	-	-	-	-	
Transfers In	-	-	-	-	
Fund Balance	-	-	-	-	
Total Revenues	\$ 15,250,000.00	\$ 2,887,344.26	\$ 2,755,061.06	132,283.20	
Expenditures					
Personnel Services	-	-	-	-	
Operating	13,050,000.00	1,804,590.17	1,721,913.16	82,677.01	
Capital	-	-	-	-	
Debt Service	-	-	-	-	
Depreciation	-	-	-	-	
Transfers Out	2,200,000.00	-	-	-	
Contingencies	-	-	-	-	
Total Expenditures	\$ 15,250,000.00	\$ 1,804,590.17	\$ 1,721,913.16	82,677.01	
Change in Fund Balance	Balanced	1,082,754.09	1,033,147.90		

Hotel Motel Analysis

As of the month ended December 2018 Hotel Motel Tax collections were \$132K more than December 2017. Based on the analysis this fund's tax collections will exceed the annual required debt service obligations on the Cobb-Marietta and Exhibit Hall Authority Refunding Revenue Bonds, Series 2013. Those excess funds will be transfers to the General Fund to be used to travel and tourism.

Cobb County – Monthly Report December 2018

Water Operations Fund

Cobb County, Georgia				
Statement of Revenues, Expenditures and Changes in Fund Balances				
500 - Water & Pollution Control ▼				
December ▼				
				Print PDF
				Adobe
Revenues	2019 Budget	2019 Actual	2018 Actual	Variance
Taxes	\$ -	\$ -	\$ -	-
Penalties & Interest	-	-	-	-
Other Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	550.65	550.65	-	550.65
Charges for Services	231,302,603.00	52,176,627.94	46,933,364.44	5,243,263.50
Fines and Forfeitures	10,000.00	2,000.00	-	2,000.00
Interest Revenue	395,000.00	152,234.98	122,175.14	30,059.84
Contribution and Donations	-	-	-	-
Miscellaneous Revenue	197,500.00	8,861.35	11,840.89	(2,979.54)
Other Financing Sources	20,000.00	455,963.39	612,599.54	(156,636.15)
Transfers In	27,000.00	6,191.28	6,209.64	(18.36)
Fund Balance	4,051,196.32	-	-	-
Total Revenues	\$ 236,003,849.97	\$ 52,802,429.59	\$ 47,686,189.65	5,116,239.94
Expenditures				
Personnel Services	33,540,012.00	6,659,917.39	6,778,447.12	(118,529.73)
Operating	110,987,943.35	17,597,913.00	19,028,207.77	(1,430,294.77)
Capital	3,640,796.62	477,434.54	894,537.82	(417,103.28)
Debt Service	4,567,450.00	1,141,550.01	1,243,893.24	(102,343.23)
Depreciation	48,088,652.00	-	-	-
Transfers Out	35,178,996.00	25,421,875.02	24,346,920.20	1,074,954.82
Contingencies	-	-	-	-
Total Expenditures	\$ 236,003,849.97	\$ 51,298,689.96	\$ 52,292,006.15	(993,316.19)
Change in Fund Balance	Balanced	1,503,739.63	(4,605,816.50)	

Water Operations Fund Analysis

The Water Operations Fund's change in fund balance through December 2018 was \$6.1 higher than in 2017. The increase in charges for service of \$5.2M was due to the rate increase approved last fall. All of the expense categories except transfers out are all down from the previous year. The transfer out increased by \$1.07 million from the previous year, of that increase \$550K was related to the purchase of the Powder Springs Water System.

