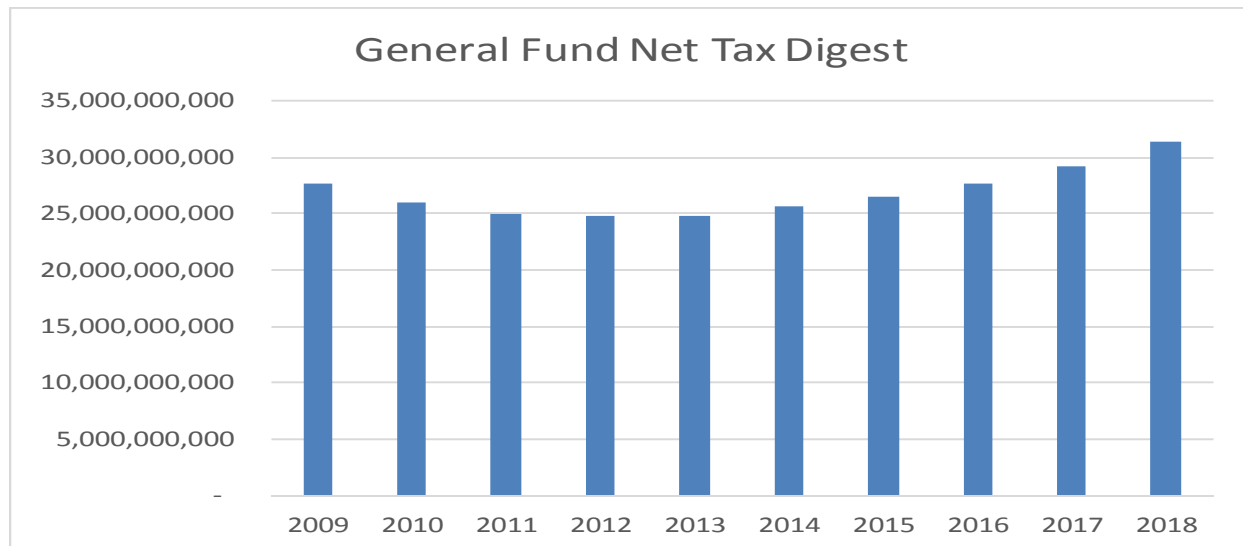


General Fund Tax Digest



		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 April 2019

General Fund Revenue Analysis

Revenue Source		April 2019	April 2018	Inc/(Dec)	% Change
Property Taxes		19,100,614.89	16,505,616.18	2,594,998.71	15.72 %
Penalties & Interest on Taxes		2,378,286.34	2,298,330.77	79,834.47	3.47 %
Other Taxes		45,467,328.35	41,786,066.14	3,681,262.21	8.81 %
License and Permits		26,052,563.19	23,737,435.92	2,315,127.27	9.75 %
Intergovernmental		2,244,659.64	2,069,669.33	174,990.31	8.45 %
Charges for Services		25,122,665.05	24,485,575.36	637,089.69	2.60 %
Fines and forfeitures		4,401,021.28	4,827,197.98	(426,176.70)	-8.83 %
Interest Earnings		1,972,592.04	446,657.71	1,525,934.33	341.63 %
Miscellaneous		7,228,673.07	6,562,865.32	665,807.75	10.15 %
Transfers In		21,787,884.47	30,302,524.71	(8,514,640.24)	-28.10 %
Other Sources		655,497.75	603,017.03	52,480.72	8.70 %
Total General Fund Revenues		156,411,786.07	153,624,956.45	2,786,708.52	1.81 %
Selected Accounts					
Account	Account Description	April 2019	April 2018	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	960,051.61	840,428.20	119,623.41	14.23 %
010-4322	4322 Commercial Permits	2,917,768.23	2,103,728.82	814,039.41	38.70 %
010-4324	4324 Residential Permits	1,120,050.50	1,244,501.01	(124,450.51)	-10.00 %
010-4632	4632 Deed-Recording Fees	849,695.00	934,076.50	(84,381.50)	-9.03 %
010-4634	4634 Intangible Recording Fees	2,056,981.86	1,965,280.08	91,701.78	4.67 %
010-4636	4636 Subdivision Record Fees	6,008.00	5,301.00	707.00	13.34 %
010-4638	4638 Misc Recording/Filing Fee	74,351.75	73,472.93	878.82	1.20 %
		40,793,292.52	37,581,020.53	3,212,271.99	8.55 %

