

# Cobb County

## Budget at a Glance

### Fiscal Year 2007



*Cobb County...Expect the Best!*

This is an official publication  
of the Cobb County Board of Commissioners.

Samuel S. Olens, *Chairman*

Helen Goreham, *District One*

Joe L. Thompson, *District Two*

Tim Lee, *District Three*

Annette Kesting, *District Four*

David Hankerson, *County Manager*



*Cobb County...Expect the Best!*

## A Message From The Chairman

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Quality of life. Low taxes. Excellent customer service. A vision for the future. These are just several reasons we are proud to call Cobb County home and why our county continues to improve.

In 2006, we as a community worked hard to take actions that will positively impact the quality of life of our citizens.

Cobb citizens approved a referendum in November allowing the county to issue bond funds to purchase much needed park land.

The one-cent sales tax approved by Cobb voters in 2005 is already funding transportation and public safety needs, with road improvement projects moving forward quickly.

Our emergency agencies now have state-of-the-art communications capabilities paid for with SPLOST funds and expansion of the county jail will soon be underway.

Redevelopment is occurring in several areas of our county. The Cumberland Galleria area continues to attract high quality development and we are very pleased with the renovation of Cumberland Mall. Many residents are enjoying the new regional public library in Mableton and the Cobb Energy Performing Arts Centre is set to open in September 2007.

The addition of two new fire stations is making our community safer, and our water system has received national recognition for its Water Efficiency Program. Cobb's responsible fiscal practices have earned us a AAA bond rating for the 10th straight year, and millage rates were lowered to lessen the tax burden on our residents.

As we prepare for Cobb County's 175th birthday in 2007, we look back on our many successes and commit ourselves to continue to raise the bar to make Cobb an excellent place to live, work and play for generations to come.



Respectfully,

*Samuel S. Olens*

Chairman Samuel S. Olens

# Capital Projects Fund

800 MHz Core System Replacement	\$3,243,847
800 MHz Mobile Data Spare Set	\$61,300
800 MHz Equipment Replacement	\$998,414
Aquatic Centers Roofs & Renovations	\$326,372
Clerk of Superior Court-Computer System	\$208,653
Clerk of Superior Court-Workstations	\$100,000
Community Dev. Computer System	\$460,717
County Facilities Resurfacing	\$45,000
Data Communications Network	\$258,308
Document Imaging - Major	\$1,188,100
DOT-Road Resurfacing Projects	\$1,000,000
E911 Geographical Notify Workstation	\$25,000
E911 Telephone Recording System	\$210,000
E911 Telephone System Switch	\$1,273,191
E911 Connect-Multi-Agency LETPP	\$113,500
E911 Weather & Fire Operations Monitor	\$125,000
Emergency Operations Center Renovation	\$50,000
Energy Efficient Lighting Upgrades	\$49,376
Financial/HR System Upgrade	\$483,083
Fire Station 5 Rebuild-same location	\$2,200,000
Fire Station 7 Rebuild-same location	\$750,000
GIS Implementation Plan-Phase 2	\$1,116,073
Integrated Library System	\$791,799
Judicial Case Mgmt. System Upgrade	\$110,255
Mobile Data Computers-Fire	\$140,000
PC's, Servers & Printers Replacements	\$1,233,622
Parks-Light Pole Replacements	\$100,000
Police In-Car Video Replacements	\$125,000
Police-Radar Replacements	\$66,150
Powder Springs Library Construction	\$1,173,403
Sheriff's Court Security-TV System	\$80,000
Sheriff's Jail-Key Mgmt. System	\$60,500
Southern Tech Paving	\$100,000
Tax Assessment & Collection System	\$202,000
Tag Office (Canton Road) Renovation	\$125,000
Transit Grants-Local Match	\$739,291
Weather Warning Sirens-Replacement	\$110,000
Web Implementation Strategy	\$160,000
West Sandtown Soccer-Roadwork	\$600,000
<b>Total Capital Projects</b>	<b>\$20,202,954</b>

## Total Unincorporated Tax Millages

KEY	FY 02	FY 03	FY 04	FY 05	FY 06
<b>Atlanta</b>	23.67	22.83	21.67	21.21 <sup>5</sup>	20.91 <sup>0</sup>
<b>Fulton</b>	17.28	16.63	16.38	16.37 <sup>6</sup>	16.08 <sup>4</sup>
<b>DeKalb</b>	15.58	15.58	15.48	15.48 <sup>0</sup>	16.07 <sup>0</sup>
<b>Gwinnett</b>	11.32	11.50	11.47	11.47 <sup>0</sup>	11.30 <sup>0</sup>
<b>COBB</b>	9.72	9.72	9.72	9.72 <sup>0</sup>	9.60 <sup>0</sup>

Figures are without school & state taxes (based on Financial Year)

## Metro Area Sales Tax Comparison

<b>Atlanta</b>	8%
<b>Fulton</b>	7%
<b>DeKalb</b>	7%
<b>Gwinnett</b>	6%
<b>COBB</b>	6%

Cobb County's sales tax is 6 percent, effective Jan. 1, 2006

## Capital & Grants Budgets

Capital budgets provide funding for major projects such as transportation improvements, water system improvements and the countywide recapitalization plan, while grants provide assistance to low-income families and nonprofit agencies.

