

Cobb County Government

Budget at a Glance

Fiscal Year 2010



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*

Bob Ott, *District Two*

Tim Lee, *District Three*

Woody Thompson, *District Four*

David Hankerson, *County Manager*

A Message From The Chairman

Cobb County Government is committed to providing the best services available for you and your family and we are constantly striving to find innovative ways to do more for less.

Cobb prides itself on being open and accountable to the public we diligently serve and this year we found ways to be even more accessible, such as using Facebook, Twitter, YouTube and iTunes to foster communication. Cobb's open policy did not go unnoticed. The county was rated a top-tier local government for doing business in an open way by sunshinereview.org and earned a perfect score for transparency.

Cobb continues to be a leader in the region by stewarding our natural resources and this year developed and implemented a sustainable practices policy. From constructing energy-efficient buildings and implementing a departmental recycling program to hosting "green" summer camps, all aspects of the county made great strides to be environmentally-friendly. In fact, Cobb was the first county to earn the Atlanta Regional Commission's Green Communities certification.

Others are recognizing these efforts, including the Environmental Protection Agency who honored Cobb as one of only five national WaterSense Partners of the Year. The county took a leading role in promoting water efficiency and helped residents save water, energy and money on utility bills.

Finally, our greatest resource is our county employees. Following the tremendous flooding in September, these excellent employees found new ways to exceed our expectations. From working countless hours in rescue operations and aiding flood victims to inspecting every single bridge in the county, employees demonstrated their commitment to the well-being of our community.



It has been a great honor to serve as your county commission chairman in 2009 and I look forward to a very positive future for all of Cobb County.

Respectfully,

Samuel S. Olens

Chairman Samuel S. Olens

Water Capital (Improvements & Development) Projects

Administration	\$4,748,438
Water Meter Replacements/ New Installation	\$2,500,000
Reclamation Facility - Improvements/ Expansion	\$1,100,000
Sewer Main - Replacements/ Expansion	\$38,300,000
Stormwater Projects	\$7,000,000
Water Main - Replacements/ Expansion	\$10,565,000
Miscellaneous Projects	\$7,400,000
Utility Relocations	\$6,300,000
Total Water Projects	\$77,913,438

Metro Atlanta Millage Comparisons

KEY	FY 05	FY 06	FY 07	FY 08	FY 09
Atlanta	21.22	20.91	19.20	19.08	22.20
Fulton	11.64	11.47	10.28	10.28	10.28
DeKalb	15.48	16.07	16.07	16.07	16.86
Gwinnett	11.47	11.30	11.08	10.97	13.25
COBB	9.60	9.60	9.60	9.60	9.60

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

Metro Area Sales Tax Comparison

Atlanta	8%
Fulton	7%
DeKalb	7%
Gwinnett	6%
COBB	6%

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	FY10 Budget
800 MHz Radio System	\$1,087,694
CDBG/ESG/HOME/JAG	\$5,758,201
Capital Projects Fund*	\$6,271,915
Water System Improvements & Development	\$77,913,438
Total	\$91,031,248

*See more details on page 9

Detailed information
is available from the
Finance Department - Budget Division
100 Cherokee St., Suite 250
Marietta, GA 30090
770-528-1564

Produced by the
Communications Office and
Finance Department - Budget Division
12/2009

General Fund

The FY10 General Fund Budget includes the following expanded services and capital projects:

Central Support

- Countywide Voice Over IP & Integrate Voice Response – \$724,360
- GIS Implementation (Year 5 and 6) – \$309,616
- PC and Printer Replacement – \$988,519
- Replacement of Port Fiber Switch – \$55,429
- Web Portal Plan (Year 2 and 3) – \$1,007,384

Community Services

- Community Development Application System – \$611,070
- Integrated Library System – \$752,513
- Powder Springs Station – \$281,432

Court Services

- Judicial Upgrade System – \$146,971
- Superior Court, Drug Court – \$300,000

Infrastructure and Development

- DOT - Construction Management – \$33,638
- DOT - Local Share for State Contracts – \$747,500
- Regional Transportation Plan – \$814,884

Public Protection

- Public Safety Record Management System – \$246,662
- Radar Units and Digital Cameras for Vehicles – \$191,150

