

2015 *Budget*
AT-A-GLANCE
C O B B C O U N T Y

A Message from the Chairman



A Message from the Chairman....

As we move into FY 2015, our goal is to continue to improve on the County's conservative management policies and strive for continued transparency and improve the overall experience for Cobb County citizens.

As I have mentioned before, county employees have been providing outstanding service to the Cobb County Community for decades and since 2008, have been asked increasingly to "do more with less". The excellent operational service and financial results of Cobb government over the last six years (in the face of dire circumstances) are directly attributable to the skill, professionalism, training, and dedication of the county employees, and is proof that motivated superior employees provide superior results. With continued oversight from the Citizens Oversight Committee the County has been able to transform the allocation of resources by assessing the long-term sustainability and balance of revenues, prioritizing citizens' interests, providing essential public safety services and implementing long-term planning. One of those long-term plans being implemented in FY 2015 is the implementation of Priority Based Budgeting. In collaboration with the Center for Priority Based Budgeting, the program is designed to promote Fiscal Health and Wellness through priority based budgeting.

On November 4, 2014, the voters approved a four year Special Purpose Local Option Sales Tax (SPLOST). The 2016 SPLOST will provide for capital improvements in Public Safety, Transportation, Technology, Parks & Recreation and Libraries.

Thanks to the support and commitment of the residents, business community, elected officials and the county employees, Cobb has been able to maintain and improve its infrastructure and delivery of its core services as the county's top priorities. As we remain focused on providing an exceptional community where all people and businesses can safely thrive through our commitment to transparency, fiscal responsibility, and prudent resource management, we will continue to develop new creative solutions to reach beyond the status quo and provide the best for our community.

It is my privilege to present to you the 2015 Budget-At-A-Glance.

Respectfully submitted,

A handwritten signature in blue ink that reads "Timothy P. Lee".

Tim Lee, Chairman
Cobb County Board of Commissioners



Tim Lee, Commission Chairman
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This document is brought to you by the Office of Finance & Economic Development Budget Staff and Director.

COBB COUNTY

GUIDING PRINCIPLES

We act with *Integrity* and *Transparency* which warrants the trust of our community and our colleagues.

We are *Service Oriented* and recognize Cobb residents, businesses, and visitors as valued customers.

We are *Accountable* as good stewards of public assets.

We are *Professional* and take pride in our work as well as the benefit it brings our County.

We are *Innovative* and strive to proactively seek improvements.

We are *Future-Focused* and actively anticipate and plan for the needs of our residents, businesses, and visitors.

We embrace *Teamwork* and value our partnerships with both public and private stakeholders to the benefit of Cobb residents, businesses, and visitors.

MISSION

To help make Cobb County be the best place to live and work through efficient, effective and responsive government that delivers quality services.

STATEMENT OF COMMITMENT

In order to accomplish the county's mission, the Board of Commissioners' are committed to achieving excellence in government by:

- ✦ Insisting upon Customer Satisfaction*
- ✦ Ensuring High Value for Tax Dollars*
- ✦ Adhering to the Highest Ethical Standards*
- ✦ Appreciating Diversity*
- ✦ Being Open, Accessible, and Responsive*
- ✦ Empowering and Supporting Employees*
- ✦ Striving for Continuous Improvement*
- ✦ Working Together as a Team*
- ✦ Being Accountable*

VISION

Cobb County: An exceptional community where all people and business can safely thrive through our commitment to transparency, fiscal responsibility, and prudent resource management.

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COBB COUNTY

Cobb County

Cobb County is a great place to live, work and play.

Created by the Georgia General Assembly in 1832, Cobb County was formed, becoming the 84th Georgia County to be established. The county is named after Thomas Willis Cobb, U.S. Representative, U.S. Senator and Superior Court Judge. (1784 - 1830). For the first two years there was no courthouse in Cobb County and court business was conducted in settlers' cabins, most notable the cabin of George Power. Legislation funded a courthouse in newly-formed Marietta in 1834, named in honor of Judge Cobb's wife.

