

Account Dictionary of Revenue Sources & Objects of Expenditure



The Guide for Appropriate Transaction Coding



**Budget Division
December 2020**

Account Dictionary of Revenue Sources & Objects of Expenditure

Published by the Budget Division of the Office of Finance



Cobb County...Expect the Best!

Michael Boyce
Chairman

Keli Gambrill
Commissioner
District 1

Bob Ott
Commissioner
District 2

JoAnn Birrell
Commissioner
District 3

Lisa Cupid
Commissioner
District 4

Dr. Jackie R. McMorris
County Manager

William Volckmann
Finance Director/Comptroller

Curtis Tesar
Finance Assistant Comptroller

Susan Revill
Finance Division Manager

Maria Lanjewar
Budget Specialist

Dianne Atkinson
Budget Analyst

Cobb County Board of Commissioners
Office of Finance - Budget Division
100 Cherokee Street, Suite 430
Marietta, Georgia 30090

Revised December 2020

Copyright 2020 © All rights reserved

This Page Intentionally Left Blank

**Table of
Contents**

Revenue Sources

4000	Master Closing Revenue.....	1
4010	<u>General Property Taxes:</u> <i>Taxes levied on property located in Cobb County or owned by citizens of Cobb County</i>	
4012	Property Tax - Current Year-Real & Personal	1
4013	Property Tax - Current Year-Real & Personal Cumberland Special.....	1
4014	Property Tax - Prior Years-Real & Personal.....	1
4016	Property Tax - Current Year-Real & Personal-Residential	1
4022	Property Tax - Current Year-Public Utility	1
4024	Property Tax - Prior Years-Public Utility.....	1
4032	Property Tax - Current Year-Motor Vehicles.....	1
4034	Property Tax - Prior Years-Motor Vehicles	1
4035	Motor Vehicle Tax - TAVT True-up.....	1
4036	Motor Vehicle Tax - TAVT 2 nd 3 rd	1
4037	Motor Vehicle Tax - TAVT 3 rd 3 rd	1
4038	Motor Vehicle Tax - TAVT HB329	1
4042	Property Tax - Current Year-Mobile Homes.....	1
4044	Property Tax - Prior Years-Mobile Homes	1
4052	Intangible Tax - Current Year.....	2
4054	Intangible Tax - Prior Years	2
4062	Railroad Equipment Car Tax	2
4064	Timber Tax	2
4065	Car Rental Tax	2
4100	<u>Penalties and Interest:</u> <i>Fees collected as penalties and/or interest</i>	
4109	Car Rental Tax Penalty	3
4110	Penalties on Delinquent Tax	3
4111	Business License Penalties.....	3
4112	Sign Permit Penalties.....	3
4113	Conservation Use-Breach Penalty	3
4114	Penalties - Late Tag	3
4116	Tax Levy-Deed Preparation Fee	3
4118	Interest on Delinquent Business License Tax.....	3
4120	Interest on Delinquent Tax.....	3
4121	Interest on Car Rental Tax Penalty.....	3
4130	Fi Fa on Delinquent Taxes.....	3
4131	Tax Levy-Administration Fee	3
4200	<u>Other Taxes:</u> <i>Other taxes collected as authorized by Georgia law or county ordinance</i>	
4205	Beer Tax	4
4206	Heavy Duty Equipment Tax.....	4
4210	Cable TV Franchise Fees.....	4
4212	Liquor by Drink Tax.....	4
4215	Franchise Tax.....	4
4220	Hotel - Motel Tax	4
4223	Intangible Recording Tax.....	4
4225	Insurance Premium Tax	4

Table of Contents

Revenue Sources

4226	<i>P&C Insurance Premium Tax</i>	4
4230	<i>Liquor Excise Tax</i>	4
4235	<i>Real Estate Transfer Tax</i>	4
4240	<i>Wine Tax</i>	4
4250	<i>Sales Tax Receipts - 1% Special Purpose Local Option</i>	4
4251	<i>Sales Tax Receipts – Golf Course</i>	4

4300 Licenses and Permits:

Fees collected for the issuance of licenses and/or permits

4312	<i>Beer License</i>	5
4314	<i>Liquor License</i>	5
4316	<i>Wine License</i>	5
4318	<i>Sunday Sales Permit</i>	5
4319	<i>Failed Compliance Fee</i>	5
4322	<i>Commercial Permit</i>	5
4324	<i>Residential Permit</i>	5
4332	<i>Occupation Tax</i>	5
4333	<i>Blasting Fee</i>	5
4334	<i>Marriage License</i>	5
4335	<i>Land Disturbance Permit Fee</i>	5
4336	<i>Pistol Permit</i>	5
4337	<i>NPDES Stormwater Discharge Permit</i>	5
4338	<i>Sign Permit</i>	5
4339	<i>Fuel Tank Permit</i>	5
4340	<i>Zoning and Land-Use Permit</i>	5
4341	<i>House Moving Permit</i>	5
4342	<i>Miscellaneous Licenses and Permits</i>	5
4343	<i>Alcohol Catering Fee</i>	5
4344	<i>Special Event Permit Fee</i>	5
4345	<i>Free Standing Alcohol Vendor</i>	5

4400 Intergovernmental Revenues:

Revenue received from Federal, State, and Local governments or governmental agencies

4412	<i>CDBG</i>	6
4413	<i>Incentives Social Security Rep</i>	6
4414	<i>Community Assistance</i>	6
4418	<i>CETA</i>	6
4420	<i>Environmental Protection Agency</i>	6
4421	<i>Federal Aviation Administration</i>	6
4422	<i>Payment in Lieu of Taxes</i>	6
4424	<i>Revenue Sharing</i>	6
4426	<i>UMTA</i>	6
4428	<i>USDA</i>	6
4429	<i>US Department of Justice</i>	6
4430	<i>Other Federal Revenue</i>	6
4431	<i>Federal Homeland Security</i>	6
4432	<i>Federal Grants</i>	6
4433	<i>Federal Revenue for Child Support Program</i>	6
4434	<i>MCS - Recoveries</i>	6
4435	<i>FTA 5310 - Georgia DHS Mobility</i>	6

Table of Contents

Revenue Sources

4436	<i>FTA 5309 - Discretionary</i>	6
4437	<i>FTA 5312 - R&D</i>	6
4438	<i>FTA 5303 - Planning</i>	6
4439	<i>FTA 5307 - Capital</i>	6
4440	<i>FTA 5307 - Mobility Management</i>	6
4441	<i>FTA 5307 - Planning</i>	6
4442	<i>FTA 5307 - Operating</i>	6
4443	<i>FTA 5307 - Congestion Mitigation and Air Quality</i>	6
4444	<i>FTA 5307 - Surface Transportation Program</i>	7
4445	<i>FTA 5316 - Job Access & Reverse Commute Program</i>	7
4446	<i>FTA 5317 - New Freedom Program</i>	7
4447	<i>FTA 5339 - Bus and Facilities Program</i>	7
4448	<i>FTA 5337 - State of Good Repair Program</i>	7
4449	<i>FTA –American Recovery & Reinvestment Act</i>	7
4451	<i>Incentives - Child Support</i>	7
4452	<i>Department of Human Resources - Child Support Enforcement Division</i>	7
4453	<i>Medical Assistance - AHS</i>	7
4454	<i>Civil Defense (CEMA)</i>	7
4455	<i>Department of Education</i>	7
4456	<i>Council of Juvenile Court Judges</i>	7
4457	<i>Department of Human Resources - CSBG</i>	7
4458	<i>Department of Natural Resources - EPD</i>	7
4460	<i>Department of Natural Resources - LWCF</i>	7
4461	<i>Georgia Indigent Defense</i>	7
4462	<i>Department of Natural Resources - Other</i>	7
4463	<i>OPB - Council for the Arts</i>	7
4464	<i>Department of Offender Rehabilitation - Jail Subsidy</i>	7
4465	<i>Department of Energy</i>	7
4466	<i>Georgia Department of Transportation</i>	7
4467	<i>Criminal Justice Coordinating Council</i>	7
4468	<i>Department of Community Affairs</i>	7
4469	<i>Department of Labor</i>	7
4470	<i>Flood Control</i>	8
4471	<i>Title III - Federal</i>	8
4472	<i>Food Stamp Issuance</i>	8
4473	<i>Title V</i>	8
4474	<i>Georgia Forestry Commission</i>	8
4475	<i>SSBG – Federal</i>	8
4476	<i>Office of Highway Safety</i>	8
4477	<i>Community Care Act</i>	8
4478	<i>Overweight Assessments</i>	8
4479	<i>Energy Assistance Program</i>	8
4480	<i>POST - Basic</i>	8
4481	<i>Georgia Child/Youth Coordinating Council</i>	8
4482	<i>POST – In Service</i>	8
4483	<i>Georgia Public Service Commission</i>	8
4484	<i>Public Roads and Bridges</i>	8
4485	<i>McKinney Act - CSBG (DeKalb)</i>	8
4486	<i>Shared Fuel</i>	8
4487	<i>Atlanta Regional Commission</i>	8
4488	<i>Staff Reimbursement - Judicial</i>	8
4489	<i>NSIP (State) Nutrition Service Incentive Program</i>	8

**Table of
Contents**

Revenue Sources

4490	Staff Reimbursement - Library	8
4491	CBS – Kinship Care	8
4492	Staff Reimbursement - Tax Assessor.....	8
4493	Georgia Emergency Management Agency (GEMA).....	8
4494	Other State Revenue	8
4495	CBS State Grant	8
4496	State Grants.....	8
4497	Alzheimer’s Voucher Program.....	8
4498	Georgia Environmental Facilities Authority.....	8
4499	CBS – Respite Care	9
4502	Board of Education	9
4503	Cobb Chamber of Commerce	9
4504	Witness Fee Fund.....	9
4505	Community Improvement District	9
4506	Other Local Revenue.....	9
4507	Other Local 800 MHz Replacement	9
4508	Local Grants.....	9
4509	Georgia Public Safety Training Center.....	9
4510	Title III - State	9
4511	SSBG - State	9
4512	Title III - Federal.....	9
4513	SSBG - Federal.....	9
4514	GIS Base Map-Tile Contribution.....	9
4515	Community Innovations for Aging in Place Initiative (CIAIP)	9
4530	<u>Charges for Services:</u> <i>Revenue received for the services provided by various departments</i>	
4531	Parking Fee - Leased Spaces	10
4532	Alcoholic Beverage Control Fee	10
4533	Passenger Fares.....	10
4534	Judicial in Rem Fees – Tax Commissioner	10
4535	Passport Fees.....	10
4536	Animal Shelter Fee.....	10
4537	Miscellaneous Levy Officer Fee	10
4538	Bond Administration Fee.....	10
4539	Divorcing Parents Seminar Fee	10
4540	Child Support Receiver Fee	10
4541	Bus Trip Fee.....	10
4542	Constable Fee.....	10
4543	Parking Fee - Public	10
4544	Court Cost.....	10
4545	Accessory Special Event Parking	10
4546	Data Processing Fee	10
4547	D. A. - Diversion Acceptance Fee	10
4548	Fingerprinting Fee.....	10
4549	Inmate Boarding Fee.....	10
4550	Judicial Operation Surcharge (State) per O.C.G.A. 15-21A-6.2	10
4551	Magistrate Fee	10
4552	Parking Fee - Employee	10
4553	Child Support Application Fee.....	10
4554	Qualifying/Election Fee	10

Table of Contents

Revenue Sources

4555	<i>Administrative Service Fee</i>	10
4556	<i>Service Fee - Sheriff</i>	11
4557	<i>Child Support Attorney Fee</i>	11
4558	<i>Tag Mail Fee</i>	11
4559	<i>Child Support Blood Test</i>	11
4560	<i>URESA</i>	11
4561	<i>Child Support Guard Fee</i>	11
4562	<i>Commission on Sheriff's Sale</i>	11
4563	<i>Plat Reduction Fee</i>	11
4564	<i>Advertising Fee</i>	11
4565	<i>Probation Fee</i>	11
4566	<i>Miscellaneous County Services</i>	11
4567	<i>Recall Inspection</i>	11
4568	<i>Reinspection Fee - Residential</i>	11
4569	<i>Reinspection Fee - Commercial</i>	11
4570	<i>Inmate Medical Fee</i>	11
4571	<i>Registration - Dangerous Dog</i>	11
4572	<i>COBRA Administration Fee</i>	11
4573	<i>E-911 System Fee</i>	11
4574	<i>Drug Testing Fee</i>	11
4575	<i>Tissue Procurement</i>	11
4576	<i>Training Class Fee</i>	11
4577	<i>Mediation Program Fee</i>	11
4578	<i>Professional Services Fee - Pass Thru</i>	11
4579	<i>ADR Filing Fee</i>	11
4580	<i>Inmate Destruction Fee</i>	11
4581	<i>Cable TV Franchise Application Fee</i>	11
4582	<i>E-911 Wireless Fee</i>	11
4583	<i>ROW Utility Application Fee</i>	11
4584	<i>ROW Utility Permit Fee</i>	11
4585	<i>Plan Review Fee</i>	12
4586	<i>Minor Drainage Review Fee</i>	12
4587	<i>Animal Shelter Chip Fee</i>	12
4588	<i>PEG Subscriber Fee</i>	12
4589	<i>Work Release Program Fee</i>	12
4590	<i>Accountability Court Participant Fee</i>	12
4591	<i>NGLEA Tuition/Training Fees (Unrelated to GPSTC)</i>	12
4592	<i>Application Fee</i>	12
4593	<i>Settle Fee – Tax Commissioner</i>	12
4594	<i>Levy Fee – Tax Commissioner</i>	12
4595	<i>Breeze Card Program Revenue</i>	12
4596	<i>Drug Lab Screening Fee</i>	12
4597	<i>Senior Transportation Voucher Program</i>	12
4598	<i>Passenger Fares for Special Events</i>	12
4599	<i>Tax Sale Commission Fee</i>	12
4600	<i>Membership Fee – In County</i>	12
4601	<i>Membership Fee – Out of County</i>	12
4602	<i>Membership Fee – One Time Guest</i>	12
4612	<i>Board of Education - Commission on Tax Collection</i>	12
4613	<i>BOE - Commission on Liquor by the Drink Tax Collection</i>	12
4614	<i>Municipal - Commission on Tax Collection</i>	12
4616	<i>State - Commission on Tax Collection</i>	12

Table of Contents

Revenue Sources

4617	<i>State Administration Fee for Collection of TAVT</i>	12
4618	<i>Community Improvement District (CID) - Commission on Tax Collection</i>	13
4619	<i>Convention Authority - Commission on Tax Collection</i>	13
4622	<i>Commission on Vehicle Tag Fee</i>	13
4624	<i>Commission on Vehicle Title Fee</i>	13
4632	<i>Deed - Recording Fee</i>	13
4634	<i>Intangible Recording Fee</i>	13
4636	<i>Subdivision Recording Fee</i>	13
4638	<i>Miscellaneous Recording & Filing Fee</i>	13
4641	<i>Admission Fee</i>	13
4642	<i>Building & Equipment Rental Fee</i>	13
4643	<i>Arts Sales Commissions</i>	13
4644	<i>Camp Fee</i>	13
4645	<i>Boulders' Card Fee</i>	13
4646	<i>Concession Sales</i>	13
4647	<i>Pro Shop Sales</i>	13
4648	<i>Court Rental Fee</i>	13
4649	<i>Other Art Fee</i>	13
4650	<i>Instructional Fee</i>	13
4651	<i>Non-Resident Recreation Fee</i>	13
4652	<i>League Fee</i>	13
4653	<i>Supply Fee</i>	13
4654	<i>Alcoholic Beverage Revenue</i>	13
4655	<i>Special Population Activity Fee</i>	14
4656	<i>Tournament Fee</i>	14
4657	<i>Registration Fee</i>	14
4658	<i>Other Recreation Fee</i>	14
4659	<i>Lane Rental Fee</i>	14
4660	<i>Diving Well Rental Fee</i>	14
4661	<i>Competitive Pool Rental Fee</i>	14
4662	<i>Training Pool Rental Fee</i>	14
4663	<i>Outdoor Pool Rental Fee</i>	14
4664	<i>Driving Range Fee</i>	14
4665	<i>Green Fee - Golf Course</i>	14
4666	<i>Golf Cart Rental Fee</i>	14
4667	<i>Restaurant Concessions</i>	14
4668	<i>Golf Pro Shop Sales</i>	14
4669	<i>Windy Hill Golf Course</i>	14
4670	<i>Novelty Sales</i>	14
4701	<i>GIS Custom Data Development Services</i>	14
4702	<i>GIS Analysis, Mapping and Reporting Services Fee</i>	14
4712	<i>Energy - Street Light District</i>	14
4713	<i>Energy - Street Light District Cumberland CID</i>	14
4714	<i>Fixture - Street Light District</i>	14
4716	<i>Energy - Pedestrian Light District</i>	14
4721	<i>Commercial Hauler Charge Gate Fee</i>	15
4722	<i>Commercial Hauler Gate Fee</i>	15
4724	<i>Individual Gate Fee - Cash</i>	15
4725	<i>Disposal Fee - County Departments</i>	15
4726	<i>Sludge Disposal Fee</i>	15
4727	<i>Grease Disposal Fee</i>	15
4728	<i>Septage Disposal Fee</i>	15

Table of Contents

Revenue Sources

4729	Collection Permit Fee	15
4731	High Strength Surcharge - Permit Fee.....	15
4732	Fire Service Tap Fee	15
4733	High Strength Surcharge.....	15
4734	Meter Repair Fee	15
4735	Fire Hydrant Maintenance Fee.....	15
4736	Penalties - Water System.....	15
4737	Service Charge – Acworth.....	15
4738	Service Charge - Water System.....	15
4739	Sewer Tap Fee - Commercial.....	15
4740	Sewer Tap Fee - Residential.....	15
4741	Wastewater Availability Fee - Residential	15
4742	Sewerage Service Fee.....	15
4743	Sewerage Service Fee – Acworth	15
4744	Sewerage Service Fee - Atlanta.....	15
4746	Sewerage Service Fee - Austell	15
4747	Sewerage Service Fee - Bartow County	15
4748	Sewerage Service Fee - Cherokee County.....	16
4750	Sewerage Service Fee - Douglas County.	16
4752	Sewerage Service Fee - Fulton County.	16
4754	Sewerage Service Fee - Kennesaw.....	16
4756	Sewerage Service Fee - Marietta	16
4757	Sewerage Service Fee – Paulding County.....	16
4758	Sewerage Service Fee - Powder Springs.....	16
4760	Sewerage Service Fee - Smyrna	16
4761	Sewer Extension Assessment	16
4762	Water Line Fee.....	16
4763	Waste Hauler Inspection Fees – State Mandated.....	16
4764	Water Meter Installation	16
4765	Water Sales Acworth	16
4766	Water Sales.....	16
4767	Pelletized Sludge Sales.....	16
4768	Miscellaneous Water and Sewer Fee	16
4769	Water Authority Meter Repair Fee.....	16
4771	SDF - Regional - Residential.....	16
4772	SDF - Non-Regional - Residential.....	16
4775	SDF - Regional - Commercial.....	16
4776	SDF - Non-Regional - Commercial.....	16
4782	SDF - Acworth.....	17
4783	SDF - Austell.....	17
4784	SDF - Kennesaw.....	17
4785	SDF - Marietta	17
4787	SDF - Powder Springs.....	17
4788	SDF - Smyrna.....	17
4791	SDF - Atlanta	17
4792	SDF - Cherokee County.	17
4793	SDF - Douglas County.	17
4794	SDF - Fulton County.	17
4795	SDF - Paulding County.....	17
4796	SDF - Bartow County.....	17

**Table of
Contents**

Revenue Sources

4800 *Fines and Forfeitures:*

Revenue received as fines and forfeitures when authorized

4802	Bond Forfeiture	18
4803	Drug Treatment/Education.....	18
4804	Court Fines.....	18
4805	County Jail Fund.....	18
4806	Library Fines.....	18
4807	Parking Violation Unit.....	18
4808	Other Fines and Forfeitures.....	18
4809	Criminal Court Surcharge Cost	18
4810	School Bus Safety Camera Enforcement Program.....	18
4811	Victim Assistance Program Fine.....	18

4850 *Miscellaneous Revenue:*

Miscellaneous revenue received not otherwise classified

4851	Concessions - Vending	19
4852	Concessions and Royalties.....	19
4853	JCF Interest Earnings	19
4854	Interest Earnings	19
4855	LGIP - Interest Earnings.....	19
4856	Program Income - CDBG.....	19
4858	Other Income.....	19
4859	Green City Program.....	19
4861	Pool Investment Income	19
4862	Pool Interest Dividend.....	19
4863	Pool Interest Dividend Cash Collected	19
4864	Pool Allocated Income	19
4865	Net Increase/Decrease Fair Market Value.....	19
4866	Net Increase/Decrease Fair Market Value.....	19
4870	Rental of Real Estate and Equipment.....	19
4871	Boarding Home Rent.....	19
4872	Earned Discounts	19
4875	Tourism Fee	19

4900 *Other Financing Sources:*

Non-operating revenue received

4902	Loan Proceeds.....	20
4905	Bond Proceeds - General Obligation.....	20
4907	Proceeds of Refunding Debt.....	20
4910	Bond Proceeds.....	20
4914	Premium on TANs Sold	20
4915	Premium on Bonds Sold	20
4916	Gain on Debt Retirement.....	20
4917	Gain/Loss – Investment Disposal	20
4918	Developer Contributions	20
4919	Proceeds from Capital Leases.....	20
4920	Gifts and Donations	20
4921	Transportation Services (TNC).....	20
4922	Certified Postage Recovery.....	20

Table of Contents

Revenue Sources

4923	<i>Client Contributions</i>	20
4924	<i>Juror Donations</i>	20
4925	<i>Indigent Defense Recoveries</i>	20
4926	<i>Indigent EMS Recoveries</i>	20
4927	<i>Cost Share – Senior Services</i>	20
4928	<i>MCS Fund In-Kind Match</i>	20
4929	<i>Occupational Training and Development</i>	20
4930	<i>Insurance Recoveries</i>	20
4931	<i>Legal Fees Reimbursement</i>	20
4932	<i>Medical Coverage - Employee Withholding</i>	20
4933	<i>Legal Fees Reimbursement - Juvenile Court</i>	20
4934	<i>Delinquent Account Collected</i>	20
4935	<i>Other Loss/Damage Recoveries</i>	20
4936	<i>Workers' Compensation - Interfund Transfer - Revenue</i>	21
4937	<i>Casualty & Liability - Interfund Transfer - Revenue</i>	21
4938	<i>Medical - Interfund Transfer - Revenue</i>	21
4939	<i>COBRA Medical/Dental</i>	21
4940	<i>Sale of Maps, Books, & Copies</i>	21
4941	<i>Sale of GIS Digital Map</i>	21
4942	<i>Sale of Unclaimed Evidence</i>	21
4943	<i>GIS Internet Sale</i>	21
4944	<i>Sale of Salvage Property</i>	21
4945	<i>Surplus Fixed Asset Sales</i>	21
4946	<i>Sale of Compost</i>	21
4947	<i>Sale of County Real Property</i>	21
4948	<i>Sale of Forfeited Weapons</i>	21
4949	<i>Sale of Recycled Material</i>	21
4950	<i>Surplus Materials/Supplies Sales</i>	21
4951	<i>Excess Insurance Reimbursement</i>	21
4952	<i>Private Pay</i>	21
4953	<i>Utility Cost Recovery - Sludge Handling</i>	21
4954	<i>Workers' Compensation Credit</i>	21
4955	<i>Miscellaneous - Other</i>	21
4956	<i>CDBG Rehab Projects</i>	21
4957	<i>Dental - Interfund Transfer - Revenue</i>	21
4958	<i>Dental Coverage - Employee Withholding</i>	21
4959	<i>Extend Health Interfund</i>	21
4960	<i>Interfund Transfer - Revenue</i>	21
4961	<i>Health Load</i>	22
4965	<i>Senior Resource Campaign</i>	22
4966	<i>Special Donations - Parks & Recreation</i>	22
4967	<i>Host Fee – Solid Waste</i>	22
4968	<i>Rebate Fee – Solid Waste</i>	22
4970	<i>Contributions from Other Funds</i>	22
4971	<i>OPEB – Interfund Transfer - Revenue</i>	22
4972	<i>Defined Contribution Employer Plan</i>	22
4973	<i>Retiree Contributions for OPEB</i>	22
4975	<i>Employee Pension Contribution</i>	22
4980	<i>Fund Balance - Designated Appropriation</i>	22
4982	<i>Fund Balance - Undesignated Appropriation</i>	22
4992	<i>Retained Earnings - Designated Appropriation</i>	22
4994	<i>Retained Earnings - Undesignated Appropriation</i>	22

**Table of
Contents**

Revenue Sources

4999 Sale of Inventory..... 22

**Table of
Contents**

Objects of Expenditure

6000 *Personnel Services:*

Expenditures associated with salaries and fringe benefits for full-time and part-time employees

6012	Salaries - Regular.....	23
6013	Salaries – Sheriff Security.....	23
6014	Salaries - Overtime.....	23
6015	Fire Pay 9-Hour Overtime.....	23
6016	Educational Pay Reimbursement.....	23
6018	Salaries - Part-Time - Hourly.....	23
6020	Salaries - Part-Time - Per Day.....	23
6021	Salaries - Part-Time - Overtime.....	23
6022	Salaries - Sick Pay - Bonus.....	23
6023	Salaries - Law Enforcement - Court.....	23
6024	Salaries – Leave Payout.....	23
6025	Immediate Retirement Incentive Payout.....	23
6026	Accrued Vacation Pay.....	23
6027	Taxable Life Insurance.....	23
6032	Disability Insurance.....	23
6034	FICA (Social Security & Medicare).....	23
6036	Medical - Interfund Transfer.....	23
6038	Life Insurance - Employee.....	23
6039	Life Insurance - Dependent Coverage.....	23
6040	Medical - Dependent Coverage - Interfund Transfer.....	23
6042	Peace Officers’ Annuity & Benefit Premium.....	24
6043	Georgia Firefighters’ Pension Fund Premium.....	24
6044	Retirement Contribution - County System.....	24
6045	Defined Contribution Employer Plan.....	24
6046	Retirement Contribution - State Teacher.....	24
6048	Retirement Contribution - Judges & Solicitor.....	24
6049	Extend Health Interfund.....	24
6050	Unemployment Insurance.....	24
6052	Workers’ Compensation - Premium.....	24
6053	Workers’ Compensation - Prior Year - Interfund Transfer.....	24
6054	Dental - Interfund Transfer.....	24
6055	Dental (DMO) - Interfund Transfer.....	24
6057	COBRA Dependent Coverage.....	24
6058	Judges’ Benefit Reimbursement.....	24
6059	Deferred Compensation.....	24
6061	Sheltered Benefits (125).....	24
6062	Reimbursement Benefit (125).....	24
6063	Sheltered Benefit Dread Insurance.....	24
6099	Current Year Personnel Improvements (Merit, Step/Grade).....	24

6100 *Operating Expenditures:*

Expenditures for non-capitalized materials and services required in daily operations

6112	Copy Machine Supplies.....	25
6114	Drafting Supplies.....	25
6116	General Office Supplies.....	25
6118	Official Records, Books, & Dockets.....	25
6120	Photographic Supplies.....	25
6122	Computer Supplies.....	25

Table of Contents

Objects of Expenditure

6142	<i>Ammunition & Explosives</i>	25
6144	<i>Animal Supplies</i>	25
6145	<i>Veterinary Supplies</i>	25
6146	<i>Asphalt & Tack</i>	25
6147	<i>Road Construction Materials</i>	25
6148	<i>Building & Structural Materials</i>	25
6149	<i>Road Maintenance Materials</i>	25
6150	<i>Cement</i>	25
6151	<i>Consumables</i>	25
6152	<i>Chemicals</i>	25
6153	<i>Bridge Maintenance Materials</i>	25
6154	<i>Library Materials</i>	25
6155	<i>Education & Training Materials & Supplies</i>	25
6156	<i>Concession Purchases for Resale</i>	25
6157	<i>Novelty Purchases for Resale</i>	26
6158	<i>Decals</i>	26
6160	<i>Drugs, Medicine, & First-Aid</i>	26
6162	<i>Electrical Supplies</i>	26
6163	<i>Erosion Control Materials</i>	26
6164	<i>Batteries</i>	26
6166	<i>Food & Food Service Supplies</i>	26
6167	<i>Fuels & Gases</i>	26
6168	<i>Gas & Diesel Fuel</i>	26
6169	<i>Oil & Lubricants</i>	26
6170	<i>Gravel</i>	26
6172	<i>Heating, Ventilation, & Air Conditioning Supplies</i>	26
6174	<i>Janitorial Supplies</i>	26
6176	<i>Laboratory & Scientific Supplies</i>	26
6178	<i>Landscaping Supplies</i>	26
6179	<i>Cobb Trees Supplies</i>	26
6180	<i>Linens, Drapes, & Bedding</i>	26
6182	<i>Machinery & Equipment Supplies</i>	26
6184	<i>Meter Repair Parts</i>	26
6186	<i>Motor Vehicle Parts</i>	26
6187	<i>Sewer Line Maintenance Supplies</i>	26
6188	<i>Pipe</i>	26
6189	<i>Water Line Maintenance Supplies</i>	26
6190	<i>Plumbing Supplies</i>	27
6191	<i>Fire Hydrant Maintenance Supplies</i>	27
6192	<i>Radio, TV, & Communication Equipment Supplies</i>	27
6193	<i>Recreation Programming</i>	27
6194	<i>Recreational Supplies</i>	27
6195	<i>Sand & Fill Dirt</i>	27
6196	<i>Tires & Tubes</i>	27
6197	<i>Signage Supplies - General & Traffic</i>	27
6198	<i>Traffic Control Supplies</i>	27
6199	<i>Transit Signs & Sign Equipment</i>	27
6200	<i>Uniforms & Clothing</i>	27
6201	<i>Pavement Making Materials</i>	27
6202	<i>Water Purchases - Resale</i>	27
6204	<i>Other Supplies</i>	27
6205	<i>West Nile Virus Control Program</i>	27

