

COBB COUNTY GOVERNMENT



2013
BUDGET
AT-A-GLANCE



Cobb County...Expect the Best!

A Message from the Chairman.....

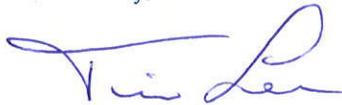
Our goal as we move into FY 2013 is to continue to reflect Cobb County's conservative management policies as we address the impacts of the recession. The County began a bridging process implementing budget reduction measures in FY 2009 and continued them through FY 2012. By starting this budget reduction process early in the recession and targeting cuts with ongoing budgetary savings, the County has been able to stabilize spending at sustainable levels while maintaining essential services. Additionally, the Board of Commissioners appointed a Citizen Oversight Committee to review our government's operations, and then based on their observations suggestions were brought forward in 2012 for even greater efficiency. The group was charged with reviewing county finances, management structure and operations while also suggesting ways for the county to meet resident needs with limited available revenues. The FY 2013 budget reflects several of the recommendations made by the committee. Cobb County is working to transform the allocation of resources by assessing the long-term sustainability and balance of revenues, prioritizing citizens' interests, providing for essential public safety and further implementing long-term planning.

On March 15, 2011, the voters approved a four year Special Purpose Local Option Sales Tax (SPLOST). The 2011 SPLOST will provide for capital improvements in Public Safety, Transportation, Parks and other county facilities. Meanwhile, substantial progress was made on the 2005 SPLOST: Big Shanty Road was opened to traffic in July 2012 providing a much needed alternative to the congested Chastain Road and Barrett Parkway corridors. Road resurfacing contracts have recently been awarded for 537 roads & streets countywide funded by the 2011 SPLOST. Also completed in 2012 are Canton Road medians, sidewalks, turn lanes, and County Line Road shoulder widening, sidewalks, and turn lanes, and the Intersection improvements at Sandy Plains Road and East Piedmont Road.

I am encouraged to see our local economy improving and some good things are happening. Recent announcements from companies such as Alorica, American Tire Distributors, Infosys BPO, Fresenius Medical Care, Kaiser Permanente, and TMZO have touted the arrival of new jobs and financial investments in our community.

Thanks to the support and commitment of the county elected officials, county employees, business community and our residents, Cobb has been able to maintain its infrastructure and delivery of its core services as the county's top priorities. As we remain focused on the financial challenges ahead, we will continue our tradition of reaching beyond the status quo and developing creative solutions to the issues we are facing. We will continue to provide the best for our community.

Sincerely,



Chairman Tim Lee



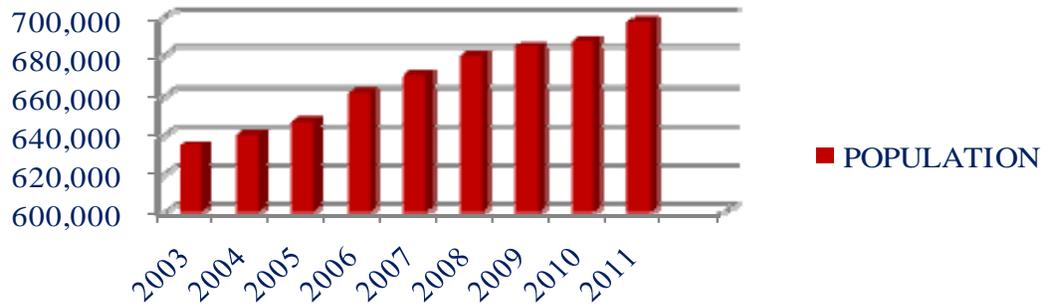
STATISTICS

Cobb County is one of the most diversely populated counties in Georgia. The average age of Cobb County population is 35 years, with a 49% to 51% ratio of males to females.