Within the boundaries of Cobb County are six cities, each governed by a mayor and city council, those cities are;

Acworth - 21,476 (*est population*)

Austell - 6,810 (*est population*)

Kennesaw - 32,001 (*est population*)

Marietta - 59,089 (*est population*)

Powder Springs - 14,411 (*est population*)

Smyrna - 53,438 (*est population*)

Cobb County is governed by a five-member Board of Commissioners. The board is comprised of one chairman and four district commissioners (one from each of the four districts of the county) who serve staggered terms.



Regular Board of Commissioner public meetings occur twice a month on Tuesdays, with the exception of holiday weeks where some dates vary. To learn more about the Board of Commissioners visit them at the [Cobb County BOC Home page](#).

The daily operations of the County are run by a County Manager appointed by and responsible to the Board of Commissioners.



David Hankerson
David Hankerson
County Manager

COBB COUNTY'S MISSION:

To make Cobb County the best place to live and work through efficient, effective and responsive government that delivers quality services.

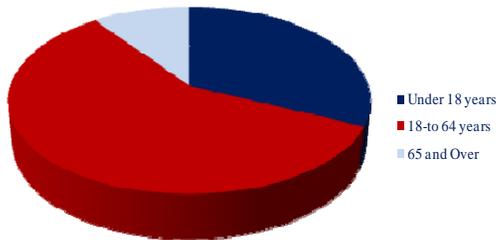
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COBB COUNTY

Statistics

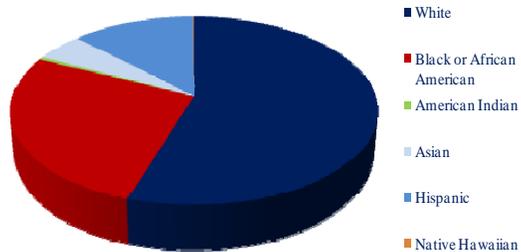
Cobb County is one of the most diversely populated counties in Georgia. The Average age of Cobb County's population is 35 years with a 48% to 52% ratio of males to females.

Cobb County Population 717,190 (U.S. Census 2013 estimate)

POPULATION BY AGE



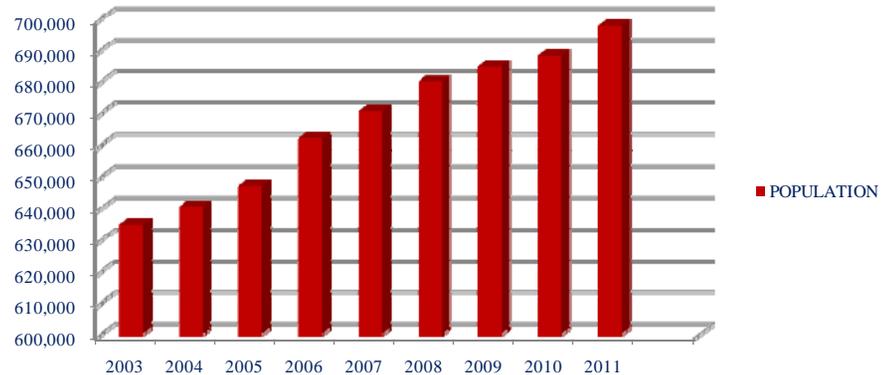
POPULATION DEMOGRAPHICS



The U.S. Census Bureau ranks Cobb County as the most-educated in the state of Georgia and 12th among all counties in the United States. It has ranked among top 100 [wealthiest counties in the United States](#) and has a median household income of \$65,180.

POPULATION:	717,190 (2013 est)
HOUSING UNITS:	290,179 (2013 est)
HOME OWNERSHIP:	67.6% (2013 est)
MEDIAN INCOME:	\$65,180 (2013 est)

POPULATION

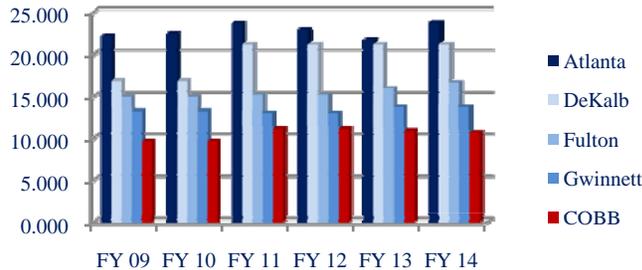


Millage Rate

MILLAGE RATE COMPARISON

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 09	FY 10	FY 11	FY 12	FY 13	FY 14
Atlanta*	21.721	21.721	21.991	23.715	21.731	23.801
DeKalb	16.860	16.860	21.210	21.210	21.210	21.210
Fulton*	14.895	14.895	15.165	15.165	15.095	16.665
Gwinnett	13.250	13.250	13.020	13.020	13.750	13.750
COBB	9.600	9.600	11.110	11.110	10.910	10.710