Table of Contents

Objects of Expenditure

6206	<i>Fire Fighting Supplies</i>	27
6207	<i>Safety Supplies</i>	27
6208	<i>Instrumentation Supplies</i>	27
6209	<i>PLC/SCADA Supplies</i>	27
6252	<i>Kitchen & Cookware Items</i>	28
6254	<i>Small Tools, Hardware, & Tool Boxes</i>	28
6256	<i>Personal Protective Equipment</i>	28
6258	<i>Accountable Items</i>	28
6259	<i>Accountable Equipment – IS related only</i>	28
6262	<i>Software - Non-Capital</i>	28
6302	<i>Accounting & Auditing</i>	28
6303	<i>Adjusting Fee - Inside</i>	28
6304	<i>Archaeological Survey</i>	28
6305	<i>Adjusting Fee - Outside</i>	28
6306	<i>Architect Services</i>	28
6307	<i>Billing Services</i>	28
6308	<i>Appraisals</i>	28
6310	<i>Autopsies & Burials</i>	28
6312	<i>Consultant Services</i>	28
6313	<i>Convention Center Staff Expenses</i>	28
6314	<i>Engineering - Basic Fee</i>	28
6316	<i>Engineering - General Supervision & Inspection</i>	29
6317	<i>Land Survey</i>	29
6318	<i>Legal Fees</i>	29
6319	<i>Legal Fees - Juvenile Court</i>	29
6320	<i>Medical & Dental Services</i>	29
6321	<i>Pension Fund Services</i>	29
6322	<i>Planning Services & Comprehensive Studies</i>	29
6323	<i>Legal Fees – Death Penalty Cases</i>	29
6324	<i>Veterinary Services</i>	29
6325	<i>Spay & Neuter Services</i>	29
6326	<i>Professional Services</i>	29
6327	<i>Operator Service Fee - Transit</i>	29
6328	<i>Installation, Relocation or Removal Services</i>	29
6329	<i>Court Ordered Demolition</i>	29
6330	<i>Interpreter Fees</i>	29
6331	<i>Financial Assistance - ADR Program</i>	29
6332	<i>Senior Judge Professional Fees</i>	29
6333	<i>Sign Language Interpreter Fees - ADA</i>	29
6334	<i>Share the Care Vouchers</i>	29
6335	<i>Wildfire Protection Services</i>	29
6336	<i>Transportation Vouchers</i>	29
6337	<i>Home Delivered Meal Vouchers</i>	30
6338	<i>Material Aid Program – Senior Services</i>	30
6339	<i>Judicial in Rem Expenses – Tax Commissioner</i>	30
6342	<i>Ambulance Fee</i>	30
6344	<i>Arrest & Informant Fee</i>	30
6345	<i>Board of Equalization Fee</i>	30
6346	<i>Board Member Fee</i>	30
6347	<i>Collection Fee</i>	30
6348	<i>Computer Charges</i>	30
6349	<i>Information Technology – Subscription Service Fee</i>	30

Table of Contents

Objects of Expenditure

6350	<i>Court Cost & Certified Legal Documents</i>	30
6352	<i>Court Reporter Fee</i>	30
6353	<i>EMS Licenses & Fee</i>	30
6354	<i>Juror-Witness-Constable Fee</i>	30
6355	<i>Meal Services</i>	30
6356	<i>Paramedics Licenses & Fees</i>	30
6358	<i>Prisoner Boarding Fee</i>	30
6360	<i>Title, Tag, Recording, & Notary</i>	30
6361	<i>Wireless New Subscriber Fee</i>	30
6362	<i>Other Fees</i>	30
6363	<i>Contractual Fee</i>	30
6364	<i>Bedminster Service Fee</i>	30
6365	<i>Hazardous Waste Disposal Fee</i>	30
6366	<i>Residue Disposal Fee</i>	31
6367	<i>MSW Disposal Fee</i>	31
6368	<i>Unacceptable Waste Disposal Fee</i>	31
6382	<i>Postage, Courier & Special Delivery</i>	31
6383	<i>Telephone Equipment</i>	31
6384	<i>Telephone - Landline Service</i>	31
6385	<i>Wireless & Portable Telephone Service</i>	31
6386	<i>Data Communications</i>	31
6392	<i>In-House Training</i>	31
6393	<i>E-Learning (on-line education)</i>	31
6394	<i>Registration Fee</i>	31
6395	<i>Job Training – WIA</i>	31
6396	<i>Mileage Reimbursement - Training</i>	31
6397	<i>Educational Assistance</i>	31
6400	<i>Travel Expense - Training</i>	31
6402	<i>Poll Worker & Other Training</i>	31
6416	<i>Travel Expense - Business</i>	32
6417	<i>Local Travel & Mileage Reimbursement-Business & Elections</i>	32
6418	<i>Special Events & Promotions</i>	32
6432	<i>Advertising & Legal Notices</i>	32
6433	<i>Printing - Election Ballot Cards</i>	32
6434	<i>Printing - Maps & Plans</i>	32
6436	<i>Printing - Photo & Microfilm</i>	32
6438	<i>General Printing Charges</i>	32
6441	<i>Collision & Comprehensive Claims</i>	32
6442	<i>Auto Liability - Bodily Injury</i>	32
6443	<i>Auto Liability - Physical Damage</i>	32
6444	<i>General Liability - Bodily Injury</i>	32
6445	<i>General Liability - Physical Damage</i>	32
6452	<i>Property Insurance Premium</i>	33
6453	<i>Excess Medical Insurance</i>	33
6454	<i>Professional Liability Insurance</i>	33
6455	<i>Casualty & Liability - Transit Insurance</i>	33
6456	<i>Participant Insurance</i>	33
6458	<i>Surety Bond</i>	33
6459	<i>Workers' Compensation - Excess Insurance</i>	33
6460	<i>Other Insurance</i>	33
6471	<i>Street & Pedestrian Lights- Electricity & Fixtures-Cumberland</i>	33
6472	<i>Street Lights - Electricity</i>	33

Table of Contents

Objects of Expenditure

6473	<i>Pedestrian Light District</i>	33
6474	<i>Street Lights - Fixtures</i>	33
6476	<i>Electricity - Public Utility</i>	33
6477	<i>Fiber Optics - Public Utility</i>	33
6478	<i>Gas - Public Utility</i>	33
6480	<i>Water & Sewer - Public Utility</i>	33
6482	<i>Sanitation - Public Utility</i>	33
6491	<i>Annual Maintenance & Support Contracts</i>	33
6492	<i>Bridge Maintenance - Contract</i>	33
6493	<i>Sidewalk Construction - Contract</i>	33
6494	<i>Building & Grounds - R&M Service</i>	33
6495	<i>Bridge Construction - Contract</i>	34
6496	<i>Drainage - Contract - R&M Service</i>	34
6497	<i>Computer Equipment - R&M Service</i>	34
6498	<i>Fire Hydrant - R&M Service</i>	34
6499	<i>Sign R&M - Transit</i>	34
6500	<i>Equipment - Outside R&M Service</i>	34
6501	<i>Transmission Repair</i>	34
6502	<i>Meter Repair Service</i>	34
6503	<i>Tire Repair</i>	34
6504	<i>Vehicle - Outside R&M Service</i>	34
6505	<i>Wrecker Charges</i>	34
6506	<i>Office Machines & Furniture - R&M Service</i>	34
6507	<i>Paint and Body Repairs</i>	34
6508	<i>Radio, TV, & Communication Equipment - R&M Service</i>	34
6509	<i>Muffler Repair</i>	34
6510	<i>Road Construction - Contractual</i>	34
6512	<i>Road Maintenance - Contractual</i>	34
6514	<i>Traffic Control - R&M Service</i>	34
6516	<i>Sewer Line - R&M Service</i>	34
6518	<i>Storage Tank - R&M Service</i>	34
6520	<i>Water Line - R&M Service</i>	34
6522	<i>Other - R&M Service</i>	34
6523	<i>Meter Relocation</i>	34
6524	<i>Instrumentation R&M</i>	34
6525	<i>PLC/SCADA R&M</i>	34
6528	<i>EPD Grant Recovery 82-WPC-8</i>	34
6532	<i>Rental - Equipment</i>	35
6534	<i>Rental - Real Estate</i>	35
6536	<i>Rental - Other</i>	35
6542	<i>Depreciation – Building & Structure Improvements</i>	35
6544	<i>Depreciation - Machinery & Equipment</i>	35
6546	<i>Depreciation - Water Lines</i>	35
6547	<i>Depreciation - Sewer Lines</i>	35
6548	<i>Depreciation - Plant Facilities</i>	35
6550	<i>Depreciation - Vehicles</i>	35
6552	<i>Depreciation - Other Capital Items</i>	35
6561	<i>Pool Expense</i>	35
6562	<i>Pool Loss on Value</i>	35
6570	<i>Credit Card Fees</i>	35
6571	<i>Bad Debt Expense</i>	35
6572	<i>Bank Service Charge</i>	35

**Table of
Contents**

Objects of Expenditure

6573	<i>Cash Match</i>	35
6574	<i>Contributions</i>	35
6575	<i>Relocation Expense</i>	35
6576	<i>Commendations, Awards & Flowers</i>	35
6577	<i>Freight & Shipping</i>	35
6578	<i>Janitorial Services</i>	35
6579	<i>Grants Disallowed</i>	35
6580	<i>Judgments & Losses</i>	35
6581	<i>Administrative Expenses</i>	36
6582	<i>Laundry & Dry Cleaning Services</i>	36
6583	<i>LGIP Administrative Fee</i>	36
6584	<i>Memberships</i>	36
6585	<i>Motor Fuel Tax - Diesel</i>	36
6586	<i>Preferred Customer Rebate</i>	36
6587	<i>Restocking Fee</i>	36
6588	<i>Subscriptions, Directories, & Publications</i>	36
6589	<i>Late Payment Fee</i>	36
6590	<i>Sewerage Treatment</i>	36
6591	<i>Sludge Handling Charges</i>	36
6592	<i>Water Testing</i>	36
6593	<i>Over/Short</i>	36
6594	<i>Interfund Transfer - Expense</i>	36
6595	<i>Casualty & Liability - Interfund Transfer - Expense</i>	36
6596	<i>Interest Expense</i>	36
6597	<i>Obsolete/Damage Inventory</i>	36
6598	<i>Other Expense – MCS Only</i>	36
6599	<i>Tourism Development</i>	36
6600	<i>Miscellaneous Expenses from Juror Donations</i>	36
6601	<i>Other Miscellaneous Expenses</i>	36
6602	<i>CDBG Interest Subsidy</i>	36
6603	<i>CDBG Housing Grants</i>	36
6604	<i>Home Ownership Expenses</i>	36
6605	<i>Property Loss</i>	36
6606	<i>Evacuation Expense</i>	36
6607	<i>Trust Funds - Workers' Compensation</i>	36
6608	<i>Trust Funds - Casualty & Liability</i>	36
6609	<i>Trust Funds - Medical</i>	36
6610	<i>Discounts Lost</i>	36
6611	<i>Arbitrage Expense</i>	37
6612	<i>Trust Funds - Dental</i>	37
6613	<i>Interest Expense - Retainage</i>	37
6614	<i>Cash Flow Management Fee</i>	37
6615	<i>CIP Millage Interfund Transfer</i>	37
6617	<i>Home CHDO</i>	37
6618	<i>Home Projects</i>	37
6619	<i>Home Administration</i>	37
6620	<i>Wellness Reimbursement</i>	37
6621	<i>Monthly Parking Deck Fee</i>	37
6622	<i>Senior Citizen Discount</i>	37
6623	<i>Closure/Post-closure Landfill</i>	37
6624	<i>Sewer Extension Discount</i>	37
6625	<i>Toilet Rebate Program</i>	37

**Table of
Contents**

Objects of Expenditure

6626 Toilet Valve Rebate Program..... 37
 6627 Refund & Rebate Expenses..... 37
 6628 Transit Fare Media 37
 6633 Loss in Sale of Fixed Assets 37
 6699 Cost of Goods Sold - Inventory 37
 6701 Inventory Purchases..... 37

6900 Debt Service:

Expenditures for interest, principal, or other expense payments associated with Bond Issues, Short-Term Borrowing or Capital Leases

6910 Bond Interest Expense..... 38
 6920 Bond Principal Retirement..... 38
 6925 Refunded Debt - Escrow Agent..... 38
 6930 Loan Principal Payment..... 38
 6931 Loan Interest Payment..... 38
 6942 Bond Sale Expense 38
 6944 Fiscal Agent Fee..... 38
 6946 Other - Bonds..... 38
 6947 Amortization of Bond Costs..... 38
 6948 Amortization of Bond Discounts..... 38
 6949 Loss on Debt Retirement 38
 6962 Amortization of Note Discount..... 38
 6964 Note Interest Expense..... 38
 6971 Lease Principal Payment..... 38
 6972 Lease Interest Payment 38
 6981 Other Debt Service Interest Expense..... 38
 6999 Master Closing..... 38

8000 Capital Outlay:

Expenditures which result in the acquisition of, or addition to, fixed assets

8005 Preliminary Estimate..... 39
 8015 Site Acquisition & Addition..... 39
 8016 Landfill Site Acquisition 39
 8020 Easements and Right-of-Way 39
 8021 Exchange for Easement..... 39
 8024 Land Improvements or Development (Depreciating)..... 39
 8025 Land Improvements or Development (Non-Depreciating)..... 39
 8026 Landfill Development 39
 8028 Legal Fees - Land..... 39
 8029 Archaeological Studies 39
 8030 Professional Services - Land Acquisition..... 39
 8032 Professional Services - Land Improvements 39
 8033 Professional Services – Site Planning & Design..... 39
 8035 Other Capital Expenditures - Land..... 39
 8105 Building Acquisition..... 40
 8110 Renovation of Buildings & Structures..... 40
 8111 Roofing Installations - Buildings & Structures 40
 8112 Electrical Installations - Buildings & Structures 40
 8113 Plumbing Installations - Buildings & Structures 40
 8115 Administration - Building & Structure Improvements..... 40

Table of Contents

Objects of Expenditure

8120	<i>Professional Services - Building & Structures</i>	40
8121	<i>Professional Services – Project Management</i>	40
8122	<i>Professional Services – LEED Consultant</i>	40
8125	<i>Construction Expenditures - New Buildings & Structures</i>	40
8130	<i>Materials & Supplies - Building & Structure Improvements</i>	40
8135	<i>Other Capital Expenditures - Buildings & Structures</i>	40
8205	<i>Administration - Lines & Plant Facilities</i>	41
8225	<i>Engineering - Basic Fees</i>	41
8230	<i>Inspection & Supervision – Lines & Plant Facilities</i>	41
8235	<i>Legal Services</i>	41
8237	<i>Meters Installed – New Locations</i>	41
8238	<i>Meters Installed - Replacements</i>	41
8245	<i>Other Professional Services</i>	41
8255	<i>Water & Sewer System Purchase</i>	41
8260	<i>Construction & Project Improvements</i>	41
8265	<i>Materials & Supplies</i>	41
8275	<i>Other Capital Expenditures – Line & Plant Facilities</i>	41
8405	<i>Building & Grounds Equipment</i>	42
8410	<i>Radio, TV, & Communication Equipment</i>	42
8415	<i>Construction Equipment</i>	42
8420	<i>Computer Equipment</i>	42
8421	<i>Computer Equipment – IS related only</i>	42
8425	<i>Education & Training Equipment</i>	42
8426	<i>Emergency Medical Services Equipment</i>	42
8435	<i>Heating, Ventilation & Air-Conditioning Equipment (HVAC)</i>	42
8440	<i>Kitchen, Hospital & Other Institutional Equipment</i>	42
8445	<i>Laboratory & Scientific Equipment</i>	42
8450	<i>Machinery & Shop Equipment</i>	42
8455	<i>Meters Purchase - New Locations</i>	42
8456	<i>Meters Purchase - Replacements</i>	42
8460	<i>Office Furniture</i>	42
8465	<i>Office Machines</i>	42
8470	<i>Photographic & Microfilm Equipment</i>	42
8475	<i>Recreational Equipment</i>	42
8480	<i>Safety Equipment</i>	42
8481	<i>Security Equipment</i>	42
8485	<i>Survey & GPS Equipment</i>	42
8486	<i>Traffic Control Equipment</i>	42
8487	<i>Traffic Control Hardware & Mounts</i>	43
8490	<i>Other Machinery & Equipment</i>	43
8605	<i>Autos, Vans, Trucks, & Motorcycles</i>	43
8610	<i>Specially Equipped Vehicles</i>	43
8612	<i>Transit Buses</i>	43
8613	<i>Transit Buses - Major Rehabilitation</i>	43
8615	<i>Trailers</i>	43
8655	<i>Firearms & Weapons</i>	43
8660	<i>Voting Equipment & Booths</i>	43
8665	<i>Capital Loss - Replacement</i>	43
8666	<i>Loss on Impairment of Asset</i>	43
8675	<i>Computer Software</i>	43
8676	<i>Professional Services</i>	43
8678	<i>Canines for Patrol</i>	43

Table of Contents

Objects of Expenditure

8700 *Transportation Improvements:*

Capital Expenditures related to the Transportation Improvement Program only

8701	<i>Transportation Improvement - Total Estimate</i>	<i>43</i>
8706	<i>Administrative - Appropriation</i>	<i>43</i>
8707	<i>Administrative - Personnel/Direct.....</i>	<i>43</i>
8708	<i>Administrative - Personnel/Indirect</i>	<i>43</i>
8709	<i>Administrative - Office Supplies.....</i>	<i>43</i>
8710	<i>Administrative - Advertising.....</i>	<i>43</i>
8711	<i>Administrative - Photo Support.....</i>	<i>44</i>
8712	<i>Administrative - General Legal.....</i>	<i>44</i>
8713	<i>Administrative - Accounting/Audit</i>	<i>44</i>
8714	<i>Administrative - Computer Service</i>	<i>44</i>
8715	<i>Administrative - Report Preparation/Publishing.....</i>	<i>44</i>
8716	<i>Administrative - Special Studies.....</i>	<i>44</i>
8721	<i>Engineering - Appropriation.....</i>	<i>44</i>
8722	<i>Engineering - Preliminary Design</i>	<i>44</i>
8723	<i>Engineering - Field Survey.....</i>	<i>44</i>
8724	<i>Engineering - Archaeological Survey</i>	<i>44</i>
8725	<i>Engineering - Site Testing.....</i>	<i>44</i>
8726	<i>Engineering - Soil Testing.....</i>	<i>44</i>
8727	<i>Engineering - Environmental Studies.....</i>	<i>44</i>
8728	<i>Engineering - Traffic Projection</i>	<i>44</i>
8729	<i>Engineering - Specific Construction Design</i>	<i>44</i>
8730	<i>Engineering - Special Assistance</i>	<i>44</i>
8731	<i>Engineering - Final Design/Specifications.....</i>	<i>44</i>
8732	<i>Engineering - General Supervision</i>	<i>44</i>
8733	<i>Engineering - Resident Inspection.....</i>	<i>44</i>
8734	<i>Engineering - Construction Testing</i>	<i>44</i>
8741	<i>Right-of-Way - Appropriation</i>	<i>44</i>
8742	<i>Right-of-Way - Engineering/Special.....</i>	<i>44</i>
8743	<i>Right-of-Way - Survey</i>	<i>44</i>
8744	<i>Right-of-Way - Photo Support.....</i>	<i>44</i>
8745	<i>Right-of-Way - Title/Miscellaneous Legal.....</i>	<i>45</i>
8746	<i>Right-of-Way - Appraisal</i>	<i>45</i>
8747	<i>Right-of-Way - Acquire/Negotiation.....</i>	<i>45</i>
8748	<i>Right-of-Way - Acquire/Condemnation.....</i>	<i>45</i>
8749	<i>Right-of-Way - Acquire/Contract Service.....</i>	<i>45</i>
8750	<i>Right-of-Way - Relocation.....</i>	<i>45</i>
8751	<i>Right-of-Way - Structure Removal</i>	<i>45</i>
8752	<i>Right-of-Way - Administrative.....</i>	<i>45</i>
8753	<i>Right-of-Way - Rent Subsistence</i>	<i>45</i>
8754	<i>Right-of-Way - Acquire/Georgia DOT</i>	<i>45</i>
8757	<i>Right-of-Way - Acquire/Total Take</i>	<i>45</i>
8761	<i>Construction - Appropriation.....</i>	<i>45</i>
8762	<i>Construction - Contractor/Turnkey.....</i>	<i>45</i>
8763	<i>Construction - Clear/Grub</i>	<i>45</i>
8764	<i>Construction - Grading</i>	<i>45</i>
8765	<i>Construction - Drainage</i>	<i>45</i>
8766	<i>Construction - Curb/Gutter.....</i>	<i>45</i>
8767	<i>Construction - Grass/Erosion Control</i>	<i>45</i>
8768	<i>Construction - Paving (Base/Final)</i>	<i>45</i>

**Table of
Contents**

Objects of Expenditure

8769	Construction - Bridge Erection	45
8770	Construction - Special Construction	45
8771	Construction - Signalization.....	45
8772	Construction - Signing.....	45
8773	Construction - Pavement Marking	45
8774	Construction - Guardrail.....	45
8775	Construction - Sidewalks.....	45
8776	Construction - Equipment Purchase	45
8777	Construction - Equipment Rental	45
8778	Construction - Materials	46
8779	Construction - Supervision.....	46
8781	Utility Relocation - Appropriation	46
8782	Utility Relocation - Engineering/Specifications	46
8783	Utility Relocation - Water/Sewer.....	46
8784	Utility Relocation - Natural Gas	46
8785	Utility Relocation - Pipeline Transport.....	46
8786	Utility Relocation - Electrical	46
8787	Utility Relocation - Telephone.....	46
8788	Utility Relocation - Cable TV.....	46
8789	Utility Relocation - Railroads	46
<u>8790</u>	<u>Contingency - Transportation Improvements:</u> <i>Appropriations not committed to specific projects</i>	
8791	Contingency - Appropriation.....	47
8792	Contingency - Administration	47
8793	Contingency - Engineering.....	47
8794	Contingency - Right-of-Way	47
8795	Contingency - Construction.....	47
8796	Contingency - Utility Relocation.....	47
<u>8800</u>	<u>Contingency:</u> <i>Appropriations set aside by approval of the Board of Commissioners to be transferred as needed</i>	
8805	Designated for CRS/CIP	47
8810	Designated Contingency.....	47
8815	Salary Contingency	47
8818	Standard Restricted Reserve Contingency	47
8820	Undesignated Contingency.....	47
<u>8850</u>	<u>Fund Balance Appropriation:</u> <i>Funds set aside for future appropriation with approval by the County Manager and/or the Board of Commissioners</i>	
8852	Fund Balance - Reserve Appropriation.....	48
8854	Fund Balance – Undesignated Appropriation.....	48

**Table of
Contents**

Objects of Expenditure

8860 Retained Earnings Appropriation:

Enterprise funds set aside for future appropriation with approval by the County Manager and/or the Board of Commissioners

8862	<i>Retained Earnings - Designated Appropriation.....</i>	<i>49</i>
8864	<i>Retained Earnings - Undesignated Appropriation.....</i>	<i>49</i>
8871	<i>Appropriation - Redistribution.....</i>	<i>49</i>
8999	<i>Error Correction Account.....</i>	<i>49</i>
<i>Alphabetical Index.....</i>		<i>51</i>

This Page Intentionally Left Blank

Revenue Sources
Definitions

Category: General Property Taxes - 4000

4000 – Master Closing Revenue
(Budgetary Purposes Only)

4000 *Master Closing Revenue* - For Accounting Use Only.

4010 - Real and Personal Property Taxes
(Taxes levied on real and personal property)

4012 *Property Tax - Current Year – Real & Personal:* Revenue received from current year tax levy on real and personal property.

4013 *Property Tax - Current Year – Real & Personal-Cumberland Special:* Revenue received from current year tax levy on real and personal property from the Cumberland Special Services Tax District.

4014 *Property Tax - Prior Years – Real & Personal:* Revenue received from prior year tax levy on real and personal property.

4016 *Property Tax – Current Year – Real & Personal - Residential:* Not in current use.

4020 - Public Utilities Property Tax
(Taxes levied on public utilities property)

4022 *Property Tax - Current Year – Public Utility:* Revenue received from current year tax levy on real and personal property owned by public utilities.

4024 *Property Tax - Prior Years – Public Utility:* Revenue received from prior year tax levy on real and personal property owned by public utilities.

4030 - Motor Vehicles Property Tax
(Taxes levied on motor vehicles)

4032 *Property Tax - Current Year – Motor Vehicles:* Revenue received from current year tax levy on motor vehicle personal property.

4034 *Property Tax - Prior Years – Motor Vehicles:* Revenue received from prior year tax levy on motor vehicle personal property.

4035 *Motor Vehicle Tax – TAVT True-up:* Ad valorem tax on vehicles purchased on or after March 1, 2013. True up refers to the funding the County received from the state to make up for any revenue lost from this new tax structure. The revenue difference is based upon the annual revenue received in 2012.

4036 *Motor Vehicle Tax – TAVT 2nd 3rd:* Ad valorem tax on vehicles purchased on or after March 1, 2013. 2nd 3rd is revenue received based upon the County Population.

4037 *Motor Vehicle Tax – TAVT 3rd 3rd:* Ad valorem tax on vehicles purchased on or after March 1, 2013. 3rd 3rd is the reallocation of revenue because of SPLOST.

4038 *Motor Vehicle Tax - TAVT HB329:* Title Ad Valorem Tax on vehicles newly registered in Georgia (new purchase or previously registered out of state).

4040 - Mobile Homes Property Tax
(Taxes levied on mobile homes)

4042 *Property Tax - Current Year – Mobile Homes:* Revenue received from current year tax levy on mobile home personal property.

4044 *Property Tax - Prior Years – Mobile Homes:* Revenue received from prior year tax levy on mobile home personal property.

Revenue Sources

Category: General Property Taxes - 4000

Definitions

4050 - Intangible Tax (Taxes levied on intangible property)

- 4052** *Intangible Tax - Current Year:* Revenue received from current year tax levy on stocks, bonds, and collateral security loans.
- 4054** *Intangible Tax - Prior Years:* Revenue received from prior year tax levy on stocks, bonds, and collateral security loans.

4060 - Other Property Taxes (Property taxes not otherwise classified)

- 4062** *Railroad Equipment Car Tax:* Revenue received from tax levy on railroad equipment.
- 4064** *Timber Tax:* Revenue received from taxes on sales of timber grown in Cobb County.
- 4065** *Car Rental Tax:* Revenue received from taxes on car rentals in Cobb County.

4100 - Penalties and Interest
(Fees collected as penalties and/or interest)

- 4109** *Car Rental Tax Penalty*: Revenue received from penalties assessed on delinquent taxes on car rentals.
- 4110** *Penalties on Delinquent Tax*: Revenue received from penalties assessed on delinquent taxes.
- 4111** *Business License Penalties*: Revenue received from penalties assessed on delinquent Business License renewals.
- 4112** *Sign Permit Penalties*: Revenue received from penalties assessed for sign violations.
- 4113** *Conservation Use-Breach Penalty*: Revenue received from penalties assessed by the Tax Commissioner for property owners that have breached their "Conservation Use Agreement". This ten-year agreement with the Tax Assessor, and filed with the Clerk of Superior Court, reduces the property's assessed value. The penalty is equal to double the amount of the difference in property taxes between the conservation use amount and the non-conservation use amount. This penalty is applied to the current tax year and all prior years that the agreement was in place.
- 4114** *Penalties - Late Tag*: Revenue received from penalties assessed for purchase of a motor vehicle tag after the annually required purchase date.
- 4116** *Tax Levy-Deed Preparation Fee*: Revenue received from the new owners of a property sold to them by the Tax Commissioner as part of the Tax Levy process to collect delinquent property taxes from the previous owner. The fee is paid to have the Tax Commissioner's office prepare a new deed to the property and have it "recorded" with the Clerk of Superior Court.
- 4118** *Interest on Delinquent Business License Tax*: Revenue received from interest charged on delinquent Business Licenses.
- 4120** *Interest on Delinquent Tax*: Revenue received from interest charged on delinquent taxes.
- 4121** *Interest on Car Rental Tax Penalty*: Revenue received from interest charged on delinquent car rental taxes.
- 4130** *Fi Fa on Delinquent Taxes*: Fee collected to recover cost of filing Fi Fa's (Fieri Facias) on delinquent taxes and fees for filing tax liens.
- 4131** *Tax Levy-Administration Fee*: Revenue received from property owners with delinquent property taxes owed. This fee is assessed by the Tax Commissioner when a Tax Levy action begins.

4200 - Other Taxes

(Other taxes collected as authorized by Georgia law or County Ordinance)

- 4205 Beer Tax:** Excise tax charged to wholesalers for the sale of beer.
- 4206 Heavy Duty Equipment Tax:** Tax paid by purchasers of new/used Heavy Duty Equipment from dealers based on personal property tax rates and the assessed value of the equipment. The amount of the tax is pro-rated depending on the date of the purchase (which determines the portion of the calendar year that the new owner is responsible for the taxes) and is paid to the Tax Commissioner. In subsequent years, the owner pays personal property taxes for this equipment. For in-state purchasers, the tax is collected by the county of the purchaser's residence. For out-of-state purchasers, the tax is collected by the county of the dealer's location.
- 4210 Cable TV Franchise Fees:** Franchise fee based on gross subscriber revenue received for cable TV operations.
- 4212 Liquor by Drink Tax:** Excise tax collected on gross liquor by drink sales.
- 4215 Franchise Tax:** Compensation paid by the City of Austell in lieu of property taxes on the city's gas distribution system.
- 4220 Hotel - Motel Tax:** Excise tax based on the occupancy of hotel/motel guest rooms, lodging facilities, boarding houses, bed and breakfast establishments, and campgrounds.
- 4223 Intangible Recording Tax:** Recording tax charged to holders of long-term notes such as home mortgages.
- 4225 Insurance Premium Tax:** Income received from the State Tax Commissioner as an excise tax charged to insurance companies conducting business in the State of Georgia.
- 4226 P & C Insurance Premium Tax:** Not in current use.
- 4230 Liquor Excise Tax:** Excise tax charged to retailers and wholesalers for the sale of liquor.
- 4235 Real Estate Transfer Tax:** Income received from the State of Georgia as an excise tax on transactions involving the sale of real estate.
- 4240 Wine Tax:** Excise tax charged to retailers and wholesalers for the sale of wine.
- 4250 Sales Tax Receipts - 1% Special Purpose Local Option Sales Tax:** Sales tax collected which is designated for those improvements approved by Cobb voters. This revenue is remitted to Cobb after the State collects it.
- 4251 Sales Tax Receipts – Golf Course:** State & local sales tax collected on retail transactions at county facilities, such as the Cobblestone Golf Course and the Mable House Barnes Amphitheatre. This revenue is forwarded to the State of Georgia as per State Law.