Cobb County Population
697,553
(U.S. Census 2011)
 Source U.S. Census Bureau

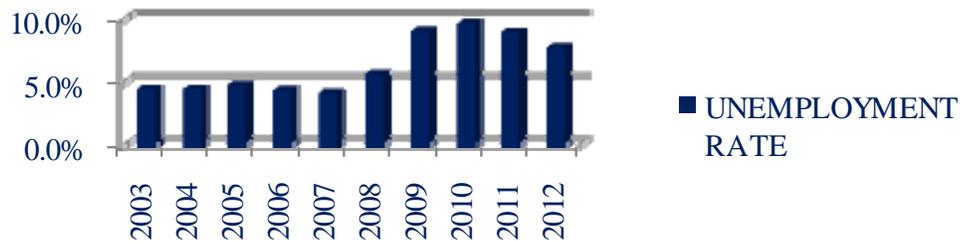


POPULATION



The unemployment rate decreased 1.2 percent in 2012. Cobb County's unemployment rate of 7.7% is still lower than the surrounding Metro Atlanta counties; including Fulton - 9.9%, DeKalb- 9.4% and City of Atlanta- 11.5% unemployment rates.

UNEMPLOYMENT RATE

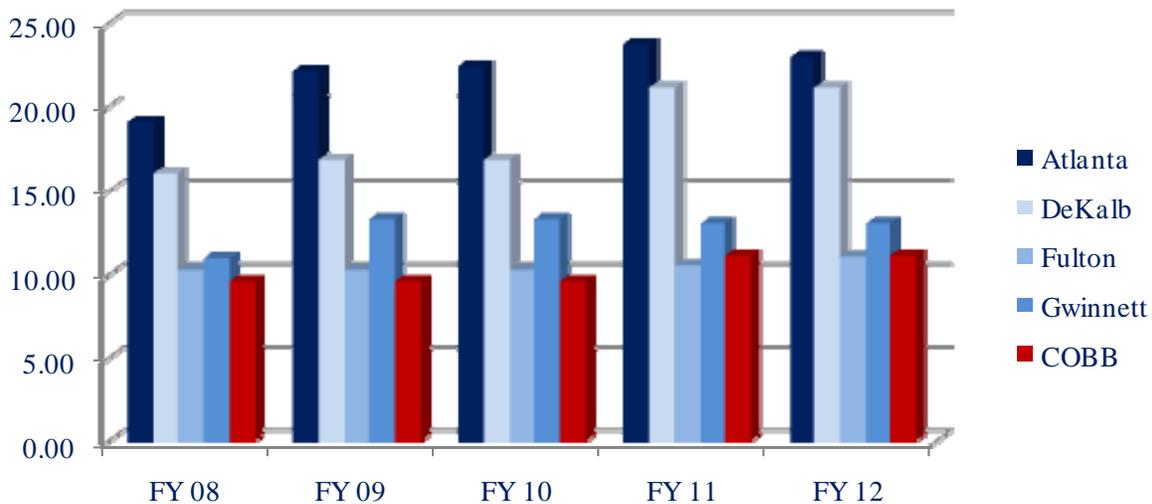


METRO ATLANTA MILLAGE RATE COMPARISONS

Millage rates are most often found in personal property taxes, where the expressed millage rate is multiplied by the total taxable value of the property to arrive at the property taxes due.