Project Category	FY07 Budget
800 MHz Radio System	\$24,366,649
CDBG/ESG/HOME/JAG	\$5,016,035
Capital Projects Fund*	\$20,202,954
Water System Improvements & Development	\$65,767,500
<b>Total</b>	<b>\$115,353,138</b>

\*See more details on page 10

# General Fund

The FY07 General Fund Budget includes the following expanded services and capital projects:

## *Central Support*

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- Additional funding for Compensation & Classification System Study
- Additional funding for GASB 45 Requirement: Other Post Employment Benefits
- Data Communications Network – \$258,308
- Energy Efficient Lighting Upgrades – \$49,376
- Financial & Human Resource System Upgrade – \$483,083
- Fuel – \$408,019
- GIS Implementation Plan, Phase 2 – \$1,116,073
- HB 489 Payments – \$2,500,000
- New Positions (8) – \$285,722
- Replacement of Countywide Terminals, PCs, Servers and Printers – \$1,233,622
- Tag Office-Canton Rd. Renovation – \$125,000
- Tax Assessment & Collection System – \$202,000
- Utilities – \$723,733
- Web Implementation Strategy – \$160,000

## *Community Services*

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- Additional funding for Compensation & Classification System Study
- Additional funding for GASB 45 Requirement: Other Post Employment Benefits
- Additional funding for Indigent Services – \$21,519
- Additional funding for Nonprofits & Other Governmental – \$235,609
- Additional funding for Senior Subsidy – \$1,167,489
- Additional funding for Transit Subsidy – \$307,939
- Aquatic Centers-Roofs and Renovations – \$326,372
- Hensley Property Acquisition: Donation to Kennesaw Mountain National Park – \$500,000
- Integrated Library System – \$791,799
- Parks-Light Pole Replacements – \$100,000
- Parks-Ron Anderson Center – \$241,000
- Powder Springs Library-Construction – \$1,173,403
- Southern Tech Paving – \$100,000
- Strand Theatre Contribution – \$250,000
- West Sandtown Soccer-Roadwork – \$600,000

# Operating Budgets

## *Central Support*

*\$55,132,319*

Board of Commissioners	\$862,026
Budget and Internal Audit	\$707,649
Communications	\$1,206,035
County Clerk	\$337,761
County Manager	\$658,735
Elections and Registration	\$2,768,767
Ethics Board	\$1,130
Finance	\$2,720,891
Fleet Management	\$3,730,635
Govt. Service Ctrs. and Mail Svcs.	\$1,994,455
Human Resources	\$2,242,539
Information Services	\$13,179,595
Law Department	\$2,002,129
Property Management	\$8,744,557
Purchasing	\$929,876
Records Management	\$1,338,160
Support Services Administration	\$266,298
Tax Assessor	\$5,124,795
Tax Commissioner	\$6,316,286

## *Community Services*

*\$68,028,695*

CSBG Fund	\$314,111
Extension Service	\$506,728
Golf Course Fund	\$2,320,490
Library	\$11,413,113
Mable House Amphitheatre	\$1,564,873
Nonprofit Activities	\$1,206,199
Other Governmental Activities	\$8,033,791
Parking Deck Fund	\$468,264
Parks, Rec. and Cultural Affairs	\$19,788,449
Public Services Administration	\$227,048
Senior Services Fund	\$6,165,167
Transit Fund	\$16,020,462

## *Contingency & Insurance*

*\$106,489,745*

Casualty/Liability Fund	\$4,943,312
General Fund Administration	\$29,415,965
General Fund Contingency	\$13,385,683
Medical/Dental Fund	\$56,184,321
Workers Comp Fund	\$2,560,464

*Court Services* **\$46,168,701**

Child Support	\$1,011,465
Circuit Defender	\$5,466,258
Clerk of State Court	\$4,043,123
Clerk of Superior Court	\$4,885,602
District Attorney	\$5,777,146
Drug Treatment Education	\$557,586
Juvenile Court	\$4,767,418
Law Library Fund	\$529,163
Magistrate Court	\$3,029,778
Probate Court	\$1,008,021
Solicitor	\$4,083,715
State Court	\$6,094,631
Superior Court	\$4,914,795

