



**Cobb County Government
FY 2012 Proposed Budget**

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BOARD OF COMMISSIONERS

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Tim Lee
Chairman

September 13, 2011

Fellow Commissioners:

In accordance with state law, I am pleased to present the FY 12 Proposed Budget. The FY 12 Proposed Budget maintains the long-term goals of the Board of Commissioners while recognizing the immediate demands for county services.

FY 12 Budget Goals

The past few years have proven to be very challenging for the County, its residents and the business community. Cobb County began addressing the economic issues with the amendment of the FY 09 budget. In both December 2008 and March 2009, the County reduced the budget by a combined \$25.2 million dollars. In FY 10, the budget was amended by \$8.7 million dollars. Each time the budget was adjusted with a focus on minimizing cuts to service and increasing efficiencies while maintaining a balanced budget.

The preparation of the FY 12 Proposed Budget was also filled with many challenges. With the continued state of the economy, Cobb County has seen a decline in revenues that has required us to revisit the FY 11 adopted budget and to reassess the FY 12 proposed budget which are both found in the FY 11 and 12 Biennial Budget. In a proactive response to the changing economic environment, Cobb County amended the FY 11 adopted operating budget in April 2011.

To accomplish this required reduction, the County implemented five unpaid furlough days providing a \$4.2 million savings. There were operational savings in the combined amount of \$4.4 million which came from 10 percent cuts to department operating accounts county-wide. One-time expenditures for Capital Projects were cut and transfers were returned to the designated funds for a total of \$8.2 million dollars, and one-time cuts to various reserve accounts were implemented.

In addition to the reduction of operating accounts, departments were also asked to look at projects and capital acquisitions that could be deferred, scaled back or even eliminated. Included in this list are technology, transportation, facility maintenance and renovation projects. Vehicle acquisitions were also reduced by \$0.4 million in the FY 11 amended budget.

Millage History. Over the past 18 years, the Board of Commissioners has maintained the lowest millage rate in the Atlanta metropolitan area. In an effort to continue to provide the best county services at the lowest cost, the Board of Commissioners discussed various options to balance the budget for the remainder of FY 11 including increasing the millage rate. Three Public Hearings were held to allow residents the opportunity to voice their support and opposition. After the final Public Hearing, the Board of Commissioners approved the millage increase from 9.6 mills to 11.11 mills on July 26, 2011.

| Millage Rate History | | | | | | | | | | | | | | |
|----------------------|-------|------|------|------|------|------|------|------|------|------|------|------|------|-------|
| 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
| 10.62 | 10.12 | 9.97 | 9.84 | 9.72 | 9.72 | 9.72 | 9.72 | 9.72 | 9.60 | 9.60 | 9.60 | 9.60 | 9.60 | 11.11 |

Continue funding capital replacements for the Operating Funds. The Capital Plan is the primary means for funding the County’s capital needs. In the past, all capital replacements and improvements were addressed jointly. Today the merits of each are considered separately. As a result, approximately \$8.1 million is proposed in the FY 12 budget for capital replacements. Included in this amount is funding for Police radar units and digital cameras, emergency notification sirens, capital leases such as the Public Safety Record Management System, Voice-Over Internet Protocol, PC and printer replacements, Judicial Information System, Community Development Application, renovation of Powder Springs Station, and various DOT projects.

