

FY 2015 Proposed Budget

August 12, 2014



COBB COUNTY FINANCE DEPARTMENT

PRESENTED BY : BILL VOLCKMANN
ASSOCIATE COMPTROLLER

FY 2015 BUDGET SCHEDULE

**Advertised in the Marietta Daily Journal
~August 11, 2014**

**Public Hearing
~August 19, 2014 (8:00am)**

**Adoption
~August 26, 2014**



FY 2015 HIGHLIGHTS

- + 1st Year of FY15 & FY16 Biennial Budget
- + Reaffirmation of Triple Triple A
- + Development Revenues
- + Water Transfer reduced from 8% to 7%
 - × Water System Reaffirmed Triple Triple A
 - × Water Series 2003 Bond Refunded
- + Merit based salary increase 3%

FY 2015 HIGHLIGHTS (CONT)

- + Overall operating budget increase 2.76%
- + Health Care Costs flat for 4th Consecutive Year
- + Solid Waste Revenue Bonds payable from available fund balance (final year)

FY 2015 PERSONNEL RECOMMENDATIONS

New Full-time Positions (35)

Community Development

- + Code Enforcement Officer
- + (4) Construction Inspector

District Attorney

- + (2) Legal Administrative Specialist
- + Criminal Investigator

DOT

- + Signs & Marketing Tech
- + Sign Fabrication Tech
- + Traffic Engineer Tech
- + Equipment Operator III
- + Warehouse Worker II

Finance

- + Contract Management Analyst

Human Resources

- + Human Resources Coordinator

Information Services

- + Accountant I
- + Business Analyst

FY 2015 PERSONNEL RECOMMENDATIONS

Parks

- + Recreation Program Coordinator
- + Maintenance Tech III

Public Safety

- + Animal Cruelty Investigator
- + (3) Police Captain
- + Crime Analyst Coordinator
- + Senior Crime Scene Tech

Superior Court Clerk

- + Judicial Admin Tech I
- + Judicial Admin Tech II
- + Judicial Admin Tech III

Superior Court

- + Judicial Program Coordinator

Senior Services

- + Maintenance Supervisor

Fire District Fund

- + Program Analyst
- + Fire Captain
- + (2) Fire Inspector

E911 Fund

- + Programmer Analyst II

FY 2015 PERSONNEL RECOMMENDATIONS

Restored Positions (17)

County Clerk

- + Deputy County Clerk

Information Services

- + Admin Specialist II
- + Computer Programmer

Library

- + Library Associate II
- + Librarian I
- + Librarian II

Parks

- + Small Engine Mechanic
- + (4) Maintenance Worker II
- + Equipment Operator II
- + Equipment Operator IV

Property Management

- + Maintenance Tech III

FY 2015 PERSONNEL RECOMMENDATIONS

Public Safety

- + Admin Specialist II
- + Admin Specialist I

Senior Services

- + Senior Services Program Coordinator

Deleted Positions (2)

Information Services

- + System Administrator

Public Safety

- + Admin Specialist I

FY 2015 PERSONNEL RECOMMENDATIONS

Reclassified Positions (4)

County Clerk

- + Assistant County Clerk
to Deputy County Clerk

DOT

- + Equipment Operator II
to Equipment Operator III

Library

- + Library Assistant I
to Library Associate II

State Court

- + Judicial Admin Tech II
to Probation Officer

GENERAL FUND

	FY14 Adopted	FY15 Proposed	% Change
General Fund	\$325,382,746	\$339,801,036	4.43%