Cobb County – Monthly Report December 2018

Health Fund

Cobb County, Georgia				
Statement of Revenues, Expenditures and Changes in Fund Balances				
700 - Cobb Co Health Benefit Fu ▼				
December ▼				
Print PDF				
Adobe				
Revenues	2019 Budget	2019 Actual	2018 Actual	Variance
Taxes	\$ -	\$ -	\$ -	-
Penalties & Interest	-	-	-	-
Other Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Charges for Services	1,500.00	919.63	611.61	308.02
Fines and Forfeitures	-	-	-	-
Interest Revenue	20,000.00	77,372.71	26,178.46	51,194.25
Contribution and Donations	-	-	-	-
Miscellaneous Revenue	13,890,000.00	3,010,944.97	2,586,392.70	424,552.27
Other Financing Sources	79,186,335.00	15,726,122.29	14,784,842.62	941,279.67
Transfers In	-	-	-	-
Fund Balance	158,833.74	-	-	-
Total Revenues	\$ 93,256,668.74	\$ 18,815,359.60	\$ 17,398,025.39	1,417,334.21
Expenditures				
Persomel Services	-	-	-	-
Operating	93,239,668.74	19,041,403.45	18,520,682.89	520,720.56
Capital	-	-	-	-
Debt Service	-	-	-	-
Depreciation	-	-	-	-
Transfers Out	17,000.00	-	-	-
Contingencies	-	-	-	-
Total Expenditures	\$ 93,256,668.74	\$ 19,041,403.45	\$ 18,520,682.89	520,720.56
Change in Fund Balance	Balanced	(226,043.85)	(1,122,657.50)	

Health Fund Analysis

Although the Health Fund’s Total Revenues have increased by \$1.4M compared to December of 2017, it is still very early in the fiscal year, and medical claims can vary month to month. The increase in other Financing Sources and Uses was caused an increase in the County’s contribution for medical benefits. The County elected to absorb the increase on employee contributions, so we would expect to see a net loss of fiscal year 2019. This was done to bring the fund balance down slightly in the Health Fund, but the fund’s activity will be closely monitored throughout the year.

Cobb County - Monthly Report December 2018



SPLIST 2016
Investing today for
a better tomorrow

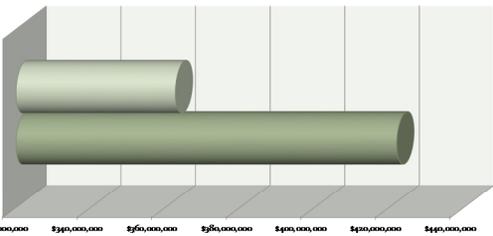
2016 SPLOST Fund Summary Report

Inception to date activity through **Monday, December 31, 2018**

Sales Tax Receipts

Revenues:	Inception to date activity through			Sales Tax Receipts			
	Budget	Encumbered	Actual	Unrecognized / Unobligated	Projected	Actual	Over/(Short)
Taxes	750,000,000.00	-	422,069,418.54	327,930,581.46	FY2016-February \$ 9,636,235.21	\$ 10,397,210.60	\$ 760,975.39
Intergovernmental	78,578,213.47	-	41,529,515.87	37,048,697.60	FY2016-March 9,998,169.35	10,679,342.13	681,172.78
Interest earned	-	-	1,999,769.70	(1,999,769.70)	FY2016-April 10,395,291.50	11,882,187.29	1,486,895.79
Contributions	186,690.42	-	151,181.00	35,509.42	FY2016-May 9,957,137.14	11,142,232.47	1,185,133.33
Miscellaneous	-	-	137,255.11	(137,255.11)	FY2016-June 10,600,167.45	11,458,204.74	858,037.29
Transfers in	9,406,918.00	-	1,298,077.03	8,108,841.03	FY2016-July 10,585,829.79	12,190,883.65	1,605,053.86
Proceeds from Capital Leases	28,893,898.00	-	28,666,896.00	1,227,002.00	FY2016-August 10,530,185.32	11,814,351.33	1,284,166.01
Total Revenues	868,125,719.95	-	495,853,023.25	372,173,696.70	FY2016-September 10,557,479.16	11,547,452.16	989,973.00
					FY2016-October 10,391,208.62	11,642,803.20	1,251,594.58
					FY2016-November 10,235,169.18	11,557,589.41	1,322,420.23
					FY2016-December 9,836,136.77	11,353,095.67	1,516,958.90
					FY2017-January 12,276,990.50	10,400,897.58	(1,876,092.92)
					FY2017-February 9,636,235.21	11,269,134.32	1,632,899.11
					FY2017-March 9,998,169.35	10,851,898.18	853,728.83
					FY2017-April 10,395,291.50	11,649,657.55	1,254,366.05
					FY2017-May 9,957,137.14	11,929,975.64	1,972,838.50
					FY2017-June 10,600,167.45	12,271,932.36	1,671,764.91
					FY2017-July 10,585,829.79	12,225,692.92	1,639,863.13
					FY2017-August 10,530,185.32	13,137,901.35	2,607,716.03
					FY2017-September 10,557,479.16	11,881,859.86	1,324,380.70
					FY2017-October 10,391,208.62	12,088,530.33	1,697,321.71
					FY2018-November 10,235,169.18	11,629,446.09	1,394,276.91
					FY2018-December 9,836,136.77	11,748,593.10	1,912,456.33
					FY2018-January 12,276,990.50	14,530,434.09	2,253,443.59
					FY2018-February 9,636,235.21	12,304,817.01	2,668,581.80
					FY2018-March 9,998,169.35	10,216,087.40	(217,918.05)
					FY2018-April 10,395,291.50	13,086,710.49	2,691,418.99
					FY2018-May 9,957,137.14	12,189,404.83	2,232,267.69
					FY2018-June 10,600,167.45	12,559,610.98	1,959,443.53
					FY2018-July 10,585,829.79	12,909,110.00	2,323,280.21
					FY2018-August 10,530,185.32	13,179,561.23	2,649,375.91
					FY2018-September 10,557,479.16	12,737,289.29	2,179,810.13
					FY2018-October 10,391,208.62	11,640,458.10	1,249,249.48
					FY2018-November 10,235,169.18	13,705,215.76	3,470,046.58
					FY2019-December 9,836,136.77	12,645,359.43	2,809,222.66
					FY2019-January -	-	-
					FY2019-February -	-	-
					FY2019-March -	-	-
					FY2019-April -	-	-
					FY2019-May -	-	-
					FY2019-June -	-	-
					FY2019-July -	-	-
					FY2019-August -	-	-
					FY2019-September -	-	-
					FY2019-October -	-	-
					FY2020-November -	-	-
					FY2020-December -	-	-
					FY2020-January -	-	-
					FY2020-February -	-	-
					FY2020-March -	-	-
					FY2020-April -	-	-
					FY2020-May -	-	-
					FY2020-June -	-	-
					FY2020-July -	-	-
					FY2020-August -	-	-
					FY2020-September -	-	-
					FY2020-October -	-	-
					FY2021-November -	-	-
Totals:			78,389,021.23				

