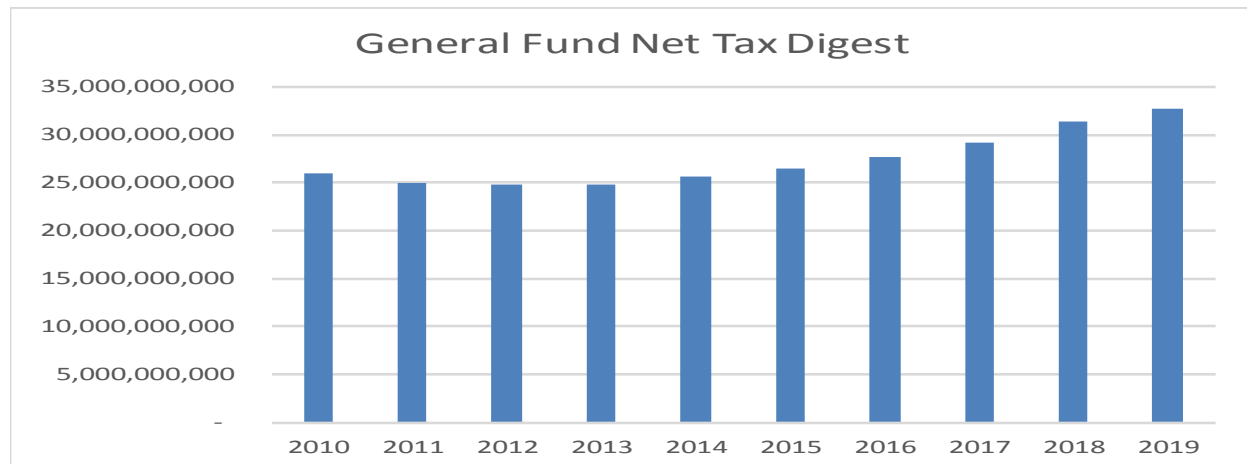


Cobb County - Monthly Report July 2019

General Fund Tax Digest



		General Fund			
		2016	2017	2018	2019
		General Fund	General Fund	General Fund	General Fund
		Actual	Actual	Actual	Actual
Millage rate		6.66	6.76	8.46	8.46
Collection rate		97.5 %	97.5 %	97.0 %	97.0 %
Digest:					
Real Property					
	Residential Digest	20,124,950,954	21,967,122,232	23,765,217,597	25,595,304,152
	Commercial	7,643,949,575	8,275,688,219	9,381,333,013	9,698,109,686
	Other Real				
	Industrial	223,473,714	226,974,936	227,713,269	230,644,271
	Historic	478,812	500,596	500,596	388,744
	Agricultural	30,170,268	31,195,200	34,157,036	36,824,404
	Conservation Use	66,313,920	72,710,408	79,606,862	81,877,315
	Environmentally Sensitive	917,956	917,956	982,048	1,378,264
	Brownfield/Other 1990's	10,139,664	8,999,576	12,974,860	12,974,860
Real Total		28,100,394,863	30,584,109,123	33,502,485,281	35,657,501,696
Personal		3,505,481,019	3,073,458,137	3,230,540,485	3,344,483,248
Digest Total		31,605,875,882	33,657,567,260	36,733,025,766	39,001,984,944
Percentage change		8.50 %	6.49 %	9.14 %	6.18 %
Public Utilities		895,140,282	891,594,200	877,799,295	905,376,821
Motor Vehicle		893,639,020	635,437,210	462,165,890	359,748,360
Mobile Home		12,811,522	12,260,801	12,179,680	12,918,496
Timber		23,000	73,877	117,408	-
Heavy Duty Equipment		3,157,986	3,464,230	2,864,150	3,537,872
Gross Digest		33,410,647,692	35,200,397,578	38,088,152,189	40,283,566,493
Exemptions		(5,801,833,742)	(6,019,419,127)	(6,794,943,408)	(7,514,627,159.00)
Taxable Digest		27,608,813,950	29,180,978,451	31,293,208,781	32,768,939,334
% Change from Prior Year Digest		4.44 %	5.69 %	7.24 %	4.72 %