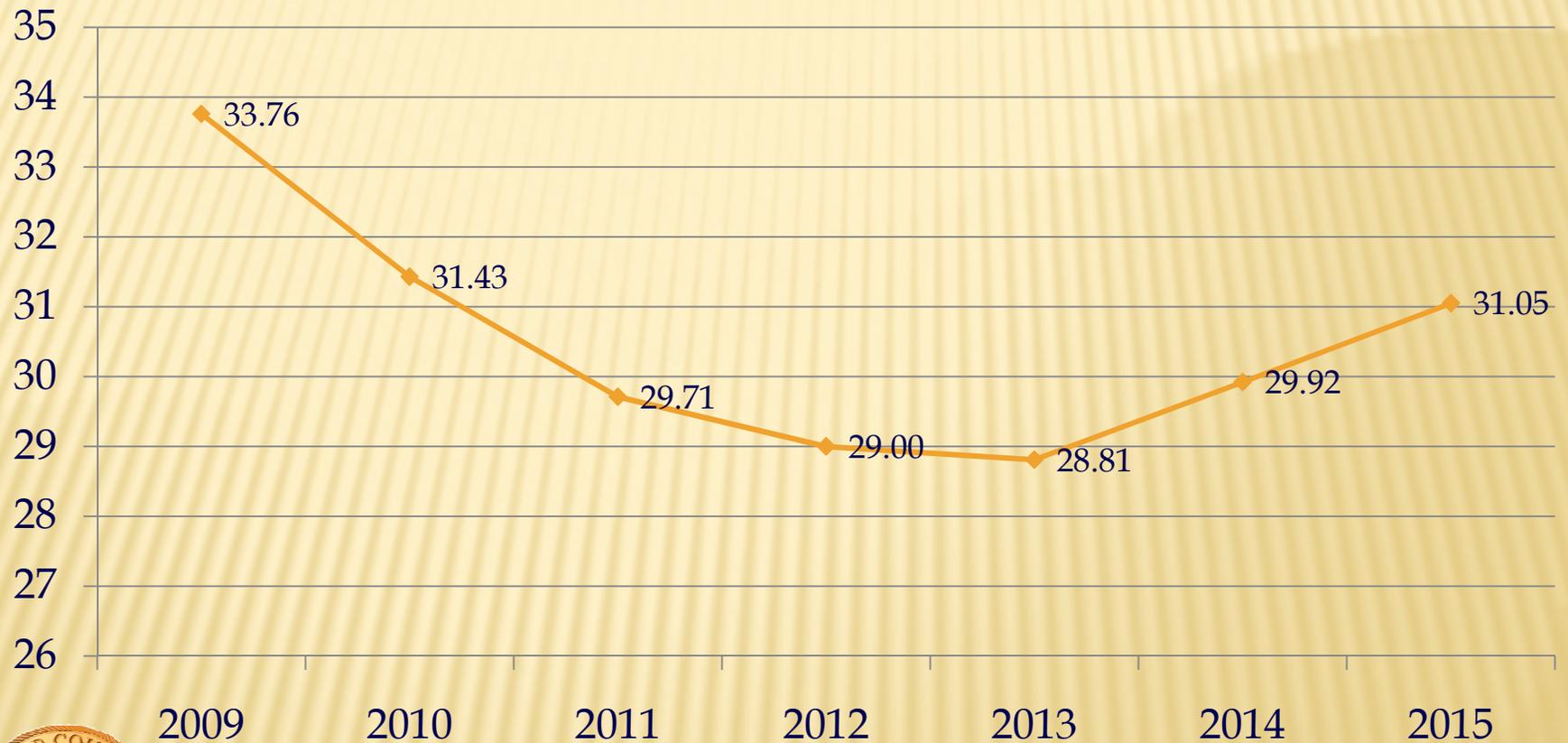
The General Fund

- + 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.
- + Property taxes account for 61.6% of revenues, but that includes the Title Ad Valorem (TAVT) adjustments.
- + Property taxes account for 57.01% of revenues without the TAVT adjustments.