As of the month ended April 2019, General Fund revenues are \$2.8M more than April 2018. Other taxes had the largest positive variance of \$3.7M, this variance was caused by an increase in the insurance premium tax and an increase in title ad valorem tax collections. Property taxes revenue also had a positive variance of \$2.6M, which was the result of increased tax collections from public utilities and prior year property tax. In addition, there is a \$2.3M increase in licenses and permits, which is the result of increase in commercial permits and business licenses. Interest earnings also had a positive variance of \$1.5M because of the increased cash balance from the 2018 property tax collections and rising interest rates.

Despite the overall increase in revenue, there are a few revenue sources that are under performing. Transfers in had a negative variance of \$8.5M, but this is a timing issue. Through April of 2018 the Cumberland Special Service Districts I & II had transferred over \$8.0M to the General Fund to for annual debt service, which is paid in July. Those transfers will not take place until late spring of 2019.

The fines and forfeitures category consist of nine different revenue sources and five of the nine have a negative variance compared to April of 2018. The largest negative variance is school bus safety camera fines, which are down by \$582K.

Cobb County – Monthly Report April 2019

GENERAL FUND YTD EXPENDITURES						
Classification	April 2019	April 2018	Inc/(Dec)	% Change	FY19 % of Total	FY18 % of Total
Personnel services	164,821,093	158,943,971	5,877,121.09	3.70%	67.21%	67.80%
Operating exp	49,996,232	47,147,003	2,849,229.11	6.04%	20.39%	20.11%
Capital	5,747,970	2,983,759	2,764,210.96	92.64%	2.34%	1.27%
Debt service	11,434,094	11,282,841	151,252.70	1.34%	4.66%	4.81%
Transfers out	13,220,753	14,089,498	(868,744.73)	-6.17%	5.39%	6.01%
Total	245,220,141	234,447,072	10,773,069.13	4.60%		

As of the month-ended April 30, 2019, General Fund expenditures were approximately \$10.7 million more than the same period last year. Nearly all expenditure classifications contributed to the increase with personnel services, operating expenditures, and capital being the largest contributors at \$5.8 million, \$2.8 million, and \$2.7 million, respectively.

Personnel services increased \$5.9 million when compared to the same period last year. Salaries, including part-time hourly and per day positions, were \$2.2 million higher than in April FY18. Much of the variance comes from part-time and over-time pay which were \$947,000 and \$724,000 over April FY18, respectively. Regular full-time salaries remain flat year over year.

Full-time salaries can be affected by the number of vacancies on the roster. The General Fund had 335 vacant positions on April 26, 2019 which represents a significant increase from January's monthly report. The increase reflects, in part, the 59 General Fund positions (30 Public Safety, 20 D.O.T, 5 Elections, and 4 Fleet) included in the FY19 adopted budget that were added to the roster in October 2018, but not reflected on the vacancy report. A vacancy report from the last payroll dated April 26, 2019 to August 29, 2017 can be found below:

	4/26/2019	1/18/2019	9/28/2018	7/22/2018	4/24/2018	3/27/2018	1/30/2018	8/29/2017
General Fund	335	277	278	297	280	283	274	254

Personnel services were also affected by a \$3.7 million increase in various benefit expenditure accounts with the largest increase coming from the County's pension contribution. The County's pension contribution is trending higher by \$2.4 million as the contribution rate stepped up from 20.14% to 22.58% in FY19 to reach the Annual Required Contribution. In addition, the cost of employee health benefits (medical interfund transfers) are up \$807,000 year to date compared to the previous fiscal year. The increases in both medical Interfund transfers and pension contributions in FY19 were expected and budgeted accordingly.