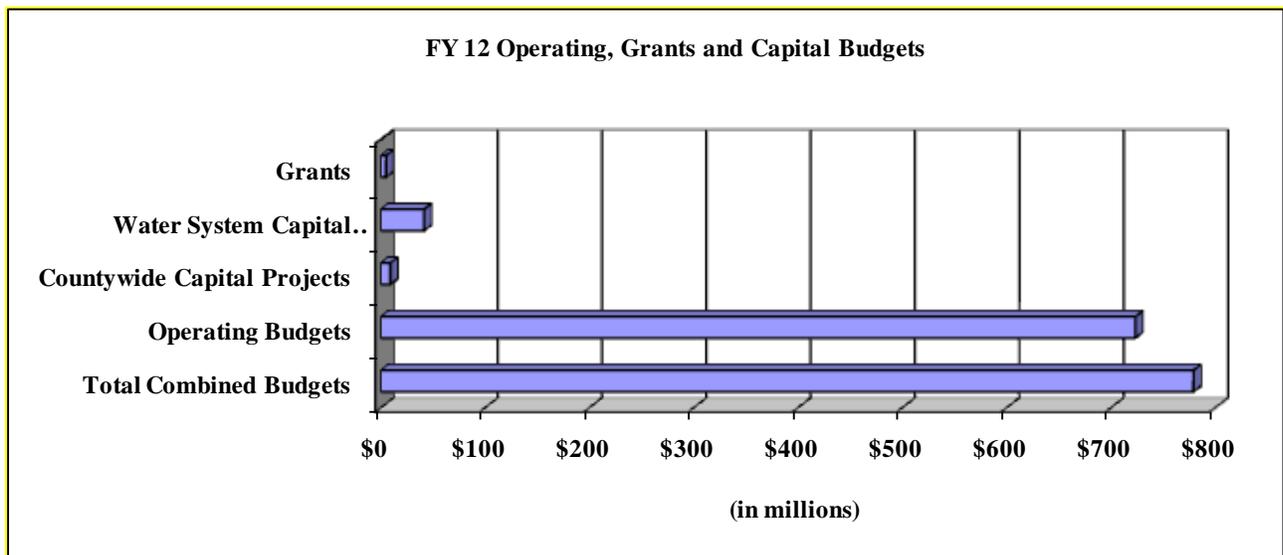
Maintain a strong Capital Plan. The Capital Plan is often cited as one of the primary reasons Cobb County remains a leader in the Atlanta metropolitan area. While the FY 12 budget continues to maintain an emphasis on capital improvements and replacements with more than \$50.7 million budgeted for the capital program, the County has deferred many non-essential capital replacement projects and maintenance projects. Any new capital projects are reviewed and approved on a case-by-case basis based on need and funding requirements.

BUDGET AT-A-GLANCE

Moving forward with preparation of the FY 12 proposed budget, the primary goal is to provide the best county services and to find innovative ways to do more with less.

The proposed FY 12 combined operating, capital and grants budgets total approximately \$779 million. Approximately \$9.2 million has been budgeted for countywide projects, while \$41.5 million is budgeted for major Water System capital projects.

The FY 12 operating budgets account for 92.8% of the total \$779 million budget and reflects an increase of \$2.7 million (0.37%) when compared to the FY 11 adopted operating budgets.



Operating Funds

Governmental Fund Types:

General Fund. The General Fund budget is the largest component of the operating budgets with an FY 12 proposed budget of \$321.9 million. This represents a 1.85% decrease when compared to FY 11's adopted budget and a 3.48% decrease when compared to the FY 10 actual budget.

| FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed | Percentage Change - FY 12 Proposed to: | | |
|----------------|----------------|----------------|----------------|--|---------------------------|----------------------------|
| | | | | FY 09 Actual % Inc/Dec | FY 10 Actual % Inc/Dec | FY 11 Adopted % Inc/Dec |
| \$ 339,201,814 | \$ 333,544,530 | \$ 328,009,136 | \$ 321,948,188 | -5.09% | -3.48% | -1.85% |

Expenditures within the General Fund are allocated by the following activities:

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed | Percentage Change - FY 12 Proposed to: | | |
|--------------------|----------------|----------------|----------------|----------------|--|--------------|---------------|
| | | | | | FY 09 Actual | FY 10 Actual | FY 11 Adopted |
| Personnel Services | \$ 231,554,533 | \$ 234,184,311 | \$ 231,277,028 | \$ 231,001,528 | -0.24% | -1.36% | -0.12% |
| Operating | \$ 72,747,398 | \$ 74,426,918 | \$ 73,134,548 | \$ 67,547,291 | -7.15% | -9.24% | -7.64% |
| Capital | \$ 3,867,132 | \$ 2,348,108 | \$ 1,147,202 | \$ 1,352,602 | -65.02% | -42.40% | 17.90% |
| Debt Service | \$ 692,693 | \$ 561,301 | \$ 1,000,194 | \$ 397,355 | -42.64% | -29.21% | -60.27% |
| Transfers Out | \$ 30,340,058 | \$ 22,023,892 | \$ 19,825,803 | \$ 19,820,167 | -34.67% | -10.01% | -0.03% |
| Contingency | \$ - | \$ - | \$ 1,624,361 | \$ 1,829,245 | 0.00% | 0.00% | 12.61% |
| Total | \$ 339,201,815 | \$ 333,544,530 | \$ 328,009,136 | \$ 321,948,188 | -5.09% | -3.48% | -1.85% |

Personnel Services account for 71.7% of the General Fund budget. The decrease of 0.12% from the FY 11 adopted budget is due primarily to the reduction of non-public safety overtime and reduced funding for vacant positions. The proposed budget has no reduction in filled positions and has no pay decreases or furloughs. There are several positions along with the salary and fringes that are being reallocated. In addition, no merit increases were included in the FY 12 proposed budget.