Cobb County – Monthly Report July 2019

General Fund Revenue Analysis

Revenue Source		July 2019	July 2018	Inc/(Dec)	% Change
Property Taxes		23,695,988.15	20,961,907.75	2,734,080.40	13.04%
Penalties & Interest on Taxes		2,881,609.82	2,807,486.38	75,268.86	2.68%
Other Taxes		54,660,014.84	49,004,564.35	5,655,450.49	11.54%
License and Permits		29,400,889.27	26,616,885.71	2,784,003.56	10.46%
Intergovernmental		2,898,573.14	2,714,579.42	183,993.72	6.78%
Charges for Services		35,114,589.03	34,070,760.01	1,043,829.02	3.06%
Fines and forfeitures		7,117,263.74	7,597,765.41	(480,501.67)	-6.32%
Interest Earnings		2,296,979.02	873,141.44	1,423,837.58	163.07%
Miscellaneous		11,376,364.87	10,714,039.89	662,324.98	6.18%
Transfers In		29,930,544.85	30,766,572.62	(836,027.77)	-2.72%
Other Sources		936,122.65	875,331.60	60,791.05	6.94%
Total General Fund Revenues		200,308,939.38	187,003,034.58	13,307,050.22	7.12%
Selected Accounts					
Account	Account Description	July 2019	July 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	1,607,925.81	1,340,924.96	267,000.85	19.91%
010-4322	4322 Commercial Permits	4,246,168.21	3,130,168.33	1,115,999.88	35.65%
010-4324	4324 Residential Permits	1,708,606.54	1,831,016.48	(122,409.94)	-6.69%
010-4632	4632 Deed-Recording Fees	1,362,635.50	1,463,280.00	(100,644.50)	-6.88%
010-4634	4634 Intangible Recording Fees	3,503,263.92	3,159,078.45	344,185.47	10.90%
010-4636	4636 Subdivision Record Fees	8,612.00	8,482.00	130.00	1.53%
010-4638	4638 Misc Recording/Filing Fee	107,718.12	115,108.72	(7,390.60)	-6.42%
		45,353,315.67	41,462,290.93	3,891,024.74	9.38%

As of the month ended July 2019, General Fund revenues are \$13.3M more than July 2018. Other taxes had the largest positive variance of \$5.7M, 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 \$2.7M, which was the result of increased tax collections from public utilities and prior year property tax. In addition, there is a \$2.8M 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 \$1.4M 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. The fines and forfeitures category consist of nine different revenue sources and six of the nine have a negative variance compared to July of 2018. The largest negative variance is school bus safety camera fines, which are down by \$724K.

Cobb County – Monthly Report July 2019

GENERAL FUND YTD EXPENDITURES						
Classification	July 2019	July 2018	Inc/(Dec)	% Change	FY19 % of Total	FY18 % of Total
Personnel services	243,938,242	235,510,454	8,427,787.57	3.58%	67.34%	67.64%
Operating exp	69,993,291	67,137,918	2,855,372.95	4.25%	19.32%	19.28%
Capital	7,606,273	3,892,859	3,713,413.91	95.39%	2.10%	1.12%
Debt service	22,729,723	22,732,794	(3,070.31)	-0.01%	6.27%	6.53%
Transfers out	17,977,347	18,883,824	(906,476.31)	-4.80%	4.96%	5.42%
Total	362,244,876	348,157,849	14,087,027.81	4.05%		

As of the month-ended July 31, 2019, General Fund expenditures were approximately \$14.1 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 \$8.4 million, \$2.9 million, and \$3.7 million, respectively. Transfers-out served to offset some of the increase as this category was down nearly \$1 million from the year prior.

Personnel services increased \$8.4 million when compared to the same period last year. Salaries, including part-time hourly and per day positions, were \$3.0 million higher than in July FY19. Much of the variance comes from over-time and part-time pay which were \$1.2 million and \$808,000 over July FY18, respectively. Regular full-time salaries are only modestly higher, \$879,000, year over year.

Full-time salaries can be affected by the number of vacancies on the roster. The General Fund had 339 vacant positions on July 19, 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 July 19, 2019 to August 29, 2017 can be found below:

	7/19/2019	3/29/2019	1/18/2019	9/28/2018	6/19/2018	3/27/2018	1/30/2018	8/29/2017
General Fund	349	342	277	278	269	283	274	254

Personnel services were also affected by a \$5.4 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 \$3.5 million as the contribution rate stepped up from 20.14% to 22.58% in FY19 to reach the Actuarial Determined Contribution. In addition, the cost of employee health benefits (medical interfund transfers) are up \$1.3 million 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 \$2.6 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

Cobb County – Monthly Report July 2019

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.

