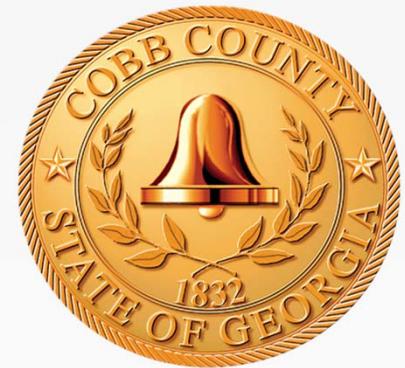


FY 2020 PROPOSED BUDGET

July 08, 2019



COBB COUNTY FINANCE DEPARTMENT

Presented by : WILLIAM VOLCKMANN
FINANCE DIRECTOR

FY 2020 BUDGET SCHEDULE

**Advertised in the Marietta Daily Journal
~July 1, 2019**

**First Public Hearing
~July 9, 2019 (9:00a.m.) Regular BOC Meeting**

**Second Public Hearing
~July 16, 2019 (6:30 p.m.) Special Call BOC Meeting**

**Third Public Hearing & Adoption
~July 23, 2019 (7:00 p.m.) Regular BOC Meeting**



FY 2020 BUDGET ASSUMPTIONS

Flat Millage

Digest Growth of 3.4%

1% Reduction in Water Transfer

\$1.5M Increase to Capital Replacement / Maintenance

Elimination of Senior Membership Fees – Effective Oct. 1, 2019

Elimination of Funding for Not For Profits



FY 2020 PERSONNEL RECOMMENDATIONS

New Full-time Positions (20)

General Fund - 12 Positions

District Attorney's Office

- (2) Investigators, Grade 17

Magistrate Court

- Pre-Trial Release Officer I, Grade 15
- Judicial Admin Tech IV, Grade 13
- Fiscal Tech III, Grade 13
- (2) Fiscal Tech II, Grade 11

Police Department

- Building Maintenance Technician, Grade 10

Probate Court

- Judicial Staff Attorney, Grade 22
- (2) Administrative Specialist II, Grade 9

Information Services

- Network Support Analyst, Grade 19
- Deleting Part-Time position

FY 2020 PERSONNEL RECOMMENDATIONS

New Full-time Positions cont.

Emergency 911 Fund – 1 Position

- E911 Operations Supervisor

Water Fund – 7 Positions

- Utility Worker II, Grade 8
- Utility Worker IV, Grade 11
- Utility Maintenance Crew Chief, Grade 14
- WRF Maintenance Tech II, Grade 14
- WRF Operator I, Grade 15
- Environmental Compliance Inspector, Grade 15
- Engineer IV, Grade 27

FY 2020 PERSONNEL RECOMMENDATIONS

Personnel Reallocations

General Fund

- Grant Development Specialist, Grade 19 (From Comm. Dev. to Finance)

Personnel Reclassification

Water Fund

- (2) Instrumentation Tech I, Grade 16 to (2) Instrumentation Tech II, Grade 17
- Process Control Analyst II, Grade 18 to Process Control Analyst, Grade 19

GENERAL FUND

| | FY19 Adopted | FY20 Proposed | % Change |
|--------------|---------------|---------------|----------|
| General Fund | \$454,187,061 | \$475,677,273 | 4.73% |