Definitions

4310 - Beverage License

(Fees collected for the issuance of Alcoholic Beverage Licenses)

- 4312 Beer License:** Fee collected for the issuance of Beer Licenses authorizing the retail sale of beer.
- 4314 Liquor License:** Fee collected for the issuance of Liquor Licenses authorizing the retail sale of liquor.
- 4316 Wine License:** Fee collected for the issuance of Wine Licenses authorizing the retail sale of wine.
- 4318 Sunday Sales Permit:** Fee collected for the issuance of Sunday Sales Permits authorizing the retail sale of alcoholic beverages on Sunday.
- 4319 Failed Compliance Fee:** Fee collected for subsequent processing costs associated with a prior compliance failure.

4320 - Inspection Permits

(Fees collected for the issuance of building inspection permits)

- 4322 Commercial Permit:** Fee collected for the issuance of building, plumbing, heating, and electrical permits to commercial contractors.
- 4324 Residential Permit:** Fee collected for the issuance of building, plumbing, heating, and electrical permits to residential builders.

4330 - Other Licenses and Permits

(Fees collected for the issuance of licenses and/or permits as required by law)

- 4332 Occupation Tax:** Fee collected for the issuance of business licenses authorizing the holder to engage in business within the unincorporated areas of Cobb County.
- 4333 Blasting Fee:** Fee collected for the issuance of blasting permits.
- 4334 Marriage License:** Fee collected for the issuance of marriage licenses.
- 4335 Land Disturbance Permit Fee:** A fee paid to disturb land based on acreage.
- 4336 Pistol Permit:** Fee collected for the issuance/re-issuance of pistol permits and/or certificates of residency.
- 4337 NPDES Stormwater Discharge Permit:** Fee collected for implementation of GA HB285, National Pollutant Discharge Elimination System (NPDES) Permits. Fees to be used for local erosion and sediment control program implementation.
- 4338 Sign Permit:** Fee collected for the issuance of sign permits authorizing the use of freestanding signs.
- 4339 Fuel Tank Permit:** Fee collected for the issuance of permits for installing or removing in-ground or aboveground storage tanks.
- 4340 Zoning and Land-Use Permit:** Fee collected from applicants for zoning and land-use permits.
- 4341 House Moving Permit:** Fee collected for the issuance of permits to move a house.
- 4342 Miscellaneous Licenses and Permits:** Fee collected for the issuance of miscellaneous licenses and permits not otherwise classified such as pool permits, Cobb County's portion of hunting and fishing licenses, tent permits, and others.
- 4343 Alcohol Catering Fee:** Fee collected for issuance of permits to serve alcohol at catered events.
- 4344 Special Event Permit Fee:** Fee collected for permit to host a special event at a County facility.
- 4345 Free Standing Alcohol Vendor:** Fee collected for the issuance of a permit to a person or entity to sell alcoholic beverages from a cart, kiosk, or temporary structure within certain mixed-use developments.

4410 - Federal Revenue
(Revenue received from the Federal Government)

- 4412** *CDBG*: Revenue received from the US Department of Housing and Urban Development (HUD) for the operation of the Community Development Block Grant (CDBG) Program, the HOME Program, the Emergency Shelter Grant (ESG) Program and the Supportive Housing Program.
- 4413** *Incentives Social Security Rep*: Revenue collected from Social Security for discovering inmates receiving social security benefits and informing Social Security of those inmates.
- 4414** *Community Assistance*: Revenue received from the US Department of Housing and Urban Development (HUD) Program Technical Assistance Grant for a Community Helpline coordinated by Cobb Emergency Aid and CDBG.
- 4418** *CETA*: Not in current use.
- 4420** *Environmental Protection Agency*: Revenue received from the US Environmental Protection Agency (EPA) as federal participation in Cobb County Water and Sewer System projects.
- 4421** *Federal Aviation Administration*: Revenue received from the Federal Aviation Administration (FAA) for aviation related grants.
- 4422** *Payment in Lieu of Taxes*: Revenue received to supplement the loss of property taxes due to federal acquisition of entitlement lands.
- 4424** *Revenue Sharing*: Not in current use.
- 4426** *UMTA*: Not in current use.
- 4428** *USDA*: Revenue received from the US Department of Agriculture (USDA) for meals served by Cobb Senior Services to eligible participants.
- 4429** *US Department of Justice*: Revenue received from the US Department of Justice.
- 4430** *Other Federal Revenue*: Revenue received from the Federal Government not otherwise classified.
- 4431** *Federal Homeland Security*: Revenue received from the Federal Department of Homeland Security.
- 4432** *Federal Grants*: Revenue received from various Federal agencies for grants, which are usually of a non-recurring or short-term nature.
- 4433** *Federal Revenue for Child Support Program*: Revenue received from the Federal Government for Child Support Services.
- 4434** *MCS - Recoveries*: Revenue received from the recovery of monies condemned in Federal Court to offset the cost of drug enforcement by the Marietta-Cobb-Smyrna (MCS) Task Force.
- 4435** *FTA 5310-Georgia DHS Mobility*: Revenue received from the Georgia Department of Human Services (DHS) to provide assistance in meeting the transportation needs of elderly and disabled persons where public transportation services are unavailable, insufficient or inappropriate.
- 4436** *FTA 5309 - Discretionary*: Revenue received from the Federal Transit Administration (FTA) for Transit operating and capital grants.
- 4437** *FTA 5312 - R&D*: Revenue received from the Federal Transit Administration (FTA) for Transit operating and system evaluation grants.
- 4438** *FTA 5303 - Planning*: Revenue received from the Federal Transit Administration (FTA) for Transit planning and technical grants.
- 4439** *FTA 5307 - Capital*: Revenue received from the Federal Transit Administration (FTA) for annually appropriated transit capital grants.
- 4440** *FTA 5307 - Mobility Management*: Revenue received from the Federal Transit Administration (FTA) for operating costs associated with the Mobility Management program.
- 4441** *FTA 5307 - Planning*: Revenue received from the Federal Transit Administration (FTA) for annually appropriated transit planning grants.
- 4442** *FTA 5307 - Operating*: Revenue received from the Federal Transit Administration (FTA) for annually appropriated transit operating grants.
- 4443** *FTA 5307- Congestion, Mitigation, and Air Quality*: Revenue received from the Federal Transit Administration (FTA) for transportation projects in air quality non-attainment areas.

Revenue Sources

Category: Intergovernmental Revenues - 4400

Definitions

- 4444 FTA 5307 - Surface Transportation Program:** Revenue received from the Federal Transit Administration (FTA) for any transportation capital project.
- 4445 FTA 5316 – Job Access & Reverse Commute Program:** Revenue received from the Federal Transit Administration (FTA) for operating costs for the Access-to-Jobs Program.
- 4446 FTA 5317 – New Freedom Program:** Revenue received from the Federal Transit Administration (FTA) for operating costs associated with transportation services to disabled persons.
- 4447 FTA 5339 – Bus and Facilities Program:** Revenue received from the Federal Transit Administration (FTA) for the maintenance of buses and bus facilities.
- 4448 FTA 5337 – State of Good Repair Program:** Revenue received from the Federal Transit Administration (FTA) for repairing and upgrading transit systems that operate vehicles in High-Occupancy Vehicles lanes (HOV) or fixed guide –way transit. The funding is allocated by formula through the regional planning and programming process, based primarily on vehicle revenue miles and HOV route miles.
- 4449 FTA – American Recovery & Reinvestment Act:** Revenue received from the Federal Transit Administration (FTA) for Transit operations and capital grants.

4450 - State Revenue

(Revenue received from the State of Georgia)

- 4451 Incentives - Child Support:** Revenue received from the Department of Human Resources as an incentive for participation in the Child Support Recovery Program.
- 4452 Department of Human Resources - Child Support Enforcement Division:** Revenue received from the Department of Human Resources as reimbursement for operating expenses, salaries, and fringe benefits associated with the Child Support Recovery Program.
- 4453 Medical Assistance - AHS:** Revenue received from the Board of Mental Health and Title XIX Program for financial assistance for Adult Day Care.
- 4454 Civil Defense (CEMA):** Revenues received for the planning for and response to any man-made or natural emergency or disaster that may affect Cobb County or the citizens while living there.
- 4455 Department of Education:** Revenue received for library operations or other education-related grants.
- 4456 Council of Juvenile Court Judges:** Revenue received for purchase of miscellaneous services for the Juvenile Court.
- 4457 Department of Human Resources - CSBG:** Revenue received for the operation of the Community Services Block Grant (CSBG) Program.
- 4458 Department of Natural Resources - EPD:** Revenue received for assistance with Cobb County's Water and Sewer System projects.
- 4460 Department of Natural Resources - LWCF:** Revenue received for the construction of campsites and restroom facilities.
- 4461 Georgia Indigent Defense:** Grant money received from the Georgia Indigent Defense Council for Cobb County's Circuit Defender's Office.
- 4462 Department of Natural Resources - Other:** Revenue received from the Georgia Department of Natural Resources (DNR) not otherwise classified.
- 4463 OPB - Council for the Arts:** Revenue received from the State Office of Arts, Planning and Budget Council for Cobb County's Arts and Cultural Affairs Division.
- 4464 Department of Offender Rehabilitation – Jail Subsidy:** Revenue received for inmates sentenced to serve in the State Prison System who are housed in the Cobb County Adult Detention Facility.
- 4465 Department of Energy:** Revenue received from the US Department of Energy through the Georgia Office of Energy Resources (OER) for the Weatherization Program.
- 4466 Georgia Department of Transportation:** Revenue received from the Georgia Department of Transportation for various transportation-related grants.
- 4467 Criminal Justice Coordinating Council:** Revenue received for various law enforcement grants.
- 4468 Department of Community Affairs:** Revenue received for various community safety programs.
- 4469 Department of Labor:** Revenue received from the Georgia Department of Labor.

Revenue Sources

Category: Intergovernmental Revenues - 4400

Definitions

- 4470 Flood Control:** Revenue received from the Federal Government (through the State) for reimbursement of certain lands covered by water (e.g. Lake Allatoona).
- 4471 Title III - Federal:** Not in current use.
- 4472 Food Stamp Issuance:** Revenue received from the Federal Government (through the State) as reimbursement for administering the Food Stamp Program.
- 4473 Title V:** Revenue received from the Atlanta Regional Commission (ARC) for the Older Worker's Program.
- 4474 Georgia Forestry Commission:** Fee collected under contract from the Georgia Forestry Commission.
- 4475 SSBG - Federal:** Revenue received from the Atlanta Regional Commission (ARC) for the Social Services Block Grant (SSBG) Program.
- 4476 Office of Highway Safety:** Revenue received for transportation safety-related grants.
- 4477 Community Care Act:** Revenue received from the Atlanta Regional Commission (ARC) for the administration of the Community Care Act.
- 4478 Overweight Assessments:** Revenue received from assessments on overweight trucks entering Cobb County.
- 4479 Energy Assistance Program:** Revenue received for administering the Energy Assistance Program.
- 4480 POST - Basic:** Revenue received from the Georgia Peace Officer Standards and Training Council for operating the North Central Georgia Law Enforcement Academy.
- 4481 Georgia Child/Youth Coordinating Council:** Revenue received from the Georgia Juvenile Justice Coordinating Council for various grants awarded to the Cobb County Juvenile Court.
- 4482 POST - In Service:** Not in current use. Revenue received from the Georgia Peace Officer Standards and Training Council for operating the North Central Georgia Law Enforcement Academy.
- 4483 Georgia Public Service Commission:** Revenue received for a US Department of Transportation Highway Safety Grant through the Georgia Public Service Commission.
- 4484 Public Roads and Bridges:** Revenue received based on the proportion of Cobb County's total public road mileage to that of the State.
- 4485 McKinney Act - CSBG (DeKalb):** Revenue received for homeless persons through a DeKalb EOA grant.
- 4486 Shared Fuel:** Revenue received for the exclusive use of road construction and maintenance of public roads.
- 4487 Atlanta Regional Commission:** Revenue received for various transportation-related or program-specific grants not otherwise classified.
- 4488 Staff Reimbursement - Judicial:** Revenue received as reimbursement for costs associated with the secretarial needs of the District Attorney's Office and Superior Court judges.
- 4489 NSIP (State) Nutrition Service Incentive Program:** Revenue received for the Food and Nutrition Service purchases of USDA foods for the elderly.
- 4490 Staff Reimbursement - Library:** Revenue received from the Georgia Department of Technical and Adult Education for reimbursement of costs associated with professional librarians (based on Cobb County's population).
- 4491 CBS - Kinship Care:** Revenue received from the Atlanta Regional Commission by Senior Services for Grandparents Raising Grandchildren Program reimbursements.
- 4492 Staff Reimbursement - Tax Assessor:** Revenue received from the Georgia Department of Revenue for reimbursement of costs associated with Cobb County's professional property appraisal staff.
- 4493 Georgia Emergency Management Agency (GEMA):** Revenue received as federal assistance for local emergencies and natural disasters.
- 4494 Other State Revenue:** Revenue received from the State of Georgia not otherwise classified.
- 4495 CBS State Grant:** Community Based Services Program revenue received by Senior Services.
- 4496 State Grants:** Revenue received for various non-recurring or short-term grants not otherwise classified.
- 4497 Alzheimer's Voucher Program:** Revenue received from the State by Senior Services for Alzheimer Reimbursements.
- 4498 Georgia Environmental Facilities Authority:** Revenue received from the Georgia Environmental Facilities Authority for a variety of grants.

Revenue Sources

Category: Intergovernmental Revenues - 4400

Definitions

4499 CBS – Respite Care: Revenue received from the Atlanta Regional Commission by Senior Services for the Community Based Services Respite Program reimbursements.

4500 - Local Revenue

(Revenue received from local governments or agencies)

4502 Board of Education: Revenue received for participation in a County 4-H Program and for reimbursement of a clerical position in the Police Department.

4503 Cobb Chamber of Commerce: Revenue received for participation in various Cobb County programs and events.

4504 Witness Fee Fund: Revenue received from a percentage of all traffic fines, criminal fines, court costs, and bond forfeitures collected.

4505 Community Improvement District: Revenue received from a designated Community Improvement District (Cumberland or Town Center Area).

4506 Other Local Revenue: Revenue received from local agencies not otherwise classified.

4507 Other Local 800 MHz Replacement: Revenue received from Cobb cities that utilize the Cobb County 800 MHz System for their public safety radios. These monies go towards the replacement cost of the system.

4508 Local Grants: Revenue received from local agencies for non-recurring or short-term grants not otherwise classified.

4509 Georgia Public Safety Training Center: Revenue received by the North Central Georgia Law Enforcement Academy for training services provided.

4510 Title III - State: Portion of revenue received from the Georgia Department of Human Resources through the Atlanta Regional Commission (ARC) for the Older Americans Act of 1965.

4511 SSBG - State: Portion of revenue received from the Georgia Department of Human Resources through the Atlanta Regional Commission (ARC) for the Social Services Block Grant (SSBG) Program.

4512 Title III - Federal: Portion of revenue received from the US Department of Human Resources through the Atlanta Regional Commission (ARC) for the Older Americans Act of 1965.

4513 SSBG - Federal: Portion of revenue received from the US Department of Human Resources through the Atlanta Regional Commission (ARC) for the Social Services Block Grant (SSBG) Program.

4514 GIS Base Map-Tile Contribution: Revenue received from local governments (inc. Cobb cities), agencies, boards and/or authorities for the purpose of sharing in the development of the county's Geographic Information Systems (GIS) database, as they specifically relate to individually identified GIS tile sections.

4515 Community Innovations for Aging in Place Initiative (CIAIP): Revenue received from the federal government to assist communities in their efforts to enable the growing population of older adults to sustain their independence and age in their homes and communities.

Revenue Sources

Category: Charges for Services - 4530

Definitions

4530 - Charges for County Services

(Revenue received for the services provided by various departments)

- 4531 Parking Fee - Leased Spaces:** Fee collected from the general public for (generally long-term) leased spaces in Cobb County parking facilities.
- 4532 Alcohol Beverage Control Fee:** Fee collected from applicants of alcohol permits, taxi permits, and pawn permits.
- 4533 Passenger Fares:** Fares collected from passengers using the Cobb Community Transit System.
- 4534 Judicial in Rem Fees – Tax Commissioner:** Fees collected by the Tax Commissioner in satisfaction of an ad valorem in rem (claim against property, not an individual or entity) tax lien, for administrative, legal, and contractual expenses incurred in the process of abating nuisances and code violations as defined under County Code.
- 4535 Passport Fees:** Fee assessed for the processing of passports.
- 4536 Animal Shelter Fee:** Revenue received for the adoption or reclamation of animals from the Cobb County Animal Shelter.
- 4537 Miscellaneous Levy Officer Fee:** Administrative fee collected when levied property is sold.
- 4538 Bond Administration Fee:** Fee collected from individuals who apply and qualify for the Pre-Trial Release Program.
- 4539 Divorcing Parents Seminar Fee:** Fee collected by Superior Court for seminars held for divorcing parents.
- 4540 Child Support Receiver Fee:** Fee collected by the District Attorney for the collection and disbursement of child support payments.
- 4541 Bus Trip Fee:** Fee collected by Senior Services from trip participants.
- 4542 Constable Fee:** Fee collected by Constables, who are appointed by the Justice of the Peace, for various services now done by the Sheriff's Office. Note: This fee is no longer used, as the Magistrate Court System replaced the Justice of the Peace system.
- 4543 Parking Fee - Public:** Fee collected from the general public for the (generally day-to-day or short-term) use of Cobb County parking facilities.
- 4544 Court Cost:** Fee collected by the Clerk of the State and Superior Courts from litigants of civil suits.
- 4545 Accessory Special Event Parking:** Fee assessed for special event parking made available to the public in an area that is normally reserved for required or excess parking for a non-residential establishment.
- 4546 Data Processing Fee:** Fee collected for providing data processing or computer services.
- 4547 D.A. - Diversion Acceptance Fee:** Fee collected from offenders when accepted into the District Attorney's diversion program.
- 4548 Fingerprinting Fee:** Fee collected from applicants of pistol permits, immigration licenses, and liquor licenses.
- 4549 Inmate Boarding Fee:** Fee collected from other jurisdictions for housing their inmates in Cobb County detention facilities.
- 4550 Judicial Operation Surcharge (State) per O.C.G.A. 15-21A-6.2:** Fee Charged to the filing party and collected by the Clerk in each civil action filed in the Court.
- 4551 Magistrate Fee:** Fee collected for the filing of interrogatories and civil suits, for the issuance of writs of fieri facias, and for the issuance and dismissal of warrants.
- 4552 Parking Fee - Employee:** Fee collected from employees for (generally bi-weekly) leased spaces in Cobb County parking facilities.
- 4553 Child Support Application Fee:** State mandated fee collected from individuals who make application for URESA through the Child Support Office.
- 4554 Qualifying/Election Fee:** Revenue received from candidates at the time of qualifying to run for a political post in Cobb County.
- 4555 Administrative Service Fee:** Fee collected by the General Fund from other operating funds for the administrative support (indirect cost) provided to them by General Fund departments.

Revenue Sources

Category: Charges for Services - 4530

Definitions

- 4556 Service Fee - Sheriff:** Fee collected for services provided by the Sheriff's Office, as authorized by Georgia law.
- 4557 Child Support Attorney Fee:** Fee collected from defendants in Child Support cases as reimbursement of attorney's fees incurred by Cobb County on behalf of the plaintiff.
- 4558 Tag Mail Fee:** Fee collected to recover the cost of mailing motor vehicle tags to applicants.
- 4559 Child Support Blood Test:** Fee collected as reimbursement for a blood test when required to prove paternity in child support cases.
- 4560 URESA:** Revenue received from the State of Georgia for representing child support petitioners of the Uniform Reciprocal Enforcement of Support Act (URESAs).
- 4561 Child Support Guard Fee:** Fee collected as reimbursement of Guardian Ad Litem costs for an individual to protect the rights of a child in child support cases.
- 4562 Commission on Sheriff's Sale:** Commission received from items sold through Superior and State Courts (e.g. personal or real property).
- 4563 Plat Reduction Fee:** Fee collected for the reduction of plats to be filed in the Clerk of Superior Court's Office.
- 4564 Advertising Fee:** Fee collected for the legal advertisement of civil suits, adoptions, name changes, trade names, notices of consideration of application, and public hearings for all applications requesting a license to sell alcoholic beverages. Fee collected from businesses for advertising inside transit buses.
- 4565 Probation Fee:** Fee collected by State Court judges from certain defendants sentenced to probation.
- 4566 Miscellaneous County Services:** Revenue received for services provided by Cobb County not otherwise classified.
- 4567 Recall Inspection:** Fee collected for the reinspection of a job that failed the previous inspection.
- 4568 Reinspection Fee - Residential:** Fee collected for the reinspection of a residential job that failed the previous inspection.
- 4569 Reinspection Fee - Commercial:** Fee collected for the reinspection of a commercial job that failed the previous inspection.
- 4570 Inmate Medical Fee:** Fee collected from inmates requesting medical attention.
- 4571 Registration - Dangerous Dog:** Fee collected from owners of dogs that have been proclaimed dangerous under the Cobb County Dangerous Dog Ordinance.
- 4572 COBRA Administration Fee:** Fee collected for processing payments for continuation of insurance coverage after employment has been terminated according to the Consolidated Omnibus Budget Reconciliation Act of 1985.
- 4573 E-911 System Fee:** Fee collected on consumer's monthly telephone bills to recover the cost of operating the Emergency 911 service.
- 4574 Drug Testing Fee:** Fee collected as reimbursement for court-ordered drug testing.
- 4575 Tissue Procurement:** Revenue received by the Medical Examiner's Office (from outside agencies) for the use of space associated with tissue removal.
- 4576 Training Class Fee:** Fee collected for training classes offered to outside groups.
- 4577 Mediation Program Fee:** Revenue received from the Superior Court Mediation Program.
- 4578 Professional Services Fee – Pass-Thru:** Fee collected to cover the cost of professional services provided by court-appointed doctors, lawyers, etc.
- 4579 ADR Filing Fee:** Fee collected in Superior and Magistrate Courts for Alternative Dispute Resolution filings.
- 4580 Inmate Destruction Fee:** Fee collected from inmates who have destroyed Cobb County property.
- 4581 Cable TV Franchise Application Fee:** Fee collected from cable television companies applying for authorization to establish service within unincorporated Cobb County.
- 4582 E-911 Wireless Fee:** Fee collected on monthly wireless telephone bills operating within Cobb County to recover the cost of operating the Emergency 911 service.
- 4583 ROW Utility Application Fee:** Fee for processing permits to place utilities on county right-of-way (ROW).
- 4584 ROW Utility Permit Fee:** Fee for installing utilities on county right-of-way (ROW).

Revenue Sources

Category: Charges for Services - 4530

Definitions

- 4585 Plan Review Fee:** Fee charged for the review of plans for commercial and residential developments to ensure compliance between site construction drawings and Cobb County development standards.
- 4586 Minor Drainage Review Fee:** Fee collected on minor landscape/grading on residential or commercial property that does not require a full Land Disturbance Permit (LDP).
- 4587 Animal Shelter Chip Fee:** Fee collected for placing electronic chips (detection devices) on animals entering a shelter.
- 4588 PEG Subscriber Fee:** Subscriber fees for Public Educational and Government (PEG) equipment and facilities for institutional network, services and financial support.
- 4589 Work Release Program Fee:** Fee collected from Work Release inmates to offset the cost of room and board.
- 4590 Accountability Court Participant Fee:** Fee collected from accountability court participants to cover the cost of treatment and drug screenings.
- 4591 NGLA Tuition & Training Fees (Unrelated to GPSTC):** Tuition & Fees collected by the North Central Georgia Law Enforcement Academy for classes not related to the Georgia Public Safety Training Center.
- 4592 Application Fee:** Application fee paid by an indigent criminal defendant who applies for (and receives) the services of court-appointed counsel. The fee is imposed at the time of the disposition of the case. The fee is currently \$50.
- 4593 Settle Fee – Tax Commissioner:** Revenue related to Sheriff’s cost for properties under levy.
- 4594 Levy Fee – Tax Commissioner:** Revenue related to reimbursable fees added to properties under levy.
- 4595 Breeze Card Program Revenue:** Fee collected from MARTA for passenger fares purchased through the Breeze Card Program.
- 4596 Drug Lab Screening Fee:** Revenue related to lab fees collected by the court system.
- 4597 Senior Transportation Voucher Program:** Revenue received by Senior Services for the Transportation Voucher Program reimbursements and all other Guaranteed Transfer programs.
- 4598 Passenger Fares for Special Events:** Fares collected from passengers using the Cobb Community Transit System for special events around the county.
- 4599 Tax Sale Commission Fee:** Revenue received from fees charged to the property owner/ purchasers for the sheriff’s commission on sales of property.
- 4600 Membership Fee – In County:** Fee collected by Parks and Senior Services for member based services delivered to County residents.
- 4601 Membership Fee – Out of County:** Fee collected by Parks and Senior Services for member based services delivered to non-County residents.
- 4602 Membership Fee – One Time Guest:** Fee collected by Parks and Senior Services for member based services delivered to one-time guests.

4610 - Commission on Tax Collections

(Fees collected from other jurisdictions for the collection of their taxes)

- 4612 Board of Education - Commission on Tax Collection:** Fee collected from the Board of Education (BOE) for expenses incurred to collect its share of taxes.
- 4613 BOE - Commission on Liquor by the Drink Tax Collection:** Fee collected from the Board of Education for expenses incurred to collect its share of Liquor by the Drink Tax.
- 4614 Municipal - Commission on Tax Collection:** Fee collected from various municipalities (as applicable) for expenses incurred to collect their respective share of taxes.
- 4616 State - Commission on Tax Collection:** Fee collected from the State of Georgia for expenses incurred to collect its share of taxes.
- 4617 State Administration Fee for Collection of TAVT:** Fee assessed on the state for administration costs incurred by the Tax Commissioner in the collection of Title Ad Valorem Tax.

Revenue Sources

Category: Charges for Services - 4530

Definitions

4618 Community Improvement District (CID) - Commission on Tax Collection: Fee collected from a designated Community Improvement District Board (Cumberland-Galleria or Town Center Area) for expenses incurred to collect its share of taxes.

4619 Convention Authority - Commission on Tax Collection: Fee collected from the Convention Authority for expenses incurred to collect its share of the Hotel/Motel Tax and Liquor by the Drink Tax.

4620 - Commission on Auto Tags and Titles (Fees collected for processing auto tags and title applications)

4622 Commission on Vehicle Tag Fee: Fee collected for expenses incurred to collect vehicle tag fees for the State of Georgia.

4624 Commission on Vehicle Title Fee: Fee collected for expenses incurred to collect vehicle title application fees for the State of Georgia.

4630 - Recording Fees (Fees collected for the recording of items with various departments as required by law)

4632 Deed - Recording Fee: Fee collected for the recording of deeds.

4634 Intangible Recording Fee: Fee collected for the recording of long-term notes such as home mortgages.

4636 Subdivision Recording Fee: Fee collected for the recording of revised and final subdivision plats.

4638 Miscellaneous Recording & Filing Fee: Fee collected for services not otherwise classified; such as the recording of any instrument or writing not otherwise specified the Clerk's certificate, the Court's seal, and the filing of incorporation proceedings.

4640 - Recreation Fees (Fees collected for recreation services provided)

4641 Admission Fee: Fee collected from patrons for the use of county recreation facilities (The Art Place, Anderson Theatre, Al Bishop Softball Complex, Aquatics Centers, and the outdoor pools).

4642 Building & Equipment Rental Fee: Fee collected from individuals or organizations for the rental of Cobb County facilities and equipment.

4643 Arts Sales Commissions: Fee collected from the sale of art.

4644 Camp Fee: Fee collected from the participants of tennis camps, Camp Horizon (for Special Populations), and summer day camps.

4645 Boulders' Card Fee: Fee collected from the sale of the Cobblestone Golf Card.

4646 Concession Sales: Revenue received from the sale of food and beverages at Cobb County facilities.

4647 Pro Shop Sales: Revenue received from the sale of swimming and tennis materials at the Cobb County Aquatic and Tennis Centers.

4648 Court Rental Fee: Fee collected for the rental of tennis courts.

4649 Other Art Fee: Fee collected for miscellaneous art activities not otherwise classified.

4650 Instructional Fee: Fee collected for providing countywide instructional programs including arts, tennis, swimming, and gymnastics.

4651 Non-Resident Recreation Fee: Fee collected from out-of-county users of Cobb County's Parks and Recreation facilities.

4652 League Fee: Fee collected from all participants of tennis, swim, basketball, football, volleyball, and softball leagues.

4653 Supply Fee: Fee collected to offset the cost of supplies required for various classes offered by Cobb County departments.