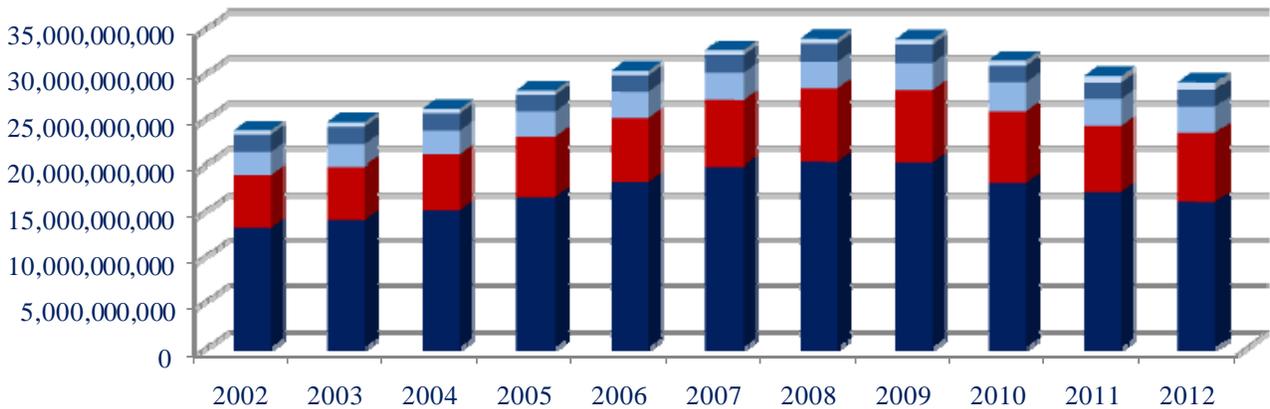
Metro Atlanta Millage Rate Comparisons					
Key	FY 08	FY 09	FY 10	FY 11	FY 12
Atlanta	19.08	22.20	22.47	23.76	23.00
DeKalb	16.07	16.86	16.86	21.21	21.21
Fulton	10.28	10.28	10.28	10.55	11.06
Gwinnett	10.97	13.25	13.25	13.02	13.02
COBB	9.60	9.60	9.60	11.11	11.11

Above are figures without school and state taxes (based on the fiscal year).



TAX DIGEST

Cobb County experienced a growing digest until 2008 when the growth began to slow. On July 26, 2011 the Board of Commissioners raised the millage from 9.6 mills to 11.11 mills to maintain the ever-declining residential property evaluations. FY 2012 the millage rate remains at the 11.11 mills to maintain the budget for the fiscal year.



Source: Cobb County Tax Assessors' Office



HOW IS YOUR PROPERTY TAX CALCULATED?

The amount of property tax revenue collected overall is based on the size of the Tax Digest which is the total value of all property subject to taxation as determined by the County Tax Assessor. Property in Georgia is assessed at 40 percent of the fair market value, unless otherwise specified by law. The economy, as well as state and local policies, impacts the size of the net tax digest. A tax rate of one mill represents a tax liability of \$1 per \$1,000 of assessed value. These millage rates are set based on the amount required to fund planned expenditures divided by the net digest.

YOUR PROPERTY TAX BILL:

The average home has a fair market value of \$180,000 in Cobb County. Fair market value is the amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an arm's length, bona fide sale. Assessed value is 40 percent of the fair market value.

Formula to calculate property tax for a sample home with a FMV (Fair Market Value) of \$180,000.

FAIR MARKET VALUE	= \$180,000
ASSESSED VALUE	= \$72,000
ANNUAL PROPERTY TAX	= [(40% x Fair Market Value)-Exemptions] x Millage Rate
ANNUAL PROPERTY TAX	= {(0.40 x \$180,000)- Exemptions} x Millage Rate
ANNUAL PROPERTY TAX	= \$72,000 - Exemptions x Millage Rate

Standard Homestead Exemptions:

\$10,000 County BOC/ \$10,000 Schools/\$2,000 State
Based on Residential home with fair market value of \$180, 000

COUNTY SCHOOLS (BOE)	
Maintenance & Operations	\$ 1,171.80
COUNTY GOVERNMENT (BOC)	
General Fund	\$ 478.64
Fire District	\$ 220.32
Debt Service	\$ 23.76
STATE GOVERNMENT	\$ 17.50
TOTAL	\$ 1,912.02
BOE (62%)	\$ 1,171.80
BOC (37%)	\$ 722.72
STATE (1%)	\$ 17.50
TOTAL	\$ 1,912.02

Other potential Exemptions include BOC Floating Homestead Exemption and BOE Exemption for homeowners over 62.

