

# 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

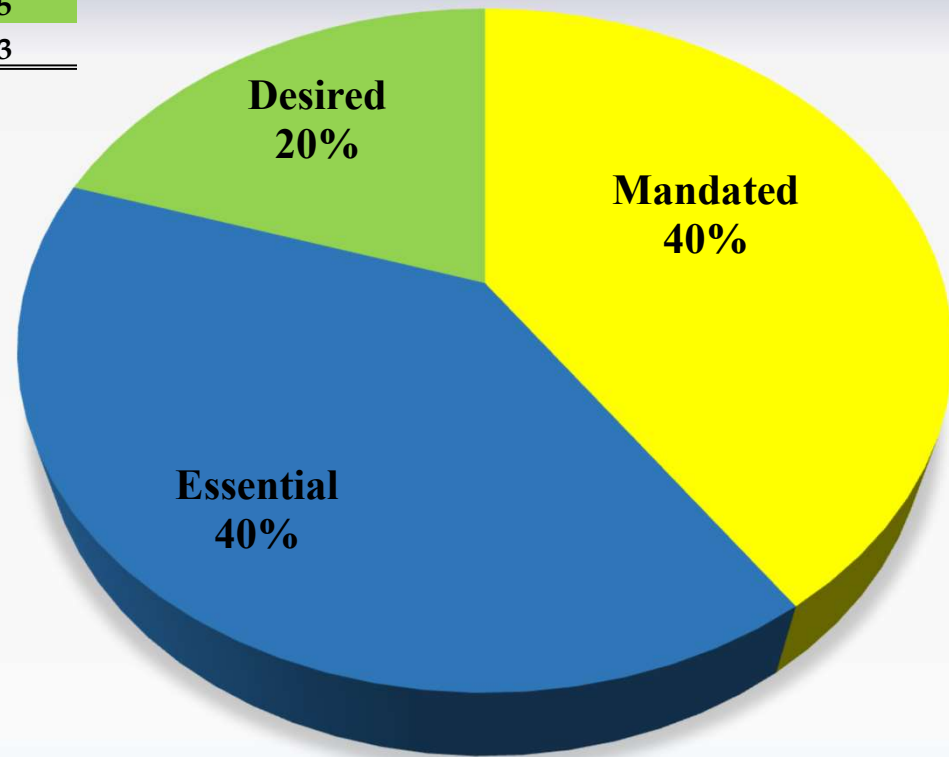
- Primary operating fund of the County
- Used to account for all financial resources of the government except for those required to be accounted for in another funds.



# 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%
<b>Total General Fund</b>	<b>\$454,187,061</b>	<b>\$475,677,273</b>	<b>4.73%</b>



# 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%
<b>Total</b>	<b>\$454,187,061</b>	<b>\$475,677,273</b>	<b>4.73%</b>



# 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 Differential & 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
<b>Total General Contingency</b>	<b>\$14,098,768</b>



# 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
<b>Total General Contingency</b>	<b>\$18,453,439</b>



# 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%
<b>Total Other Sources of Revenue</b>	<b>\$17,412,057</b>	<b>77.4%</b>
General Fund - Property Tax	\$5,072,021	22.6%
<b>Stadium Bonds</b>	<b>\$22,484,078</b>	



# 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%
<b>* Includes Appropriation of Fund Balance</b>			
<b># Subsidized by the General Fund</b>			



# FY 2020 PROPOSED OPERATING BUDGET

<b>Operating Budgets:</b>	<b>FY19 Adopted</b>	<b>FY20 Proposed</b>	<b>% Change</b>
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%
<b>Total Operating Funds</b>	<b>\$966,105,624</b>	<b>\$998,932,289</b>	<b>3.40%</b>
<b># Subsidized by General Fund</b>			



# 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%
<b>Total Capital Funds</b>	<b>\$82,793,645</b>	<b>\$80,870,293</b>	<b>-2.32%</b>
<b>#Receives Transfers in from the General Fund</b>			





# QUESTIONS