Operating expenditures increased \$2.8 million from the same period last year. The largest operating expenditure increase comes from medical and dental services amounting to a \$1.9 million positive variance. These expenditures are generated from treating inmates detained in the County's detention facility and have shown the ability to fluctuate greatly based on the level of inmates needing treatment on a month to month basis. This object will continue to be monitored to determine if the variance will persist through the end of the year.

Cobb County – Monthly Report April 2019

Capital expenditures increased \$2.7 million when compared to the April FY18. The variance comes mainly from the purchase of police vehicles. To date, the County has purchased nearly \$3.2 million in vehicles compared to \$1.2 million at the same time last year. The FY19 adopted budget included nearly \$8.6 million for replacement vehicles with \$5 million dedicated to the Police fleet. The increase was anticipated and budgeted accordingly. The FY18 budget included \$3.4 for vehicles; therefore, this variance will continue throughout the year.

Cobb County – Monthly Report April 2019

Fire District Fund

Cobb County, Georgia					
Statement of Revenues, Expenditures and Changes in Fund Balances					
230 - Fire District Fund					
April					Print PDF
					Adobe
Revenues	2019 Budget		2019 Actual	2018 Actual	Variance
Taxes	\$ 93,119,540.00		\$ 6,008,716.06	\$ 5,905,180.96	103,535.10
Penalties & Interest	175,180.00		180,049.25	186,312.73	(6,263.48)
Other Taxes	607,000.00		323,278.14	295,436.75	27,841.39
Licenses and Permits	2,000.00		2,400.00	3,000.00	(600.00)
Intergovernmental Revenues	-		6,539.41	7,310.86	(771.45)
Charges for Services	1,833,000.00		1,045,348.44	984,892.84	60,455.60
Fines and Forfeitures	-		-	-	-
Interest Revenue	8,000.00		184,819.34	114,911.43	69,907.91
Contribution and Donations	11,385.00		11,385.00	7,000.00	4,385.00
Miscellaneous Revenue	37,735.00		37,779.50	30,102.46	7,677.04
Other Financing Sources	-		12,996.25	20,966.44	(7,970.19)
Transfers In	18,996.16		940.66	-	940.66
Fund Balance	18,884,044.85		-	-	-
Total Revenues	\$ 114,696,881.01		\$ 7,814,252.05	\$ 7,555,114.47	259,137.58
Expenditures					
Personnel Services	79,353,620.60		42,431,562.61	40,549,182.63	1,882,379.98
Operating	14,583,974.38		7,232,686.30	6,580,089.87	652,596.43
Capital	19,840,722.03		5,150,562.14	2,207,205.03	2,943,357.11
Debt Service	65,000.00		54,290.32	51,501.07	2,789.25
Depreciation	-		-	-	-
Transfers Out	853,564.00		853,564.00	437,620.00	415,944.00
Contingencies	-		-	-	-
Total Expenditures	\$ 114,696,881.01		\$ 55,722,665.37	\$ 49,825,598.60	5,897,066.77
Change in Fund Balance	Balanced		(47,908,413.32)	(42,270,484.13)	

Fire District Fund Analysis

Through April 2019, the Fire District Fund's net loss was \$5.6M more than the previous year. The total revenues for this fund are in line with the previous year. All expenditure categories have increased over the previous year. The largest increase to expenditures was capital, and the Fire District is continuing to follow their five-year capital plan. The April analysis indicates the Fire District Fund is stable and will finish the year within budget assuming a property tax collection rate of 97% from April through November.