Various operational changes were implemented in FY 11 to help reduce costs and will remain in the FY 12 budget. These reductions include closing the Senior Service Daycare Center and the Windy Hill Senior Center, cancelling the Summer Concert Series at the Mable House Amphitheater and operating it as a rental only facility, reducing library hours and 10 percent cuts to each department operating budget. The Parks, Recreation and Cultural Affairs department also adjusted the Aquatic Center hours and closed art centers on certain days based on league competitions and attendance.

Approximately \$8.8 million of FY 12 General Fund dollars are budgeted for capital. Of this amount, \$7.4 million is budgeted as transfers out for capital projects, with the remaining \$1.4 million for operating capital. DOT related projects amount to \$1.4 million, which includes \$798k for the Regional Transportation Plan and \$588k for local matches on state grants and \$25k for construction management. Other projects include \$647k for the 800 MHz core replacement, capital lease payments in the combined amount of \$5.8 million for the judicial information system, community development application system, voice-over internet protocol, public safety records management system, computers and for the purchase of the Powder Springs station. Additional capital projects include PC and printer replacements, radar units and digital cameras, and Year 5 of the GIS Implementation.

Total revenues for FY 12 are projected to be \$321.9 million. Property tax revenues account for 57.98% of the General Fund's total revenue. Although the tax digest continued to show a decline due to the declining values of residential property revaluations, the tax revenues reflect a 5.50% increase as a result of an increase to the millage rate from 6.82 to 7.72. Although fee increases were implemented in the FY 11 adopted budget for various services, overall, General Fund revenues show

a 1.85% decrease due to projected declines in fines and forfeitures which includes court fines, library fines, parking violations, and other miscellaneous fines. Charges for services also show a decrease as a result of H.B. 1055 which adjusted the court cost fees in Clerk of State Court and because street light revenues are now budgeted in a separate Street Light District Fund.

General Fund Revenues

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed | Percentage Change - FY12 Proposed to: | | |
|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------------------------|---------------|---------------|
| | | | | | FY 09 Actual | FY 10 Actual | FY 11 Adopted |
| Property Taxes | \$ 184,302,162 | \$ 176,364,579 | \$ 176,924,898 | \$ 186,657,935 | 1.28% | 5.84% | 5.50% |
| Penalties & Interest | \$ 4,799,633 | \$ 5,169,142 | \$ 5,209,825 | \$ 4,459,201 | -7.09% | -13.73% | -14.41% |
| Other Taxes | \$ 34,738,375 | \$ 35,130,412 | \$ 34,930,510 | \$ 34,692,000 | -0.13% | -1.25% | -0.68% |
| Licenses and Permits | \$ 16,885,697 | \$ 16,647,482 | \$ 20,431,343 | \$ 19,640,000 | 16.31% | 17.98% | -3.87% |
| Intergovernmental | \$ 4,923,755 | \$ 6,141,490 | \$ 3,494,013 | \$ 3,692,478 | -25.01% | -39.88% | 5.68% |
| Charges for Services | \$ 47,287,720 | \$ 45,761,456 | \$ 44,604,119 | \$ 36,450,489 | -22.92% | -20.35% | -18.28% |
| Fines and Forfeitures | \$ 15,800,633 | \$ 13,758,857 | \$ 16,431,688 | \$ 11,053,000 | -30.05% | -19.67% | -32.73% |
| Miscellaneous Revenue | \$ 6,922,231 | \$ 3,839,991 | \$ 4,744,920 | \$ 3,491,415 | -49.56% | -9.08% | -26.42% |
| Other Financing Sources | \$ 879,983 | \$ 2,143,074 | \$ 435,433 | \$ 273,500 | -68.92% | -87.24% | -37.19% |
| Transfers | \$ 24,538,985 | \$ 21,122,849 | \$ 20,802,387 | \$ 21,538,170 | -12.23% | 1.97% | 3.54% |
| Total | \$ 341,079,174 | \$ 326,079,332 | \$ 328,009,136 | \$ 321,948,188 | -5.61% | -1.27% | -1.85% |