SPLIST Collections to Date: Actual vs. Projected



Cobb County - Monthly Report December 2018

The 2016 SPLOST Fund has generated \$422.1 million in SPLOST revenue from inception through the month of December 2018, which is approximately \$59.3M over initial projections.

Cobb County – Monthly Report December 2018

Watch List Funds

Cobb County, Georgia				
Statement of Revenues, Expenditures and Changes in Fund Balances				
240 - Parking Deck Facility Fund ▼				
December ▼				
				Print PDF
				Adobe
Revenues	2019 Budget	2019 Actual	2018 Actual	Variance
Taxes	\$ -	\$ -	\$ -	-
Penalties & Interest	-	-	-	-
Other Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Charges for Services	750,000.00	144,725.45	139,861.25	4,864.20
Fines and Forfeitures	-	-	-	-
Interest Revenue	-	391.15	285.36	105.79
Contribution and Donations	-	-	-	-
Miscellaneous Revenue	500.00	184.64	388.49	(203.85)
Other Financing Sources	-	-	-	-
Transfers In	311,969.00	-	-	-
Fund Balance	2,587.12	-	-	-
Total Revenues	\$ 1,065,056.12	\$ 145,301.24	\$ 140,535.10	4,766.14
Expenditures				
Personnel Services	70,960.00	6,767.97	13,588.78	(6,820.81)
Operating	190,033.12	41,787.52	39,124.72	2,662.80
Capital	50,000.00	-	-	-
Debt Service	754,063.00	1,650.00	1,700.00	(50.00)
Depreciation	-	-	-	-
Transfers Out	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	\$ 1,065,056.12	\$ 50,205.49	\$ 54,413.50	(4,208.01)
Change in Fund Balance	Balanced	95,095.75	86,121.60	

Parking Deck Fund Analysis

The Parking Deck Fund has been placed on the watch list because in fiscal years 2013 and 2014 it had generated a negative change in fund balance and that decreased its fund balance to a concerning level. To help address the losses the Parking Deck Fund required General Fund subsidy. In February of 2018, the County began charging on evenings and Saturdays. Although there has been slight improvement in the operating revenues, the Board of Commission has gone out to bid for a parking company to come in and manage the decks.