The General Fund

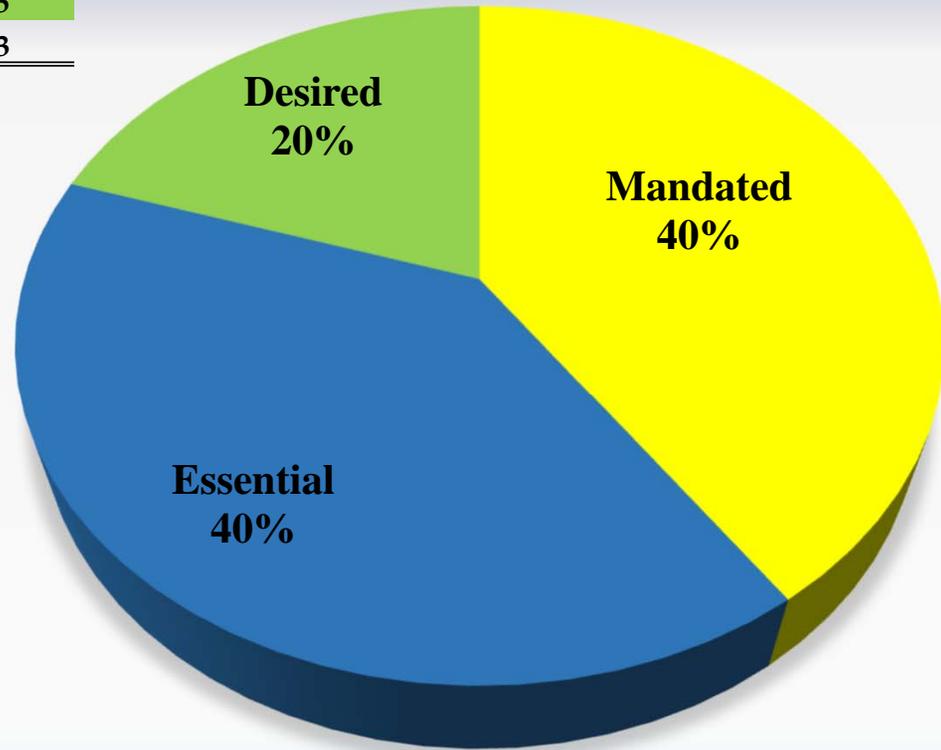
- Primary operating fund of the County
- Used to account for all financial resources of the government except for those required to be accounted for in another funds.



GENERAL FUND

FY20 PROPOSED BUDGET BY CATEGORY

| | |
|-----------|--------------------|
| Mandated | 190,400,614 |
| Essential | 190,239,524 |
| Desired | 95,037,135 |
| | <u>475,677,273</u> |



GENERAL FUND REVENUES

| General Fund | FY19 Adopted | FY20 Proposed | % Change |
|----------------------------|----------------------|----------------------|--------------|
| Property Taxes | \$284,672,123 | \$302,814,714 | 6.37% |
| Penalties & Interest | \$3,246,650 | \$3,196,550 | -1.54% |
| Other Taxes | \$46,397,000 | \$48,785,000 | 5.15% |
| Licenses & Permits | \$27,489,800 | \$27,193,300 | -1.08% |
| Intergovernmental Revenues | \$2,929,000 | \$2,891,500 | -1.28% |
| Charges for Services | \$39,288,500 | \$39,757,050 | 1.19% |
| Fines & Forfeitures | \$7,939,500 | \$7,462,300 | -6.01% |
| Miscellaneous Revenue | \$8,443,900 | \$8,529,140 | 1.01% |
| Other Financing Sources | \$213,025 | \$1,347,050 | 532.34% |
| Transfers | \$33,567,563 | \$33,700,669 | 0.40% |
| Total General Fund | \$454,187,061 | \$475,677,273 | 4.73% |



GENERAL FUND EXPENDITURES

| General Fund | FY19 Adopted | FY20 Proposed | % Change |
|--------------------|----------------------|----------------------|--------------|
| Personnel Services | \$290,199,760 | \$296,474,191 | 2.16% |
| Operating | \$78,659,952 | \$89,185,483 | 13.38% |
| Capital | \$14,099,473 | \$14,914,075 | 5.78% |
| Debt Service | \$22,916,425 | \$22,914,966 | -0.01% |
| Transfers Out | \$34,212,683 | \$33,735,119 | -1.40% |
| Contingency | \$14,098,768 | \$18,453,439 | 30.89% |
| Total | \$454,187,061 | \$475,677,273 | 4.73% |



GENERAL FUND CONTINGENCY

| General Fund Contingency | FY19 Adopted |
|---|---------------------|
| Public Safety - Portion of \$15M (\$4.9M Sheriff; \$3.1 Police) | \$8,006,055 |
| Public Safety - Shift Deferential & 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 |
| Parks Salary Contingency -Fund 7 Unfunded Positions | \$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 | \$14,098,768 |