4654 Alcoholic Beverage Revenue: Revenue received from alcoholic beverage sales at Cobblestone Golf Course clubhouse.

Revenue Sources

Category: Charges for Services - 4530

Definitions

- 4655 Special Population Activity Fee:** Fee collected to recover direct costs incurred while providing Special Populations (senior citizens, mentally/physically handicapped) with recreational activities such as social clubs, monthly dances, talent shows, trips, wheelchair-adapted sports, and cultural and sporting programs.
- 4656 Tournament Fee:** Fee collected from all participants of countywide tennis, basketball, softball, swimming, volleyball, and youth sports tournaments.
- 4657 Registration Fee:** Fee collected for registration in Cobb County sponsored events.
- 4658 Other Recreation Fee:** Fee collected for miscellaneous recreational activities not otherwise classified (e.g. racquet stringing, handicap fees, and corporate sponsorships).
- 4659 Lane Rental Fee:** Fee collected for the rental of swimming lanes.
- 4660 Diving Well Rental Fee:** Fee collected for the rental of diving facilities.
- 4661 Competitive Pool Rental Fee:** Fee collected for the rental of the indoor competitive pool.
- 4662 Training Pool Rental Fee:** Fee collected for the rental of the indoor training pool.
- 4663 Outdoor Pool Rental Fee:** Fee collected for the rental of the outdoor pools.
- 4664 Driving Range Fee:** Fee collected for use of the Cobblestone Golf Course Driving Range.
- 4665 Green Fee-Golf Course:** Fee collected for playing a round of golf at Cobblestone Golf Course.
- 4666 Golf Cart Rental Fee:** Fee collected for the use of a golf cart at Cobblestone Golf Course.
- 4667 Restaurant Concessions:** Revenue received from restaurant sales at the Cobblestone Golf Course clubhouse.
- 4668 Golf Pro Shop Sales:** Revenue received from sales at the Cobblestone Golf Course Pro Shop.
- 4669 Windy Hill Golf Course:** Revenue received from Legacy Links Golf Course.
- 4670 Novelty Sales:** Revenue received from the sale of novelty items at Cobb County facilities.

4700 - Geographic Information Systems Service Fees (Fees collected for the provision of GIS Services)

- 4701 GIS Custom Data Development Services:** Fee collected by the Cobb Geographic Information Systems (GIS) operating units for professional services related to the development or creation of specialized GIS data not already a part of the county's planned and/or existing GIS database.
- 4702 GIS Analysis, Mapping and Reporting Services Fee:** Fee collected by the Cobb Geographic Information Systems (GIS) operating units for professional services related to the development or creation of specialized GIS data not already a part of the county's planned and/or existing GIS database.

4710 - Street Lighting Fees (Fees collected from residents for providing Street Light Districts)

- 4712 Energy - Street Light District:** Fee collected by the Water System on behalf of the Department of Transportation for the cost of operating street lights.
- 4713 Energy - Street Light District- Cumberland CID:** Fee collected by the Water System on behalf of the Department of Transportation for the cost of operating street lights.
- 4714 Fixture - Street Light District:** Fee collected by the Water System on behalf of the Department of Transportation for the cost of installing new street lights.
- 4716 Energy - Pedestrian Light District:** Fee collected by the Water System on behalf of the Department of Transportation for the cost of operating pedestrian lights.

Definitions

4720 - Waste Disposal Fees

(Fees collected for the maintenance and operation of the Solid Waste Disposal Facility)

- 4721 Commercial Hauler Charge Gate Fee:** Fee collected from commercial waste collectors billed through Accounts Receivable.
- 4722 Commercial Hauler Gate Fee:** Fee collected from commercial waste collectors paid by check or cash.
- 4724 Individual Gate Fee - Cash:** Fee collected from persons using the Cobb County landfill.
- 4725 Disposal Fee - County Departments:** Fee collected from Cobb County departments for use of the Cobb County landfill.
- 4726 Sludge Disposal Fee:** Fee collected from the Water System for disposal of sludge waste generated by treatment facilities operations.
- 4727 Grease Disposal Fee:** Fee collected from commercial waste haulers for disposal of grease at the Composting Facility.
- 4728 Septage Disposal Fee:** Fee collected from commercial waste haulers for disposal of septage at the Composting Facility.
- 4729 Collection Permit Fee:** Fee collected from commercial waste haulers for permits to collect waste.

4730 - Water and Sewer System Fees

(Fees collected for the maintenance and operation of the Water and Sewer System)

- 4731 High Strength Surcharge - Permit Fee:** Fee collected from non-residential sewerage customers for permits allowing discharge of high levels of pollutants into the sewerage system.
- 4732 Fire Service Tap Fee:** Fee collected for connecting a fire line to the county's water main.
- 4733 High Strength Surcharge:** Fee collected from commercial customers who discharge high levels of pollutants into the sewerage system.
- 4734 Meter Repair Fee:** Fee collected for repairing damaged meters or meter boxes.
- 4735 Fire Hydrant Maintenance Fee:** Fee collected for maintenance of fire hydrants.
- 4736 Penalties - Water System:** Fee collected for delinquent payment of water system and sewerage fees.
- 4737 Service Charge – Acworth:** Fee collected from the City of Acworth for service turn-on, preparation of account summary, disconnect and reconnect of service, returned checks, and other miscellaneous service charges.
- 4738 Service Charge - Water System:** Fee collected from customers for service turn-on, preparation of account summary, disconnect and reconnect of service, returned checks, and other miscellaneous service charges.
- 4739 Sewer Tap Fee - Commercial:** Fee collected from commercial customers for connecting to the county sewer system.
- 4740 Sewer Tap Fee - Residential:** Fee collected from residential customers for connecting to the sewer system.
- 4741 Wastewater Availability Fee - Residential:** Fee collected monthly from single-family residences that choose not to connect to available county wastewater service.
- 4742 Sewerage Service Fee:** Fee collected for sewerage treatment service not otherwise classified.
- 4743 Sewerage Service Fee - Acworth:** Fee collected for the processing of sewerage received from the City of Acworth.
- 4744 Sewerage Service Fee - Atlanta:** Fee collected for the processing of sewerage received from the City of Atlanta.
- 4746 Sewerage Service Fee - Austell:** Fee collected for the processing of sewerage received from the City of Austell.

Revenue Sources

Category: Charges for Services - 4530

Definitions

- 4747 Sewerage Service Fee - Bartow County:** Fee collected for the processing of sewerage received from Bartow County.
- 4748 Sewerage Service Fee - Cherokee County:** Fee collected for the processing of sewerage received from Cherokee County.
- 4750 Sewerage Service Fee - Douglas County:** Fee collected for the processing of sewerage received from Douglas County.
- 4752 Sewerage Service Fee - Fulton County:** Fee collected for the processing of sewerage received from Fulton County.
- 4754 Sewerage Service Fee - Kennesaw:** Fee collected for the processing of sewerage received from the City of Kennesaw.
- 4756 Sewerage Service Fee - Marietta:** Fee collected for the processing of sewerage received from the City of Marietta.
- 4757 Sewerage Service Fee - Paulding County:** Fee collected for the processing of sewerage received from Paulding County.
- 4758 Sewerage Service Fee - Powder Springs:** Fee collected for the processing of sewerage received from the City of Powder Springs.
- 4760 Sewerage Service Fee - Smyrna:** Fee collected for the processing of sewerage received from the City of Smyrna.
- 4761 Sewer Extension Assessment:** Fee collected from customers (usually residential) for sewer tap fees to be paid over an agreed-upon period of time.
- 4762 Water Line Fee:** Fee collected for the cost and/or installation of a water line.
- 4763 Waste Hauler Inspection Fees - State Mandated:** State mandated (Senate Bill 658) inspections of waste hauler vehicles for environmental compliance by the Water System. Revenue generated from the fees charged to haulers for the inspections.
- 4764 Water Meter Installation:** Fee collected for the installation of water meters.
- 4765 Water Sales - Acworth:** Revenue received for providing water service to residential, commercial, and municipal customers from the City of Acworth.
- 4766 Water Sales:** Revenue received for providing water service to residential, commercial, and municipal customers.
- 4767 Pelletized Sludge Sales:** Revenue received for providing fertilizer products.
- 4768 Miscellaneous Water and Sewer Fee:** Fee collected for providing miscellaneous water and sewer services not otherwise classified.
- 4769 Water Authority Meter Repair Fee:** Fee collected for repairing water meters for the Cobb-Marietta Water Authority.

4770 - System Development Fees (SDF)

(Fees collected for the further development of Cobb County's Water and Sewer System)

- 4771 SDF - Regional - Residential:** Portion of a fee collected from developers and residents in unincorporated areas of the county (based on equivalent residential units) for the continued development of sewerage collection and treatment facilities in areas serving multiple municipalities.
- 4772 SDF - Non-Regional - Residential:** Portion of a fee collected from developers and residents in unincorporated areas of the county (based on equivalent residential units) for the continued development of sewerage collection and treatment facilities in areas serving only Cobb County.
- 4775 SDF - Regional - Commercial:** Portion of a fee collected from developers and commercial customers in unincorporated areas of the county (based on equivalent commercial units) for the continued development of sewerage collection and treatment facilities in areas serving multiple municipalities.
- 4776 SDF - Non-Regional - Commercial:** Portion of a fee collected from developers and commercial customers in unincorporated areas of the county (based on equivalent commercial units) for the continued development of sewerage collection and treatment facilities in areas serving only Cobb County.

Revenue Sources

Category: Charges for Services - 4530

Definitions

- 4782 SDF - Acworth:** Cobb County's regional share of fees collected by the City of Acworth for residential and commercial properties, located in the city limits, that are connected to Cobb's wastewater system (based on equivalent residential units) for the continued development of Cobb's sewerage collection and treatment facilities.
- 4783 SDF - Austell:** Cobb County's regional share of fees collected by the City of Austell for residential and commercial properties, located in the city limits, that are connected to Cobb's wastewater system (based on equivalent residential units) for the continued development of Cobb's sewerage collection and treatment facilities.
- 4784 SDF - Kennesaw:** Cobb County's regional share of fees collected by the City of Kennesaw for residential and commercial properties, located in the city limits, that are connected to Cobb's wastewater system (based on equivalent residential units) for the continued development of Cobb's sewerage collection and treatment facilities.
- 4785 SDF - Marietta:** Cobb County's regional share of fees collected by the City of Marietta for residential and commercial properties, located in the city limits, that are connected to Cobb's wastewater system (based on equivalent residential units) for the continued development of Cobb's sewerage collection and treatment facilities.
- 4787 SDF - Powder Springs:** Cobb County's regional share of fees collected by the City of Powder Springs for residential and commercial properties, located in the city limits, that are connected to Cobb's wastewater system (based on equivalent residential units) for the continued development of Cobb's sewerage collection and treatment facilities.
- 4788 SDF - Smyrna:** Cobb County's regional share of fees collected by the City of Smyrna for residential and commercial properties, located in the city limits, that are connected to Cobb's wastewater system (based on equivalent residential units) for the continued development of Cobb's sewerage collection and treatment facilities.
- 4791 SDF - Atlanta:** Cobb County's regional share of fees collected by the City of Atlanta for residential and commercial properties, located in the city limits, that are connected to Cobb's wastewater system (based on equivalent residential units) for the continued development of Cobb's sewerage collection and treatment facilities.
- 4792 SDF - Cherokee County:** Cobb County's regional share of fees collected by Cherokee County for residential and commercial properties connected to Cobb's wastewater system (based on equivalent residential units) for the continued development of Cobb's sewerage collection and treatment facilities.
- 4793 SDF - Douglas County:** Cobb County's regional share of fees collected by Douglas County for residential and commercial properties connected to Cobb's wastewater system (based on equivalent residential units) for the continued development of Cobb's sewerage collection and treatment facilities.
- 4794 SDF - Fulton County:** Cobb County's regional share of fees collected by Fulton County for residential and commercial properties connected to Cobb's wastewater system (based on equivalent residential units) for the continued development of Cobb's sewerage collection and treatment facilities.
- 4795 SDF - Paulding County:** Cobb County's regional share of fees collected by Paulding County for residential and commercial properties connected to Cobb's wastewater system (based on equivalent residential units) for the continued development of Cobb's sewerage collection and treatment facilities.
- 4796 SDF - Bartow County:** Cobb County's regional share of fees collected by Bartow County for residential and commercial properties connected to Cobb's wastewater system (based on equivalent residential units) for the continued development of Cobb's sewerage collection and treatment facilities.

4800 - Fines and Forfeitures

(Revenue received as fines and forfeitures when authorized)

- 4802 Bond Forfeiture:** Revenue received from the forfeiture of bonds paid for the release of jailed individuals when they fail to appear in court.
- 4803 Drug Treatment/Education:** Revenue received from penalties assessed for violation of certain controlled and non-controlled substances.
- 4804 Court Fines:** Revenue received from fines imposed upon those persons convicted of violating state and local laws and codes.
- 4805 County Jail Fund:** Revenue received in accordance with the 1989 enacted Senate Bill 26 - State Court Jail Construction and Staffing Act.
- 4806 Library Fines:** Revenue received in the form of: overdue book fines; fees for replacement cards, accommodation cards, lost transaction cards and non-resident cards; and replacement fees for the loss of materials and hardware.
- 4807 Parking Violation Unit:** Revenue received from the issuance of tickets for parking violations.
- 4808 Other Fines and Forfeitures:** Revenue received for fines and forfeitures not otherwise classified.
- 4809 Criminal Court Surcharge Cost:** O.C.G.A. 15-6-77(h)(7). This fee will be assessed at the Judge's discretion. When costs are assessed by the court the minimum amount assessed as court costs in the disposition of any criminal case in the superior court shall be \$100.00. Any surcharge provided for by law shall be in addition to such sum.
- 4810 School Bus Safety Camera Enforcement Program.** Revenue received from the contract between Cobb County Board of Education and American Traffic Solutions (ATS) for the automated enforcement program for O.C.G.A. 40-6-163 regarding the automated civil enforcement against violators who pass a school bus with its stop arm bar extended.
- 4811 Victim Assistance Program Fine:** Revenue received from State/Superior Courts based on a 5% surcharge attached to criminal fines.

4850 - Miscellaneous Revenue

(Miscellaneous revenue received not otherwise classified)

- 4851** *Concessions - Vending*: Revenue received from vendors who have vending machine equipment on property owned by Cobb County.
- 4852** *Concessions and Royalties*: Revenue received from vendors who have concession equipment and/or are providing a service to the public on property owned by Cobb County.
- 4853** *JCF Interest Earnings*: Revenue received in the form of interest earnings from Jail Construction Fund (JCF) investments and/or those monies deposited into an interest-bearing checking account.
- 4854** *Interest Earnings*: Revenue received in the form of interest earnings from investments of idle public funds and/or those monies deposited into an interest-bearing checking account.
- 4855** *LGIP - Interest Earnings*: Revenue received in the form of interest from investments in Georgia's Local Government Investments Pool (LGIP).
- 4856** *Program Income - CDBG*: Revenue received from the loan repayment of Community Development Block Grant (CDBG), HOME, and Supportive Housing funds.
- 4858** *Other Income*: Revenue received from outside sources not otherwise classified.
- 4859** *Green City Program*: Revenue received for the Green City Program
- 4861** *Pool Investment Income*: Revenue collected from unamortized discounts on securities prior to maturity- amounts are then distributed to the participating operating funds' equity accounts.
- 4862** *Pool Interest Dividend*: Revenue collected from interest in the Pooled Investment Fund via automatic accruals (representing coupon interest and premium/discount amortization on securities owned) prior to distributing the revenues to the participating operating funds' equity accounts.
- 4863** *Pool Interest Dividend Cash Collected*: Revenue collected from the Pooled Investment Fund's interest revenue pursuant to actual cash receipt prior to distributing the revenues to the participating operating funds' equity accounts.
- 4864** *Pool Allocated Income*: The income allocated to each fund that participates in the investment module - it represents interest earnings from cash on-hand, LGIP investments, and other county investments.
- 4865** *Net Increase/Decrease Fair Market Value*: Not in current use.
- 4866** *Net Increase/Decrease Fair Market Value*: Not in current use.
- 4870** *Rental of Real Estate and Equipment*: Revenue received from the rental of Cobb County property and/or equipment.
- 4871** *Boarding Home Rent*: Revenue received as rent from the residents of the Powder Springs Group Home.
- 4872** *Earned Discounts*: Revenue received in the form of discounts taken on inventory items when payment is made.
- 4875** *Tourism Fee*: Revenue received from the Cumberland Special Service District in the form of the Hotel Circulator Fee which is a \$3 per room, per night charge for hotels and motels in the district as well as additional penalties and interest.

Revenue Sources

Category: Other Financing Sources - 4900

Definitions

4900 - Other Financing Sources (Non-operating revenue received)

- 4902** *Loan Proceeds*: Revenue received from approved loans.
- 4905** *Bond Proceeds - General Obligation*: Revenue received from the sale of the county's General Obligation Bonds.
- 4907** *Proceeds of Refunding Debt*: Revenue received from the issuance of bonds to refinance old debt.
- 4910** *Bond Proceeds*: Revenue received from the sale of Revenue Bonds.
- 4914** *Premium on TANs Sold*: Revenue received when Cobb County Tax Anticipation Notes (TANs) are sold over their principal amount.
- 4915** *Premium on Bonds Sold*: Revenue received when bonds are issued for more than their face value.
- 4916** *Gain on Debt Retirement*: Profit realized when bonds are retired before maturity.
- 4917** *Gain/Loss - Investment Disposal*: Gain or loss realized from the disposal of investments.
- 4918** *Developer Contributions*: Revenue realized from monetary contributions from developers and property owners for improvements and/or modifications to the county's infrastructure or installation of improvements by developers.
- 4919** *Proceeds from Capital Leases*: Proceeds realized from capital lease agreements.
- 4920** *Gifts and Donations*: Revenue realized as gifts or donations from the public for specific or general use.
- 4921** *Transportation Services (TNC)*: Revenue received for transportation services provided to the Tommy Nobis Center (TNC).
- 4922** *Certified Postage Recovery*: Revenue received to offset the cost of certified mail notices sent to owners of levied property.
- 4923** *Client Contributions*: Donations received from Senior Services clients who participate in one or more of the following programs: Neighborhood Centers (including lunches), Transportation (on demand for necessary trips and/or to and from our Neighborhood/Senior Day Care facilities), Home Delivered Meals and In Home Services. Receipt of grant-funded services is based on an assessment by case management, but is not based on family income or ability to pay.
- 4924** *Juror Donations*: Revenue received from programs in the court system that allows jurors to donate their compensation to specific Cobb County programs or departments.
- 4925** *Indigent Defense Recoveries*: Revenue received from indigent defendants as ordered by the courts to reimburse Cobb County for court-appointed attorneys.
- 4926** *Indigent EMS Recoveries*: Revenue received from the recovery of payments made for indigent emergency medical services.
- 4927** *Cost Share - Senior Services*: Revenue received from Senior Services clients on a monthly basis to be used for the Community-Based Services (CBS) grant.
- 4928** *MCS Fund In-Kind Match*: Revenue credit applied to Marietta-Cobb-Smyrna (MCS) Task Force Grant.
- 4929** *Occupational Training and Development*: Revenue received as reimbursement of a portion of salary costs for employees hired through the PEACH Program.
- 4930** *Insurance Recoveries*: Revenue received from insurance companies as payment for damages to Cobb County property.
- 4931** *Legal Fees Reimbursement*: Revenue received as reimbursement of legal fees to the Legal Department from other county funds and as ordered by the courts when Cobb County wins a court case.
- 4932** *Medical Coverage - Employee Withholding*: Revenue into the Medical & Dental Claims Fund that is transferred from the funds where employee paychecks are deducted for their portion of medical insurance premiums.
- 4933** *Legal Fees Reimbursement - Juvenile Court*: Revenue received as reimbursement of legal fees as ordered in Juvenile Court cases.
- 4934** *Delinquent Account Collected*: Revenue received for account receivables that have been written off to bad debt expense.
- 4935** *Other Loss/Damage Recoveries*: Revenue received from sources other than insurance companies as payment for damages to Cobb County property.

Revenue Sources

Category: Other Financing Sources - 4900

Definitions

- 4936 Workers' Compensation - Interfund Transfer - Revenue:** Revenue into the Workers Compensation Claims Fund that is transferred from operating funds that have workers compensation exposure.
- 4937 Casualty & Liability - Interfund Transfer - Revenue:** Revenue into the Casualty & Liability Claims Fund that is transferred from operating funds that have casualty and liability exposure.
- 4938 Medical - Interfund Transfer - Revenue:** Revenue into the Medical & Dental Claims Fund that is transferred from Cobb County's employer portion of medical insurance premiums in each of the operating funds that has any full-time staffing.
- 4939 COBRA Medical/Dental:** Revenue received from former employees for the continuation of medical and dental benefits according to the Consolidated Omnibus Budget Reconciliation Act of 1985.
- 4940 Sale of Maps, Books, & Copies:** Revenue received from the sale of maps, books, copies, contract and bid documents, engineering plans, etc.
- 4941 Sale of GIS Digital Map:** Revenue received from the sale of Geographic Information System (GIS) digital maps.
- 4942 Sale of Unclaimed Evidence:** Revenue received from the sale of unclaimed evidence and surplus material.
- 4943 GIS Internet Sale:** Revenue received from the internet sale of Geographic Information Systems (GIS) materials.
- 4944 Sale of Salvage Property:** Revenue received from the sale of surplus property such as right-of-way remnants and structures.
- 4945 Surplus Fixed Asset Sales:** Revenue received from the sale of fixed assets no longer in use.
- 4946 Sale of Compost:** Revenue received from the sale of compost produced at the Composting Facility.
- 4947 Sale of County Real Property:** Revenue received from the sale of Cobb County merchandise and clothing sold to employees.
- 4948 Sale of Forfeited Weapons:** Revenue received from the disposal of forfeited weapons through public auction per the O.C.G.A. 17-5-52.1.
- 4949 Sale of Recycled Material:** Revenue received from the sale of recycled materials.
- 4950 Surplus Materials/Supplies Sales:** Revenue received from the sale of surplus or obsolete materials and/or supplies.
- 4951 Excess Insurance Reimbursement:** Revenue received as a result of excess insurance reimbursements.
- 4952 Private Pay:** Revenue received from Senior Services clients for Home Delivered Meals or Senior Day Care. This case management assessment involves disclosure of family income. A federal sliding scale is used to determine charges, but no client is turned away if they do not have the ability to pay.
- 4953 Utility Cost Recovery - Sludge Handling:** Credit received for utility costs associated with contracted sludge handling operations.
- 4954 Workers' Compensation Credit:** To record prior year workers' compensation credits.
- 4955 Miscellaneous - Other:** Revenue received not otherwise classified (e.g. jury duty compensation for employees, administration of quit claim deeds, non-sufficient fund charges on returned checks, reimbursement for lost gasoline cards).
- 4956 CDBG Rehab Projects:** Owner's portion of total project cost in the HUD-assisted rental rehabilitation program.
- 4957 Dental - Interfund Transfer - Revenue:** Revenue into the Medical & Dental Claims Fund that is transferred from Cobb County's employer portion of dental insurance premiums in each of the operating funds that has any full-time staffing.
- 4958 Dental Coverage - Employee Withholding:** Revenue into the Medical & Dental Claims Fund that is transferred from the funds where employee paychecks are deducted for their portion of dental insurance premiums.
- 4959 Extend Health Interfund:** Revenue into the Medical & Dental Claims Fund from other County funds, for retirees to subsidize their purchase of private insurance.
- 4960 Interfund Transfer - Revenue:** To record the revenue in a fund resulting from the transfer in of monies from another fund.

Revenue Sources

Category: Other Financing Sources - 4900

Definitions

- 4961 Health Load:** Revenue from operating funds directed into the Health Benefit Fund.
- 4965 Senior Resource Campaign:** Revenue received as contributions and donations resulting from specific fund-raising efforts by Cobb Senior Services.
- 4966 Special Donations - Parks & Recreation:** Revenue received as special donations received for specific athletic scholarships.
- 4967 Host Fee – Solid Waste:** Revenue received from a company with contracted solid of vegetative waste and/or recycling operations on county owned property, and when these fees have a fixed rate per a specified time period (i.e. month, annual, etc.).
- 4968 Rebate Fee – Solid Waste:** Revenue received from companies with contracted solid vegetative waste and/or recycling operations on county-owned property; fees are variable based on a specific rate of volume or income.
- 4970 Contributions from Other Funds:** Contributions (revenue) credited to the General Fund from other operating funds.
- 4971 OPEB – Interfund Transfer - Revenue:** Revenue from operating funds directed into the (Other Post – Employee Benefits) Fund
- 4972 Defined Contribution - Employer Plan:** The County’s match for the employee’s retirement plan.
- 4973 Retiree Contributions for OPEB:** Revenue into the Health Benefit Fund for retiree health benefit premiums .
- 4975 Employee Pension Contribution:** Revenue into the Pension Fund that is transferred from the operating funds where employee paychecks are deducted for their portion of the county retirement plan.
- 4980 Fund Balance - Designated Appropriation:** For Budgetary Purposes Only. Revenue appropriated (increased) in the budget that comes from the use of prior years’ surpluses as identified in the specific fund’s balance sheet as a fund balance, and is then designated at appropriation for a particular purpose.
- 4982 Fund Balance - Undesignated Appropriation:** For Budgetary Purposes Only. Revenue appropriated (increased) in the budget that comes from the use of prior years’ surpluses as identified in the specific fund’s balance sheet as a fund balance, and is not designated at appropriation for any particular purpose.
- 4992 Retained Earnings - Designated Appropriation:** For Budgetary Purposes Only. Revenue appropriated (increased) in the budget that comes from the use of prior years’ surpluses as identified in the specific enterprise fund’s balance sheet as retained earnings, and is then designated at appropriation for a particular purpose.
- 4994 Retained Earnings - Undesignated Appropriation:** For Budgetary Purposes Only. Revenue appropriated (increased) in the budget that comes from the use of prior years’ surpluses as identified in the specific enterprise fund’s balance sheet as retained earnings, and is not designated at appropriation for any particular purpose.
- 4999 Sale of Inventory:** Revenue received from the sale and/or issuance of various inventory accounts.

6010 - Salaries

(Expenditures for monthly, hourly, and daily salaries including overtime pay and sick pay)

- 6012 Salaries - Regular:** Expenditures for regular work hours or approved leave to employees working on a full-time basis (40 hours per week or more).
- 6013 Salaries – Sheriff Security:** Expenditures for work hours of Sheriff’s deputies support of Tag Offices and Elections.
- 6014 Salaries - Overtime:** Expenditures for overtime compensated at regular rate and/or at one and one-half times the regular rate of pay.
- 6015 Fire Pay 9-Hour Overtime:** Overtime guaranteed to non-exempt sworn Fire employees assigned to the 56-hour work week. This overtime is not affected by use of annual leave, hours actually worked, etc. This overtime is designed to meet FLSA requirements for firefighters.
- 6016 Educational Pay Reimbursement:** Education incentive payments to eligible employees whose positions require post certification who earn an Associates, Bachelor’s, or Master’s degree.
- 6018 Salaries - Part-Time-Hourly:** Expenditures for regular work hours to employees working on a part-time basis (less than 30 hours per week) at a per-hour rate or for temporary/seasonal employees.
- 6020 Salaries - Part-Time-Per Day:** Expenditures for regular work hours to employees working on a per-diem (daily) basis.
- 6021 Salaries - Part-Time-Overtime:** Expenditures for overtime hours to employees working on a part-time basis or temporary/seasonal employees compensated at regular rate and/or at one and one-half times the regular rate of pay.
- 6022 Salaries - Sick Pay - Bonus:** Expenditures for regular work hours at regular rate of pay to employees who are eligible for the sick pay bonus, not to exceed allowable hours under the Cobb County Sick Pay Bonus Policy.
- 6023 Salaries - Law Enforcement - Court:** Expenditures for regular work hours to law enforcement employees required to make court appearances.
- 6024 Salaries – Leave Payout:** For Accounting Use Only. This is usually used at the time of employee retirement, when an eligible employee is paid for unused annual leave.
- 6025 Immediate Retirement Incentive Payout:** This is usually used at the time of employee retirement when an eligible employee retires.
- 6026 Accrued Vacation Pay:** For Accounting Use Only.
- 6027 Taxable Life Insurance:** For Accounting Use Only.

6030 - Fringe Benefits

(Expenditures for employer share of FICA taxes, insurance premiums, and retirement contributions)

- 6032 Disability Insurance:** Expenditures for the employer’s share of disability insurance premiums for full-time employees.
- 6034 FICA (Social Security & Medicare):** Created by the Federal Income Contribution Act (FICA), these expenditures are for the employer’s share of the Federal Social Security tax and Medicare tax.
- 6036 Medical - Interfund Transfer:** Expenditures for employer’s share of medical benefit premiums for all eligible employees, dependents and qualifying retirees. This expense is in the form of an interfund transfer to the Medical & Dental Claims Fund.
- 6038 Life Insurance - Employee:** Expenditures for employer share of life insurance premiums for all full-time employees.
- 6039 Life Insurance – Dependent Coverage:** Expenditures for employer share of life insurance for eligible employee dependents.
- 6040 Medical – Dependent Coverage - Interfund Transfer:** Expenditures for employer’s share of medical benefit premiums for eligible dependents. This expense is in the form of an interfund transfer to the Medical & Dental Claims Fund.