Capital expenditures increased \$3.7 million when compared to the July FY18. The variance comes mainly from the purchase of police vehicles. To date, the County has purchased nearly \$3.5 million in vehicles compared to \$1.6 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. In addition, the County authorized the purchase of network edge equipment for a not to exceed amount of \$919,882.00. To date, the County has spent \$821,551 of the approved budget.

Transfers-out declined \$900,000 year over year. The difference is related to the timing of transfers to the Capital Projects Fund for Mobile Data Computers GIS, and the Enterprise Content Management System. The transfers were made in April of FY18, but have not yet been made in FY19. These funds will be transferred in FY19 so the variance is expected to be temporary.

Cobb County – Monthly Report July 2019

Fire District Fund

Cobb County, Georgia					
Statement of Revenues, Expenditures and Changes in Fund Balances					
230 - Fire District Fund					
July					Print PDF
					Adobe
					Variance
Revenues	2019 Budget	2019 Actual	2018 Actual		
Taxes	\$ 93,119,540.00	\$ 7,447,286.88	\$ 7,353,307.89		93,978.99
Penalties & Interest	175,180.00	202,146.03	206,138.66		(3,992.63)
Other Taxes	607,000.00	515,780.13	474,067.52		41,712.61
Licenses and Permits	2,000.00	3,900.00	5,100.00		(1,200.00)
Intergovernmental Revenues	-	6,539.41	7,310.86		(771.45)
Charges for Services	1,833,000.00	1,644,551.85	1,546,537.95		98,013.90
Fines and Forfeitures	-	-	-		-
Interest Revenue	8,000.00	228,913.24	181,816.53		47,096.71
Contribution and Donations	11,385.00	11,385.00	7,000.00		4,385.00
Miscellaneous Revenue	39,122.50	53,679.69	34,198.16		19,481.53
Other Financing Sources	-	3,038.08	22,002.56		(18,964.48)
Transfers In	27,996.16	940.66	6,755.00		(5,814.34)
Fund Balance	19,906,672.85	-	-		-
Total Revenues	\$ 115,729,896.51	\$ 10,118,160.97	\$ 9,844,235.13		273,925.84
Expenditures					
Personnel Services	79,355,008.10	63,067,009.34	60,377,078.85		2,689,930.49
Operating	14,583,974.38	10,536,920.61	9,228,465.74		1,308,454.87
Capital	20,872,350.03	8,192,624.59	5,874,412.94		2,318,211.65
Debt Service	65,000.00	141,996.54	111,220.43		30,776.11
Depreciation	-	-	-		-
Transfers Out	853,564.00	853,564.00	1,636,720.00		(783,156.00)
Contingencies	-	-	-		-
Total Expenditures	\$ 115,729,896.51	\$ 82,792,115.08	\$ 77,227,897.96		5,564,217.12
Change in Fund Balance	Balanced	(72,673,954.11)	(67,383,662.83)		

Fire District Fund Analysis

Through July 2019, the Fire District Fund's net loss was \$5.2M 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, except for transfers out. The largest increases to expenditures were personnel and capital. The Fire District is continuing to follow their five-year capital plan. The July analysis indicates the Fire District Fund is stable and will finish the year within budget assuming a property tax collection rate of 97% from July through November.