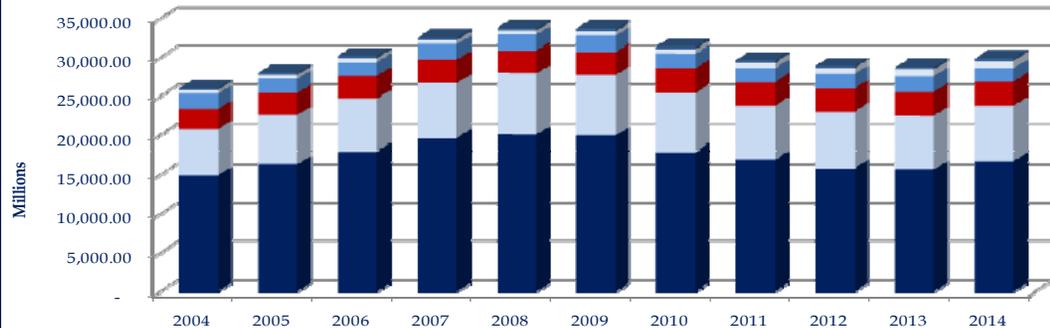
* The City of Atlanta within Fulton County is different than the City of Atlanta within DeKalb County.
 *Fulton County refers to the fully incorporated North Fulton County; specifically the City of Johns Creek



COBB COUNTY
ASSESSOR'S OFFICE

Cobb County continues to maintain one of the lowest millage rates in the Metro Atlanta Area.

The millage rate was reduced from 11.11 to 10.91 for FY 2013. Another 0.20 reduction of the millage rate occurred in FY 2014 which brought the rate down to 10.71. The millage rate is expected to remain the same in FY 2015 in anticipation of a change in expenditures from the Classification & Pay Class study which was approved by the Board of Commissioners.