Objects of Expenditure

Category: Personnel Services - 6000

Definitions

- 6042 Peace Officers' Annuity & Benefit Premium:** Expenditures for employer paid annuity premiums for sworn personnel.
- 6043 Georgia Firefighters' Pension Fund Premium:** Expenditures for employer paid annuity premiums for certified Fire personnel.
- 6044 Retirement Contribution - County System:** Expenditures for employer contributions paid into the county retirement plan for full-time employees.
- 6045 Defined Contribution - Employer Plan:** Expenditures for employer contribution for the employee's retirement plan
- 6046 Retirement Contribution - State Teacher:** Expenditures for employer contributions to the retirement plan for Library & Extension employees in accordance with the Georgia teachers' retirement plan.
- 6048 Retirement Contribution - Judges & Solicitor:** Expenditures for employer contributions paid as employer or employee share of the Judges' and Solicitor's retirement plan with Georgia.
- 6049 Extend Health Interfund:** Expenditures for employer contributions paid as employer or employee share of for retirees to subsidize their purchase of private insurance.
- 6050 Unemployment Insurance:** Expenditures for employer share of unemployment insurance premiums for certain terminated employees.
- 6052 Workers' Compensation - Premium:** Expenditures for employer share of workers' compensation insurance premiums (including administrative costs for current fiscal year). This expense is in the form of an interfund transfer to the Workers' Compensation Claims Fund.
- 6053 Workers' Compensation - Prior Year - Interfund Transfer:** Expenditures for employer share of workers' compensation claims for the prior fiscal year. This expense is in the form of an interfund transfer to the Workers' Compensation Claims Fund.
- 6054 Dental – Interfund Transfer:** Expenditures for employer share of dental benefit premiums for eligible employees, dependents and qualifying retirees. This expense is in the form of an interfund transfer to the Medical & Dental Claims Fund.
- 6055 Dental (DMO) – Interfund Transfer:** This is not to be used in the future, instead all dental expenses will use Object 6054. Expenditures for employer share of Dental Maintenance Organization (DMO) dental benefits for eligible employees, dependents and qualifying retirees. This expense is in the form of an interfund transfer to the Medical & Dental Claims Fund.
- 6057 COBRA Dependent Coverage:** Expenditures for medical insurance premiums for dependent coverage on behalf of former employees according to the Consolidated Omnibus Budget Reconciliation Act of 1985.
- 6058 Judges' Benefit Reimbursement:** Expenditures for reimbursement of benefit expenses deducted by the State of Georgia.
- 6059 Deferred Compensation:** For Human Resources Use Only.
- 6061 Sheltered Benefits (125):** Not in current use. Expenditures for employees who elect to shelter their dependent medical and dental coverage costs in the Cafeteria Benefit Plan.
- 6062 Reimbursement Benefit (125):** Not in current use. Expenditures for employees who elect to have a portion of their pay withheld for reimbursement of anticipated uncovered medical bills.
- 6063 Sheltered Benefit Dread Insurance:** Not in current use. Expenditures for employees who elect to shelter the cost of Dread Disease Insurance in the Cafeteria Benefit Plan.
- 6099 Current Year Personnel Improvements (Merit, Step/Grade):** For Budget Use Only This is used to include future merit, step/grade, fringe funding in departmental budgets prior to allocation.

6110 - Office Supplies

(Expenditures for consumable, expendable or short-life items used for daily office operations)

- 6112 Copy Machine Supplies:** Expenditures for items used in dry process copy machines (e.g. toner and paper).
- 6114 Drafting Supplies:** Expenditures for supplies used for drawing plats, surveys, etc. and for chemicals required to produce a finished product (e.g. scale rules, drafting pencils, paper, templates, mylar, and ammonia).
- 6116 General Office Supplies:** Expenditures for supplies used in the daily operations of an office that are universal in application and are not otherwise classified. (Does not include film processing)
- 6118 Official Records, Books, & Dockets:** Expenditures for docket, deed, minute books, and other records and binders required for the official documentation of departmental records for long-term preservation.
- 6120 Photographic Supplies:** Expenditures for supplies used in photography, microfilming, and microfiche operations (e.g. film, developing supplies and processing, microfiche jackets, microfilming spools, and ID card lamination supplies).
- 6122 Computer Supplies:** Expenditures for supplies not subject to inventory controls used in the daily operations of computers (e.g. diskettes, cables, mouse pads, printer cartridges/heads, etc.).

6140 - Operations & Maintenance Supplies

(Expenditures for mostly consumable or expendable items used for the operation and/or maintenance of services, programs, facilities equipment, and fixed assets)

- 6142 Ammunition & Explosives:** Expenditures for ammunition or explosives for any type of firearm or riot control weapons (e.g. bullets, smoke bombs, and tear gas).
- 6144 Animal Supplies:** Expenditures for supplies used for maintaining the health and safety of animals under Cobb County's control (e.g. food and medicines).
- 6145 Veterinary Supplies:** Expenditures for medical supplies only used for maintaining the health and safety of animals under Cobb County's control.
- 6146 Asphalt & Tack:** Expenditures for asphalt and tack used in the construction and maintenance of roads.
- 6147 Road Construction Materials:** Expenditures for materials used for construction of roads by Department of Transportation employees.
- 6148 Building & Structural Materials:** Expenditures for supplies used in the maintenance and operation of buildings/structures (e.g. lumber, paint, concrete blocks, and other permanently installed building materials).
- 6149 Road Maintenance Materials:** Expenditures for materials used to maintain roads by Department of Transportation employees.
- 6150 Cement:** Expenditures for all ready-mix, dry mix, and Portland cement.
- 6151 Consumables:** Expenditures for ancillary items associated with accountable equipment that are consumable in nature (i.e. ear buds, holsters, badge covers).
- 6152 Chemicals:** Expenditures for all chemicals that are not used as an end product (e.g. those used for the treatment of wastewater or sewerage and pool chemicals).
- 6153 Bridge Maintenance Materials:** Expenditures for materials used to maintain bridges by Department of Transportation employees.
- 6154 Library Materials:** Expenditures for books, pamphlets and other published text used as an informational source for circulation or as reference material, with a life expectancy of over three years.
- 6155 Education & Training Materials & Supplies:** Expenditures for expendable materials or supplies used during or for education and training of employees or the general public. This includes training aids, student/teacher workbooks, flip charts, large markers, brochures, certificates, and other materials handed out to students or trainees.
- 6156 Concession Purchases for Resale:** Expenditures for food, drink, and recreational supplies purchased solely for the purpose of resale through concession or commissary stands.

Objects of Expenditure

Category: Operating - 6100

Definitions

- 6157 Novelty Purchases for Resale:** Expenditures for novelty items purchased solely for the purpose of resale through concession or commissary stands.
- 6158 Decals:** Expenditures for decals used to identify vehicles and equipment not otherwise classified.
- 6160 Drugs, Medicine, & First-Aid:** Expenditures for over-the-counter drugs and medicine (e.g. first-aid kits and replenishing supplies, prescription drugs for inmates, and oxygen tanks/supplies).
- 6162 Electrical Supplies:** Expenditures for electrical supplies used in the maintenance and operation of buildings, structures, and outdoor facilities (e.g. light bulbs, fixtures, switches, wiring, poles, and outlets).
- 6163 Erosion Control Materials:** Expenditures for materials used for erosion control (e.g. silt fences, silt gates, geotextile and natural fabric mats, under drainpipe, and riprap).
- 6164 Batteries:** Expenditures for batteries used to operate vehicles, cameras, calculators, flashlights, clocks, tape recorders, fire alarms, portable radios, defibrillators, etc.
- 6166 Food & Food Service Supplies:** Expenditures for food, beverages, or food supply items (e.g. paper plates, cups, and plastic utensils).
- 6167 Fuels & Gases:** Expenditures for fuels and gases used to operate equipment, to heat, or used in welding (e.g. compressed natural gas, propane, oxygen, butane, acetylene, and other liquid fuels). For refrigerants see Object 6172.
- 6168 Gas & Diesel Fuel:** Expenditures for gasoline or diesel fuels used to operate vehicles and equipment.
- 6169 Oil & Lubricants:** Expenditures for oil, lubricants, hydraulic fluids, transmission fluids, brake fluids, and antifreeze for use in vehicles and equipment. For refrigerants see Object 6172.
- 6170 Gravel:** Expenditures for gravel or crushed rock.
- 6172 Heating, Ventilation, & Air Conditioning Supplies:** Expenditures for supplies used for maintenance and operation of heating, ventilation, and air conditioning (HVAC) systems (e.g. filters, thermostats, relays, fan motors, insulation, Freon, refrigerants, and other repair parts).
- 6174 Janitorial Supplies:** Expenditures for supplies used for cleaning, servicing, and maintaining buildings and structures (e.g. cleaning compounds, toilet paper, brooms, mops, trash containers, soap, hand towels, and sanitary napkins).
- 6176 Laboratory & Scientific Supplies:** Expenditures for items of a scientific nature used for various types of testing (e.g. blood, urine or breath-testing supplies; intoximeter gas refills; drug, fuel, oil, water or wastewater testing supplies; autopsies and medical examination supplies; fingerprinting and crime scene investigation supplies).
- 6178 Landscaping Supplies:** Expenditures for materials used in the maintenance of grounds or rights-of-way (e.g. plants, seed, fertilizer, mulch, pine straw, edging, stones and herbicides).
- 6179 Cobb Trees Supplies:** Expenses for trees, planting and tree planting supplies used by the Cobb Trees Program.
- 6180 Linens, Drapes, & Bedding:** Expenditures for window treatments, drapes, curtains, blinds, sheets, pillows, blankets, mattresses, other bedding materials, etc.
- 6182 Machinery & Equipment Supplies:** Expenditures for repair parts and consumable supplies used in the maintenance and operation of machinery, equipment, and vehicles not requiring motor vehicle tags not otherwise classified (e.g. lawn mower parts, shop equipment parts, survey equipment parts, vacuum cleaner parts, and EMS rescue equipment parts).
- 6184 Meter Repair Parts:** Expenditures for repair parts and supplies used in the maintenance and repair of water meters.
- 6186 Motor Vehicle Parts:** Expenditures for repair parts and other supplies used in the maintenance and operation of vehicles, trailers, and other rolling stock such as heavy equipment.
- 6187 Sewer Line Maintenance Supplies:** Expenditures for items used in the maintenance and repair of existing sewer lines (e.g. bands, couplings, 'L's, and tees).
- 6188 Pipe:** Expenditures for water, sewer or drain pipes used for repairs and maintenance.
- 6189 Water Line Maintenance Supplies:** Expenditures for items used in maintenance and repair of existing water lines (e.g. saddles, bends, valves, and tees).

Objects of Expenditure

Category: Operating - 6100

Definitions

- 6190 Plumbing Supplies:** Expenditures for items used in the maintenance and operation of plumbing systems (e.g. valves, tees, nipples, and faucets).
- 6191 Fire Hydrant Maintenance Supplies:** Expenditures for fire hydrant replacement or repair parts used in the maintenance and operation of fire hydrants.
- 6192 Radio, TV, & Communication Equipment Supplies:** Expenditures for items used in the maintenance and operation of mobile/portable radios, TVs, monitors, video cameras, CD/DVDs, VCRs, telephones and other audio/visual and/or communications equipment.
- 6193 Recreation Programming:** For Parks recreation programming purposes only.
- 6194 Recreational Supplies:** Expenditures for expendable athletic equipment and items used in conjunction with various recreational events (e.g. balls, bats, trophies, ribbons, shirts, hats, etc.).
- 6195 Sand & Fill Dirt:** Expenditures for sand and fill dirt used for mixing cement, erosion control, athletic events, landscaping, etc.
- 6196 Tires & Tubes:** Expenditures for tires and tubes used on motor vehicles and heavy equipment.
- 6197 Signage Supplies - General & Traffic:** Expenditures for parts, supplies, and materials used in the maintenance and installation of signage, both general and traffic related (e.g. signs, reflective lettering, poles, brackets, channel posts, etc.).
- 6198 Traffic Control Supplies:** Expenditures for parts, supplies, and materials used in the maintenance, installation and operation of traffic control devices (e.g. signs, channel posts, signals, lights, cables, pavement paint, markings, and traffic cones).
- 6199 Transit Signs & Sign Equipment:** Expenditures for signage and sign equipment used by Cobb Community Transit for park & ride lots and bus stops.
- 6200 Uniforms & Clothing:** Expenditures for uniforms, clothing, and accessories used by various departments (e.g. pants, shirts, jackets, badges, patches, gun belts, bunker gear, boots, hats, hoods, and other expendable accessories associated with the public safety uniform).
- 6201 Pavement Marking Materials:** Expenditures for parts, supplies, and materials used in the maintenance and installation of pavement markings (e.g. paint, raised reflective markings, cones and other items).
- 6202 Water Purchases - Resale:** Expenditures for the procurement of water for retail or wholesale customers by the Cobb County Water System.
- 6204 Other Supplies:** Expenditures for supplies used in the daily operations of a department that are not associated with the office environment and are not otherwise classified (e.g. flags, toothbrushes, and promotional supplies).
- 6205 West Nile Virus Control Program:** Expenditures for supplies to detect and combat West Nile Virus (carried by insects) including shipping containers, plastic bags, coolers and other virus control supplies.
- 6206 Fire Fighting Supplies:** Expenditures for items used in fighting fires and all costs associated with the recharging of fire extinguishers (e.g. fire extinguishers, hose, small apparatus, air packs, and fire axes).
- 6207 Safety Supplies:** Expenditures for all supplies related to the safety of employees in the performance of their duties (e.g. safety goggles, gloves, hard hats, handcuffs, traffic vests, welders' aprons, HAZMAT supplies, smoke detectors, and P.A.S.S. devices).
- 6208 Instrumentation Supplies:** Expenditures for instrumentation supplies used in the maintenance and operation of buildings, structures, and outdoor facilities (e.g. pressure, level, flow, indication, analytical, and miscellaneous instruments/parts).
- 6209 PLC/SCADA Supplies:** Expenditures for Processes Logic Controller and Supervisory Control and Data Acquisition supplies used in the maintenance and operation of Water Protection PLC/SCADA systems (e.g. CPU's, I/O boards, Communication cards, hard drives, power supplies, surge devices, and miscellaneous support parts).

6250 – Accountable Items, Small Tools & Minor Equipment/Software

(Expenditures for non-consumable items such as tools, equipment, cookware, appliances, furniture, or computer software with a unit cost of less than \$10,000 and a life expectancy of one or more years)

- 6252 Kitchen & Cookware Items:** Expenditures for minor kitchen and dining items, with unit costs of less than \$100, such as place settings, flatware, glasses, servers, warmers, toasters, pots, pans, grills, and other miscellaneous items. Items should be listed on the user department's Accountable Items inventory.
- 6254 Small Tools, Hardware & Tool Boxes:** Expenditures for small powered and non-powered tools, hardware, and tool boxes or chests with unit costs of less than \$100 (e.g. wrenches, hammers, screwdrivers, flashlights, drills, and hardware material not otherwise classified). Items should be listed on the user department's Accountable Items inventory.
- 6256 Personal Protective Equipment:** Expenditures for personal protective equipment such as ballistic helmets, vests, plates and blankets; body armor, riot shield and gas masks.
- 6258 Accountable Items:** Expenditures for any non-consumable items with a unit cost less than \$10,000 and a useful life of one or more years (e.g. VCR/CD/DVD or tape players/recorders, small or medium televisions, other minor audio/visual equipment, small printers, small scanners, calculators, telephones, office clocks, cameras, tables, lamps, electrical equipment, space heaters, coffee makers, microwave ovens, small appliances, lawn mowers, blowers, pumps, small tables, bookshelves, file cabinets, and chairs). *All* items should be maintained in the user department's Accountable Items inventory.
- 6259 Accountable Equipment - IS related only:** Expenditures related to technology and computer systems with a unit cost less than \$10,000 and a useful life of one or more years. Purchases under this object must be authorized by Information Services.
- 6262 Software - Non-Capital:** Expenditures for desktop, laptop, or tablet computer software with a unit cost of less than \$10,000.

6300 - Professional Services

(Expenditures for the services of recognized, licensed professionals)

- 6302 Accounting & Auditing:** Expenditures for accounting or auditing services performed by non-governmental agencies.
- 6303 Adjusting Fee - Inside:** Not in current use. Expenditures for adjusting fees of auto and general liability claims performed internally.
- 6304 Archaeological Survey:** Expenditures for archaeological investigations performed by staff or outside consultants (for non-capitalized projects only).
- 6305 Adjusting Fee - Outside:** Expenditures for adjusting fees of auto and general liability claims performed by outside agencies.
- 6306 Architect Services:** Expenditures for architectural services performed by outside agencies or firms (for non-capitalized projects only).
- 6307 Billing Services:** Expenditures for bill payment services provided by outside firms.
- 6308 Appraisals:** Expenditures for the cost of appraisals for various items performed by outside agencies (e.g. non-capitalized land, vehicles, and buildings).
- 6310 Autopsies & Burials:** Expenditures for contracted services for autopsies and for the funeral and burial expenses of indigent persons as authorized by the Department of Family and Children Services.
- 6312 Consultant Services:** Expenditures for services provided by outside consultant agencies not otherwise classified in another professional service account.
- 6313 Convention Center Staff Expenses:** Expenditures for staff expenses associated with the Convention Center. Includes non-county staff assigned to the Mable House Barnes Amphitheatre.
- 6314 Engineering - Basic Fee:** Expenditures for non-capitalized engineering services provided by outside firms.

Objects of Expenditure

Category: Operating - 6100

Definitions

- 6316 Engineering - General Supervision & Inspection:** Expenditures for the supervision and inspection services of non-capitalized projects provided by outside firms.
- 6317 Land Survey:** Expenditures for costs associated with the surveying of non-capitalized land where an outside surveyor is required to establish boundaries, corners, etc.
- 6318 Legal Fees:** Expenditures for legal services provided by outside firms (costs must be capitalized if associated with land or right-of-way acquisition) or fees paid to court appointed attorneys for those criminal defendants ruled as indigent by the Circuit Defender.
- 6319 Legal Fees - Juvenile Court:** Expenditures for legal services provided to juveniles by appointed attorneys as ordered by the court.
- 6320 Medical & Dental Services:** Expenditures for medical and dental services for regular service employees, inmates, and indigents under Cobb County's supervision and/or custody (e.g. pre-employment physicals, psychological testing, and all other medical/dental expenses).
- 6321 Pension Fund Services:** Expenditures for costs associated with administration of Cobb County's pension fund provided by outside firms.
- 6322 Planning Services & Comprehensive Studies:** Expenditures for planning services and studies as approved by the Board of Commissioners.
- 6323 Legal Fees - Death Penalty Cases:** Expenditures for criminal legal defense services in death penalty cases for indigent defendants, or for the prosecution's legal fees related to a death penalty case.
- 6324 Veterinary Services:** Expenditures for veterinary medical services for animals under Cobb County's custody and/or supervision.
- 6325 Spay & Neuter Services:** Expenditures for costs associated with spaying and neutering of animals under Cobb County's custody and/or supervision.
- 6326 Professional Services:** Expenditures for various professional services performed by outside agencies not otherwise classified (e.g. assessors, polygraph examiners, temporarily appointed judges, pay and compensation studies, transportation or transit studies, financial analysis, marketing studies, fire and air analysis, and testing of sprinkler systems).
- 6327 Operator Service Fee - Transit:** Expenditures for contracted services associated with the operation, maintenance, and management of Cobb Community Transit (CCT).
- 6328 Installation, Relocation or Removal Services:** Expenditures for installation, de-installation, relocation and/or removal services performed by outside agencies. This is most commonly used for modular furniture, fixed heavy equipment & furnishings, safes, vaults or other security items.
- 6329 Court Ordered Demolition:** Expenditures for demolition and removal of unsafe structures as ordered by the courts.
- 6330 Interpreter Fees:** Expenditures for foreign language interpreter services provided by outside agencies at court proceedings, or public hearings and meetings. For sign language see Object 6333.
- 6331 Financial Assistance - ADR Program:** Expenditures for mediator services provided by outside agencies for indigents in the Alternative Dispute Resolution (ADR) Program.
- 6332 Senior Judge Professional Fees:** Expenditures associated with utilizing retired judges for senior judgeships.
- 6333 Sign Language Interpreter Fees – ADA:** Expenditures for sign language interpreter services provided by outside agencies at court proceedings, or public hearings and meetings, to accommodate the hearing impaired.
- 6334 Share the Care Vouchers:** Expenditures for costs associated with the Alzheimer's Share the Care Voucher Program operated by the Senior Services Department.
- 6335 Wildfire Protection Services:** Fees due to the Georgia Forestry Commission (GFC) for the availability of GFC wildfire firefighting services to Cobb County billed in May annually by the State. Fees are calculated at \$.04 per acre of privately owned timberland in the county, with the acreage determined from the most recent U.S. Forest Service Survey for Georgia, updated every 10 years.
- 6336 Transportation Vouchers:** Expenditures for costs associated with the Transportation Voucher Program operated by the Senior Services Department.

Objects of Expenditure

Category: Operating - 6100

Definitions

6337 Home Delivered Meal Vouchers: Expenditures for costs associated with the Home Delivered Meal Voucher Program operated by the Senior Services Department.

6338 Material Aid Program – Senior Services: Expenditures for costs associated with the Material Aid Emergency Assistance Program operated by the Senior Services Department.

6340 - Fees

(Expenditures for services provided on an as-needed basis, including various County Board member fees)

6339 Judicial in Rem Expenses – Tax Commissioner: Expenditures incurred in the process of abating nuisances and code violations as defined under County Code.

6342 Ambulance Fee: Expenditures for ambulance services to transport county employees, inmates and indigents to hospitals.

6344 Arrest & Informant Fee: Expenditures for fees paid to informants for information provided in criminal cases.

6345 Board of Equalization Fee: Expenditures for fees paid to members of the Board of Equalization as authorized by Cobb County and/or Georgia Code.

6346 Board Member Fee: Expenditures for fees paid to members of various official boards (e.g. the Zoning Board, Elections Board, Civil Service Board, Tax Assessor, Inspections, and Jury Commission) as authorized by Cobb County and/or Georgia Code.

6347 Collection Fee: Expenditures associated with the collection of delinquent accounts receivable.

6348 Computer Charges: Expenditures for the use of non-county owned computers, computer facilities, and/or services including downloading software updates, Internet access, and vendor support calls.

6349 Information Technology - Subscription Service Fee: Expenditures for subscription fees associated with software programs utilized on County technology (Adobe, Windows, etc.)

6350 Court Cost & Certified Legal Documents: Expenditures for miscellaneous filing fees, certification fees, and other fees related to court cases.

6352 Court Reporter Fee: Expenditures for court reporters and transcript services provided by outside agencies.

6353 EMS Licenses & Fee: Expenditures for the licensing of fire vehicles as Emergency Medical Service (EMS) first-responders.

6354 Juror-Witness-Constable Fee: Expenditures for juror and witness compensation as authorized by Georgia Law.

6355 Meal Services: Expenditures for meal services for inmates, jurors, and other non-county employees provided by outside agencies.

6356 Paramedics Licenses & Fees: Expenditures for the license, fees, tuition and book reimbursement as a Paramedic first-responder.

6358 Prisoner Boarding Fee: Expenditures for the boarding of inmates and juveniles who are the responsibility of Cobb County at holding facilities outside of Cobb County.

6360 Title, Tag, Recording, & Notary: Expenditures for tags/titles for vehicles, notary fees for employees, and miscellaneous recording fees.

6361 Wireless New Subscriber Fee: Expenditures related to the reimbursement of wireless vendors for the costs incurred in the setting up of infrastructure needed to comply with the wireless surcharge requirements. These reimbursements pertain to both Phase I and Phase II. Types of expenditures include: recurring and non-recurring charges. In each case, a sub-object should be affixed to denote the service provider.

6362 Other Fees: Expenditures for fees not otherwise classified (e.g. air transportation of prisoners, inmate haircuts, cable TV, copyrights, and moving expenses).

6363 Contractual Fee: Expenditures for contracted work performed associated with the winterization program of Cobb Senior Services.

6364 Bedminister Service Fee: Not in current use.

6365 Hazardous Waste Disposal Fee: Expenditures for contracted services associated with the disposal of hazardous waste in accordance with state and federal regulations.

Objects of Expenditure

Category: Operating - 6100

Definitions

- 6366 Residue Disposal Fee:** Not in current use. Expenditures for fees paid to private landfills for the disposal of residue from the compost facility.
- 6367 MSW Disposal Fee:** Expenditures for fees paid to private landfills for the disposal of municipal solid waste (MSW).
- 6368 Unacceptable Waste Disposal Fee:** Not in current use. Expenditures for fees paid to private landfills for the disposal of unacceptable waste from the compost facility.

6380 - Communication

(Expenditures for the transmission of information)

- 6382 Postage, Courier & Special Delivery:** Expenditures for all postage costs (e.g. stamps, postage meters, presorting, and UPS), as well as courier and special delivery services.
- 6383 Telephone Equipment:** Expenditures for costs associated with installation, repair, and maintenance of non-capitalized telephone equipment.
- 6384 Telephone – Landline Service:** Expenditures related to landline telephone service including; monthly landline service; maintenance of landline switches; and interpreter charges.
- 6385 Wireless & Portable Telephone Service:** Expenditures for costs associated with wireless and portable (cellular) phone service including monthly service and extra minute charges.
- 6386 Data Communications:** Expenditures for costs associated with data communications, wireless and landline, for the countywide computer network (for use by Information Services Department).

6390 - Training

(Expenditures for approved instructional courses and the related travel expenses)

- 6392 In-House Training:** Expenditures for costs associated with providing in-house training by an outside firm or instructor (e.g. instructor fees, training space, and non-expendable proprietary materials such as videos, films, and other visual aids). Also, used for costs, other than expendable materials and supplies, related to public education programs. For expendable materials and supplies, see Object 6155.
- 6393 E-Learning (on-line education):** Expenditures for costs associated with on-line training, (e.g. software, system maintenance, licenses, etc), administered by the Training Division of Human Resources.
- 6394 Registration Fee:** Expenditures for registration to attend training provided by outside agencies.
- 6395 Job Training - WIA:** Payments to approved training providers for training services to individuals enrolled in the WIA program.
- 6396 Mileage Reimbursement - Training:** Expenditures for costs associated with training when an employee's personal vehicle is used within the travel regulations set by the Board of Commissioners.
- 6397 Educational Assistance:** Expenditures for Graduate Equivalent Degree (GED) program and for tuition reimbursement of courses approved under the guidelines of the Tuition Reimbursement Policy.
- 6400 Travel Expense - Training:** Expenditures for travel costs associated with training as outlined within the travel regulations set by the Board of Commissioners (e.g. travel on common carrier, mileage reimbursement for personal vehicle use, parking, tolls and subsistence for meals and lodging).
- 6402 Poll Worker & Other Training:** Expenditures for training of Elections Poll Workers and for use by the North Central Georgia Law Enforcement Academy.

6410 - Transportation & Travel

(Expenditures for travel costs associated with conducting business)

- 6416** *Travel Expense - Business:* Expenditures for travel costs associated with business as outlined within the travel regulations set by the Board of Commissioners (e.g. travel on common carrier, mileage reimbursement for personal vehicle use, parking, tolls and subsistence for meals and lodging).
- 6417** *Local Travel & Mileage Reimbursement – Business & Elections:* Expenditures for local travel & mileage that are not associated with any travel/trip/conference request that has been processed through travel in accordance with the travel regulations, that is requesting reimbursement through Petty Cash.
- 6418** *Special Events & Promotions:* Expenditures for special events (restricted for use with approval of County Manager and/or Board of Commissioners).

6430 – Advertising & Printing Services

(Expenditures for printing documents and forms)

- 6432** *Advertising & Legal Notices:* Expenditures for advertising and legal notices as required.
- 6433** *Printing - Election Ballot Cards:* Expenditures for printing regular, absentee, and emergency ballot cards provided by outside agencies.
- 6434** *Printing - Maps & Plans:* Expenditures for map/plan printing services provided by outside agencies (e.g. producing maps, blueprints, and engineering plans).
- 6436** *Printing - Photo & Microfilm:* Expenditures for costs associated with photo or microfilm reproduction, developing, or printing by outside services.
- 6438** *General Printing Charges:* Expenditures for costs associated with general outside printing services or activities (e.g. graphics, set-up costs, and paper). Also, used to charge color in-house print shop orders.

6440 - Insurance Claims

(Expenditures for claims filed and settled)

- 6441** *Collision & Comprehensive Claims:* Expenditures for repairs to vehicles resulting from automobile accidents.
- 6442** *Auto Liability - Bodily Injury:* Expenditures for the settlement of bodily injury claims resulting from automobile accidents.
- 6443** *Auto Liability - Physical Damage:* Expenditures for the settlement of physical damage claims resulting from automobile accidents.
- 6444** *General Liability - Bodily Injury:* Expenditures for the settlement of bodily injury claims resulting from general liability exposure.
- 6445** *General Liability - Physical Damage:* Expenditures for the settlement of physical damage claims resulting from general liability exposure.

Definitions

6450 - Insurance

(Expenditures for insurance premiums for all insurance carried other than insurance provided through the Employee Benefit Package)

- 6452** *Property Insurance Premium:* Expenditures for insurance premiums paid on all property.
- 6453** *Excess Medical Insurance:* Expenditures for insurance premiums for excess medical coverage on eligible employees and dependents.
- 6454** *Professional Liability Insurance:* Expenditures for insurance premiums for special use insurance costs.
- 6455** *Casualty & Liability - Transit Insurance:* Expenditures for insurance premiums for Cobb Community Transit.
- 6456** *Participant Insurance:* Expenditures for insurance premiums for non-county employees participating in activities sponsored by Cobb County that require insurance coverage.
- 6458** *Surety Bond:* Expenditures for surety bonds required by certain personnel (e.g. those persons who may handle money or the valuables of others).
- 6459** *Workers' Compensation - Excess Insurance:* Expenditures for workers' compensation excess insurance costs.
- 6460** *Other Insurance:* Expenditures for insurance coverage for one-day events or any other coverage required not otherwise classified (e.g. air shows at McCollum Airport).

6470 - Public Utility Services

(Expenditures for electricity, natural gas, water and sewer, and sanitation service required for operating buildings, facilities, and neighborhood street light districts)

- 6471** *Street & Pedestrian Lights – Electricity & Fixtures-Cumberland:* Expenditures for electricity costs for the operation of pedestrian and neighborhood street light districts within the Cumberland Special Services District.
- 6472** *Street Lights - Electricity:* Expenditures for electricity costs for the operation of the neighborhood street light districts.
- 6473** *Pedestrian Light District:* Expenditures for electricity costs for the operation of pedestrian light districts.
- 6474** *Street Lights - Fixtures:* Expenditures for costs associated with the installation of poles, light fixtures, and lines in the neighborhood street light districts.
- 6476** *Electricity - Public Utility:* Expenditures for electric power and service provided by such electric utility providers as Georgia Power, Cobb EMC, and the Marietta Board of Lights and Water.
- 6477** *Fiber Optics - Public Utility:* Expenditures for high-speed fiber optic cable service.
- 6478** *Gas - Public Utility:* Expenditures for natural gas service provided by gas utility providers.
- 6480** *Water & Sewer - Public Utility:* Expenditures for water and sewer service.
- 6482** *Sanitation - Public Utility:* Expenditures for refuse pick-up by outside agencies and private contractors.