Cobb County – Monthly Report July 2019

Debt Service Fund

Cobb County, Georgia					
Statement of Revenues, Expenditures and Changes in Fund Balances					
400 - Debt Service Fund					
July					
					Print PDF
					Adobe
					Variance
Revenues	2019 Budget		2019 Actual	2018 Actual	
Taxes	\$ 5,356,729.00		\$ 700,138.53	\$ 689,841.95	10,296.58
Penalties & Interest	5,000.00		12,921.69	13,766.11	(844.42)
Other Taxes	52,500.00		27,597.67	34,028.75	(6,431.08)
Licenses and Permits	-		-	-	-
Intergovernmental Revenues	-		136.75	-	136.75
Charges for Services	150,000.00		57,625.79	77,409.59	(19,783.80)
Fines and Forfeitures	-		-	-	-
Interest Revenue	5,000.00		67,234.11	41,620.73	25,613.38
Contribution and Donations	-		-	-	-
Miscellaneous Revenue	-		-	-	-
Other Financing Sources	-		-	-	-
Transfers In	-		-	-	-
Fund Balance	-		-	-	-
Total Revenues	\$ 5,569,229.00		\$ 865,654.54	\$ 856,667.13	8,987.41
Expenditures					
Personnel Services	-		-	-	-
Operating	200,413.00		167,260.00	167,260.00	-
Capital	-		-	-	-
Debt Service	4,764,500.00		4,759,500.00	6,975,256.25	(2,215,756.25)
Depreciation	-		-	-	-
Transfers Out	-		-	-	-
Contingencies	604,316.00		-	-	-
Total Expenditures	\$ 5,569,229.00		\$ 4,926,760.00	\$ 7,142,516.25	(2,215,756.25)
Change in Fund Balance	Balanced		(4,061,105.46)	(6,285,849.12)	

Debt Service Fund Analysis

The Debt Service Fund's 2019 operating results are very similar to the previous year's. The debt service expenditures decreased by \$2.2M from 2018 because the County paid off the previous park bonds. The County only has the 2017 Park Bonds outstanding, and their last payment will be in January 1, 2023. Based on the July 2019 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 July 2019

Transit Fund

Cobb County, Georgia					
Statement of Revenues, Expenditures and Changes in Fund Balances					
200 - Public Transit System Fund ▼					
July ▼					
					Print PDF
					Adobe
	2019 Budget	2019 Actual	2018 Actual	Variance	
Revenues					
Taxes	\$ -	\$ -	\$ -	-	
Penalties & Interest	-	-	-	-	
Other Taxes	-	-	-	-	
Licenses and Permits	-	-	-	-	
Intergovernmental Revenues	915,987.00	83,099.60	452,920.95	(369,821.35)	
Charges for Services	4,182,000.00	3,091,839.13	3,276,353.97	(184,514.84)	
Fines and Forfeitures	-	-	-	-	
Interest Revenue	-	-	-	-	
Contribution and Donations	-	-	-	-	
Miscellaneous Revenue	70,000.00	57,774.80	55,978.28	1,796.52	
Other Financing Sources	-	-	-	-	
Transfers In	17,413,202.20	10,520,477.56	5,842,631.05	4,677,846.51	
Fund Balance	62,828.04	-	-	-	
Total Revenues	\$ 22,644,017.24	\$ 13,753,191.09	\$ 9,627,884.25	4,125,306.84	
Expenditures					
Personnel Services	983,888.00	733,090.85	402,796.74	330,294.11	
Operating	21,635,129.24	12,670,392.14	10,964,570.36	1,705,821.78	
Capital	25,000.00	-	-	-	
Debt Service	-	-	-	-	
Depreciation	-	-	-	-	
Transfers Out	-	-	130,167.00	(130,167.00)	
Contingencies	-	-	-	-	
Total Expenditures	\$ 22,644,017.24	\$ 13,403,482.99	\$ 11,497,534.10	1,905,948.89	
Change in Fund Balance	Balanced	349,708.10	(1,869,649.85)		

Transit Analysis

The Transit Fund's operating results are very similar to the previous year's. The increase in operator service fees is offset by an increase in General Fund subsidy. 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 July 2019

Hotel Motel Fund

Cobb County, Georgia					
Statement of Revenues, Expenditures and Changes in Fund Balances					
265 - Hotel/Motel Tax Fund					
July					Print PDF
					Adobe
					Variance
Revenues	2019 Budget		2019 Actual	2018 Actual	
Taxes	\$ -		\$ -	\$ -	-
Penalties & Interest	-		-	-	-
Other Taxes	15,250,000.00		12,618,062.22	11,903,745.49	714,316.73
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		\$ 12,618,062.22	\$ 11,903,745.49	714,316.73
Expenditures					
Personnel Services	-		-	-	-
Operating	13,050,000.00		11,487,288.92	11,020,715.54	466,573.38
Capital	-		-	-	-
Debt Service	-		-	-	-
Depreciation	-		-	-	-
Transfers Out	2,200,000.00		-	-	-
Contingencies	-		-	-	-
Total Expenditures	\$ 15,250,000.00		\$ 11,487,288.92	\$ 11,020,715.54	466,573.38
Change in Fund Balance	Balanced		1,130,773.30	883,029.95	