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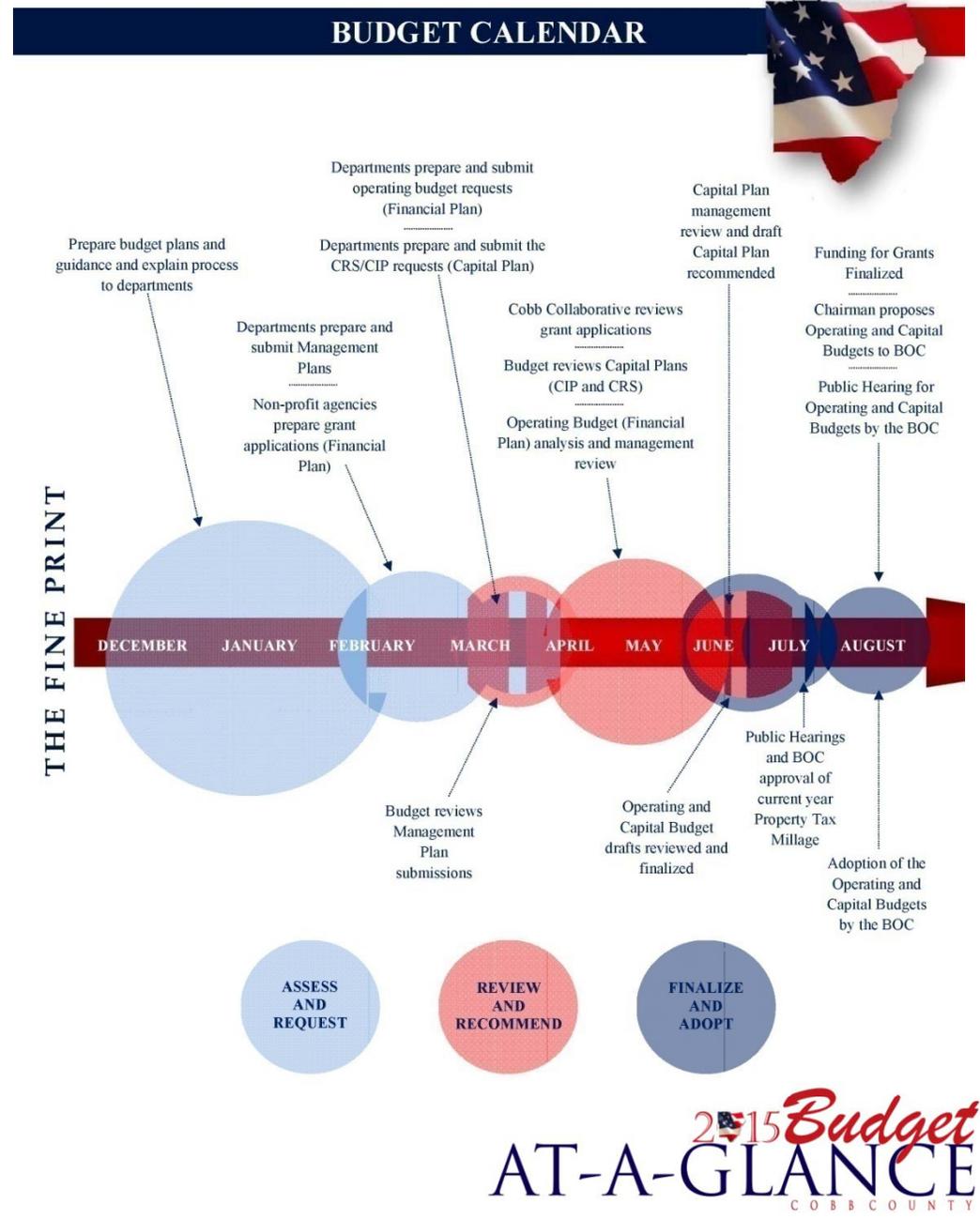
Budget Process

BUDGET PLAN AND PROCESS

This FY 2015 Budget began with the process of the FY 2015-2016 Biennial Budget which began in December 2013 and concluded in late August 2014.

Although the recovery from the national economic recession and real estate decline has been painfully slow, the forecast in early 2014 for the next biennial indicated improved revenues. Therefore county management tentatively suspended the target levels previously imposed on departmental expenditure budgets and proceeded with the usual (pre-recession) biennial budget process.

On this page is the planning calendar which provides a snapshot of the budget plan and process utilized for the compilation of the FY 2015-2016 Biennial Budget.



COBB COUNTY

REVENUE & BUDGET ADMINISTRATION

Cobb County operates under an annual balanced budget (budgeted revenues equal budgeted expenditures), which is adopted by resolution and administered in accordance with State law. Although departments within each fund are not required to have balanced budgets, each fund as a whole is balanced.

The three tax supported operating funds (General Fund, Fire District Fund and the Debt Service Fund) are each required to maintain a fund specific reserve amount of total budgeted appropriations. The General Fund maintains a minimum 9% reserve, the Fire District fund a 5% reserve and the Debt Service fund a 100% reserve of total budgeted. This policy demonstrates the county's commitment to maintain a high standard of fiscal responsibility.