Other Governmental Fund Types:

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed | Percentage Change - FY12 Proposed to: | | |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------------------------|--------------|---------------|
| | | | | | FY 09 Actual | FY 10 Actual | FY 11 Adopted |
| Claims | \$ 69,770,980 | \$ 74,269,918 | \$ 83,854,754 | \$ 82,769,506 | 18.63% | 11.44% | -1.29% |
| CSBG | \$ 575,592 | \$ 577,796 | \$ 661,337 | \$ 640,123 | 11.21% | 10.79% | -3.21% |
| Debt Service | \$ 7,226,192 | \$ 13,391,393 | \$ 8,644,312 | \$ 9,132,176 | 26.38% | -31.81% | 5.64% |
| E911 | \$ 10,181,247 | \$ 11,182,840 | \$ 9,924,384 | \$ 10,256,888 | 0.74% | -8.28% | 3.35% |
| Fire | \$ 69,733,183 | \$ 65,568,074 | \$ 65,611,370 | \$ 69,369,029 | -0.52% | 5.80% | 5.73% |
| Hotel/Motel Tax | \$ 9,419,190 | \$ 9,450,045 | \$ 9,100,000 | \$ 9,500,000 | 0.86% | 0.53% | 4.40% |
| Law Library | \$ 827,677 | \$ 697,892 | \$ 707,743 | \$ 421,192 | -49.11% | -39.65% | -40.49% |
| Parking Deck | \$ 442,180 | \$ 2,856,743 | \$ 584,600 | \$ 766,722 | 73.40% | -73.16% | 31.15% |
| Street Light District | \$ - | \$ - | \$ - | \$ 4,872,310 | 100.00% | 100.00% | 100.00% |
| Total | \$ 168,176,241 | \$ 177,994,701 | \$ 179,088,500 | \$ 187,727,946 | 11.63% | 5.47% | 4.82% |

Claims Funds. The Claims Funds include Casualty/Liability, Medical, Dental and Workers' Compensation. Each is funded by payments received from operating funds. The FY 12 budget decreased 1.29% compared to FY 11 adopted budget. The majority of this decrease is attributed to the decrease in the casualty and liability fund.

CSBG. The Community Services Block Grant Fund accounts for monies received from the Georgia Department of Human Resources. This funding, set by the State, has decreased by 3.21% in FY 12 compared to FY 11 adopted budget.

Debt Service Fund. A majority of this fund's revenue is determined by the tax digest and millage rate. Expenditures are determined by the level of debt incurred by the County for general obligation bonds. Current general obligation bonds outstanding include the 2005 Refunding of the 1996 Park Bonds (\$11,820,000 outstanding), and the 2007 and 2008 Park Bonds (\$21,940,000 and \$13,310,000 outstanding respectively). The Board of Commissioners approved a millage rate increase for the Debt Service from .22 mills to .33 mills on July 26, 2011.

E-911. E-911 is supported almost entirely by a \$1.25 fee paid by all residential and non-exempt commercial telephone customers in unincorporated Cobb County, the City of Powder Springs, and the City of Marietta, and a \$1.25 monthly fee paid by wireless telephone customers within the county's service area. Any revenues collected in excess of expenditures in this fund are, by law (O.C.G.A. 46-5-134), reinvested in the E-911 system.

Fire District Fund. The County Fire and Emergency Services Department is funded entirely within this fund. The department provides fire and emergency medical services to all the unincorporated areas of the county and to residents/businesses within three Cobb cities: Acworth, Kennesaw and Powder Springs. The other three Cobb cities of Austell, Marietta and Smyrna each have their own Fire Departments. Property taxes are the primary source of revenues for this fund, comprising 97.85% of the total revenues collected. This fund's proposed budget increased 5.73% over FY 11's adopted budget due to a millage increase and the need to fill the vacant fire fighter positions. On July 26, 2011, a millage increase was approved to ensure that adequate sources of funds are available to properly fund fire and emergency services. The Board of Commissioners approved a millage rate increase from 2.56 mills to 3.06 mills on July 26, 2011.