Operating Budgets

Central Support

\$56,450,767

Board of Commissioners	\$931,352
Communications	\$1,300,680
County Clerk	\$342,192
County Manager	\$751,842
Elections and Registration	\$2,815,877
Ethics Board	\$1,130
Finance	\$3,122,129
Fleet Management	\$3,791,314
Govt. Service Ctrs. and Mail Svcs.	\$1,603,688
Human Resources	\$2,300,302
Information Services	\$12,985,698
Internal Audit	\$303,084
Law Department	\$2,035,394
Property Management	\$8,812,432
Purchasing	\$900,784
Records Management	\$1,351,597
Support Services Administration	\$301,756
Tax Assessor	\$5,131,797
Tax Commissioner	\$7,667,719

Community Services

\$71,027,139

CSBG Fund	\$442,259
Extension Service	\$578,278
Golf Course Fund	\$2,186,184
Library	\$11,864,141
Nonprofit Activities	\$1,206,199
Other Governmental Activities	\$7,646,144
Parking Deck Fund	\$459,919
Parks, Rec. and Cultural Affairs	\$20,906,473
Public Services Administration	\$265,414
Senior Services Fund	\$6,091,023
Transit Fund	\$19,381,105

Contingency & Insurance

\$105,100,522

Casualty/Liability Fund	\$4,842,824
General Fund Administration	\$24,178,597
General Fund Contingency	\$2,292,159
Medical/Dental Fund	\$70,514,460
Workers Comp Fund	\$3,272,482

General Fund Expenditures

Court Services \$49,286,533

Circuit Defender	\$5,319,921
Clerk of State Court	\$4,423,187
Clerk of Superior Court	\$5,134,514
District Attorney	\$6,393,066
Drug Treatment/Education	\$485,678
Juvenile Court	\$5,398,385
Law Library Fund	\$707,800
Magistrate Court	\$3,081,554
Probate Court	\$1,181,936
Solicitor	\$4,847,424
State Court	\$6,710,946
Superior Court	\$5,602,122

Infrastructure & Development \$228,962,571

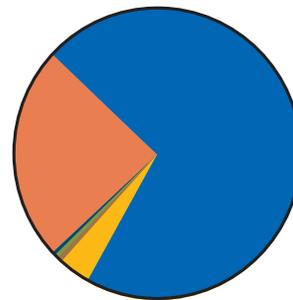
Community Development	\$7,626,836
Debt Services Fund	\$9,324,152
Department of Transportation	\$18,831,447
Economic Development	\$338,891
Hotel/Motel Tax Fund	\$9,400,000
Solid Waste Disposal	\$3,270,932
Vehicle Acquisition	\$703,000
Water Fund	\$179,467,313

Public Protection \$211,138,114

800 MHz	\$1,690,204
Animal Control	\$2,534,513
Emergency Management	\$114,214
E911 Fund	\$9,838,533
Fire Fund	\$70,859,312
Medical Examiner	\$1,105,637
Police	\$54,725,486
Public Safety Administration	\$1,454,894
Public Safety Training Center	\$1,451,544
Sheriff	\$67,363,777

Total Operating Budgets \$721,965,646

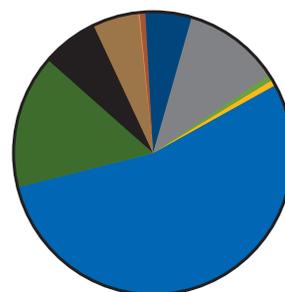
Description	FY10	%
Personal Services	\$229,810,819	69.2%
Operating	\$75,074,471	22.6%
Transfers Out	\$21,934,754	6.6%
Contingency	\$2,692,159	0.8%
Capital	\$1,186,189	0.4%
Debt Service	\$1,208,956	0.4%
Total	\$331,907,348	100%



Personal Services	69.2%
Operating	22.6%
Transfers Out	6.6%
Contingency	0.8%
Capital	0.4%
Debt Services	0.4%

General Fund Revenues

Description	FY10	%
General Property Taxes	\$186,673,374	56.2%
Charges for Services	\$44,178,958	13.3%
Other Taxes	\$36,092,502	10.9%
Transfers	\$19,510,932	5.9%
Licenses and Permits	\$17,504,838	5.3%
Fines and Forfeitures	\$15,632,000	4.7%
Penalties and Interest	\$4,731,000	1.4%
Miscellaneous	\$3,931,432	1.2%
Intergovernmental	\$3,179,418	1.0%
Other Financing	\$472,894	0.1%
Total	\$331,907,348	100%