*Infrastructure & Development* **\$235,078,572**

Community Development	\$7,411,726
Compost Fund	\$8,203,748
Debt Services Fund	\$7,897,690
Department of Transportation	\$19,003,540
Economic Development	\$431,974
Solid Waste	\$8,221,809
Hotel/Motel Tax Fund	\$3,526,347
Vehicle Acquisition	\$1,926,300
Water Fund	\$178,455,438

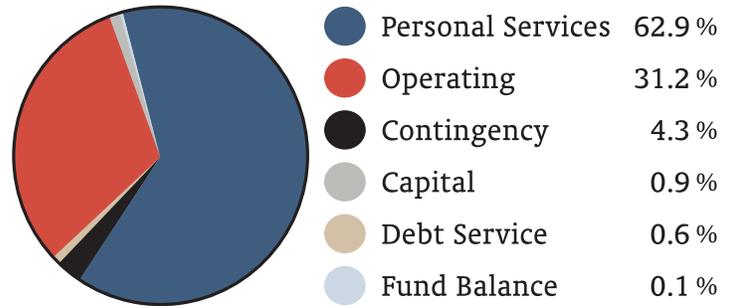
*Public Protection* **\$191,978,973**

800 MHz	\$1,043,891
Animal Control	\$2,257,226
E911 Fund	\$10,863,968
Fire Fund	\$67,132,266
Medical Examiner	\$1,008,209
Police	\$49,578,384
Public Safety Administration	\$1,394,239
Public Safety Training Center	\$1,725,235
Sheriff	\$56,975,555

**Total Operating Budgets** **\$702,877,005**

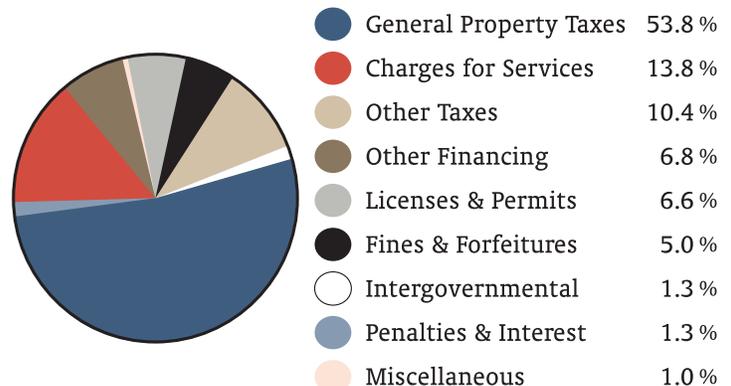
## General Fund Expenditures

Description	FY07	%
Personal Services	\$205,198,396	62.9%
Operating	\$102,015,321	31.2%
Debt Services	\$2,003,733	0.6%
Capital	\$2,786,713	0.9%
Contingency	\$14,043,484	4.3%
Fund Balance	\$446,000	0.1%
<b>Total</b>	<b>\$326,493,647</b>	<b>100%</b>



## General Fund Revenues

Description	FY07	%
General Property Taxes	\$175,533,026	53.8%
Penalties and Interest	\$4,200,033	1.3%
Other Taxes	\$34,054,893	10.4%
Licenses and Permits	\$21,634,891	6.6%
Intergovernmental	\$4,217,756	1.3%
Charges for Services	\$45,209,138	13.8%
Fines and Forfeitures	\$16,189,065	5.0%
Miscellaneous	\$3,323,654	1.0%
Other Financing	\$22,131,191	6.8%
<b>Total</b>	<b>\$326,493,647</b>	<b>100%</b>



# Operating Budgets by Service Category

Operating budgets provide funding for daily operations of the county government, such as courts, fire protection, public libraries, parks and police.

<i>Service Category</i>	<i>FY07 Budget</i>	<i>%</i>
Central Support	\$55,132,319	7.8%
Community Services	\$68,028,695	9.7%
Contingency & Insurance	\$106,489,745	15.2%
Court Services	\$46,168,701	6.6%
Infrastructure & Development	\$235,078,572	33.4%
Public Protection	\$191,978,973	27.3%
<b>Total</b>	<b>\$702,877,005</b>	<b>100%</b>

# Operating Budgets by Fund

Operating and capital budgets consist of different funds. A fund is an accounting entity for separating various revenue-generating activities and the related expenditures. Each contains revenue sources and objects of expenditure for a specific purpose.