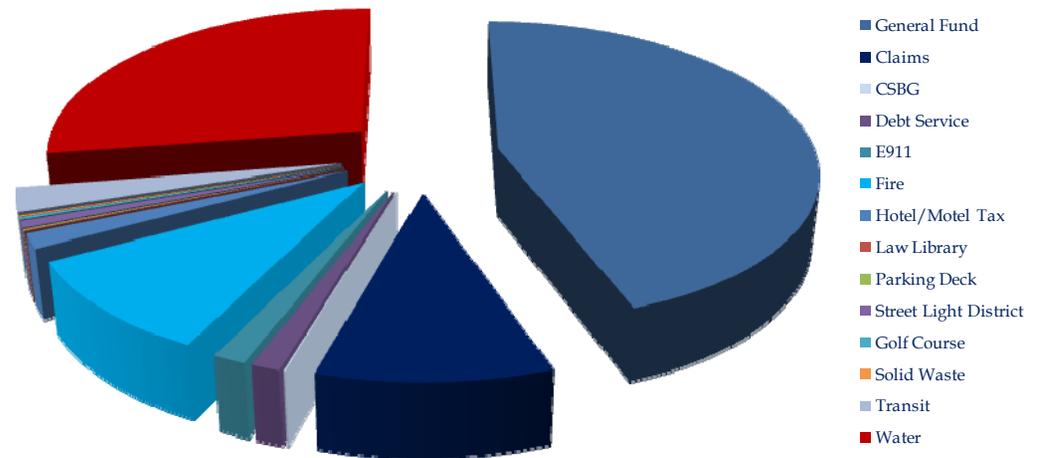
In addition to the required reserves, an average ten percent (annually) of all tax-related funds are set aside for capital improvements, unless circumstances in a particular year dictate a greater/lesser amount. The General Fund also has contingency set aside for unforeseen expenditures. This contingency is at least \$1,000,000 annually. Use of contingency funds must be approved by the Board of Commissioners.

BUSINESS-TYPE FUNDS	GOVERNMENTAL-TYPE FUNDS	INTERNAL SERVICES FUNDS
Golf Course Solid Waste Transit Water	General Fund CSBG Debt Service E911 Fire Hotel/Motel Tax Law Library Parking Decks Street Light District	Casualty/Liability Medical/Dental Workers' Comp.

OPERATING BUDGET OVERVIEW

Operating Budgets	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
General Fund	330,509,446	325,382,746	340,788,261	343,012,400
Claims	71,999,927	74,944,691	75,911,050	75,907,128
CSBG	567,127	570,351	558,020	558,020
Debt Service	8,635,426	9,082,191	9,346,026	9,346,026
E911	12,810,260	10,575,917	10,910,412	11,008,841
Fire	69,555,717	70,678,499	75,686,198	76,820,255
Hotel/Motel Tax	11,244,163	11,222,392	12,000,000	12,000,000
Law Library	538,034	594,313	605,122	605,752
Parking Deck	799,929	868,037	933,514	944,145
Street Light District	4,980,666	5,161,172	5,520,653	5,630,072
Golf Course	1,613,862	1,835,117	1,795,731	1,810,731
Solid Waste	899,358	1,155,623	1,020,677	1,019,480
Transit	17,920,625	18,805,089	19,652,226	21,096,697
Water	190,015,913	212,287,798	209,968,723	212,577,020
Total Expenditures	722,090,453	743,163,936	764,696,613	772,336,567

FY15 Adopted



COBB COUNTY

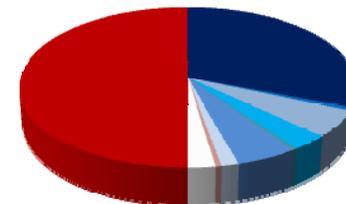
GENERAL FUND

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 61.75% of the General Fund's total revenue. Personnel Services account for 71.12% of the General Fund's expenditure budget.

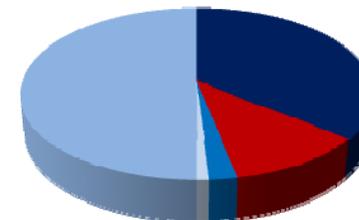
GENERAL FUND REVENUES		
Description	FY 15 Budget	%
Property Taxes	\$209,983,723	61.62%
Penalties & Interest	\$4,361,000	1.28%
Other Taxes	\$36,984,000	10.85%
Licenses & Permits	\$21,821,700	6.40%
Intergovernmental	\$3,115,500	0.91%
Charges for Services	\$35,529,182	10.43%
Fines & Forfeitures	\$9,995,000	2.93%
Miscellaneous Revenue	\$3,069,025	0.90%
Other Financing Sources	\$365,100	0.11%
Transfers	\$15,564,031	4.57%
Total	\$340,788,261	100%

GENERAL FUND EXPENDITURES		
Description	FY 15 Budget	%
Personal Services	\$243,168,041	71.35%
Operating	\$75,763,563	22.23%
Capital	\$0	0.00%
Debt Service	\$100,000	0.03%
Transfers Out	\$15,235,537	4.47%
Contingency	\$6,521,120	1.91%
Total	\$340,788,261	100%