Cobb County – Monthly Report April 2019

Transit Fund

Cobb County, Georgia						
Statement of Revenues, Expenditures and Changes in Fund Balances						
200 - Public Transit System Fund ▼						
April ▼						Print PDF
						Adobe
	2019		2019		2018	
	Budget		Actual		Actual	Variance
Revenues						
Taxes	\$ -		\$ -		\$ -	-
Penalties & Interest	-		-		-	-
Other Taxes	-		-		-	-
Licenses and Permits	-		-		-	-
Intergovernmental Revenues	915,987.00		12,258.00		16,452.00	(4,194.00)
Charges for Services	4,182,000.00		2,128,044.06		2,224,256.46	(96,212.40)
Fines and Forfeitures	-		-		-	-
Interest Revenue	-		-		-	-
Contribution and Donations	-		-		-	-
Miscellaneous Revenue	70,000.00		41,845.10		22,069.09	19,776.01
Other Financing Sources	-		-		-	-
Transfers In	17,413,202.20		8,966,476.57		5,408,660.20	3,557,816.37
Fund Balance	62,828.04		-		-	-
Total Revenues	\$ 22,644,017.24		\$ 11,148,623.73		\$ 7,671,437.75	3,477,185.98
Expenditures						
Personnel Services	983,888.00		475,611.25		293,382.39	182,228.86
Operating	21,660,129.24		7,511,841.14		7,508,202.21	3,638.93
Capital	-		-		-	-
Debt Service	-		-		-	-
Depreciation	-		-		-	-
Transfers Out	-		-		-	-
Contingencies	-		-		-	-
Total Expenditures	\$ 22,644,017.24		\$ 7,987,452.39		\$ 7,801,584.60	185,867.79
Change in Fund Balance	Balanced		3,161,171.34		(130,146.85)	

Transit Analysis

The Transit Fund's operating results through April of 2019 have generated a positive change in fund balance of \$3.2M. The variance is due to the timing of service operator invoices, General Fund subsidy, and grant revenue. However, the Transit's passenger fare revenue has continued to decline from a high of \$5.5M in 2011 to low of \$2.9M in 2018. This decline, as well as reduction in operating grant revenue has caused the General Fund subsidy for transits operation to increase from \$9.9M in 2011 to \$12.7M in 2018, plus \$1.1 from the Cumberland Special Service District I. These trends are budget to continue in fiscal year 2019.

Cobb County – Monthly Report April 2019

Hotel Motel Fund

Cobb County, Georgia					
Statement of Revenues, Expenditures and Changes in Fund Balances					
265 - Hotel/Motel Tax Fund					
April					
					Print PDF
					Adobe
Revenues	2019 Budget	2019 Actual	2018 Actual	Variance	
Taxes	\$ -	\$ -	\$ -	-	
Penalties & Interest	-	-	-	-	
Other Taxes	15,250,000.00	7,990,713.66	7,309,491.29	681,222.37	
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	\$ 7,990,713.66	\$ 7,309,491.29	681,222.37	
Expenditures					
Personnel Services	-	-	-	-	
Operating	13,050,000.00	7,911,946.06	7,371,557.05	540,389.01	
Capital	-	-	-	-	
Debt Service	-	-	-	-	
Depreciation	-	-	-	-	
Transfers Out	2,200,000.00	-	-	-	
Contingencies	-	-	-	-	
Total Expenditures	\$ 15,250,000.00	\$ 7,911,946.06	\$ 7,371,557.05	540,389.01	
Change in Fund Balance	Balanced	78,767.60	(62,065.76)		

Hotel Motel Analysis

As of the month ended April 2019 Hotel Motel Tax collections were \$681K more than April 2018. 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 April 2019