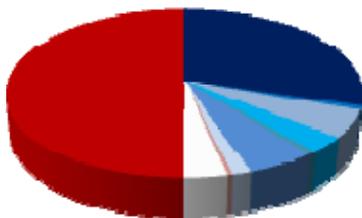
GENERAL FUND

The General Fund is the largest component of the operating budgets. The General Fund provides general purpose government services to the citizens of Cobb County. Property Taxes account for 59.12% of the General Fund's total revenue. Personnel Services account for 71.65% of the General Fund's expenditure budget.

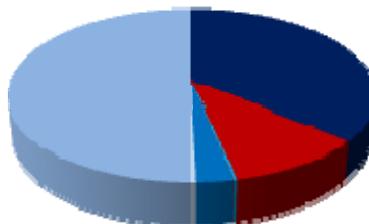
GENERAL FUND REVENUES

<i>Description</i>	<i>FY 13 Budget</i>	<i>%</i>
Property Taxes	\$190,261,776	59.12%
Penalties & Interest	\$4,648,000	1.44%
Other Taxes	\$33,890,000	10.53%
Licenses & Permits	\$20,109,999	6.25%
Intergovernmental	\$3,908,999	1.21%
Charges for Services	\$35,397,775	11.00%
Fines & Forfeitures	\$9,291,001	2.89%
Miscellaneous Revenue	\$2,362,016	0.73%
Other Financing Sources	\$321,996	0.10%
Transfers	\$21,633,308	6.72%
Total	\$321,824,870	100%

REVENUES



EXPENDITURES



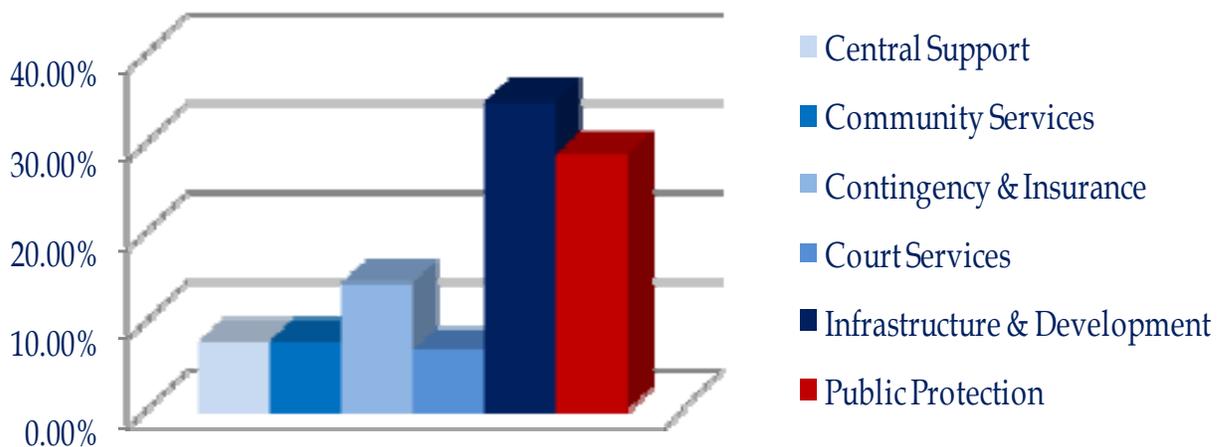
GENERAL FUND EXPENDITURES

<i>Description</i>	<i>FY 13 Budget</i>	<i>%</i>
Personal Services	\$230,583,414	71.65%
Operating	\$69,314,319	21.54%
Capital	\$1,500,000	0.47%
Debt Service	\$382,905	0.12%
Transfers Out	\$17,562,527	5.46%
Contingency	\$2,481,705	0.77%
Total	\$321,824,870	100%

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.