6490 - Repair & Maintenance (R &M) & Maintenance Support Services

(Expenditures for the repair, maintenance, or maintenance support of vehicles, equipment, computers, software, buildings, or facilities)

- 6491** *Annual Maintenance & Support Contracts:* Expenditures for annual maintenance and support contracts for software, equipment, machinery, and buildings/grounds.
- 6492** *Bridge Maintenance - Contract:* Expenditures for repair and maintenance of bridges performed by outside contractors.
- 6493** *Sidewalk Construction - Contract:* Expenditures for the construction of sidewalks performed by outside contractors.
- 6494** *Building & Grounds - R&M Service:* Expenditures for repairs and maintenance of real property performed by outside contractors.

Objects of Expenditure

Category: Operating - 6100

Definitions

- 6495 Bridge Construction - Contract:** Expenditures for construction of bridges performed by an outside contractor.
- 6496 Drainage - Contract - R&M Service:** Expenditures for repairs and maintenance of drainage systems performed by outside contractors.
- 6497 Computer Equipment - R&M Service:** Expenditures for repairs, maintenance, and annual maintenance support of computer equipment and printers performed by outside contractors.
- 6498 Fire Hydrant - R&M Service:** Expenditures for fire hydrant repair services provided by outside contractors.
- 6499 Sign R&M - Transit:** Expenditures for repair and maintenance of Cobb Community Transit (CCT) signs.
- 6500 Equipment - Outside R&M Service:** Expenditures for repair and maintenance of machinery or equipment performed by outside contractors.
- 6501 Transmission Repair:** Expenditures for repairs of vehicle transmissions performed by outside agencies.
- 6502 Meter Repair Service:** Expenditures for meter repairs performed by outside agencies.
- 6503 Tire Repair:** Expenditures for repairs to tires performed by outside agencies.
- 6504 Vehicle - Outside R&M Service:** Expenditures for repairs and maintenance of vehicles performed by outside agencies.
- 6505 Wrecker Charges:** Expenditures for costs associated with the removing or towing of vehicles.
- 6506 Office Machines & Furniture - R&M Service:** Expenditures for repairs and maintenance of office machines and furniture (e.g. typewriters, mechanical shelving, calculators, modems, sofas, and chairs). This also includes furniture refinishing and reupholstering services.
- 6507 Paint and Body Repairs:** Expenditures for paint and body repairs to vehicles.
- 6508 Radio, TV, & Communication Equipment- R&M Service:** Expenditures for repairs and maintenance of radio, videos, TVs, telephones, etc. performed by outside agencies. This also includes costs for maintenance support contracts of this equipment.
- 6509 Muffler Repair:** Expenditures for muffler repairs of vehicles.
- 6510 Road Construction - Contractual:** Expenditures for construction of roads performed by outside contractors.
- 6512 Road Maintenance - Contractual:** Expenditures for repairs and maintenance of roads by outside contractors. This includes road or parking resurfacing and patching.
- 6514 Traffic Control - R&M Service:** Expenditures for repairs and maintenance of traffic signals by outside contractors. This also includes costs for maintenance support contracts of this equipment.
- 6516 Sewer Line - R&M Service:** Expenditures for repairs and maintenance of sewer lines by outside contractors.
- 6518 Storage Tank - R&M Service:** Expenditures for repairs and maintenance of storage tanks (water and fuel) by outside contractors.
- 6520 Water Line - R&M Service:** Expenditures for repairs and maintenance of water lines by outside contractors.
- 6522 Other - R&M Service:** Expenditures for repairs and maintenance of items not otherwise classified (e.g. cameras, weapons, small equipment, survey equipment, etc.) by outside contractors.
- 6523 Meter Relocation:** Expenditures for costs associated with relocation of water meters.
- 6524 Instrumentation R&M:** Expenditures for costs for repairs, maintenance, and support contracts for instrumentation work by Outside contractors.
- 6525 PLC/SCADA R&M:** Expenditures for costs for repairs, maintenance, and support contracts for PLC/SCADA work by Outside contractors.
- 6528 EPD Grant Recovery 82-WPC-8:** Expenditures for restricted funds limited to the repair and maintenance of the R.L. Sutton plant.

6530 - Rentals and Leases

(Expenditures for the rental or non-capital lease of real estate, equipment, etc.)

- 6532 Rental - Equipment:** Expenditures for the rental or lease of equipment (e.g. photocopiers, vehicles, forklifts, heavy equipment, trailers, computers, HVAC equipment, survey equipment, portable PA system, pagers including universal charges, etc.). This includes the extra copy charges for photocopy leases.
- 6534 Rental - Real Estate:** Expenditures for the rental of property (e.g. buildings, rooms, parking lots, and office space).
- 6536 Rental - Other:** Expenditures for the rental of miscellaneous items not otherwise classified (e.g. safe deposit boxes, post office boxes, directories, and port-o-johns).

6540 - Depreciation Expense

(Expenditures for depreciation of capital assets within the various enterprise funds)

- 6542 Depreciation – Building & Structure Improvements:** Expenditures for depreciation costs of buildings and structures.
- 6544 Depreciation - Machinery & Equipment:** Expenditures for depreciation costs of machinery and equipment.
- 6546 Depreciation - Water Lines:** Expenditures for depreciation costs of water lines.
- 6547 Depreciation - Sewer Lines:** Expenditures for depreciation costs of sewer lines.
- 6548 Depreciation - Plant Facilities:** Expenditures for depreciation costs of plant facilities.
- 6550 Depreciation - Vehicles:** Expenditures for depreciation costs of vehicles.
- 6552 Depreciation - Other Capital Items:** Expenditures for depreciation costs of capital items not otherwise classified.

6560 - Other Services and Charges

(Expenditures for miscellaneous services or charges not otherwise classified)

- 6561 Pool Expense:** Investment interest expense.
- 6562 Pool Loss on Value:** Investment loss.
- 6570 Credit Card Fees:** Expenditures for various charges associated with credit card services.
- 6571 Bad Debt Expense:** Expenditures for uncollectible debts (e.g. bad checks and unpaid bills).
- 6572 Bank Service Charge:** Expenditures for various charges associated with banking services.
- 6573 Cash Match:** Expenditures for funds required to match grant funds awarded.
- 6574 Contributions:** Expenditures for contributions, donations, grants, or endowments to outside organizations.
- 6575 Relocation Expense:** Expenditures for the relocation of key management personnel as approved by the County Manager. For equipment relocation see Object 6328.
- 6576 Commendations, Awards & Flowers:** Expenditures for items of commendation or appreciation (e.g. employee appreciation plaques, tokens of appreciation, and recognition awards) and flowers sent in accordance with the Flower Fund guidelines.
- 6577 Freight & Shipping:** Expenditures for the shipment of goods into or out of departments by common carrier. This is used when the freight/shipping cost is specified separately from the purchased item cost. Otherwise shipping costs should be added to the cost of items purchased and charged to the same object as the item purchased.
- 6578 Janitorial Services:** Expenditures for janitorial or custodial services provided by outside contractors.
- 6579 Grants Disallowed:** Expenditures for payments to grant funding agencies for various non- allowable and unexpended funds.
- 6580 Judgments & Losses:** Expenditures for legal judgments against departments and compensation for damages or personal property losses.

Objects of Expenditure

Category: Operating - 6100

Definitions

- 6581 Administrative Expenses:** Expenditures for administrative support services (indirect cost) by the General Fund charged to the other operating and capital funds.
- 6582 Laundry & Dry Cleaning Services:** Expenditures for costs associated with cleaning various items (e.g. drapes, specified uniform clothing, and Judges' robes).
- 6583 LGIP Administrative Fee:** Expenditures for Local Government Investment Pool (LGIP) administrative service fees charged to the various funds that participate in the LGIP.
- 6584 Memberships:** Expenditures for membership and professional organization dues which are educational and job-related so as to benefit both the recipient and Cobb County in the performance of duties in accordance with the policy approved by the Board of Commissioners. This is not for professional dues or license fees to individuals that are exclusively personal to the recipients, and unrelated to Cobb employment.
- 6585 Motor Fuel Tax - Diesel:** Expenditures for motor fuel taxes paid to the State for diesel fuel use.
- 6586 Preferred Customer Rebate:** Expenditures for discounts allowed on water bills.
- 6587 Restocking Fee:** Expenditures for fees charged by vendors for certain items returned.
- 6588 Subscriptions, Directories, & Publications:** Expenditures for subscriptions to various directories and publications including pre-printed brochures, professional magazines, newspapers, online subscriptions, etc.
- 6589 Late Payment Fee:** Expenditures for fees paid to vendors due to late payment of invoices.
- 6590 Sewerage Treatment:** Expenditures for use by the Water System only.
- 6591 Sludge Handling Charges:** Expenditures for contracted costs associated with the processing of sludge from the wastewater treatment plants.
- 6592 Water Testing:** Expenditures for costs associated with testing water samples by outside agencies.
- 6593 Over/Short:** Expenditures for overages or shortages of revenues (expensed or credited in this account).
- 6594 Interfund Transfer - Expense:** To record the expense or expenditure in a fund resulting from the transfer out of monies to another fund.
- 6595 Casualty & Liability - Interfund Transfer - Expense:** Expenditures for transfers out of money from other funds to the Risk Management's Casualty & Liability Claims Fund.
- 6596 Interest Expense:** Expenditures for interest charges on bank loans and/or equipment under capital leases.
- 6597 Obsolete/Damage Inventory:** Expenditures for closing out obsolete or damaged inventory.
- 6598 Other Expense – MCS only:** Expenditures for confidential and unclassified undercover costs associated with the Marietta-Cobb-Smyrna (MCS) Task Force Program.
- 6599 Tourism Development:** Expenditures for costs for developing or promoting tourism in Cobb.
- 6600 Miscellaneous Expenses from Juror Donations:** Expenses related to juror donations to county programs.
- 6601 Other Miscellaneous Expenses:** Expenditures for miscellaneous items not otherwise classified.
- 6602 CDBG Interest Subsidy:** Expenditures for use by Community Development Block Grant (CDBG) only.
- 6603 CDBG Housing Grants:** Expenditures for use by Community Development Block Grant (CDBG) only.
- 6604 Home Ownership Expenses:** Expenditures for use by Community Development Block Grant only.
- 6605 Property Loss:** Expenditures for deductibles required by property insurance for covered items.
- 6606 Evacuation Expense:** Expenditures for costs associated with the evacuation of property declared as unlivable which was damaged by a peril covered by property insurance.
- 6607 Trust Funds – Workers' Compensation:** Expenditures for costs associated with payment of employee workers' compensation claims.
- 6608 Trust Funds - Casualty & Liability:** Expenditures for costs associated with payment of casualty and liability claims.
- 6609 Trust Funds - Medical:** Expenditures for costs associated with payment of employee and family medical claims.
- 6610 Discounts Lost:** Expenditures for the amount of available discounts lost due to delays in payment to vendors.

Objects of Expenditure

Category: Operating - 6100

Definitions

- 6611 Arbitrage Expense:** Expenditures for excess interest earnings on bond issues owed to the Federal Government.
- 6612 Trust Funds - Dental:** Expenditures for costs associated with payment of employee and family dental claims.
- 6613 Interest Expense - Retainage:** Expenditures for payments to vendors, based on the amount of interest earned by the county, on retainage held by the county, prior to funds being released to the vendor.
- 6614 Cash Flow Management Fee:** Expenditures for managing the cash flow of the Community Development Block Grant (CDBG) Fund.
- 6615 CIP Millage Interfund Transfer:** Not in current use. Expenditures for the Capital Improvement Program (CIP) dedicated millage transferred to the Capital Projects Fund.
- 6617 Home CHDO:** Expenditures for use by Community Development Block Grant (CDBG) only.
- 6618 Home Projects:** Expenditures for use by Community Development Block Grant (CDBG) only.
- 6619 Home Administration:** Expenditures for use by Community Development Block Grant (CDBG) only.
- 6620 Wellness Reimbursement:** Reimbursement for items purchased for Wellness use or a 50% refund for a diabetes or smoking cessation class.
- 6621 Monthly Parking Deck Fee:** Expenditures for use by departments of the Cobb County parking deck by their vehicles on official county business. The expenses are based on the number of parking deck access cards issued to the using department.
- 6622 Senior Citizen Discount:** Expenditures for discounts allowed to Senior Citizens on their water and sewer charges.
- 6623 Closure/Post-closure Landfill:** Expenditures estimated for total current cost of landfill closure and postclosure monitoring and care.
- 6624 Sewer Extension Discount:** Expenditures for discounts allowed to sewer customers who elect to pay the sewer assessment in full rather than in installments.
- 6625 Toilet Rebate Program:** Expenditure related to credits issued to customers who participate in the Toilet Rebate Program.
- 6626 Toilet Valve Rebate Program:** Expenditure related to credits issued to customers who participate in the Toilet Valve Rebate Program.
- 6627 Refund & Rebate Expenses:** Expenditure related to refunds and rebates issued.
- 6628 Transit Fare Media:** Expenditure related to the automated fare medium used in the Transit system.
- 6633 Loss in Sale of Fixed Assets:** Expenditures for costs associated with the sale of fixed assets.
- 6699 Cost of Goods Sold - Inventory:** For use by departments with inventory on the Advantage Financial's inventory subsystem.
- 6701 Inventory Purchases:** For use by departments with inventory on the Advantage Financial's inventory subsystem.

Objects of Expenditure

Category: Debt Service - 6900

Definitions

6901 - Debt Service

(Expenditures for interest, principal or other expense payments associated with Bond Issues, Short-Term Note Borrowings & Capital Leases)

- 6910 Bond Interest Expense:** Expenditures for interest paid on outstanding bond issues.
6920 Bond Principal Retirement: Expenditures for principal paid to retire bond issues.
6925 Refunded Debt - Escrow Agent: Expenditures for amount paid to escrow agents to refund (refinance) outstanding debt.
6930 Loan Principal Payment: Expenditures for principal paid to retire loan amounts.
6931 Loan Interest Payment: Expenditures for the interest paid on outstanding loans.

6940 - Other Debt Costs

(Expenditures for issuance & management of Bond Issues, Short-Term Note Borrowings & Capital Leases)

- 6942 Bond Sale Expense:** Expenditures for costs associated with the sale of bonds.
6944 Fiscal Agent Fee: Expenditures for fees paid to fiscal agents for bond administration.
6946 Other - Bonds: Expenditures for costs associated with bonds not otherwise classified.
6947 Amortization of Bond Costs: Expenditures for costs associated with the yearly amortization of a bond issue (e.g. legal fees, printing, and registration fees).
6948 Amortization of Bond Discounts: Expenditures for costs associated with the yearly amortization of bond discounts.
6949 Loss on Debt Retirement: Expenditures for costs associated with the retirement of bonds before maturity.
6962 Amortization of Note Discount: Expenditures for the discount amounts of short-term note borrowing.
6964 Note Interest Expense: Expenditures for interest expense of a short-term note borrowing.
6971 Lease Principal Payment: Expenditures for the principal portion of capital lease payments.
6972 Lease Interest Payment: Expenditures for the interest portion of capital lease payments.
6981 Other Debt Service Interest Expense: Expenditures for interest paid on interfund borrowing.
6999 Master Closing - For Accounting Use Only.

8001 - Capital Outlay

(Capital expenditure estimates of construction, renovation, equipment or technology projects)

8005 Preliminary Estimate: For Budgetary Loading Purposes Only. Used when a project is in the early stages of planning or implementation, before the detailed budget or plan of expenditure (by object) is determined. Not to be used as an object to spend directly against. Budget transfers from this object, to the actual objects to be expensed against, are encouraged once the project details are known.

8010 - Land and Land Improvements

(Capital expenditures for acquisition/development of land or improvements to existing land)

8015 Site Acquisition & Addition: Expenditures for the procurement of real estate.

8016 Landfill Site Acquisition: Expenditures for costs associated with the acquisition of landfill sites.

8020 Easements and Right-of-Way: Expenditures for the procurement of easements and rights-of-way for the Transportation and Water departments.

8021 Exchange for Easement: Expenditures for items purchased in exchange for easements, including the purchase of stream or wetland mitigation credits.

8024 Land Improvements or Development (Depreciating): Expenditures for costs associated with the installation or construction of improvements to county-owned land of the type that would be subject to depreciation of fixed assets. Not for buildings or enclosed structures (see the objects under 8100 below). Examples are: fencing, poles, posts, outdoor sports and recreation facilities, shelters, playgrounds, picnic benches/tables, water fountains, pavilions, sidewalks, parking pavement and markings, drainage structures, and free-standing commemorative or dedication plaques.

8025 Land Improvements or Development (Non-Depreciating): Expenditures for costs associated with the installation or construction of improvements to land of the type that would not be subject to depreciation. Not for buildings or enclosed structures (see the objects under 8100 below). Example: landscaping.

8026 Landfill Development: Expenditures for the costs associated with the development of landfill sites.

8028 Legal Fees - Land: Expenditures for legal costs associated with acquiring land and easements.

8029 Archaeological Studies: Expenditures for costs associated with archaeological site surveys.

8030 Professional Services - Land Acquisition: Expenditures for cost of professional services associated with land acquisition (e.g. real estate appraisals, surveys, and closing costs).

8032 Professional Services - Land Improvements: Expenditures for the cost of professional services associated with land improvements (e.g. real estate appraisals and surveys).

8033 Professional Services – Site Planning & Design: Expenditures for the cost of professional services associated with Site Planning and/or Design work for county owned land, such as at Parks or at multi-use facilities. Professional services for the planning and/or placement of county structures, buildings, parking, roadways, sidewalks, trails, fencing, landscaping, playground equipment, etc. to be located on county property. This is not for the design/engineering of buildings or for public infrastructure (roadways, or water/sewer lines) on easements or rights-of-way.

8035 Other Capital Expenditures-Land: Expenditures for other costs associated with the purchase of land or land improvements not otherwise classified.

8100 - Buildings, Enclosed Structures & their Improvements

(Capital expenditures for buildings or enclosed structures acquisition & construction or capital improvements to existing buildings & enclosed structures)

- 8105 *Building Acquisition:*** Expenditures for the procurement of an existing building or enclosed structures.
- 8110 *Renovation of Buildings & Structures:*** Expenditures for costs associated with general renovation improvements or major rehabilitation work to existing buildings or enclosed structures. For renovations or improvements to roofing, electrical or plumbing then use objects 8111-8113. This is not for repairs.
- 8111 *Roofing Installations - Buildings & Structures:*** Expenditures for costs associated with the roofing installations, improvements, or major rehabilitation of existing buildings or enclosed structures. This is not for repairs.
- 8112 *Electrical Installations - Buildings & Structures:*** Expenditures for costs associated with electrical installations, improvements, or major rehabilitation to existing buildings or enclosed structures. This is not for repairs.
- 8113 *Plumbing Installations - Buildings & Structures:*** Expenditures for costs associated with plumbing installations, improvements, or major rehabilitation to existing buildings or enclosed structures. This is not for repairs.
- 8115 *Administration – Building & Structure Improvements:*** Expenditures for administrative costs associated with the acquisition of buildings, enclosed structures, or their improvements.
- 8120 *Professional Services – Buildings & Structures:*** Expenditures for professional services associated with the improvement, renovation or construction of buildings and enclosed structures. This would include engineering and architectural services (project management costs may also be included here).
- 8121 *Professional Services – Project Management:*** Expenditures for professional services when specifically for the overall management of county projects.
- 8122 *Professional Services – LEED Consultant:*** Expenditures for professional services associated with the LEED (Leadership in Energy & Environmental Design) standards for environmentally sustainable construction in county projects.
- 8125 *Construction Expenditures - New Buildings & Structures:*** Expenditures for the construction of new buildings or enclosed structures.
- 8130 *Materials & Supplies – Building & Structure Improvements:*** Expenditures for materials and supplies associated with improvements to existing buildings or enclosed structures. Often used when in-house staff will provide the construction, renovation, or installation labor.
- 8135 *Other Capital Expenditures - Buildings & Structures:*** Expenditures for costs associated with buildings, enclosed structures, and their improvements not otherwise classified.

Objects of Expenditure

Category: Capital - 8000

Definitions

8200 - Lines and Plant Facilities

(Capital expenditures for the purchase, installation, and/or construction of Water/Sewer Lines or Plant Facilities)

- 8205 Administration - Lines & Plant Facilities:** Expenditures for administrative costs associated with the construction of water/sewer lines or plant facilities.
- 8225 Engineering - Basic Fees:** Expenditures for engineering costs associated with the design and survey of water, sewer, and treatment plant projects.
- 8230 Inspection & Supervision - Lines & Plant Facilities:** Expenditures for the cost of supervising/inspecting water, sewer, and treatment plant projects.
- 8235 Legal Services:** Expenditures for the cost of legal services associated with the construction and/or installation of water or sewer lines and facilities.
- 8237 Meters Installed- New Locations:** Expenditures for the installation of water meters at new locations.
- 8238 Meters Installed- Replacements:** Expenditures for the installation of replacement water meters at existing locations.
- 8245 Other Professional Services:** Expenditures for the cost of other professional services associated with the installation of water/sewer lines and facilities.
- 8255 Water & Sewer System Purchase:** Expenditures for the purchase of water and sewer lines.
- 8260 Construction & Project Improvements:** Expenditures for the costs associated with contracted projects for the construction or improvements of water/sewer lines or treatment plants (e.g. site preparation, excavation, structures, backfills, and clean-up).
- 8265 Materials & Supplies:** Expenditures for materials and supplies associated with non-contracted construction of water/sewer lines and facilities.
- 8275 Other Capital Expenditures - Line & Plant Facilities:** Expenditures for costs associated with water/sewer line or treatment plant projects.

8400 - Machinery and Equipment

(Capital expenditures for the purchase of machinery and equipment. Items should be listed on the user department's Accountable Items inventory)

- 8405 Building & Grounds Equipment:** Expenditures for costs associated with the maintenance of buildings and grounds (e.g. vacuum cleaners, buffers, seeders, and lawn mowers).
- 8410 Radio, TV, & Communications Equipment:** Expenditures for communications equipment (e.g. TV sets, two-way radios, base stations, DVD/VCRs, radio antennae, body microphones, intercom, and data communications equipment).
- 8415 Construction Equipment:** Expenditures for equipment used for construction (e.g. backhoes, bulldozers, and front-end loaders).
- 8420 Computer Equipment:** Expenditures for computer hardware (e.g. mainframes, servers, CPU's, laptops, tablet PC's, printers, monitors, and associated peripheral equipment).
- 8421 Computer Equipment-IS related only:** Expenditures related to technology and computer systems with a unit cost of more than \$10,000 and a useful life of one or more years. Purchases under this object must be authorized by Information Services.
- 8425 Education & Training Equipment:** Expenditures for training equipment not otherwise classified (e.g. video/slide/overhead projectors, projection screens, and EMS training equipment).
- 8426 Emergency Medical Services Equipment:** Expenditures for equipment used to provide emergency medical services (e.g. defibrillators, suction units, and Hurst tools).
- 8435 Heating, Ventilation, & Air-Conditioning Equipment (HVAC):** Expenditures for the purchase and installation of new heating, cooling or ventilation systems. This includes equipment that is installed with facilities, as well as portable pieces of equipment. This includes the instrumentation and other dedicated equipment used to support and test these systems.
- 8440 Kitchen, Hospital & Other Institutional Equipment:** Expenditures for major items required to furnish kitchens, laundries, medical or institutional operations (e.g. stoves, dishwashers, refrigerators, ice-makers, washers, dryers, hospital beds, and medical imaging or testing equipment).
- 8445 Laboratory & Scientific Equipment:** Expenditures for items used by Public Safety for specific measurements (radar, breathalyzers, etc.) and for items used by the Medical Examiner or in Water System laboratories for scientific evaluation (e.g. microscopes, metal detectors, and bacteria kits).
- 8450 Machinery & Shop Equipment:** Expenditures for shop machinery and equipment (e.g. drill presses, oscilloscopes, welders, lathes, and air compressors). Commonly found pieces of equipment used in the Cabinet Shop, Sign Shop or in the Fleet Maintenance bays.
- 8455 Meters Purchase- New Locations:** Expenditures for the purchase of water meters at new locations.
- 8456 Meters Purchase- Replacements:** Expenditures for the purchase of replacement meters at existing locations.
- 8460 Office Furniture:** Expenditures for major items of office furnishings (e.g. desks, sofas, chairs, credenzas, file cabinets, bookshelves and tables).
- 8465 Office Machines:** Expenditures for major office machines (e.g. typewriters, photocopy machines, cash registers, facsimile machines, and mechanical shelving units).
- 8470 Photographic & Microfilm Equipment:** Expenditures for photographic and viewing equipment (e.g. developing/printing equipment, microfilm producing/viewing equipment, and cameras).
- 8475 Recreational Equipment:** Expenditures for recreational equipment (e.g. gym equipment, bleachers, swings, and slides).
- 8480 Safety Equipment:** Expenditures for safety equipment required to provide employees with a safe work environment.
- 8481 Security Equipment:** Expenditures for security equipment (e.g. surveillance equipment, alarm systems, imaging/scanning/screening equipment, special tactical equipment, and metal detectors).
- 8485 Survey & GPS Equipment:** Expenditures for land surveying and Global Positioning Satellite (GPS) equipment.
- 8486 Traffic Control Equipment:** Expenditures for traffic controllers and signals.

Objects of Expenditure

Category: Capital - 8000

Definitions

- 8487 Traffic Control Hardware & Mounts:** Expenditures for mast arm hardware for traffic signalization.
- 8490 Other Machinery & Equipment:** Expenditures for machinery and equipment not otherwise classified, such as forklifts.

8600 - Vehicles

(Capital expenditures for the purchase of vehicles. Items should be listed on the user department's Accountable Items inventory)

- 8605 Autos, Vans, Trucks, & Motorcycles:** Expenditures for purchases of automobiles, vans, trucks, motorcycles, and other motorized vehicles requiring a license tag (including attachments to vehicles).
- 8610 Specially Equipped Vehicles:** Expenditures for purchases and modifications of vehicles requiring unique modifications and/or specialized equipment (e.g. fire pumper, rescue and ladder trucks, command & control vehicles, ambulances, blood alcohol testing, and paint strippers).
- 8612 Transit Buses:** Expenditures for motorbuses used in the operation of the Cobb Community Transit System.
- 8613 Transit Buses - Major Rehabilitation:** Expenditures for major overhaul of motorbuses used in the Cobb Community Transit System.
- 8615 Trailers:** Expenditures for non-motorized vehicle attachments used for hauling.

8650 - Other Capital Outlay

(Capital expenditures of a miscellaneous nature not otherwise classified)

- 8655 Firearms & Weapons:** Expenditures for various firearms, weapons, and associated accessories (e.g. rifles, shotguns, handguns, tear gas guns, and telescopic accessories).
- 8660 Voting Equipment & Booths:** Expenditures for Georgia approved voting equipment and booths.
- 8665 Capital Loss - Replacement:** Expenditures for costs associated with the replacement of lost or stolen capital items.
- 8666 Loss on Impairment of Asset:** Expenditures associated with recognition of an impairment loss due to physical damage or permanent reduction in market value of an asset.
- 8675 Computer Software:** Expenditures for computer software used on mainframe, laptops or microcomputers.
- 8676 Professional Services:** Expenditures for cost of professional services associated with the procurement of capital items not otherwise classified.
- 8678 Canines for Patrol:** Expenditures for the procurement of specially trained dogs to be used by Public Safety or the Sheriff's Department.

8700 – Transportation Improvements

(Capital expenditures in the Transportation Improvement Programs)

- 8701 Transportation Improvement - Total Estimate:** For Budgetary Purposes Only.

8705 – Administrative - Transportation Improvements

(Capital expenditures for administrative costs of the Transportation Improvement Programs)

- 8706 Administrative Appropriation:** For Budgetary Purposes Only.
- 8707 Administrative - Personnel/Direct:** Expenditures for hours worked by Cobb County employees paid through the Transportation Improvement Program.
- 8708 Administrative - Personnel/Indirect:** Expenditures for hours worked by Cobb County employees paid through the General Fund.
- 8709 Administrative - Office Supplies:** Expenditures for office items (used only in special situations).
- 8710 Administrative - Advertising:** Expenditures for advertising and legal notices required to conduct the Transportation Improvement Program.

Objects of Expenditure

Category: Capital - 8000

Definitions

- 8711 Administrative - Photo Support:** Expenditures for photographic supplies and services not otherwise classified (i.e. not associated with right-of-way).
- 8712 Administrative - General Legal:** Expenditures for legal fees not otherwise classified (i.e. not associated with right-of-way).
- 8713 Administrative - Accounting/Audit:** Expenditures for accounting and auditing services performed by non-governmental agencies.
- 8714 Administrative - Computer Service:** Expenditures for specific computer services required for the administration of the Transportation Improvement Program.
- 8715 Administrative - Report Preparation/Publishing:** Expenditures for preparing or publishing reports required for the administration of the Transportation Improvement Program.
- 8716 Administrative - Special Studies:** Expenditures for special studies required which are not otherwise classified.