Water Operations Fund

Cobb County, Georgia					
Statement of Revenues, Expenditures and Changes in Fund Balances					
500 - Water & Pollution Control ▼					
April ▼					
					Print PDF
					Adobe
	2019		2019	2018	
	Budget		Actual	Actual	Variance
Revenues					
Taxes	\$ -		\$ -	\$ -	-
Penalties & Interest	-		-	-	-
Other Taxes	-		-	-	-
Licenses and Permits	-		-	-	-
Intergovernmental Revenues	550.65		550.65	775.00	(224.35)
Charges for Services	231,302,603.00		115,219,519.32	106,330,807.43	8,888,711.89
Fines and Forfeitures	10,000.00		14,450.00	3,100.00	11,350.00
Interest Revenue	395,000.00		575,468.99	258,524.46	316,944.53
Contribution and Donations	-		-	-	-
Miscellaneous Revenue	197,500.00		23,719.79	27,807.74	(4,087.95)
Other Financing Sources	20,000.00		1,187,070.80	1,507,521.89	(320,451.09)
Transfers In	49,854.26		37,702.77	14,917.45	22,785.32
Fund Balance	10,619,881.32		-	-	-
Total Revenues	\$ 242,595,389.23		\$ 117,058,482.32	\$ 108,143,453.97	8,915,028.35
Expenditures					
Personnel Services	33,540,012.00		17,251,584.73	17,520,820.93	(269,236.20)
Operating	110,980,962.61		50,925,149.34	50,187,502.05	737,647.29
Capital	3,777,631.62		607,024.98	894,381.18	(287,356.20)
Debt Service	4,567,450.00		2,663,616.69	2,902,001.56	(238,384.87)
Depreciation	48,088,652.00		30,114,303.17	-	30,114,303.17
Transfers Out	41,640,681.00		29,699,311.62	26,746,445.75	2,952,865.87
Contingencies	-		-	-	-
Total Expenditures	\$ 242,595,389.23		\$ 131,260,990.53	\$ 98,251,151.47	33,009,839.06
Change in Fund Balance	Balanced		(14,202,508.21)	9,892,302.50	

Water Operations Fund Analysis

The Water Operations Fund's change in fund balance through April 2019 was \$24.1 less than in 2018. This negative variance is due to depreciation expense being posted in April of 2019 verses May of 2018. This timing issue will be resolved next month. The increase in charges for service of \$8.9M was due to the rate increase approved last fall. All of the expense categories were all down from the previous year, with the exception of depreciation and transfers out. The transfer out increased by \$2.9M from the previous year, of that increase \$550K was related to the purchase of the Powder Springs Water System.

Cobb County – Monthly Report April 2019

Health Fund

Cobb County, Georgia						
Statement of Revenues, Expenditures and Changes in Fund Balances						
700 - Cobb Co Health Benefit Fu ▼						
April ▼						Print PDF
	2019 Budget	2019 Actual	2018 Actual	Adobe Variance		
Revenues						
Taxes	\$ -	\$ -	\$ -		-	
Penalties & Interest	-	-	-		-	
Other Taxes	-	-	-		-	
Licenses and Permits	-	-	-		-	
Intergovernmental Revenues	-	-	-		-	
Charges for Services	1,500.00	1,657.92	1,386.65		271.27	
Fines and Forfeitures	-	-	-		-	
Interest Revenue	20,000.00	353,904.62	77,266.17		276,638.45	
Contribution and Donations	-	-	-		-	
Miscellaneous Revenue	13,950,998.18	11,648,786.05	8,576,995.92		3,071,790.13	
Other Financing Sources	79,186,335.00	40,135,172.84	38,510,228.94		1,624,943.90	
Transfers In	457.22	-	-		-	
Fund Balance	2,158,833.74	-	-		-	
Total Revenues	\$ 95,318,124.14	\$ 52,139,521.43	\$ 47,165,877.68		4,973,643.75	
Expenditures						
Personnel Services	-	-	-		-	
Operating	95,240,125.96	47,528,883.37	42,998,198.16		4,530,685.21	
Capital	-	-	-		-	
Debt Service	-	-	-		-	
Depreciation	-	-	-		-	
Transfers Out	17,000.00	-	17,000.00		(17,000.00)	
Contingencies	60,998.18	-	-		-	
Total Expenditures	\$ 95,318,124.14	\$ 47,528,883.37	\$ 43,015,198.16		4,513,685.21	
Change in Fund Balance	Balanced	4,610,638.06	4,150,679.52			

Health Fund Analysis

Although the Health Fund's Total Revenues have increased by \$4.9M compared to April of 2018, the medical and dental claims increase by \$1.7M. 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 April 2019