REVENUES



EXPENDITURES



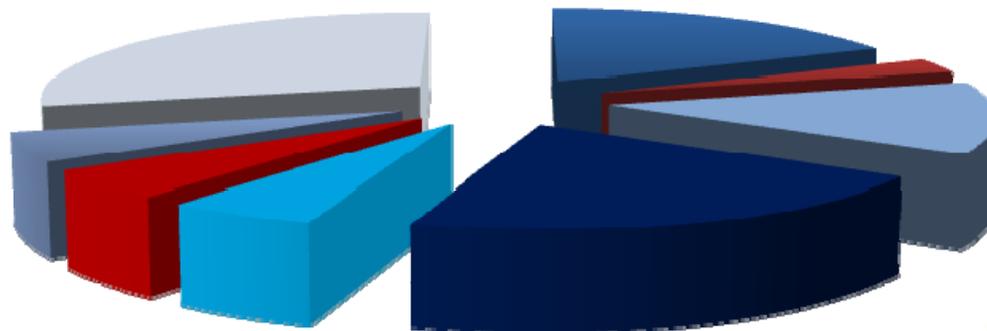
COBB COUNTY

OPERATING BUDGETS BY GROUP/AGENCY

Operating budgets provide funding for daily operations of the county government, such as courts, fire protection, public libraries, parks and police. The below table is broken out by Agency which includes General Fund and Other Fund Agencies/Departments. The FY 2015-2016 Biennial Budget book contains the complete breakout of which agencies/departments make up each group in the Department Information Section.

<i>By Group/Agency</i>	<i>FY 15 Budget</i>	<i>%</i>
Administration	\$131,812,395	17.24%
Community Development	\$19,834,263	2.59%
Elected	\$130,030,131	17.00%
Public Safety	\$152,803,670	19.98%
Public Services	\$40,495,024	5.30%
Support Services	\$39,139,776	5.12%
Transportation	\$40,612,631	5.31%
Water	\$209,968,723	27.46%
Total	\$764,696,613	100%

- Administration
- Community Development
- Elected
- Public Safety
- Public Services
- Support Services
- Transportation
- Water

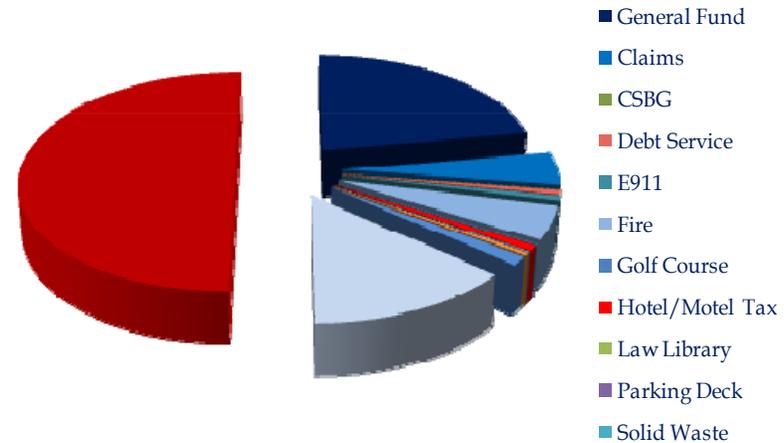


COBB COUNTY

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 15 Budget</i>
General Fund	\$340,788,261
Claims	\$75,911,050
CSBG	\$558,020
Debt Service	\$9,346,026
E911	\$10,910,412
Fire	\$75,686,198
Golf Course	\$1,795,731
Hotel/Motel Tax	\$12,000,000
Law Library	\$605,122
Parking Deck	\$933,514
Solid Waste	\$1,020,677
Street Light District	\$5,520,653
Transit	\$19,652,226
Water	\$209,968,723
Total	\$764,696,613