Hotel Motel Analysis

As of the month ended July 2019 Hotel Motel Tax collections were \$714K more than July 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 July 2019

Water Operations Fund

Cobb County, Georgia					
Statement of Revenues, Expenditures and Changes in Fund Balances					
500 - Water & Pollution Control ▼					
July ▼					
					Print PDF
					Adobe
	2019 Budget		2019 Actual	2018 Actual	Variance
Revenues					
Taxes	\$ -		\$ -	\$ -	-
Penalties & Interest	-		-	-	-
Other Taxes	-		-	-	-
Licenses and Permits	-		-	-	-
Intergovernmental Revenues	1,050.65		1,050.65	775.00	275.65
Charges for Services	231,302,603.00		174,515,090.66	158,344,478.17	16,170,612.49
Fines and Forfeitures	10,000.00		22,450.00	7,250.00	15,200.00
Interest Revenue	395,000.00		805,423.00	517,659.97	287,763.03
Contribution and Donations	-		-	-	-
Miscellaneous Revenue	214,000.00		100,159.31	69,684.96	30,474.35
Other Financing Sources	20,000.00		1,883,078.55	2,101,990.05	(218,911.50)
Transfers In	49,854.26		44,012.97	76,310.19	(32,297.22)
Fund Balance	12,505,220.68		-	-	-
Total Revenues	\$ 244,497,728.59		\$ 177,371,265.14	\$ 161,118,148.34	16,253,116.80
Expenditures					
Personnel Services	33,540,012.00		25,566,213.93	25,794,543.59	(228,329.66)
Operating	110,955,527.61		79,417,584.00	75,005,706.12	4,411,877.88
Capital	3,777,631.62		910,218.28	1,037,992.90	(127,774.62)
Debt Service	4,567,450.00		3,769,885.66	4,112,822.39	(342,936.73)
Depreciation	48,088,652.00		43,149,410.33	36,673,712.61	6,475,697.72
Transfers Out	43,551,955.36		32,907,389.07	26,746,445.75	6,160,943.32
Contingencies	16,500.00		-	-	-
Total Expenditures	\$ 244,497,728.59		\$ 185,720,701.27	\$ 169,371,223.36	16,349,477.91
Change in Fund Balance	Balanced		(8,349,436.13)	(8,253,075.02)	

Water Operations Fund Analysis

The Water Operations Fund's change in fund balance through July 2019 was very similar to 2018. The increase in charges for service of \$16.2M was due to the rate increase approved last fall. The personnel, capital, and debt service categories were all down from the previous year. The transfer out increased by \$6.2M from the previous year, of that increase \$550K was related to the purchase of the Powder Springs Water System. The additional increase in transfers out was due to an increase in the transfers to the Water & Sewer Renewal Fund.

Cobb County – Monthly Report July 2019

Health Fund

Cobb County, Georgia					
Statement of Revenues, Expenditures and Changes in Fund Balances					
700 - Cobb Co Health Benefit Fu ▼					
July ▼					
					Print PDF
					Adobe
	2019 Budget	2019 Actual	2018 Actual	Variance	
Revenues					
Taxes	\$ -	\$ -	\$ -	-	
Penalties & Interest	-	-	-	-	
Other Taxes	-	-	-	-	
Licenses and Permits	-	-	-	-	
Intergovernmental Revenues	-	-	-	-	
Charges for Services	1,500.00	2,192.62	2,227.96	(35.34)	
Fines and Forfeitures	-	-	-	-	
Interest Revenue	20,000.00	490,256.51	221,630.37	268,626.14	
Contribution and Donations	-	-	-	-	
Miscellaneous Revenue	13,971,788.61	14,764,609.16	12,298,465.06	2,466,144.10	
Other Financing Sources	79,186,335.00	59,090,986.86	56,568,411.76	2,522,575.10	
Transfers In	457.22	-	3,368.83	(3,368.83)	
Fund Balance	2,158,833.74	-	-	-	
Total Revenues	\$ 95,338,914.57	\$ 74,348,045.15	\$ 69,094,103.98	5,253,941.17	
Expenditures					
Personnel Services	-	-	-	-	
Operating	95,240,125.96	70,948,527.51	64,630,626.41	6,317,901.10	
Capital	10,000.00	4,727.54	-	4,727.54	
Debt Service	-	-	-	-	
Depreciation	-	-	-	-	
Transfers Out	17,000.00	-	17,000.00	(17,000.00)	
Contingencies	71,788.61	-	-	-	
Total Expenditures	\$ 95,338,914.57	\$ 70,953,255.05	\$ 64,647,626.41	6,305,628.64	
Change in Fund Balance	Balanced	3,394,790.10	4,446,477.57		