SPLOST 2016
Investing today for
a better tomorrow

2016 SPLOST Fund Summary Report

Inception to date activity through Wednesday, May 01, 2019				
	Budget	Encumbered	Actual	Unrecognized / Unobligated
Revenues:				
Taxes	750,000,000.00	-	473,564,233.04	276,435,766.96
Intergovernmental	79,754,363.47	-	44,432,594.66	35,321,868.81
Interest earned	-	-	2,649,497.76	(2,649,497.76)
Contributions	186,690.42	-	186,690.42	-
Miscellaneous	-	-	265,588.43	(265,588.43)
Transfers in	9,620,510.81	-	1,298,077.03	8,322,433.78
Proceeds from Capital Leases	29,893,898.00	-	28,666,886.00	1,227,092.00
Total Revenues	869,455,462.70	-	551,063,397.34	318,392,065.36
City SPLOST Funds:				
Acworth	21,208,827.00	-	13,404,208.86	7,804,618.14
Austell	6,725,280.00	-	4,132,046.32	2,593,233.68
Kennesaw	31,602,891.00	-	19,860,276.75	11,742,614.25
Marietta	58,353,902.00	-	35,852,934.83	22,500,967.17
Powder Springs	14,231,720.00	-	9,000,187.58	5,231,532.42
Snynna	52,773,203.00	-	33,858,129.76	18,915,073.24
Total City SPLOST Activity	184,895,823.00	-	116,107,704.10	68,788,038.90
County SPLOST Funds:				
Finance	20,745,250.00	-	15,707,086.04	5,038,163.96
DOT	362,152,456.99	49,441,854.03	168,523,928.90	144,188,674.06
Parks and Recreation	76,158,779.00	4,174,718.53	47,810,470.23	24,173,590.24
Public Safety	118,860,232.00	12,206,835.41	65,513,759.21	41,139,637.28
Support Services	23,533,447.03	546,267.50	10,449,314.30	12,537,865.23
Information Services	30,079,000.00	211,038.58	5,037,890.41	26,830,071.01
Library Summary	28,553,167.00	3,352,032.41	18,694,743.21	6,596,391.38
Medical Examiner	11,000,000.00	1,004,690.70	315,221.30	9,680,088.00
Sheriff	3,440,000.00	873,304.11	982,825.04	1,583,870.85
Senior Services	2,201,580.00	295.38	2,154,037.30	47,247.32
Public Health	7,835,727.68	(26.73)	7,835,764.41	-
Total County SPLOST Activity	684,559,639.70	71,810,999.92	340,933,040.45	271,815,599.33
Net Income or (Loss)			94,022,572.79	
Totals:				

	Sales Tax Receipts		
	Projected	Actual	Over/(Short)
FY2016-February	\$ 9,636,235.21	\$ 10,397,210.60	\$ 760,975.39
FY2016-March	9,998,169.35	10,679,342.13	681,172.78
FY2016-April	10,395,291.50	11,882,187.29	1,486,895.79
FY2016-May	9,957,137.14	11,142,230.47	1,185,093.33
FY2016-June	10,600,167.45	11,458,204.74	858,037.29
FY2016-July	10,585,829.79	12,190,883.65	1,605,053.86
FY2016-August	10,530,185.32	11,814,351.33	1,284,166.01
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
FY2017-November	10,235,169.18	11,557,589.41	1,322,420.23
FY2017-December	9,836,136.77	11,353,095.67	1,516,958.90
FY2017-January	12,276,990.50	14,040,997.58	1,764,007.08
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	13,086,716.49	2,691,424.99
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
FY2019-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	12,276,990.50	14,798,916.72	2,521,926.22
FY2019-February	9,636,235.21	12,530,820.10	2,894,584.89
FY2019-March	9,998,169.35	11,404,567.65	1,406,398.30
FY2019-April	10,395,291.50	12,760,409.94	2,365,118.44

Cobb County – Monthly Report April 2019

The 2016 SPLOST Fund has generated \$473.6M in SPLOST revenue from inception through the month of April 2019, which is approximately \$68.5M over initial projections.