8720 – Engineering - Transportation Improvements (Capital expenditures for engineering costs of the Transportation Improvement Program)

- 8721 Engineering - Appropriation:** For Budgetary Purposes Only.
- 8722 Engineering - Preliminary Design:** Expenditures for the development of project specifications and drawings.
- 8723 Engineering - Field Survey:** Expenditures for surveying work required in the field.
- 8724 Engineering - Archaeological Survey:** Expenditures for environmental and cultural assessment of projects.
- 8725 Engineering - Site Testing:** Expenditures for tests conducted at construction sites.
- 8726 Engineering - Soil Testing:** Expenditures for laboratory testing of soil samples.
- 8727 Engineering - Environmental Studies:** Expenditures for costs associated with preparing environmental impact statements.
- 8728 Engineering - Traffic Projection:** Expenditures for costs associated with the preparation of traffic counts used for forecasting.
- 8729 Engineering - Specific Construction Design:** Expenditures for the cost of specific additions to project designs required (e.g. retaining walls).
- 8730 Engineering - Special Assistance:** Expenditures for costs associated with special construction situations.
- 8731 Engineering - Final Design/Specifications:** Expenditures for the bid preparation phase of design (if invoiced separately).
- 8732 Engineering - General Supervision:** Expenditures for technical management assistance and supervision during construction.
- 8733 Engineering - Resident Inspection:** Expenditures for costs associated with the inspection of projects during construction.
- 8734 Engineering – Construction Testing:** Expenditures for costs associated with the verification of the quality of materials being used during construction.

8740 - Right-of-Way - Transportation Improvements (Capital expenditures for right-of-way costs of the Transportation Improvement Program)

- 8741 Right-of-Way - Appropriation:** For Budgetary Purposes Only.
- 8742 Right-of-Way - Engineering/Special:** Expenditures for additional engineering required for special right-of-way situations.
- 8743 Right-of-Way - Survey:** Expenditures for surveying and staking of right-of-way situations.
- 8744 Right-of-Way - Photo Support:** Expenditures for photographic supplies and services associated with right-of-way.

Objects of Expenditure

Category: Capital - 8000

Definitions

- 8745 Right-of-Way - Title/Miscellaneous Legal:** Expenditures for legal fees associated with parcel title searches (includes miscellaneous support costs).
- 8746 Right-of-Way - Appraisal:** Expenditures for professional appraisals of right-of-way parcels.
- 8747 Right-of-Way - Acquire/Negotiation:** Expenditures for costs associated with the acquisition of right-of-way through negotiations with property owners.
- 8748 Right-of-Way - Acquire/Condemnation:** Expenditures for costs associated with the acquisition of right-of-way through court condemnation.
- 8749 Right-of-Way - Acquire/Contract Service:** Expenditures for costs associated with the acquisition of right-of-way through outside consulting services.
- 8750 Right-of-Way - Relocation:** Expenditures for costs associated with the relocation of homes or businesses which are displaced due to right-of-way acquisition.
- 8751 Right-of-Way - Structure Removal:** Expenditures for costs associated with the removal of existing structures on acquired right-of-way.
- 8752 Right-of-Way - Administrative:** Expenditures for costs associated with administrative support required for right-of-way acquisition.
- 8753 Right-of-Way - Rent Subsistence:** Expenditures for differential payments to persons who are relocated due to right-of-way acquisition.
- 8754 Right-of-Way - Acquire/Georgia DOT:** Expenditures for costs associated with the acquisition of right-of-way through Georgia Department of Transportation.
- 8757 Right-of-Way - Acquire/Total Take:** Expenditures for costs associated with the acquisition of total parcels for right-of-way purposes.

8760 – Construction - Transportation Improvements

(Capital expenditures for construction costs of the Transportation Improvement Program)

- 8761 Construction - Appropriation:** For Budgetary Purposes Only.
- 8762 Construction - Contractor/Turnkey:** Expenditures for turnkey construction services provided by outside contractors.
- 8763 Construction - Clear/Grub:** Expenditures for clearing/grubbing costs associated with non-turnkey projects.
- 8764 Construction - Grading:** Expenditures for grading costs associated with non-turnkey projects.
- 8765 Construction - Drainage:** Expenditures for drainage costs associated with non-turnkey projects.
- 8766 Construction - Curb/Gutter:** Expenditures for curb/gutter costs associated with non-turnkey projects.
- 8767 Construction - Grass/Erosion Control:** Expenditures for grass/erosion control costs associated with non-turnkey projects.
- 8768 Construction - Paving (Base/Final):** Expenditures for paving costs associated with non-turnkey projects.
- 8769 Construction - Bridge Erection:** Expenditures for bridge erection costs associated with non-turnkey projects.
- 8770 Construction - Special Construction:** Expenditures for costs associated with special construction required in turnkey contracts.
- 8771 Construction - Signalization:** Expenditures for traffic signal controllers and installations.
- 8772 Construction - Signing:** Expenditures for traffic signs and installations.
- 8773 Construction - Pavement Marking:** Expenditures for marking of new pavement.
- 8774 Construction - Guardrail:** Expenditures for guardrail materials and installations.
- 8775 Construction - Sidewalks:** Expenditures for sidewalk materials and construction.
- 8776 Construction - Equipment Purchase:** Expenditures for the procurement of equipment needed for construction of projects (e.g. vehicles).
- 8777 Construction - Equipment Rental:** Expenditures for the rental of equipment needed for the construction of projects.

Objects of Expenditure

Category: Capital - 8000

Definitions

8778 Construction - Materials: Expenditures for materials not included in turnkey contracts.

8779 Construction - Supervision: Expenditures for costs associated with the supervision of construction projects.

8780 - Utility Relocation - Transportation Improvements

(Capital expenditures for utility relocation costs of the Transportation Improvement Program)

8781 Utility Relocation - Appropriation: For Budgetary Purposes Only.

8782 Utility Relocation - Engineering/Specifications: Expenditures for engineering costs associated with utility relocations.

8783 Utility Relocation - Water/Sewer: Expenditures for costs associated with the relocation of water and sewer utilities.

8784 Utility Relocation - Natural Gas: Expenditures for costs associated with the relocation of natural gas utilities.

8785 Utility Relocation - Pipeline Transport: Expenditures for costs associated with the relocation of pipeline transport utilities.

8786 Utility Relocation - Electrical: Expenditures for costs associated with the relocation of electrical utilities.

8787 Utility Relocation - Telephone: Expenditures for costs associated with the relocation of telephone utilities.

8788 Utility Relocation - Cable TV: Expenditures for costs associated with the relocation of cable TV utilities.

8789 Utility Relocation - Railroads: Expenditures for costs associated with modifications to existing railroad crossings.

Objects of Expenditure

Category: Contingency - 8790

Definitions

8790 – Contingency - Transportation Improvements (Appropriations not committed to specific projects)

- 8791** *Contingency - Appropriation:* For Budgetary Purposes Only.
- 8792** *Contingency - Administration:* For Budgetary Purposes Only.
- 8793** *Contingency - Engineering:* For Budgetary Purposes Only.
- 8794** *Contingency - Right-of-Way:* For Budgetary Purposes Only.
- 8795** *Contingency - Construction:* For Budgetary Purposes Only.
- 8796** *Contingency - Utility Relocation:* For Budgetary Purposes Only.

8801 - Contingency

(Appropriations set aside by approval of the Board of Commissioners to be transferred as needed)

- 8805** *Designated for CRS/CIP:* Funds allocated for the Capital Replacement Schedule (CRS) or the Capital Improvement Program (CIP).
- 8810** *Designated Contingency:* Funds allocated and designated for a specific purpose.
- 8815** *Salary Contingency:* Funds allocated and designated for specific Personal Services expenses (i.e., merit pay increases, new positions and position improvements).
- 8818** *Standard Restricted Reserve Contingency:* Current fiscal year actual standard reserves allocated to expense budgets (not prior year funds which are allocated to Object 8852).
- 8820** *Undesignated Contingency:* Funds allocated for future unanticipated expenditures not yet designated for a specific purpose.

Objects of Expenditure

Category: Fund Balance - 8850

Definitions

8851 - Fund Balance Appropriation

(Funds set aside for future appropriation with approval by County Manager and/or Board of Commissioners)

8852 *Fund Balance - Reserve Appropriation:* Funds allocated and designated for a specific purpose.

8854 *Fund Balance - Undesignated Appropriation:* Funds allocated for future unanticipated expenditures not yet designated for a specific purpose.

Objects of Expenditure

Category: Retained Earnings - 8860

Definitions

8861 - Retained Earnings Appropriation

(Enterprise funds set aside for future appropriation with approval by County Manager and/or Board of Commissioners)

8862 *Retained Earnings - Designated Appropriation:* Funds allocated for a specific purpose.

8864 *Retained Earnings – Undesignated Appropriation:* Funds allocated for future unanticipated expenditures.

8871 *Appropriation - Redistribution:* For Budgetary & Accounting Purposes Only.

8999 *Error Correction Account:* For Budgetary Accounting Purposes Only.

This Page Intentionally Left Blank

Alphabetical Index

A

4545	<i>Accessory Special Event Parking</i>	10
4590	<i>Accountability Court Participant Fee</i>	12
6259	<i>Accountable Equipment – IS related only</i>	28
6258	<i>Accountable Items</i>	28
6302	<i>Accounting and Auditing</i>	28
6026	<i>Accrued Vacation Pay</i>	23
6303	<i>Adjusting Fee - Inside</i>	28
6305	<i>Adjusting Fee - Outside</i>	28
8115	<i>Administration - Building & Structure Improvements</i>	40
8205	<i>Administration - Lines & Plant Facilities</i>	41
8713	<i>Administrative - Accounting/Audit</i>	44
8710	<i>Administrative - Advertising</i>	43
8706	<i>Administrative - Appropriation</i>	43
8714	<i>Administrative - Computer Service</i>	44
8712	<i>Administrative - General Legal</i>	44
8709	<i>Administrative - Office Supplies</i>	43
8707	<i>Administrative - Personnel/Direct</i>	43
8708	<i>Administrative - Personnel/Indirect</i>	43
8711	<i>Administrative - Photo Support</i>	44
8715	<i>Administrative - Report Preparation/Publishing</i>	44
8716	<i>Administrative - Special Studies</i>	44
6581	<i>Administrative Expenses</i>	36
4555	<i>Administrative Service Fee</i>	10
4641	<i>Admission Fee</i>	13
4579	<i>ADR Filing Fee</i>	11
6432	<i>Advertising & Legal Notices</i>	32
4564	<i>Advertising Fee</i>	11
4343	<i>Alcohol Catering Fee</i>	5
4532	<i>Alcoholic Beverage Control Fee</i>	10
4654	<i>Alcoholic Beverage Revenue</i>	13
4497	<i>Alzheimer’s Voucher Program</i>	8
6342	<i>Ambulance Fee</i>	30
6142	<i>Ammunition & Explosives</i>	25
6947	<i>Amortization of Bond Costs</i>	38
6948	<i>Amortization of Bond Discounts</i>	38
6962	<i>Amortization of Note Discount</i>	38
4587	<i>Animal Shelter Chip Fee</i>	12
4536	<i>Animal Shelter Fee</i>	10
6144	<i>Animal Supplies</i>	25
6491	<i>Annual Maintenance & Support Contracts</i>	33
4592	<i>Application Fee</i>	12
6308	<i>Appraisals</i>	28

Alphabetical Index

8871	<i>Appropriation Redistribution</i>	49
6611	<i>Arbitrage Expense</i>	37
8029	<i>Archaeological Studies</i>	39
6304	<i>Archaeological Survey</i>	28
6306	<i>Architect Services</i>	28
6344	<i>Arrest & Informant Fee</i>	30
4643	<i>Arts Sales Commissions</i>	13
6146	<i>Asphalt & Tack</i>	25
4487	<i>Atlanta Regional Commission</i>	8
6442	<i>Auto Liability - Bodily Injury</i>	32
6443	<i>Auto Liability - Physical Damage</i>	32
6310	<i>Autopsies/Burials</i>	28
8605	<i>Autos, Vans, Trucks, & Motorcycles</i>	43

B

6571	<i>Bad Debt Expense</i>	35
6572	<i>Bank Service Charge</i>	35
6164	<i>Batteries</i>	26
6364	<i>Bedminster Service Fee</i>	30
4312	<i>Beer License</i>	5
4205	<i>Beer Tax</i>	4
6307	<i>Billing Services</i>	28
4333	<i>Blasting Fee</i>	5
6346	<i>Board Member Fee</i>	30
4502	<i>Board of Education</i>	9
4612	<i>Board of Education - Commission on Tax Collection</i>	12
6345	<i>Board of Equalization Fee</i>	30
4871	<i>Boarding Home Rent</i>	19
4613	<i>BOE - Commission on Liquor by the Drink Tax Collection</i>	12
4538	<i>Bond Administration Fee</i>	10
4802	<i>Bond Forfeiture</i>	18
6910	<i>Bond Interest Expense</i>	38
6920	<i>Bond Principal Retirement</i>	38
4910	<i>Bond Proceeds</i>	20
4905	<i>Bond Proceeds - General Obligation</i>	20
6942	<i>Bond Sale Expense</i>	38
4645	<i>Boulders' Card Fee</i>	13
4595	<i>Breeze Card Program Revenue</i>	12
6495	<i>Bridge Construction Contract</i>	34
6492	<i>Bridge Maintenance - Contract</i>	33
6153	<i>Bridge Maintenance Materials</i>	25
8105	<i>Building Acquisition</i>	40
4642	<i>Building & Equipment Rental Fee</i>	13

Alphabetical Index

6494	<i>Building & Grounds - R&M Service</i>	33
8405	<i>Building & Grounds Equipment</i>	42
6148	<i>Building & Structural Materials</i>	25
4541	<i>Bus Trip Fee</i>	10
4111	<i>Business License Penalties</i>	3

C

4581	<i>Cable TV Franchise Application Fee</i>	11
4210	<i>Cable TV Franchise Fees</i>	4
4644	<i>Camp Fee</i>	13
8678	<i>Canines for Patrol</i>	43
8665	<i>Capital Loss - Replacement</i>	43
4065	<i>Car Rental Tax</i>	2
4109	<i>Car Rental Tax Penalty</i>	3
6614	<i>Cash Flow Management Fee</i>	37
6573	<i>Cash Match</i>	35
6595	<i>Casualty & Liability - Interfund Transfer - Expense</i>	36
4937	<i>Casualty & Liability - Interfund Transfer - Revenue</i>	21
6455	<i>Casualty & Liability - Transit Insurance</i>	33
4491	<i>CBS – Kinship Care</i>	8
4499	<i>CBS – Respite Care</i>	9
4495	<i>CBS State Grant</i>	8
4412	<i>CDBG</i>	6
6603	<i>CDBG Housing Grants</i>	36
6602	<i>CDBG Interest Subsidy</i>	36
4956	<i>CDBG Rehab Projects</i>	21
6150	<i>Cement</i>	25
4922	<i>Certified Postage Recovery</i>	20
4418	<i>CETA</i>	6
6152	<i>Chemicals</i>	25
4553	<i>Child Support Application Fee</i>	10
4557	<i>Child Support Attorney Fee</i>	11
4559	<i>Child Support Blood Test</i>	11
4561	<i>Child Support Guard Fee</i>	11
4540	<i>Child Support Receiver Fee</i>	10
6615	<i>CIP Millage Interfund Transfer</i>	37
4454	<i>Civil Defense (CEMA)</i>	7
4923	<i>Client Contributions</i>	20
6623	<i>Closure/Post-closure Landfill</i>	37
4503	<i>Cobb Chamber of Commerce</i>	9
6179	<i>Cobb Trees Supplies</i>	26
4572	<i>COBRA Administration Fee</i>	11
6057	<i>COBRA Dependent Coverage</i>	24

Alphabetical Index

4939	<i>COBRA Medical/Dental</i>	21
6347	<i>Collection Fee</i>	30
4729	<i>Collection Permit Fee</i>	15
6441	<i>Collision & Comprehensive Claims</i>	32
6576	<i>Commendations, Awards & Flowers</i>	35
4721	<i>Commercial Hauler Charge Gate Fee</i>	15
4722	<i>Commercial Hauler Gate Fee</i>	15
4322	<i>Commercial Permit</i>	5
4562	<i>Commission on Sheriff's Sale</i>	11
4622	<i>Commission on Vehicle Tag Fee</i>	13
4624	<i>Commission on Vehicle Title Fee</i>	13
4414	<i>Community Assistance</i>	6
4477	<i>Community Care Act</i>	8
4505	<i>Community Improvement District</i>	9
4618	<i>Community Improvement District (CID)-Commission on Tax Collection</i>	13
4515	<i>Community Innovations for Aging in Place Initiative (CIAIP)</i>	9
4661	<i>Competitive Pool Rental Fee</i>	14
6348	<i>Computer Charges</i>	30
8420	<i>Computer Equipment</i>	42
8421	<i>Computer Equipment – IS related only</i>	42
6497	<i>Computer Equipment - R&M Service</i>	34
8675	<i>Computer Software</i>	43
6122	<i>Computer Supplies</i>	25
6156	<i>Concession Purchases for Resale</i>	25
4646	<i>Concession Sales</i>	13
4851	<i>Concessions - Vending</i>	19
4852	<i>Concessions and Royalties</i>	19
4113	<i>Conservation Use - Breach Penalty</i>	3
4542	<i>Constable Fee</i>	10
8761	<i>Construction - Appropriation</i>	45
8769	<i>Construction - Bridge Erection</i>	45
8763	<i>Construction - Clear/Grub</i>	45
8762	<i>Construction - Contractor/Turnkey</i>	45
8766	<i>Construction - Curb/Gutter</i>	45
8765	<i>Construction - Drainage</i>	45
8776	<i>Construction - Equipment Purchase</i>	45
8777	<i>Construction - Equipment Rental</i>	45
8764	<i>Construction - Grading</i>	45
8767	<i>Construction - Grass/Erosion Control</i>	45
8774	<i>Construction - Guardrail</i>	45
8778	<i>Construction - Materials</i>	46
8773	<i>Construction - Pavement Marking</i>	45
8768	<i>Construction - Paving (Base/Final)</i>	45

Alphabetical Index

8775	Construction - Sidewalks.....	45
8771	Construction - Signalization.....	45
8772	Construction - Signing.....	45
8770	Construction - Special Construction.....	45
8779	Construction - Supervision.....	46
8260	Construction & Project Improvements.....	41
8415	Construction Equipment.....	42
8125	Construction Expenditures - New Buildings & Structures	40
6312	Consultant Services	28
6151	Consumables	25
8792	Contingency - Administration	47
8791	Contingency - Appropriation.....	47
8795	Contingency - Construction.....	47
8793	Contingency - Engineering.....	47
8794	Contingency - Right-of-Way	47
8796	Contingency - Utility Relocation.....	47
6363	Contractual Fee.....	30
6574	Contributions.....	35
4970	Contributions from Other Funds.....	22
4619	Convention Authority - Commission on Tax Collection.....	13
6313	Convention Center Staff Expenses	28
6112	Copy Machine Supplies.....	25
6699	Cost of Goods Sold - Inventory	37
4927	Cost Share – Senior Services.....	20
4456	Council of Juvenile Court Judges	7
4805	County Jail Fund.....	18
4544	Court Cost	10
6350	Court Cost & Certified Legal Documents.....	30
4804	Court Fines.....	18
6329	Court Ordered Demolition	29
4648	Court Rental Fee	13
6352	Court Reporter Fee	30
6570	Credit Card Fees.....	35
4809	Criminal Court Surcharge Cost.....	18
4467	Criminal Justice Coordinating Council.....	7
6099	Current Year Personnel Improvements.....	24

D

4547	D. A. - Diversion Acceptance Fee.....	10
6386	Data Communications.....	31
4546	Data Processing Fee	10
6158	Decals.....	26
4632	Deed - Recording Fee.....	13

Alphabetical Index

6059	<i>Deferred Compensation</i>	24
4972	<i>Defined Contribution - Employer Plan</i>	22
6045	<i>Defined Contribution - Employer Plan</i>	24
4934	<i>Delinquent Account Collected</i>	20
6055	<i>Dental (DMO) - Interfund Transfer</i>	24
6054	<i>Dental - Interfund Transfer</i>	24
4957	<i>Dental - Interfund Transfer - Revenue</i>	21
4958	<i>Dental Coverage - Employee Withholding</i>	21
4468	<i>Department of Community Affairs</i>	7
4455	<i>Department of Education</i>	7
4465	<i>Department of Energy</i>	7
4452	<i>Department of Human Resources – Child Support Enforcement Division</i>	7
4457	<i>Department of Human Resources - CSBG</i>	7
4469	<i>Department of Labor</i>	7
4458	<i>Department of Natural Resources - EPD</i>	7
4460	<i>Department of Natural Resources - LWCF</i>	7
4462	<i>Department of Natural Resources - Other</i>	7
4464	<i>Department of Offender Rehabilitation – Jail Subsidy</i>	7
6542	<i>Depreciation – Building & Structure Improvements</i>	35
6544	<i>Depreciation - Machinery & Equipment</i>	35
6552	<i>Depreciation - Other Capital Items</i>	35
6548	<i>Depreciation - Plant Facilities</i>	35
6547	<i>Depreciation - Sewer Lines</i>	35
6550	<i>Depreciation - Vehicles</i>	35
6546	<i>Depreciation - Water Lines</i>	35
8810	<i>Designated Contingency</i>	47
8805	<i>Designated for CRS/CIP</i>	47
4918	<i>Developer Contributions</i>	20
6032	<i>Disability Insurance</i>	23
6610	<i>Discounts Lost</i>	36
4725	<i>Disposal Fee - County Departments</i>	15
4660	<i>Diving Well Rental Fee</i>	14
4539	<i>Divorcing Parents Seminar Fee</i>	10
6114	<i>Drafting Supplies</i>	25
6496	<i>Drainage - Contract - R&M Service</i>	34
4664	<i>Driving Range Fee</i>	14
4596	<i>Drug Lab Screening Fee</i>	12
4574	<i>Drug Testing Fee</i>	11
4803	<i>Drug Treatment/Education</i>	18
6160	<i>Drugs, Medicine, & First Aid</i>	26

Alphabetical Index

E

4573	<i>E-911 System Fee</i>	11
4582	<i>E-911 Wireless Fee</i>	11
4872	<i>Earned Discounts</i>	19
8020	<i>Easements & Right-of-Way</i>	39
8425	<i>Education & Training Equipment</i>	42
6155	<i>Education & Training Materials & Supplies</i>	25
6397	<i>Educational Assistance</i>	31
6016	<i>Educational Pay Reimbursement</i>	23
6393	<i>E-Learning (on-line education)</i>	31
8112	<i>Electrical Installations - Buildings & Structures</i>	40
6162	<i>Electrical Supplies</i>	26
6476	<i>Electricity - Public Utility</i>	33
8426	<i>Emergency Medical Services Equipment</i>	42
4975	<i>Employee Pension Contribution</i>	22
6353	<i>EMS Licenses & Fee</i>	30
4716	<i>Energy - Pedestrian Light District</i>	14
4712	<i>Energy - Street Light District</i>	14
4713	<i>Energy - Street Light District Cumberland CID</i>	14
4479	<i>Energy Assistance Program</i>	8
8721	<i>Engineering - Appropriation</i>	44
8724	<i>Engineering - Archaeological Survey</i>	44
6314	<i>Engineering - Basic Fee</i>	28
8225	<i>Engineering - Basic Fees</i>	41
8734	<i>Engineering - Construction Testing</i>	44
8727	<i>Engineering - Environmental Studies</i>	44
8723	<i>Engineering - Field Survey</i>	44
8731	<i>Engineering - Final Design/Specifications</i>	44
8732	<i>Engineering - General Supervision</i>	44
6316	<i>Engineering - General Supervision & Inspection</i>	29
8722	<i>Engineering - Preliminary Design</i>	44
8733	<i>Engineering - Resident Inspection</i>	44
8725	<i>Engineering - Site Testing</i>	44
8726	<i>Engineering - Soil Testing</i>	44
8730	<i>Engineering - Special Assistance</i>	44
8729	<i>Engineering - Specific Construction Design</i>	44
8728	<i>Engineering - Traffic Projection</i>	44
4420	<i>Environmental Protection Agency</i>	6
6528	<i>EPD Grant Recovery 82-WPC-8</i>	34
6500	<i>Equipment - Outside R&M Service</i>	34
6163	<i>Erosion Control Materials</i>	26
8999	<i>Error Correction Account</i>	49
6606	<i>Evacuation Expense</i>	36

Alphabetical Index

4951	<i>Excess Insurance Reimbursement</i>	21
6453	<i>Excess Medical Insurance</i>	33
8021	<i>Exchange for Easement</i>	39
4959	<i>Extend Health Interfund</i>	21
6049	<i>Extend Health Interfund</i>	24

F

4319	<i>Failed Compliance Fee</i>	5
4421	<i>Federal Aviation Administration</i>	6
4432	<i>Federal Grants</i>	6
4431	<i>Federal Homeland Security</i>	6
4433	<i>Federal Revenue for Child Support Program</i>	6
4130	<i>Fi Fa on Delinquent Taxes</i>	3
6477	<i>Fiber Optics - Public Utility</i>	33
6034	<i>FICA (Social Security & Medicare)</i>	23
6331	<i>Financial Assistance - ADR Program</i>	29
4548	<i>Fingerprinting Fee</i>	10
6206	<i>Fire Fighting Supplies</i>	27
6498	<i>Fire Hydrant - R&M Service</i>	34
4735	<i>Fire Hydrant Maintenance Fee</i>	15
6191	<i>Fire Hydrant Maintenance Supplies</i>	27
6015	<i>Fire Pay 9-Hour Overtime</i>	23
4732	<i>Fire Service Tap Fee</i>	15
8655	<i>Firearms & Weapons</i>	43
6944	<i>Fiscal Agent Fee</i>	38
4714	<i>Fixture - Street Light District</i>	14
4470	<i>Flood Control</i>	8
6166	<i>Food & Food Service Supplies</i>	26
4472	<i>Food Stamp Issuance</i>	8
4215	<i>Franchise Tax</i>	4
4345	<i>Free Standing Alcohol Vendor</i>	5
6577	<i>Freight & Shipping</i>	35
4438	<i>FTA 5303-Planning</i>	6
4439	<i>FTA 5307-Capital</i>	6
4443	<i>FTA 5307-Congestion Mitigation and Air Quality</i>	6
4440	<i>FTA 5307-Mobility Management</i>	6
4442	<i>FTA 5307-Operating</i>	6
4441	<i>FTA 5307-Planning</i>	6
4444	<i>FTA 5307-Surface Transportation Program</i>	7
4436	<i>FTA 5309-Discretionary</i>	6
4435	<i>FTA 5310-Georgia DHS Mobility</i>	6
4437	<i>FTA 5312-R&D</i>	6
4445	<i>FTA 5316-Job Access & Reverse Commute Program</i>	7

Alphabetical Index

4446	<i>FTA 5317-New Freedom Program</i>	7
4448	<i>FTA 5337-State of Good Repair Program</i>	7
4447	<i>FTA 5339-Bus and Facilities Program</i>	7
4449	<i>FTA – American Recovery & Reinvestment Act</i>	7
4339	<i>Fuel Tank Permit</i>	5
6167	<i>Fuels & Gases</i>	26
4980	<i>Fund Balance - Designated Appropriation</i>	22
8852	<i>Fund Balance - Reserve Appropriation</i>	48
4982	<i>Fund Balance - Undesignated Appropriation</i>	22
8854	<i>Fund Balance - Undesignated Appropriation</i>	48

G

4916	<i>Gain on Debt Retirement</i>	20
4917	<i>Gain/Loss – Investment Disposal</i>	20
6168	<i>Gas & Diesel Fuel</i>	26
6478	<i>Gas - Public Utility</i>	33
6444	<i>General Liability - Bodily Injury</i>	32
6445	<i>General Liability - Physical Damage</i>	32
6116	<i>General Office Supplies</i>	25
6438	<i>General Printing Charges</i>	32
4481	<i>Georgia Child/Youth Coordinating Council</i>	8
4466	<i>Georgia Department of Transportation</i>	7
4493	<i>Georgia Emergency Management Agency (GEMA)</i>	8
4498	<i>Georgia Environmental Facilities Authority</i>	8
6043	<i>Georgia Firefighters’ Pension Fund Premium</i>	24
4474	<i>Georgia Forestry Commission</i>	8
4461	<i>Georgia Indigent Defense</i>	7
4509	<i>Georgia Public Safety Training Center</i>	9
4483	<i>Georgia Public Service Commission</i>	8
4920	<i>Gifts and Donations</i>	20
4702	<i>GIS Analysis, Mapping and Reporting Services Fee</i>	14
4514	<i>GIS Base Map-Tile-Contribution</i>	9
4701	<i>GIS Custom Data Development Services</i>	14
4943	<i>GIS Internet Sale</i>	21
4666	<i>Golf Cart Rental Fee</i>	14
4668	<i>Golf Pro Shop Sales</i>	14
6579	<i>Grants Disallowed</i>	35
6170	<i>Gravel</i>	26
4727	<i>Grease Disposal Fee</i>	15
4859	<i>Green City Program</i>	19
4665	<i>Green Fee - Golf Course</i>	14

Alphabetical Index

H

6365	<i>Hazardous Waste Disposal Fee</i>	30
4961	<i>Health Load</i>	22
8435	<i>Heating, Ventilation, & Air Conditioning Equipment (HVAC)</i>	42
6172	<i>Heating, Ventilation, & Air Conditioning Supplies</i>	26
4206	<i>Heavy Duty Equipment Tax</i>	4
4733	<i>High Strength Surcharge</i>	15
4731	<i>High Strength Surcharge - Permit Fee</i>	15
6619	<i>Home Administration</i>	37
6617	<i>Home CHDO</i>	37
6337	<i>Home Delivered Meal Vouchers</i>	30
6604	<i>Home Ownership Expenses</i>	36
6618	<i>Home Projects</i>	37
4967	<i>Host Fee – Solid Waste</i>	22
4220	<i>Hotel - Motel Tax</i>	4
4341	<i>House Moving Permit</i>	5