Administration \$131,812,395

Board of Commissioners	\$	866,819
• CSGB Fund	\$	558,020
• General Fund Admin.	\$	22,965,372
• General Fund Contingency	\$	6,367,855
• Other Government Agencies	\$	2,696,631
• Non-Profit	\$	963,695
Communications	\$	1,178,278
County Clerk	\$	399,474
County Manager	\$	765,415
Emergency Management	\$	106,150
Ethics Board	\$	2,130
Finance & Economic Development	\$	3,371,363
• Debt Service Fund	\$	9,346,026
• Risk Management Claims Fund	\$	5,067,053
Human Resources	\$	2,425,146
• Medical/Dental Claims Fund	\$	68,007,836
• Workers' Compensation Fund	\$	2,836,161
Internal Audit	\$	356,249
Law Department (County Attorney)	\$	2,366,351
Medical Examiner	\$	1,166,371

Total \$131,812,395

Community Development \$19,834,263

Community Development - Admin.	\$	592,240
• Code Enforcement	\$	951,261
• Development & Inspection	\$	3,567,607
• Erosion Control	\$	471,702
• Occupational Tax (Business License)	\$	903,230
•• Hotel/Motel Tax Fund	\$	12,000,000
• Planning	\$	758,290
•• GIS - Mapping	\$	11,578
• Zoning	\$	578,355

Total \$19,834,263

Transportation \$ 40,612,631

Transportation (DOT)	\$	13,972,316
• DOT-Airport Management	\$	327,018
• DOT-SPLOST Programs Management	\$	1,140,418
• Transit Operating Fund	\$	19,652,226
• Street Light Districts Fund	\$	5,520,653

Total \$40,612,631

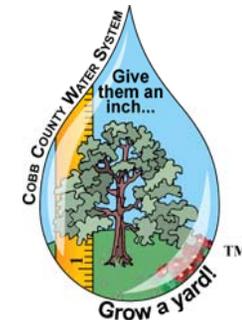


Skip Spann Connector

Water and Sewer \$ 209,968,723

Water System	\$	209,968,723
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Total \$209,968,723





Cobb County Superior Court



Cobb County State Court

<i>Elected</i>	\$	130,030,131
Clerk of State Court	\$	4,524,065
Clerk of Superior Court	\$	5,921,209
District Attorney	\$	6,784,542
Drug Treatment Education	\$	526,034
Juvenile Court	\$	5,391,216
Magistrate Court	\$	3,208,190
Probate Court	\$	1,510,597
Solicitor	\$	5,227,739
State Court	\$	6,965,162
• State Court - DUI Court	\$	146,154
Superior Court	\$	6,566,658
• Circuit Defender	\$	5,347,436
• Law Library Fund	\$	605,122
Sheriff	\$	69,699,650
Tax Commissioner	\$	7,606,357
Total	\$	130,030,131

<i>Public Safety</i>	\$	152,803,670
Public Safety - Admin.	\$	1,622,800
• Public Safety - Training	\$	1,695,694
Animal Control	\$	3,181,994
Police	\$	57,765,452
E911	\$	10,910,412
• 800 MHz Radio Communications	\$	1,673,176
Fire	\$	75,686,198
• Public Safety - Safety Village	\$	267,944
Total		\$152,803,670



Public Services		\$40,495,024
Public Services - Admin.	\$	287,944
Elections & Registration	\$	2,596,046
Extension Service	\$	594,115
Library	\$	10,926,432
Parks, Recreation, & Cultural Affairs	\$	19,557,270
• <i>Golf Course Fund</i>	\$	1,795,731
• <i>Solid Waste Fund</i>	\$	1,020,677
Senior Services	\$	3,716,809
Total		\$40,495,024



New Waddell Street Parking Deck

Support Services		\$ 39,139,776
Support Services - Admin.	\$	291,895
Fleet Management	\$	4,115,653
• <i>Vehicle Acquisition</i>		
Government Service Centers	\$	385,416
Information Services	\$	14,740,685
• <i>Mail Services</i>	\$	1,318,862
• <i>Records Management</i>	\$	1,006,720
Property Management	\$	10,130,484
• <i>Parking Decks Fund</i>	\$	933,514
Purchasing	\$	722,204
Tax Assessor	\$	5,494,343
Total		\$39,139,776

COBB COUNTY

CAPITAL PROJECTS

<i>Capital Projects</i>	
CRS PROJECTS	
Mobile Data Computers-Public Safety	\$200,000
PC & Printer Replacements	\$0
PC & Printer Replacement - Capital Lease	\$736,822
GIS Implementation (Years 5 & 6)	\$963,909
Radar Units & Digital Video Cameras-Police	\$160,500
Data Communication Infrastructure	\$283,815
Server Replacement & Virtualization	\$262,000