Cobb County – Monthly Report April 2019

Watch List Funds

Cobb County, Georgia					
Statement of Revenues, Expenditures and Changes in Fund Balances					
240 - Parking Deck Facility Fund ▼					
April ▼					
Print PDF					
Adobe					
	2019 Budget	2019 Actual	2018 Actual	Variance	
Revenues					
Taxes	\$ -	\$ -	\$ -	-	
Penalties & Interest	-	-	-	-	
Other Taxes	-	-	-	-	
Licenses and Permits	-	-	-	-	
Intergovernmental Revenues	-	-	-	-	
Charges for Services	814,006.02	395,434.46	379,719.94	15,714.52	
Fines and Forfeitures	-	-	-	-	
Interest Revenue	-	730.86	305.40	425.46	
Contribution and Donations	-	-	-	-	
Miscellaneous Revenue	500.00	660.09	853.37	(193.28)	
Other Financing Sources	-	-	-	-	
Transfers In	311,969.00	-	329,829.00	(329,829.00)	
Fund Balance	2,587.12	-	-	-	
Total Revenues	\$ 1,129,062.14	\$ 396,825.41	\$ 710,707.71	(313,882.30)	
Expenditures					
Personnel Services	70,960.00	16,163.87	28,701.40	(12,537.53)	
Operating	254,039.14	95,305.93	92,764.34	2,541.59	
Capital	50,000.00	-	46,165.00	(46,165.00)	
Debt Service	754,063.00	619,743.76	601,543.76	18,200.00	
Depreciation	-	-	-	-	
Transfers Out	-	-	-	-	
Contingencies	-	-	-	-	
Total Expenditures	\$ 1,129,062.14	\$ 731,213.56	\$ 769,174.50	(37,960.94)	
Change in Fund Balance	Balanced	(334,388.15)	(58,466.79)		

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 April of 2018, the County began charging on evenings and Saturdays. The Board of Commission has approved a contract with LAZ Parking to manage the decks. LA will begin managing the decks in May. No General Fund subsidy has been sent in 2019 as the County is waiting to see how the operational changes impact the revenues.

Cobb County – Monthly Report April 2019

Watch List Funds

Cobb County, Georgia					
Statement of Revenues, Expenditures and Changes in Fund Balances					
260 - Emergency 911 Fund ▼					
April ▼					Print PDF
					Adobe
					Variance
Revenues	2019 Budget		2019 Actual	2018 Actual	
Taxes	\$ -		\$ -	\$ -	-
Penalties & Interest	-		-	-	-
Other Taxes	-		-	-	-
Licenses and Permits	-		-	-	-
Intergovernmental Revenues	-		-	-	-
Charges for Services	13,400,000.00		6,261,891.63	6,536,884.59	(274,992.96)
Fines and Forfeitures	-		-	-	-
Interest Revenue	4,000.00		52,715.40	12,252.56	40,462.84
Contribution and Donations	-		-	-	-
Miscellaneous Revenue	5,000.00		5,787.74	3,430.93	2,356.81
Other Financing Sources	-		2,403.75	1,032.25	1,371.50
Transfers In	-		-	-	-
Fund Balance	2,615,872.62		-	-	-
Total Revenues	\$ 16,024,872.62		\$ 6,322,798.52	\$ 6,553,600.33	(230,801.81)
Expenditures					
Personnel Services	11,571,417.00		5,851,299.08	5,556,807.54	294,491.54
Operating	3,100,672.42		1,598,218.56	1,467,640.09	130,578.47
Capital	1,352,783.20		-	69,043.40	(69,043.40)
Debt Service	-		-	-	-
Depreciation	-		-	-	-
Transfers Out	-		-	-	-
Contingencies	-		-	-	-
Total Expenditures	\$ 16,024,872.62		\$ 7,449,517.64	\$ 7,093,491.03	356,026.61
Change in Fund Balance	Balanced		(1,126,719.12)	(539,890.70)	

E911 Fund Analysis

The E911 Fund has been placed on the watch list because in January of 2019 the State of Georgia took over the collection of the E911 service fees, and the County will closely monitor the remittance of those revenues. On April 2, 2019, the County received a fee remittance update from the State, and they are aware of discrepancies as well as timing issue. The State is working to resolve these issues and refine their reporting component.