General Property Taxes	56.2%
Charges for Services	13.3%
Other Taxes	10.9%
Transfers	5.9%
Licenses & Permits	5.3%
Fine & Forfeitures	4.7%
Penalties & Interest	1.4%
Miscellaneous	1.2%
Intergovernmental	1.0%
Other Financing	0.1%

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>FY10 Budget</i>	<i>%</i>
Central Support	\$56,450,767	7.8%
Community Services	\$71,027,139	9.9%
Contingency & Insurance	\$105,100,522	14.6%
Court Services	\$49,286,533	6.8%
Infrastructure & Development	\$228,962,571	31.7%
Public Protection	\$211,138,114	29.2%
Total	\$721,965,646	100%

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>FY10 Budget</i>
General Fund	\$331,907,348
Claims	\$78,629,766
Community Service Block Grant (CSBG)	\$442,259
Debt Service	\$9,324,152
E911	\$9,838,533
Fire	\$70,859,312
Golf Course (Cobblestone)	\$2,186,184
Hotel/Motel Tax	\$9,400,000
Law Library	\$707,800
Parking Deck	\$459,919
Senior Services	\$6,091,023
Solid Waste	\$3,270,932
Transit	\$19,381,105
Water	\$179,467,313
Total	\$721,965,646

Capital Projects Fund

Community Dev. Application System	\$611,070
DOT - Construction Management	\$33,638
DOT - Local Share for State Contracts	\$747,500
Emergency Notification Sirens	\$113,300
GIS Implementation (Year 5 and 6)	\$309,616
Judicial Upgrade System	\$146,971
PC and Printer Replacement	\$988,519
Powder Springs Station	\$281,432
Public Safety Record Management System	\$246,662
Radars Units and Digital Cameras for Vehicles	\$191,150
Regional Transportation Plan	\$814,884
Replacement of Port Fiber Switch	\$55,429
Voice Over IP	\$724,360
Web Portal Plan (Year 2 and 3)	\$1,007,384

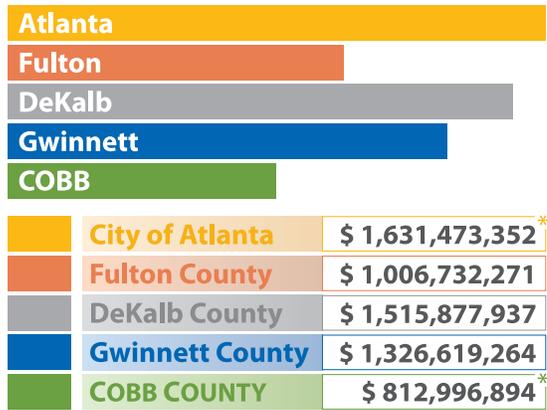
Total Capital Projects \$6,271,915

CDBG, ESG, HOME and JAG Grant Projects

Administration	\$659,053
Emergency Shelter Grant (ESG)	\$129,003
City of Acworth	\$70,836
City of Austell	\$28,283
City of Kennesaw	\$114,392
City of Marietta	\$613,357
City of Powder Springs	\$73,189
City of Smyrna	\$216,376
County Projects	\$806,811
Nonprofit Agencies	\$984,378
HOME Program	\$1,893,294
Justice Assistance Grant (JAG)	\$169,229

Total CDBG/ESG/HOME/JAG Projects \$5,758,201

Total Operating & Capital Budgets



*Cobb and Atlanta figures = FY 10, other jurisdictions = FY 09

Full-time Government Employees



*Cobb County figures = FY 10, other jurisdictions = FY 09

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

County Schools (BOE)	\$1,171.80
Maintenance & Operations	\$1,171.80
County Government (BOC)	\$623.00
General Fund	\$422.84
Fire District	\$184.32
Debt Service	\$15.84
State Government	\$17.50
TOTAL	\$1,812.30
(BOE) 65%	\$1,171.80
(BOC) 34%	\$623.00
(State) 1%	\$17.50
TOTAL	\$1,812.30

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