I

6025	<i>Immediate Retirement Incentive Payout</i>	23
4451	<i>Incentives - Child Support</i>	7
4413	<i>Incentives Social Security Rep</i>	6
4925	<i>Indigent Defense Recoveries</i>	20
4926	<i>Indigent EMS Recoveries</i>	20
4724	<i>Individual Gate Fee - Cash</i>	15
6349	<i>Information Technology – Subscription Service Fee</i>	30
6392	<i>In-House Training</i>	31
4549	<i>Inmate Boarding Fee</i>	10
4580	<i>Inmate Destruction Fee</i>	11
4570	<i>Inmate Medical Fee</i>	11
8230	<i>Inspection & Supervision – Lines & Plant Facilities</i>	41
6328	<i>Installation, Relocation or Removal Services</i>	29
4650	<i>Instructional Fee</i>	13
6524	<i>Instrumentation R&M</i>	34
6208	<i>Instrumentation Supplies</i>	27
4225	<i>Insurance Premium Tax</i>	4
4930	<i>Insurance Recoveries</i>	20
4634	<i>Intangible Recording Fee</i>	13
4223	<i>Intangible Recording Tax</i>	4
4052	<i>Intangible Tax - Current Year</i>	2
4054	<i>Intangible Tax - Prior Years</i>	2
4854	<i>Interest Earnings</i>	19
6596	<i>Interest Expense</i>	36

Alphabetical Index

6613	<i>Interest Expense - Retainage</i>	37
4121	<i>Interest on Car Rental Tax Penalty</i>	3
4118	<i>Interest on Delinquent Business License Tax</i>	3
4120	<i>Interest on Delinquent Tax</i>	3
6594	<i>Interfund Transfer - Expense</i>	36
4960	<i>Interfund Transfer - Revenue</i>	21
6330	<i>Interpreter Fees</i>	29
6701	<i>Inventory Purchases</i>	37

J

6578	<i>Janitorial Services</i>	35
6174	<i>Janitorial Supplies</i>	26
4853	<i>JCF Interest Earnings</i>	19
6395	<i>Job Training – WIA</i>	31
6058	<i>Judges’ Benefit Reimbursement</i>	24
6580	<i>Judgments & Losses</i>	35
6339	<i>Judicial in Rem Expenses – Tax Commissioner</i>	30
4534	<i>Judicial in Rem Fees – Tax Commissioner</i>	10
4550	<i>Judicial Operation Surcharge (State) per O.C.G.A. 15-21A-6.2</i>	10
4924	<i>Juror Donations</i>	20
6354	<i>Juror-Witness-Constable Fee</i>	30

K

6252	<i>Kitchen & Cookware Items</i>	28
8440	<i>Kitchen, Hospital & Other Institutional Equipment</i>	42

L

8445	<i>Laboratory & Scientific Equipment</i>	42
6176	<i>Laboratory & Scientific Supplies</i>	26
4335	<i>Land Disturbance Permit Fee</i>	5
8024	<i>Land Improvements or Development (Depreciating)</i>	39
8025	<i>Land Improvements or Development (Non-Depreciating)</i>	39
6317	<i>Land Survey</i>	29
8026	<i>Landfill Development</i>	39
8016	<i>Landfill Site Acquisition</i>	39
6178	<i>Landscaping Supplies</i>	26
4659	<i>Lane Rental Fee</i>	14
6589	<i>Late Payment Fee</i>	36
6582	<i>Laundry & Dry Cleaning Services</i>	36
4652	<i>League Fee</i>	13
6972	<i>Lease Interest Payment</i>	38
6971	<i>Lease Principal Payment</i>	38

Alphabetical Index

6318	<i>Legal Fees</i>	29
6323	<i>Legal Fees – Death Penalty Cases</i>	29
6319	<i>Legal Fees - Juvenile Court</i>	29
8028	<i>Legal Fees - Land</i>	39
4931	<i>Legal Fees Reimbursement</i>	20
4933	<i>Legal Fees Reimbursement - Juvenile Court</i>	20
8235	<i>Legal Services</i>	41
4594	<i>Levy Fee – Tax Commissioner</i>	12
4855	<i>LGIP - Interest Earnings</i>	19
6583	<i>LGIP Administrative Fee</i>	36
4806	<i>Library Fines</i>	18
6154	<i>Library Materials</i>	25
6039	<i>Life Insurance - Dependent Coverage</i>	23
6038	<i>Life Insurance - Employee</i>	23
6180	<i>Linens, Drapes, & Bedding</i>	26
4212	<i>Liquor by Drink Tax</i>	4
4230	<i>Liquor Excise Tax</i>	4
4314	<i>Liquor License</i>	5
6931	<i>Loan Interest Payment</i>	38
6930	<i>Loan Principal Payment</i>	38
4902	<i>Loan Proceeds</i>	20
4508	<i>Local Grants</i>	9
6417	<i>Local Travel & Mileage Reimbursement-Business & Elections</i>	32
6633	<i>Loss in Sale of Fixed Assets</i>	37
6949	<i>Loss on Debt Retirement</i>	38
8666	<i>Loss on Impairment of Asset</i>	43

M

6182	<i>Machinery & Equipment Supplies</i>	26
8450	<i>Machinery & Shop Equipment</i>	42
4551	<i>Magistrate Fee</i>	10
4334	<i>Marriage License</i>	5
6999	<i>Master Closing</i>	38
4000	<i>Master Closing Revenue</i>	1
6338	<i>Material Aid Program – Senior Services</i>	30
8265	<i>Materials & Supplies</i>	41
8130	<i>Materials & Supplies - Building & Structure Improvements</i>	40
4485	<i>McKinney Act - CSBG (DeKalb)</i>	8
4434	<i>MCS - Recoveries</i>	6
4928	<i>MCS Fund In-Kind Match</i>	20
6355	<i>Meal Services</i>	30
4577	<i>Mediation Program Fee</i>	11
6320	<i>Medical & Dental Services</i>	29

Alphabetical Index

6040	<i>Medical - Dependent Coverage - Interfund Transfer</i>	23
6036	<i>Medical - Interfund Transfer</i>	23
4938	<i>Medical - Interfund Transfer - Revenue</i>	21
4453	<i>Medical Assistance - AHS</i>	7
4932	<i>Medical Coverage - Employee Withholding</i>	20
4600	<i>Membership Fee – In County</i>	12
4602	<i>Membership Fee – One Time Guest</i>	12
4601	<i>Membership Fee – Out of County</i>	12
6584	<i>Memberships</i>	36
6523	<i>Meter Relocation</i>	34
4734	<i>Meter Repair Fee</i>	15
6184	<i>Meter Repair Parts</i>	26
6502	<i>Meter Repair Service</i>	34
8237	<i>Meters Installed – New Locations</i>	41
8238	<i>Meters Installed - Replacements</i>	41
8455	<i>Meters Purchase - New Locations</i>	42
8456	<i>Meters Purchase - Replacements</i>	42
6396	<i>Mileage Reimbursement - Training</i>	31
4586	<i>Minor Drainage Review Fee</i>	12
4955	<i>Miscellaneous - Other</i>	21
4566	<i>Miscellaneous County Services</i>	11
6600	<i>Miscellaneous Expenses from Juror Donations</i>	36
4537	<i>Miscellaneous Levy Officer Fee</i>	10
4342	<i>Miscellaneous Licenses and Permits</i>	5
4638	<i>Miscellaneous Recording & Filing Fee</i>	13
4768	<i>Miscellaneous Water and Sewer Fee</i>	16
6621	<i>Monthly Parking Deck Fee</i>	37
6585	<i>Motor Fuel Tax - Diesel</i>	36
6186	<i>Motor Vehicle Parts</i>	26
4036	<i>Motor Vehicle Tax - TAVT 2nd 3rd</i>	1
4037	<i>Motor Vehicle Tax - TAVT 3rd 3rd</i>	1
4038	<i>Motor Vehicle Tax - TAVT HB329</i>	1
4035	<i>Motor Vehicle Tax - TAVT True-up</i>	1
6367	<i>MSW Disposal Fee</i>	31
6509	<i>Muffler Repair</i>	34
4614	<i>Municipal - Commission on Tax Collection</i>	12

N

4865	<i>Net Increase/Decrease Fair Market Value</i>	19
4866	<i>Net Increase/Decrease Fair Market Value</i>	19
4591	<i>NGLEA Tuition/Training Fees (Unrelated to GPSTC)</i>	12
4651	<i>Non-Resident Recreation Fee</i>	13
6964	<i>Note Interest Expense</i>	38

Alphabetical Index

6157	<i>Novelty Purchases for Resale</i>	26
4670	<i>Novelty Sales</i>	14
4337	<i>NPDES Stormwater Discharge Permit</i>	5
4489	<i>NSIP (State) Nutrition Service Incentive Program</i>	8

O

6597	<i>Obsolete/Damage Inventory</i>	36
4332	<i>Occupation Tax</i>	5
4929	<i>Occupational Training and Development</i>	20
8460	<i>Office Furniture</i>	42
8465	<i>Office Machines</i>	42
6506	<i>Office Machines & Furniture - R&M Service</i>	34
4476	<i>Office of Highway Safety</i>	8
6118	<i>Official Records, Books, & Dockets</i>	25
6169	<i>Oil & Lubricants</i>	26
4463	<i>OPB - Council for the Arts</i>	7
4971	<i>OPEB – Interfund Transfer - Revenue</i>	22
6327	<i>Operator Service Fee-Transit</i>	29
6946	<i>Other - Bonds</i>	38
6522	<i>Other - R&M Service</i>	34
4649	<i>Other Art Fee</i>	13
8135	<i>Other Capital Expenditures - Buildings & Structures</i>	40
8035	<i>Other Capital Expenditures - Land</i>	39
8275	<i>Other Capital Expenditures – Line & Plant Facilities</i>	41
6981	<i>Other Debt Service Interest Expense</i>	38
6598	<i>Other Expense – MCS Only</i>	36
4430	<i>Other Federal Revenue</i>	6
6362	<i>Other Fees</i>	30
4808	<i>Other Fines and Forfeitures</i>	18
4858	<i>Other Income</i>	19
6460	<i>Other Insurance</i>	33
4507	<i>Other Local 800 MHz Replacement</i>	9
4506	<i>Other Local Revenue</i>	9
4935	<i>Other Loss/Damage Recoveries</i>	20
8490	<i>Other Machinery & Equipment</i>	43
6601	<i>Other Miscellaneous Expenses</i>	36
8245	<i>Other Professional Services</i>	41
4658	<i>Other Recreation Fee</i>	14
4494	<i>Other State Revenue</i>	8
6204	<i>Other Supplies</i>	27
4663	<i>Outdoor Pool Rental Fee</i>	14
6593	<i>Over/Short</i>	36

Alphabetical Index

4478 *Overweight Assessments*..... 8

P

4226	<i>P&C Insurance Premium Tax</i>	4
6507	<i>Paint and Body Repairs</i>	34
6356	<i>Paramedics Licenses & Fees</i>	30
4552	<i>Parking Fee - Employee</i>	10
4531	<i>Parking Fee - Leased Spaces</i>	10
4543	<i>Parking Fee - Public</i>	10
4807	<i>Parking Violation Unit</i>	18
6456	<i>Participant Insurance</i>	33
4533	<i>Passenger Fares</i>	10
4598	<i>Passenger Fares for Special Events</i>	12
4535	<i>Passport Fees</i>	10
6201	<i>Pavement Making Materials</i>	27
4422	<i>Payment in Lieu of Taxes</i>	6
6042	<i>Peace Officers' Annuity & Benefit Premium</i>	24
6473	<i>Pedestrian Light District</i>	33
4588	<i>PEG Subscriber Fee</i>	12
4767	<i>Pelletized Sludge Sales</i>	16
4114	<i>Penalties - Late Tag</i>	3
4736	<i>Penalties - Water System</i>	15
4110	<i>Penalties on Delinquent Tax</i>	3
6321	<i>Pension Fund Services</i>	29
6256	<i>Personal Protective Equipment</i>	28
8470	<i>Photographic & Microfilm Equipment</i>	42
6120	<i>Photographic Supplies</i>	25
6188	<i>Pipe</i>	26
4336	<i>Pistol Permit</i>	5
4585	<i>Plan Review Fee</i>	12
6322	<i>Planning Services & Comprehensive Studies</i>	29
4563	<i>Plat Reduction Fee</i>	11
6525	<i>PLC/SCADA R&M</i>	34
6209	<i>PLC/SCADA Supplies</i>	27
8113	<i>Plumbing Installations - Buildings & Structures</i>	40
6190	<i>Plumbing Supplies</i>	27
6402	<i>Poll Worker & Other Training</i>	31
4864	<i>Pool Allocated Income</i>	19
6561	<i>Pool Expense</i>	35
4862	<i>Pool Interest Dividend</i>	19
4863	<i>Pool Interest Dividend Cash Collected</i>	19
4861	<i>Pool Investment Income</i>	19
6562	<i>Pool Loss on Value</i>	35

Alphabetical Index

4480	<i>POST - Basic</i>	8
4482	<i>POST - In Service</i>	8
6382	<i>Postage, Courier & Special Delivery</i>	31
6586	<i>Preferred Customer Rebate</i>	36
8005	<i>Preliminary Estimate</i>	39
4915	<i>Premium on Bonds Sold</i>	20
4914	<i>Premium on TANs Sold</i>	20
6433	<i>Printing - Election Ballot Cards</i>	32
6434	<i>Printing - Maps and Plans</i>	32
6436	<i>Printing - Photo & Microfilm</i>	32
6358	<i>Prisoner Boarding Fee</i>	30
4952	<i>Private Pay</i>	21
4647	<i>Pro Shop Sales</i>	13
4565	<i>Probation Fee</i>	11
4919	<i>Proceeds from Capital Leases</i>	20
4907	<i>Proceeds of Refunding Debt</i>	20
6454	<i>Professional Liability Insurance</i>	33
6326	<i>Professional Services</i>	29
8676	<i>Professional Services</i>	43
8120	<i>Professional Services - Building & Structures</i>	40
8030	<i>Professional Services - Land Acquisition</i>	39
8032	<i>Professional Services - Land Improvements</i>	39
8122	<i>Professional Services - LEED Consultant</i>	40
8121	<i>Professional Services - Project Management</i>	40
8033	<i>Professional Services - Site Planning & Design</i>	39
4578	<i>Professional Services Fee - Pass Thru</i>	11
4856	<i>Program Income - CDBG</i>	19
6452	<i>Property Insurance Premium</i>	33
6605	<i>Property Loss</i>	36
4042	<i>Property Tax - Current Year-Mobile Homes</i>	1
4032	<i>Property Tax - Current Year-Motor Vehicles</i>	1
4022	<i>Property Tax - Current Year-Public Utility</i>	1
4012	<i>Property Tax - Current Year-Real & Personal</i>	1
4013	<i>Property Tax - Current Year-Real & Personal -Cumberland Special</i>	1
4016	<i>Property Tax - Current Year-Real & Personal-Residential</i>	1
4044	<i>Property Tax - Prior Years-Mobile Homes</i>	1
4034	<i>Property Tax - Prior Years-Motor Vehicles</i>	1
4024	<i>Property Tax - Prior Years-Public utility</i>	1
4014	<i>Property Tax - Prior Years-Real & Personal</i>	1
4484	<i>Public Roads and Bridges</i>	8

Q

4554	<i>Qualifying/Election Fee</i>	10
------	--------------------------------------	----

Alphabetical Index

R

6508	<i>Radio, TV, & Communication Equipment - R&M Service</i>	34
6192	<i>Radio, TV, & Communication Equipment Supplies</i>	27
8410	<i>Radio, TV, & Communications Equipment</i>	42
4062	<i>Railroad Equipment Car Tax</i>	2
4235	<i>Real Estate Transfer Tax</i>	4
4968	<i>Rebate Fee – Solid Waste</i>	22
4567	<i>Recall Inspection</i>	11
6193	<i>Recreation Programming</i>	27
8475	<i>Recreational Equipment</i>	42
6194	<i>Recreational Supplies</i>	27
6627	<i>Refund & Rebate Expenses</i>	37
6925	<i>Refunded Debt - Escrow Agent</i>	38
4571	<i>Registration - Dangerous Dog</i>	11
4657	<i>Registration Fee</i>	14
6394	<i>Registration Fee</i>	31
6062	<i>Reimbursement Benefit (125)</i>	24
4569	<i>Reinspection Fee - Commercial</i>	11
4568	<i>Reinspection Fee - Residential</i>	11
6575	<i>Relocation Expense</i>	35
8110	<i>Renovation of Buildings & Structures</i>	40
6532	<i>Rental - Equipment</i>	35
6536	<i>Rental - Other</i>	35
6534	<i>Rental - Real Estate</i>	35
4870	<i>Rental of Real Estate and Equipment</i>	19
4324	<i>Residential Permit</i>	5
6366	<i>Residue Disposal Fee</i>	31
4667	<i>Restaurant Concessions</i>	14
6587	<i>Restocking Fee</i>	36
4992	<i>Retained Earnings - Designated Appropriation</i>	22
8862	<i>Retained Earnings - Designated Appropriation</i>	49
4994	<i>Retained Earnings - Undesignated Appropriation</i>	22
8864	<i>Retained Earnings - Undesignated Appropriation</i>	49
4973	<i>Retiree Contributions for OPEB</i>	22
6044	<i>Retirement Contribution - County System</i>	24
6048	<i>Retirement Contribution - Judges and Solicitor</i>	24
6046	<i>Retirement Contribution - State Teacher</i>	24
4424	<i>Revenue Sharing</i>	6
8748	<i>Right-of-Way - Acquire/Condemnation</i>	45
8749	<i>Right-of-Way - Acquire/Contract Service</i>	45
8754	<i>Right-of-Way - Acquire/Georgia DOT</i>	45
8747	<i>Right-of-Way - Acquire/Negotiation</i>	45
8757	<i>Right-of-Way - Acquire/Total Take</i>	45

Alphabetical Index

8752	<i>Right-of-Way - Administrative</i>	45
8746	<i>Right-of-Way - Appraisal</i>	45
8741	<i>Right-of-Way - Appropriation</i>	44
8742	<i>Right-of-Way - Engineering/Special</i>	44
8744	<i>Right-of-Way - Photo Support</i>	44
8750	<i>Right-of-Way - Relocation</i>	45
8753	<i>Right-of-Way - Rent Subsistence</i>	45
8751	<i>Right-of-Way - Structure Removal</i>	45
8743	<i>Right-of-Way - Survey</i>	44
8745	<i>Right-of-Way - Title/Miscellaneous Legal</i>	45
6510	<i>Road Construction - Contractual</i>	34
6147	<i>Road Construction Materials</i>	25
6512	<i>Road Maintenance - Contractual</i>	34
6149	<i>Road Maintenance Materials</i>	25
8111	<i>Roofing Installations - Buildings & Structures</i>	40
4583	<i>ROW Utility Application Fee</i>	11
4584	<i>ROW Utility Permit Fee</i>	11

S

8480	<i>Safety Equipment</i>	42
6207	<i>Safety Supplies</i>	27
6023	<i>Salaries - Law Enforcement - Court</i>	23
6024	<i>Salaries - Leave Payout</i>	23
6014	<i>Salaries - Overtime</i>	23
6018	<i>Salaries - Part-Time - Hourly</i>	23
6021	<i>Salaries - Part-Time - Overtime</i>	23
6020	<i>Salaries - Part-Time - Per Day</i>	23
6012	<i>Salaries - Regular</i>	23
6013	<i>Salaries - Sheriff Security</i>	23
6022	<i>Salaries - Sick Pay - Bonus</i>	23
8815	<i>Salary Contingency</i>	47
4946	<i>Sale of Compost</i>	21
4947	<i>Sale of County Real Property</i>	21
4948	<i>Sale of Forfeited Weapons</i>	21
4941	<i>Sale of GIS Digital Map</i>	21
4999	<i>Sale of Inventory</i>	22
4940	<i>Sale of Maps, Books, & Copies</i>	21
4949	<i>Sale of Recycled Material</i>	21
4944	<i>Sale of Salvage Property</i>	21
4942	<i>Sale of Unclaimed Evidence</i>	21
4250	<i>Sales Tax Receipts - 1% Special Purpose Local Option</i>	4
4251	<i>Sales Tax Receipts - Golf Course</i>	4
6195	<i>Sand and Fill Dirt</i>	27

Alphabetical Index

6482	<i>Sanitation - Public Utility</i>	33
4810	<i>School Bus Safety Camera Enforcement Program</i>	18
4782	<i>SDF - Acworth</i>	17
4791	<i>SDF - Atlanta</i>	17
4783	<i>SDF - Austell</i>	17
4796	<i>SDF - Bartow County</i>	17
4792	<i>SDF - Cherokee County</i>	17
4793	<i>SDF - Douglas County</i>	17
4794	<i>SDF - Fulton County</i>	17
4784	<i>SDF - Kennesaw</i>	17
4785	<i>SDF - Marietta</i>	17
4776	<i>SDF - Non-Regional - Commercial</i>	16
4772	<i>SDF - Non-Regional - Residential</i>	16
4795	<i>SDF - Paulding County</i>	17
4787	<i>SDF - Powder Springs</i>	17
4775	<i>SDF - Regional - Commercial</i>	16
4771	<i>SDF - Regional-Residential</i>	16
4788	<i>SDF - Smyrna</i>	17
8481	<i>Security Equipment</i>	42
6622	<i>Senior Citizen Discount</i>	37
6332	<i>Senior Judge Professional Fees</i>	29
4965	<i>Senior Resource Campaign</i>	22
4597	<i>Senior Transportation Voucher Program</i>	12
4728	<i>Septage Disposal Fee</i>	15
4737	<i>Service Charge – Acworth</i>	15
4738	<i>Service Charge - Water System</i>	15
4556	<i>Service Fee - Sheriff</i>	11
4593	<i>Settle Fee – Tax Commissioner</i>	12
4761	<i>Sewer Extension Assessment</i>	16
6624	<i>Sewer Extension Discount</i>	37
6516	<i>Sewer Line - R&M Service</i>	34
6187	<i>Sewer Line Maintenance Supplies</i>	26
4739	<i>Sewer Tap Fee - Commercial</i>	15
4740	<i>Sewer Tap Fee - Residential</i>	15
4742	<i>Sewerage Service Fee</i>	15
4743	<i>Sewerage Service Fee - Acworth</i>	15
4744	<i>Sewerage Service Fee - Atlanta</i>	15
4746	<i>Sewerage Service Fee - Austell</i>	15
4747	<i>Sewerage Service Fee - Bartow County</i>	15
4748	<i>Sewerage Service Fee - Cherokee County</i>	16
4750	<i>Sewerage Service Fee - Douglas County</i>	16
4752	<i>Sewerage Service Fee - Fulton County</i>	16
4754	<i>Sewerage Service Fee - Kennesaw</i>	16

Alphabetical Index

4756	<i>Sewerage Service Fee - Marietta</i>	16
4757	<i>Sewerage Service Fee - Paulding County</i>	16
4758	<i>Sewerage Service Fee - Powder Springs</i>	16
4760	<i>Sewerage Service Fee - Smyrna</i>	16
6590	<i>Sewerage Treatment</i>	36
6334	<i>Share the Care Vouchers</i>	29
4486	<i>Shared Fuel</i>	8
6063	<i>Sheltered Benefit Dread Insurance</i>	24
6061	<i>Sheltered Benefits (125)</i>	24
6493	<i>Sidewalk Construction - Contract</i>	33
6333	<i>Sign Language Interpreter Fees - ADA</i>	29
4338	<i>Sign Permit</i>	5
4112	<i>Sign Permit Penalties</i>	3
6499	<i>Sign R&M - Transit</i>	34
6197	<i>Signage Supplies-General & Traffic</i>	27
8015	<i>Site Acquisition & Addition</i>	39
4726	<i>Sludge Disposal Fee</i>	15
6591	<i>Sludge Handling Charges</i>	36
6254	<i>Small Tools, Hardware, & Tool Boxes</i>	28
6262	<i>Software - Non-Capital</i>	28
6325	<i>Spay & Neuter Services</i>	29
4966	<i>Special Donations - Parks & Recreation</i>	22
4344	<i>Special Event Permit Fee</i>	5
6418	<i>Special Events & Promotions</i>	32
4655	<i>Special Population Activity Fee</i>	14
8610	<i>Specially Equipped Vehicles</i>	43
4475	<i>SSBG - Federal</i>	8
4513	<i>SSBG - Federal</i>	9
4511	<i>SSBG - State</i>	9
4488	<i>Staff Reimbursement - Judicial</i>	8
4490	<i>Staff Reimbursement - Library</i>	8
4492	<i>Staff Reimbursement - Tax Assessor</i>	8
8818	<i>Standard Restricted Reserve Contingency</i>	47
4616	<i>State - Commission on Tax Collection</i>	12
4617	<i>State Administration Fee for Collection of TAVT</i>	12
4496	<i>State Grants</i>	8
6518	<i>Storage Tank - R&M Service</i>	34
6471	<i>Street & Pedestrian Lights -Electricity & Fixtures-Cumberland</i>	33
6472	<i>Street Lights - Electricity</i>	33
6474	<i>Street Lights - Fixture</i>	33
4636	<i>Subdivision Recording Fee</i>	13
6588	<i>Subscriptions, Directories, & Publications</i>	36
4318	<i>Sunday Sales Permit</i>	5

Alphabetical Index

4653	Supply Fee	13
6458	Surety Bond	33
4945	Surplus Fixed Asset Sales.....	21
4950	Surplus Materials/Supplies Sales	21
8485	Survey & GPS Equipment	42

T

4558	Tag Mail Fee	11
4131	Tax Levy-Administration Fee	3
4116	Tax Levy-Deed Preparation Fee	3
4599	Tax Sale Commission Fee	12
6027	Taxable Life Insurance.....	23
6383	Telephone Equipment.....	31
6384	Telephone – Landline Service	31
4064	Timber Tax	2
6503	Tire Repair	34
6196	Tires & Tubes	27
4575	Tissue Procurement.....	11
4471	Title III - Federal.....	8
4512	Title III - Federal.....	9
4510	Title III - State	9
4473	Title V.....	8
6360	Title, Tag, Recording, & Notary.....	30
6625	Toilet Rebate Program	37
6626	Toilet Valve Rebate Program.....	37
6599	Tourism Development.....	36
4875	Tourism Fee.....	19
4656	Tournament Fee	14
6514	Traffic Control - R&M Service.....	34
8486	Traffic Control Equipment	42
8487	Traffic Control Hardware & Mounts	43
6198	Traffic Control Supplies	27
8615	Trailers	43
4576	Training Class Fee	11
4662	Training Pool Rental Fee.....	14
8612	Transit Buses	43
8613	Transit Buses - Major Rehabilitation.....	43
6628	Transit Fare Media	37
6199	Transit Signs & Sign Equipment	27
6501	Transmission Repair.....	34
8701	Transportation Improvement - Total Estimate.....	43
4921	Transportation Services (TNC)	20
6336	Transportation Vouchers.....	29

Alphabetical Index

6416	<i>Travel Expense - Business</i>	32
6400	<i>Travel Expense - Training</i>	31
6608	<i>Trust Funds - Casualty & Liability</i>	36
6612	<i>Trust Funds - Dental</i>	37
6609	<i>Trust Funds - Medical</i>	36
6607	<i>Trust Funds - Workers' Compensation</i>	36

U

4426	<i>UMTA</i>	6
6368	<i>Unacceptable Waste Disposal Fee</i>	31
8820	<i>Undesignated Contingency</i>	47
6050	<i>Unemployment Insurance</i>	24
6200	<i>Uniforms and Clothing</i>	27
4560	<i>URES</i>	11
4429	<i>US Department of Justice</i>	6
4428	<i>USDA</i>	6
4953	<i>Utility Cost Recovery - Sludge Handling</i>	21
8781	<i>Utility Relocation - Appropriation</i>	46
8788	<i>Utility Relocation - Cable TV</i>	46
8786	<i>Utility Relocation - Electrical</i>	46
8782	<i>Utility Relocation - Engineering/Specifications</i>	46
8784	<i>Utility Relocation - Natural Gas</i>	46
8785	<i>Utility Relocation - Pipeline Transport</i>	46
8789	<i>Utility Relocation - Railroads</i>	46
8787	<i>Utility Relocation - Telephone</i>	46
8783	<i>Utility Relocation - Water/Sewer</i>	46

V

6504	<i>Vehicle - Outside R&M Service</i>	34
6324	<i>Veterinary Services</i>	29
6145	<i>Veterinary Supplies</i>	25
4811	<i>Victim Assistance Program Fine</i>	18
8660	<i>Voting Equipment & Booths</i>	43

W

4763	<i>Waste Hauler Inspection Fees – State Mandated</i>	16
4741	<i>Wastewater Availability Fee - Residential</i>	16
6480	<i>Water & Sewer – Public Utility</i>	33
8255	<i>Water & Sewer System Purchase</i>	41
4769	<i>Water Authority Meter Repair Fee</i>	16
6520	<i>Water Line - R&M Service</i>	34
4762	<i>Water Line Fee</i>	16

**Alphabetical
Index**

6189	<i>Water Line Maintenance Supplies</i>	26
4764	<i>Water Meter Installation</i>	16
6202	<i>Water Purchases - Resale</i>	27
4766	<i>Water Sales</i>	16
4765	<i>Water Sales Acworth</i>	16
6592	<i>Water Testing</i>	36
6620	<i>Wellness Reimbursement</i>	37
6205	<i>West Nile Virus Control Program</i>	27
6335	<i>Wildfire Protection Services</i>	29
4669	<i>Windy Hill Golf Course</i>	14
4316	<i>Wine License</i>	5
4240	<i>Wine Tax</i>	4
6385	<i>Wireless & Portable Telephone Service</i>	31
6361	<i>Wireless New Subscriber Fee</i>	30
4504	<i>Witness Fee Fund</i>	9
4589	<i>Work Release Program Fee</i>	12
6459	<i>Workers' Compensation - Excess Insurance</i>	33
4936	<i>Workers' Compensation - Interfund Transfer - Revenue</i>	21
6052	<i>Workers' Compensation - Premium</i>	24
6053	<i>Workers' Compensation - Prior Year - Interfund Transfer</i>	24
4954	<i>Workers' Compensation Credit</i>	21
6505	<i>Wrecker Charges</i>	34

Z

4340	<i>Zoning and Land Use Permit</i>	5
------	---	---