<i>Fund</i>	<i>FY07 Budget</i>
General Fund	\$326,493,647
Child Support	\$1,011,465
Claims	\$63,688,097
Compost	\$8,203,748
CSBG	\$314,111
Debt Service	\$7,897,690
E911	\$10,863,968
Fire	\$67,132,266
Golf Course (Cobblestone)	\$2,320,490
Hotel/Motel Tax	\$3,526,347
Law Library	\$529,163
Mable House Amphitheatre	\$1,564,873
Parking Deck	\$468,264
Senior Services	\$6,165,167
Solid Waste	\$8,221,809
Transit	\$16,020,462
Water	\$178,455,438
<b>Total</b>	<b>\$702,877,005</b>

# Court Services

- Additional funding for Compensation & Classification System Study
- Additional funding for GASB 45 Requirement: Other Post Employment Benefits
- Additional funding for Indigent Defense – \$162,000
- Clerk of Superior Court - Computer System – \$208,653
- Clerk of Superior Court Workstation – \$100,000
- Judicial Case Management System-Upgrade – \$110,255
- New Positions (13) – \$177,776

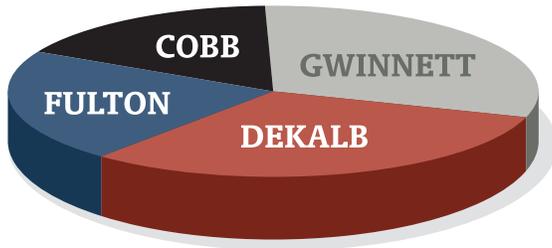
# Infrastructure and Development

- Additional funding for Compensation & Classification System Study
- Additional funding for DOT-Road Maintenance – \$151,775
- Additional funding for GASB 45 Requirement: Other Post Employment Benefits
- DOT - Road Resurfacing – \$1,000,000
- New Positions (2) – \$100,911
- Stormwater Management – \$3,000,000

# Public Protection

- 800 MHz Core System replacement – \$3,243,847
- Additional funding for Compensation & Classification System Study
- Additional funding for GASB 45 Requirement: Other Post Employment Benefits
- Additional funding for Inmate Medical & Dental – \$707,690
- Additional funding for Inmate Meal Services – \$369,270
- Additional funding for Expiring COPS Grant – \$311,741
- New Positions (17) – \$424,961
- Medical Examiner Digital X-Ray Machine – \$56,000
- Police-Radar & In-Car Video Equipment – \$191,150

## Total Operating & Capital Budgets



COBB COUNTY	\$ 818,230,143
Fulton County	\$ 986,699,962
DeKalb County	\$ 1,779,212,521
Gwinnett County	\$ 1,543,096,980

## Full-time Government Employees

Atlanta	9351
Fulton	6500
DeKalb	8619
Gwinnett	5220
COBB	4210

Cobb County figures = FY 07, other jurisdictions = FY 06

## Sample Cobb Property Tax Bill

Homestead Exemptions:

\$10,000 County BOC / \$10,000 Schools / \$2,000 State

Based on residential home with market value of \$180,000

<b>County Schools (BOE)</b>	<b>\$1,242.80</b>
Maintenance & Operations	\$1,178.00
School Bond	\$64.80
<b>County Government (BOC)</b>	<b>\$623.00</b>
General Fund	\$422.84
Fire District	\$184.32
Debt Service	\$15.84
State Government	\$17.50
Governor's Tax Credit	-\$229.04
<b>TOTAL</b>	<b>\$1,654.26</b>
<b>(BOE) 66%</b>	<b>\$1,242.80</b>
<b>(BOC) 33%</b>	<b>\$623.00</b>
<b>(State) 1%</b>	<b>\$17.50</b>
Governor's Tax Credit	-\$229.04
<b>TOTAL</b>	<b>\$1,654.26</b>

Other exemptions include BOC Floating Homestead Exemption & BOE Exemption for homeowners over 62

## CDBG, ESG, HOME and JAG Grant Projects

Administration	\$520,000
Emergency Shelter Grant	\$113,858
City of Acworth	\$64,848
City of Austell	\$26,046
City of Kennesaw	\$104,980
City of Marietta	\$564,046
City of Powder Springs	\$137,600
City of Smyrna	\$198,531
County Projects & Nonprofit Agencies (TBD)	\$1,605,712
HOME Program	\$1,609,672
Justice Assistance Grant (JAG)	\$70,742

**Total CDBG/ESG/HOME/JAG Projects \$5,016,035**

## Water Capital (Improvements & Development) Projects

Administration	\$140,500
Water Meter Replacements/ New Installation	\$2,500,000
Reclamation Facility-Improvements/ Expansion	\$17,650,000
Sewer Main-Replacements/Expansion	\$9,540,000
Stormwater Projects	\$8,813,000
Water Main-Replacements/Expansion	\$11,494,000
Miscellaneous Projects	\$7,630,000
Utility Relocations	\$8,000,000
<b>Total Water Projects</b>	<b>\$65,767,500</b>

Detailed information is available from the Budget and Internal Audit Department  
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Produced by the Communications Office of Cobb County Government  
12/2006