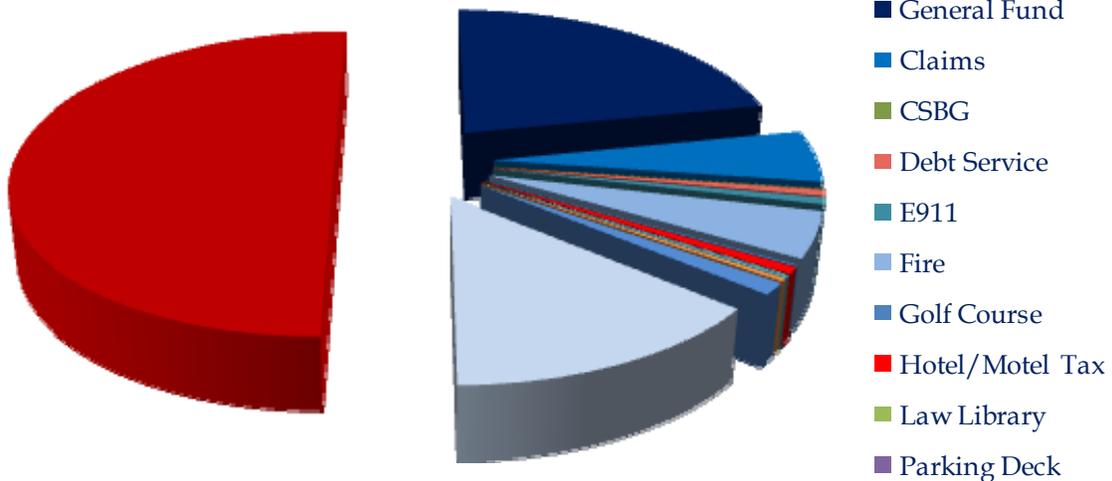
<i>Service Category</i>	<i>FY 13 Budget</i>	<i>%</i>
Central Support	\$57,277,028	7.77%
Community Services	\$57,635,843	7.82%
Contingency & Insurance	\$105,514,066	14.31%
Court Services	\$49,694,472	6.74%
Infrastructure & Development	\$255,445,743	34.64%
Public Protection	\$211,889,803	28.73%
<i>Total</i>	<i>\$737,456,955</i>	<i>100%</i>



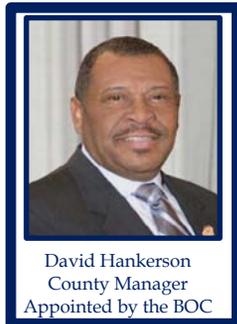
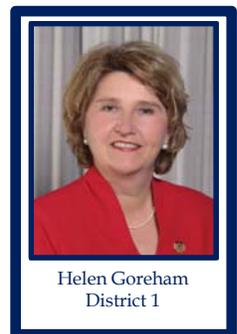
OPERATING BUDGETS BY FUND

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>FY 13 Budget</i>
General Fund	\$321,824,870
Claims	\$80,192,684
CSBG	\$633,723
Debt Service	\$9,131,658
E911	\$10,310,856
Fire	\$70,334,584
Golf Course	\$1,799,000
Hotel/Motel Tax	\$9,800,000
Law Library	\$601,664
Parking Deck	\$772,520
Solid Waste	\$3,065,249
Street Light District	\$4,328,696
Transit	\$18,039,005
Water	\$206,622,446
Total	\$737,456,955



<i>Central Support</i>	<i>\$57,277,028</i>
Board of Commissioners	\$838,756
Communications	\$1,084,882
County Clerk	\$315,218
County Manager	\$741,649
Elections	\$2,724,014
Finance	\$2,794,404
Fleet Management	\$5,214,766
Gov't Service Centers	\$294,499
Human Resources	\$2,254,789
Information Services	\$15,445,305
Internal Audit	\$268,641
Law Department	\$1,854,390
Property Management	\$9,558,281
Purchasing	\$784,441
Support Services Agency	\$309,192
Tax Assessor	\$5,142,682
Tax Commissioner	\$7,651,119
Total	\$57,277,028