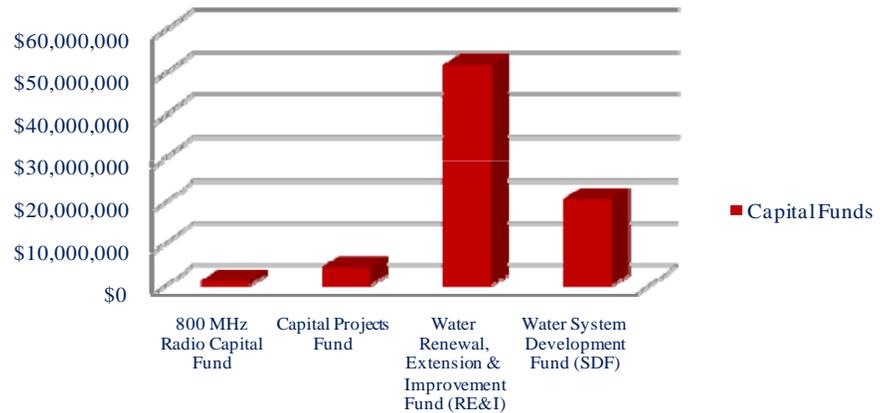
<i>Capital Projects</i>	
CIP PROJECTS	
Enterprise Content Management - OnBase	\$1,755,665
Total	\$4,362,711

CIP Project- Enterprise Content Management System-OnBase- This is new hardware & software being added to help with electronic data storage & retrieval will help engage the entire county into a paperless initiative and reduce costs in other areas and will expand access to document retrieval and enable greater transparency.

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	\$4,362,711
Water Renewal, Extension & Improvement Fund (RE&I)	\$51,722,828
Water System Development Fund (SDF)	\$20,657,310
Total	\$77,854,814



COBB COUNTY

WATER CAPITAL PROJECTS (Improvements & Developments)

The Southwest Cobb Tunnel was the largest capital improvement project in Water System history. This was the Water System's second tunnel construction during the last decade. The construction started in July 2008 and was completed in July 2014. This tunnel provided a long-term sewer conveyance capacity and equalization for the Sweetwater Creek and Nickajack Creek basins located in western and southern Cobb County, and allowed Cobb to eliminate two major pumping stations and about 87,000 linear feet of ageing sewer line and force main.

<i>Water Capital (Improvements & Development) Projects</i>	
Administration	\$20,700,138
Water Meter Replacements/New Installation	\$3,000,000
Reclamation Facility - improvements/Expansion	\$13,900,000
Sewer Main- Replacements/Expansion	\$8,325,000
Stormwater Projects	\$5,650,000
Water Main- Replacements/Expansion	\$14,970,000
Utility Relocations	\$2,000,000
Miscellaneous Projects	\$10,035,000
Total	\$78,580,138

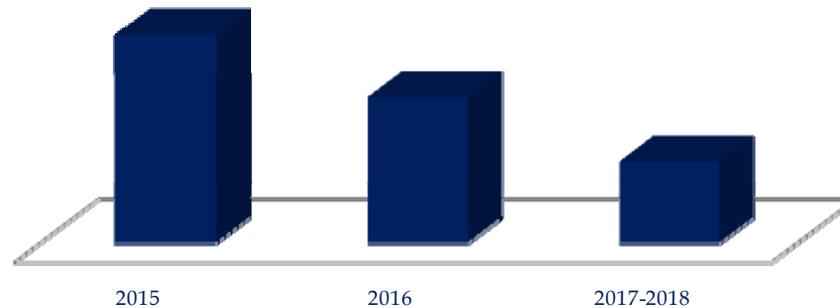
The Maximo software project will likely add increased hardware and software support costs starting in FY 2016, as will the upgraded billing system, starting FY 2017.

COBB COUNTY

DEBT SERVICE FUNDS

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

2015 Budget
AT-A-GLANCE
COBB COUNTY

Prepared by:

The Office of Finance & Economic Development

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