GENERAL FUND CONTINGENCY

| General Fund Contingency | FY20 Proposed |
|--|---------------------|
| 4% Merit For Non-Certified & Non-Sworn Employees | \$7,501,032 |
| 7% Merit For Certified & Sworn Employees | \$5,215,624 |
| Police - Operating / Capital Contingency | \$2,049,070 |
| Board of Commissioner Undesignated Contingency | \$1,000,000 |
| Shift Differential | \$870,000 |
| Storm Debris, Death Penalty/Change of Venue | \$550,000 |
| Employee Morale, Welfare & Recreation (MWR) | \$375,000 |
| Sick Pay Buy Back | \$317,855 |
| Holiday Pay for PT Positions | \$261,450 |
| 1/3 of the Remaining Stadium Infrastructure | \$163,408 |
| Succession Planning Contingency | \$120,000 |
| County Manager Contingency | \$30,000 |
| Total General Contingency | \$18,453,439 |



STADIUM BOND DEBT SERVICE

| General Fund | FY20 Proposed | % Debt Service |
|---------------------------------------|---------------------|----------------|
| Braves Contribution | \$6,100,000 | 27.1% |
| Transfer in from CSSD I | \$1,025,000 | 4.6% |
| Transfer in from CSSD II | \$7,012,057 | 31.2% |
| Transfers in from Hotel Motel Fund | \$2,700,000 | 12.0% |
| General Fund - Rental Car Tax | \$575,000 | 2.6% |
| Total Other Sources of Revenue | \$17,412,057 | 77.4% |
| General Fund - Property Tax | \$5,072,021 | 22.6% |
| Stadium Bonds | \$22,484,078 | |



FY 2020 PROPOSED OPERATING BUDGET

| Operating Budgets: | FY19 Adopted | FY20 Proposed | % Change |
|---|---------------|---------------|----------|
| Governmental Fund Types | | | |
| General Fund | \$454,187,061 | \$475,677,273 | 4.73% |
| Claims | \$102,376,656 | \$97,191,396 | -5.06% |
| CSBG | \$700,000 | \$775,284 | 10.75% |
| Debt Service | \$5,569,229 | \$5,793,232 | 4.02% |
| E911* | \$14,675,242 | \$15,395,099 | 4.91% |
| Fire | \$95,746,720 | \$101,113,601 | 5.61% |
| Hotel/Motel Tax | \$15,250,000 | \$17,500,000 | 14.75% |
| Law Library | \$529,650 | \$537,200 | 1.43% |
| Parking Deck# | \$1,062,469 | \$1,190,050 | 12.01% |
| Street Light District* | \$6,141,577 | \$6,082,675 | -0.96% |
| CSSD I | \$3,605,000 | \$3,660,000 | 1.53% |
| CSSD II | \$6,776,186 | \$7,133,696 | 5.28% |
| SFSSD | \$926,632 | \$948,615 | 2.37% |
| <i>Subtotal</i> | \$707,546,422 | \$732,998,121 | 3.60% |
| * Includes Appropriation of Fund Balance | | | |
| # Subsidized by the General Fund | | | |



FY 2020 PROPOSED OPERATING BUDGET

| Operating Budgets: | FY19 Adopted | FY20 Proposed | % Change |
|-------------------------------------|----------------------|----------------------|-----------------|
| Business-type Funds | | | |
| Golf Course | \$1,793,339 | \$1,637,600 | -8.68% |
| Solid Waste# | \$1,354,062 | \$1,517,198 | 12.05% |
| Transit# | \$22,581,206 | \$25,422,745 | 12.58% |
| Water | \$232,830,595 | \$237,356,625 | 1.94% |
| <i>Subtotal</i> | \$258,559,202 | \$265,934,168 | 2.85% |
| Total Operating Funds | \$966,105,624 | \$998,932,289 | 3.40% |
| # Subsidized by General Fund | | | |



CAPITAL BUDGETS

| CAPITAL FUNDS | FY19 Adopted | FY20 Proposed | % Change |
|---|---------------------|---------------------|---------------|
| Stadium Capital Maintenance# | \$2,520,000 | \$2,580,000 | 2.38% |
| Capital Projects# | \$15,723,257 | \$12,159,905 | -22.66% |
| Water RE&I | \$48,718,078 | \$50,548,078 | 3.76% |
| Water System Dev Fee | \$15,832,310 | \$15,582,310 | -1.58% |
| Total Capital Funds | \$82,793,645 | \$80,870,293 | -2.32% |
| #Receives Transfers in from the General Fund | | | |



QUESTIONS