Community Services **\$57,635,843**

CSBG Fund	\$633,723
Extension Services	\$563,376
Golf Course Fund	\$1,799,000
Library	\$10,789,437
Nonprofit Activities	\$963,695
Other Governmental Activities	\$2,696,631
Parks Rec. and Cultural Affairs	\$18,643,381
Public Services Agency	\$236,522
Senior Services	\$3,271,073
Transit Fund	\$18,039,005

Total **\$57,635,843**

Contingency & Insurance **\$105,514,066**

Casualty/Liability	\$4,687,588
General Fund Administration	\$23,339,677
General Fund Contingency	\$1,981,705
Health & Dental	\$72,672,322
Workers Compensation	\$2,832,774

Total **\$105,514,066**

***Infrastructure
& Development*** **\$255,445,743**

Community Development	\$7,267,777
Debt Service Fund	\$9,131,658
Department of Transportation	\$14,129,859
Economic Development	\$327,538
Hotel/Motel Tax Fund	\$9,800,000
Parking Deck	\$772,520
Solid Waste Fund	\$3,065,249
Street Light District Fund	\$4,328,696
Water Fund	\$206,622,446

Total **\$255,445,743**

<i>Court Services</i>	\$49,694,472
Circuit Defender	\$5,319,899
Clerk of State Court	\$4,314,171
Clerk of Superior Court	\$5,427,009
District Attorney	\$6,142,457
Drug Treatment Education	\$478,275
Juvenile Court	\$5,159,320
Law Library Fund	\$601,664
Magistrate Court	\$3,324,613
Probate Court	\$1,273,327
Solicitor	\$4,997,357
State Court	\$6,514,061
State Court-DUI Court	\$108,171
Superior Court	\$6,034,148
<i>Total</i>	\$49,694,472



Cobb County Juvenile Court



Cobb County Superior Court

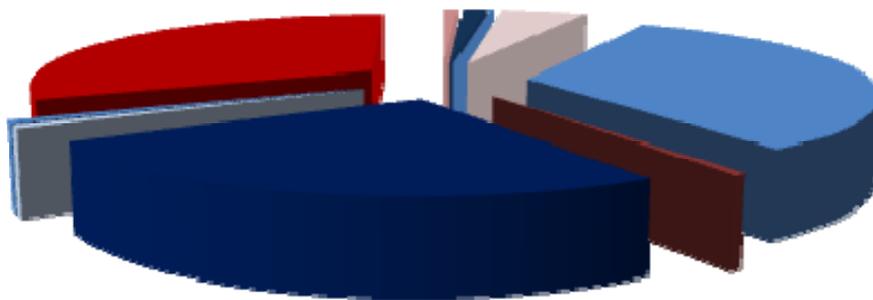


Cobb County Magistrate Court



Cobb County State Court

Public Protection	\$211,889,803
800 MHz Radio Comm.	\$1,679,225
Animal Control	\$2,919,789
Emergency Management	\$187,923
Ethics Board	\$1,130
E911 Fund	\$10,310,856
Fire Fund	\$70,334,584
Medical Examiner	\$1,121,287
Police	\$55,420,523
Public Safety-Admin	\$1,513,643
Public Safety-Safety Village	\$267,856
Public Safety-Training	\$1,484,815
Sheriff	\$66,648,172
Total	\$211,889,803



- 800 MHz Radio Comm.
- Animal Control
- Emergency Management
- Ethics Board
- E911 Fund
- Fire Fund
- Medical Examiner
- Police
- Public Safety-Admin
- Public Safety-Safety Village



CAPITAL BUDGETS

Capital Budgets provide funding for major projects such as transportation improvements, water system improvements and the countywide recapitalization plan.