Health Fund Analysis

Although the Health Fund's Total Revenues have increased by \$5.3M compared to July of 2018, the medical and dental claims increase by \$6.5M. 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 July 2019



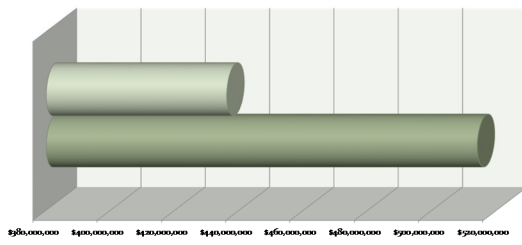
SPLOST 2016
Investing today for
a better tomorrow

2016 SPLOST Fund Summary Report

Inception to date activity through Wednesday, July 31, 2019

	Budget	Encumbered	Actual	Unrecognized / Unobligated
Revenues:				
Taxes	750,000.00	-	514,055,595.71	235,944,404.29
Intergovernmental	84,752,363.47	-	47,233,258.67	37,519,104.80
Interest earned	-	-	3,273,623.85	(3,273,623.85)
Contributions	186,690.42	-	186,690.42	-
Miscellaneous	-	-	333,372.34	(333,372.34)
Transfers in	9,620,510.81	-	1,298,077.03	8,322,433.78
Proceeds from Capital Leases	29,893,898.00	-	28,666,806.00	1,227,092.00
Total Revenues	874,453,462.70	-	595,047,424.02	279,406,038.68
City SPLOST Funds:				
Acworth	21,208,827.00	-	14,532,630.36	6,676,196.64
Austell	6,725,280.00	-	4,489,866.71	2,235,413.29
Kennesaw	31,602,891.00	-	21,541,717.28	10,061,173.72
Marietta	58,353,902.00	-	38,957,670.30	19,396,231.70
Powder Springs	14,231,720.00	-	9,757,390.17	4,474,329.83
Smyrna	52,773,203.00	-	36,665,942.60	16,107,260.40
Total City SPLOST Activity	184,895,823.00	-	125,945,217.42	58,950,605.58
County SPLOST Funds:				
Finance	20,745,250.00	-	16,281,710.91	4,463,539.09
DOT	367,150,456.99	45,145,274.84	182,211,294.91	139,793,887.24
Parks and Recreation	76,158,779.00	3,395,501.98	48,863,544.26	23,899,732.76
Public Safety	118,860,232.00	11,094,597.38	67,425,064.87	40,340,569.75
Support Services	23,533,447.03	1,153,037.26	10,948,498.25	11,531,911.52
Information Services	30,079,000.00	285,978.58	3,140,945.62	26,652,075.80
Library Services	28,553,167.00	3,237,096.26	21,297,887.92	4,018,182.82
Medical Examiner	11,000,000.00	771,760.70	548,151.30	9,680,088.00
Sheriff	3,440,000.00	609,818.28	1,608,975.85	1,221,205.87
Senior Services	2,201,580.00	-	2,155,925.26	23,605.95
Public Health	7,835,727.68	-	7,835,727.68	-
Total County SPLOST Activity	689,557,639.70	65,715,114.07	362,523,731.96	261,318,793.67
Net Income or (Loss)			106,578,474.64	