TAX DIGEST HISTORY

Tax Digest in Billions



MILLAGE RATE - A MULTIPLIER

Fiscal Year	General Fund Digest*		Net Digest	Multiplier	Net Levy (100%)	Change in Net Levy
	Total	Net	Change	Millage		From 2008
2008	33.82	27.60		6.82	188,232,000	
2009	33.76	27.64	0.14%	6.82	188,504,800	272,800
2010	31.43	26.02	-5.86%	6.82	177,456,400	(10,775,600)
2011	29.71	25.03	-3.80%	6.82	170,704,600	(17,527,400)
2012	29.00	24.81	-0.88%	7.72	191,533,200	3,301,200
2013	28.81	24.72	-0.36%	7.52	185,894,400	(2,337,600)
2014	29.92	25.61	3.60%	7.32	187,465,200	(766,800)
2015	31.05	26.34	2.85%	7.32	192,808,800	4,576,800

* - Billions

GENERAL FUND REVENUES

General Fund	FY14 Adopted	FY15 Proposed	% Change
Property Taxes	\$ 191,593,493	\$ 209,318,082	9.25%
Penalties & Interest	\$ 4,561,800	\$ 4,361,000	-4.40%
Other Taxes	\$ 36,054,000	\$ 36,984,000	2.58%
Licenses and Permits	\$ 21,303,000	\$ 21,426,328	0.58%
Intergovernmental Revenues	\$ 3,664,000	\$ 3,115,500	-14.97%
Charges for Services	\$ 36,958,136	\$ 35,529,182	-3.87%
Fines and Forfeitures	\$ 9,479,998	\$ 9,995,000	5.43%
Miscellaneous Revenue	\$ 3,036,015	\$ 3,069,025	1.09%
Other Financing Sources	\$ 451,816	\$ 365,100	-19.19%
Transfers	\$ 18,280,488	\$ 15,637,819	-14.46%
Total General Fund	\$ 325,382,746	\$ 339,801,036	4.43%



GENERAL FUND EXPENDITURES

General Fund	FY14 Adopted	FY15 Proposed	% Change
Personnel Services	\$232,913,080	\$242,180,816	3.98%
Operating	\$70,831,534	\$75,763,563	6.96%
Capital	\$1,500,000	\$0	-100.00%
Debt Service	\$327,222	\$100,000	-69.44%
Transfers Out	\$14,157,915	\$15,235,537	7.61%
Contingency	\$5,652,995	\$6,521,120	15.36%
Total	\$325,382,746	\$339,801,036	4.43%



FY 2015 PROPOSED OPERATING BUDGET

Operating Budgets:	FY14 Adopted	FY15 Proposed	% Change
Governmental Fund Types			
General Fund	\$325,382,746	\$339,801,036	4.43%
Claims	\$74,944,691	\$75,911,050	1.29%
CSBG	\$570,351	\$558,020	-2.16%
Debt Service	\$9,082,191	\$9,346,026	2.90%
E911	\$10,575,917	\$10,910,412	3.16%
Fire	\$70,678,499	\$75,686,198	7.09%
Hotel/Motel Tax	\$11,222,392	\$12,000,000	6.93%
Law Library	\$594,313	\$605,122	1.82%
Parking Deck	\$868,037	\$933,514	7.54%
Street Light District	\$5,161,172	\$5,520,653	6.97%
<i>Subtotal</i>	\$509,080,309	\$531,272,031	4.36%
Business-type Funds			
Golf Course	\$1,835,117	\$1,795,731	-2.15%
Solid Waste	\$1,155,623	\$1,020,677	-11.68%
Transit	\$18,805,089	\$19,652,226	4.50%
Water	\$212,287,798	\$209,968,723	-1.09%
<i>Subtotal</i>	\$234,083,627	\$232,437,357	-0.70%
Total Operating Funds	\$743,163,936	\$763,709,388	2.76%



CAPITAL BUDGETS

	FY14 Adopted	FY15 Proposed	% Change
Capital Funds			
800 MHz Radio System	\$1,111,965	\$1,111,965	0.00%
Capital Projects	\$2,155,994	\$4,362,711	102.35%
Water RE&I	\$50,072,908	\$51,722,828	3.30%
Water System Dev Fee	\$18,723,928	\$20,657,310	10.33%
Total Capital Funds	\$72,064,795	\$77,854,814	8.03%



QUESTIONS