<i>Capital Funds</i>	<i>FY 2013 Budgets</i>
800 MHz Radio Capital Fund	\$1,111,965
Capital Projects Fund	\$4,453,259
Water Renewal, Extension & Improvement Fund (RE&I)	\$47,061,240
Water System Development Fund (SDF)	\$25,641,732
Total	\$78,268,196



<i>Capital Projects</i>	
Public Safety-Records Management System	\$807,972
PC & Printer Replacement	\$55,704
PC & Printer Replacement - Capital Lease	\$822,967
GIS Implementation (Years 5 & 6)	\$599,195
Radar Units & Digital Video Cameras-Police	\$160,500
Emergency Notification Sirens	\$100,000
DOT-Regional Transportation Plan-Local Share	\$1,906,921
Total	\$4,453,259

WATER CAPITAL PROJECTS (IMPROVEMENTS & DEVELOPMENTS)

The Southwest Cobb Tunnel is the largest capital improvement project in Water System history. This is the Water System's second tunnel construction during the last decade. The construction started in July 2008 and will be completed in July 2014. This tunnel will provide needed long-term conveyance capacity and equalization for the Sweetwater Creek and Nickajack Creek basins located in western and southern Cobb County, and will allow Cobb to eliminate two major pumping stations and about 87,000 linear feet of ageing sewer line and force main. The South Cobb Tunnel project entails constructing a six mile, 27-foot excavated diameter tunnel located in hard rock, with depths ranging from 150 feet to 400 feet. Most of this main tunnel is being excavated using a large tunnel boring machine similar to the picture on the left. Several six-foot diameter tunnels and one ten-foot diameter tunnel with lengths ranging from 100 to 3,200 linear feet will be constructed also.

<i>Water Capital (Improvements & Development) Projects</i>	
Administration	\$12,812,972
Water Meter Replacements/New Installation	\$3,000,000
Reclamation Facility - improvements/Expansion	\$13,900,000
Sewer Main- Replacements/Expansion	\$8,000,000
Stormwater Projects	\$5,250,000
Water Main- Replacements/Expansion	\$16,290,000
Utility Relocations	\$4,500,000
Miscellaneous Projects	\$8,950,000
Total	\$72,702,972



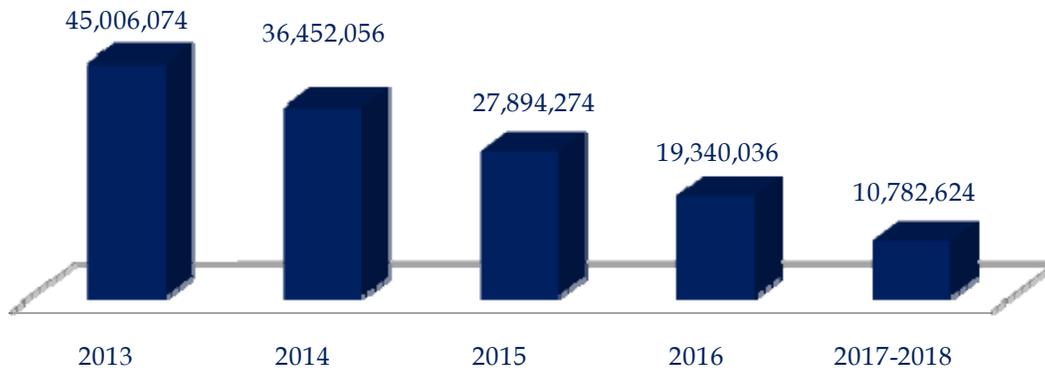
South Cobb Tunnel Project



DEBT SERVICE FUND

The Debt Service Fund reflects the accumulation of monies for, and the payment of, principal and interest on all General Obligation Debt other than that issued specifically for enterprise activities. The current outstanding General Obligation Debt includes: the 2005 Refunding of the 1996 Parks Bonds, and the 2007 and 2008 Park Bonds.

OUTSTANDING G.O. DEBT



COBB COUNTY GOVERNMENT

Cobb County Finance Department

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