SPLOST Collections to Date: Actual vs. Projected



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	11,882,487.29	1,487,195.79
FY2016-May	9,957,137.14	11,423,204.77	1,466,067.63
FY2016-June	10,600,167.45	11,438,204.74	838,037.29
FY2016-July	10,585,829.79	12,190,683.65	1,604,853.86
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	11,642,802.20	1,251,593.58
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	12,204,817.01	2,568,581.80
FY2018-March	9,998,169.35	10,216,087.40	217,918.05
FY2018-April	10,395,291.50	13,080,710.49	2,685,418.99
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
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	12,530,920.19	2,894,684.98
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
FY2019-May	9,957,137.14	13,645,771.37	3,688,634.23
FY2019-June	10,600,167.45	13,497,775.76	2,897,608.31
FY2019-July	10,585,829.79	13,347,815.54	2,761,985.75
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	-	-	-

Cobb County – Monthly Report July 2019

The 2016 SPLOST Fund has generated \$514.1M in SPLOST revenue from inception through the month of July 2019, which is approximately \$77.9M over initial projections.

Cobb County – Monthly Report July 2019

Watch List Funds

Cobb County, Georgia									
Statement of Revenues, Expenditures and Changes in Fund Balances									
240 - Parking Deck Facility Fund ▼									
July ▼									Print PDF
									Adobe
Revenues		2019			2019			2018	
		Budget			Actual			Actual	Variance
Taxes	\$	-			\$	-		\$	-
Penalties & Interest		-				-			-
Other Taxes		-				-			-
Licenses and Permits		-				-			-
Intergovernmental Revenues		-				-			-
Charges for Services		814,006.02				632,184.51			565,671.85
Fines and Forfeitures		-				-			-
Interest Revenue		-				730.86			503.41
Contribution and Donations		-				-			-
Miscellaneous Revenue		500.00				787.79			1,159.24
Other Financing Sources		-				-			-
Transfers In		311,969.00				-			329,829.00
Fund Balance		2,587.12				-			-
Total Revenues	\$	1,129,062.14			\$	633,703.16		\$	897,163.50
									(263,460.34)
Expenditures									
Personnel Services		70,960.00				16,572.47			39,482.87
Operating		254,039.14				141,043.12			139,131.11
Capital		50,000.00				22,028.50			46,165.00
Debt Service		754,063.00				755,712.52			744,637.52
Depreciation		-				-			-
Transfers Out		-				-			-
Contingencies		-				-			-
Total Expenditures	\$	1,129,062.14			\$	935,356.61		\$	969,416.50
									(34,059.89)
Change in Fund Balance		Balanced				(301,653.45)			(72,253.00)

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. The Board of Commission has approved a contract with LAZ Parking to manage the decks, and they began managing the decks in July. In July of 2018, the County began charging on evenings and Saturdays. 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 July 2019

Watch List Funds

Cobb County, Georgia					
Statement of Revenues, Expenditures and Changes in Fund Balances					
260 - Emergency 911 Fund					
June					
					Print PDF
					Adobe
	2019 Budget	2019 Actual	2018 Actual	Variance	
Revenues					
Taxes	\$ -	\$ -	\$ -	-	
Penalties & Interest	-	-	-	-	
Other Taxes	-	-	-	-	
Licenses and Permits	-	-	-	-	
Intergovernmental Revenues	-	-	-	-	
Charges for Services	13,400,000.00	8,906,135.96	7,561,922.20	1,344,213.76	
Fines and Forfeitures	-	-	-	-	
Interest Revenue	4,000.00	61,831.42	25,346.55	36,484.87	
Contribution and Donations	-	-	-	-	
Miscellaneous Revenue	5,000.00	7,554.34	4,313.53	3,240.81	
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	\$ 8,977,925.47	\$ 7,592,614.53	1,385,310.94	
Expenditures					
Personnel Services	11,571,417.00	7,400,842.53	7,027,733.40	373,109.13	
Operating	3,100,672.42	1,743,593.42	1,692,184.05	51,409.37	
Capital	1,352,783.20	-	6,620.60	(6,620.60)	
Debt Service	-	-	-	-	
Depreciation	-	-	-	-	
Transfers Out	-	-	-	-	
Contingencies	-	-	-	-	
Total Expenditures	\$ 16,024,872.62	\$ 9,144,435.95	\$ 8,726,538.05	417,897.90	
Change in Fund Balance	Balanced	(166,510.48)	(1,133,923.52)		

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. Although there is an increase in revenues compared to prior year, the fund is still generating a net loss and will remain on the watch list until revenue support the annual operations.