Hotel/Motel Tax Fund. Cobb County has levied an 8% lodging tax. The receipts from Cobb County, less 37.5%, are pledged as a revenue source for debt service requirements of the Coliseum and Exhibit Hall, as required by OCGA 48-13-51. The remaining 37.5% of these funds are first dedicated to the annual debt service requirements of the Cobb Energy Performing Arts Center. For FY 12, the debt service requirements amount to \$3,572,431. Any remaining monies will be spent at the direction of the Board of Commissioners per requirements set forth in O.C.G.A 48-13-51.

Law Library Fund. The Law Library facility, located in the State Court building, is funded through legal fees charged to each action or case in a court of record, whether civil or criminal, filed with the County at a sum not to exceed \$5.00 per case or action.

Parking Deck Fund. The County owns and operates two parking decks in downtown Marietta, adjacent to county offices and court buildings. The first deck was completed in 1992 and is currently debt-free. The second parking deck was recently completed in March 2011. It was constructed on county-owned property. Both parking decks provide parking facilities for Cobb County employees and the general public. Cobb County Property Management provides for the maintenance and operational support for each facility. Revenues are derived from Cobb County employees as well as a \$5.00 per vehicle fee for public parking. Public parking fees account for 66.27% of budgeted revenues while fees from County employees account for 32.61% of budgeted revenues. In addition to maintenance and operation expenses, these revenues fund debt payments of the Certificates of Participation (COP) which were used to fund the construction of the new second facility. The FY 12 principal and interest debt payment amount is \$577k. Approximately \$326k is available in the escrow balance to pay a portion of the debt payment.

Street Light District Fund. Since its inception in April 1978, the Cobb Street Light District (SLD) Program has established about 3,700 street light districts throughout the County. These districts provide lighting for over 106,000 households and businesses in Cobb County. In February 1979, a Cobb County SLD Ordinance was approved that provided general guidelines and standards for the administration of the program and the addition of further street light districts. The original budget for the Street Light District was adopted in the General Fund until FY 11. On October 26, 2010, a new fund was established to segregate the revenues and expenditures so that all costs and funding will be utilized for the SLD Program exclusively.

Business-Type Funds:

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed | Percentage Change - FY12 Proposed to: | | |
|-------------|----------------|----------------|----------------|----------------|---------------------------------------|--------------|---------------|
| | | | | | FY 09 Actual | FY 10 Actual | FY 11 Adopted |
| Golf Course | \$ 1,716,690 | \$ 1,092,318 | \$ 2,039,396 | \$ 1,695,327 | -1.24% | 55.20% | -16.87% |
| Solid Waste | \$ 13,508,053 | \$ 3,550,800 | \$ 3,767,369 | \$ 3,883,388 | -71.25% | 9.37% | 3.08% |
| Transit | \$ 18,450,530 | \$ 18,199,900 | \$ 18,488,555 | \$ 18,650,503 | 1.08% | 2.48% | 0.88% |
| Water | \$ 174,630,419 | \$ 182,560,461 | \$ 189,269,858 | \$ 189,413,426 | 8.47% | 3.75% | 0.08% |
| Total | \$ 208,305,692 | \$ 205,403,479 | \$ 213,565,178 | \$ 213,642,644 | 2.56% | 4.01% | 0.04% |

Golf Course Fund. Cobblestone Golf Course is under the management of a private firm offering quality championship golf services to the local community. In FY10, Cobblestone Golf Course averaged 24,000 plus rounds which was a significant decrease from prior years due to the September 2009 flood damage. The Cobblestone Golf Course is supported by a proposed \$1.7 million annual budget. This budget includes interest on its 1997 Refunding Recreation Authority Bonds. For FY 12, the interest on this bond amounts to \$62,250. Additionally, a January 1, 2012 principal payment of \$520,000 is also payable which is not included in the \$1.7 million budget for this fund. Final payment on these bonds is January 2014.

Solid Waste Fund. The current recommended budget for FY 12 is to fund Keep Cobb Beautiful and a limited staff to provide oversight of Solid Waste operations as well as the closure/post-closure responsibilities for the county's two landfills. The current budget also includes a transfer from the General Fund for the debt service requirements on the outstanding Solid Waste Revenue bonds. Total debt service costs (principal & interest) amounts to \$2.2 million. These bonds will be retired in January 2015 and have a current outstanding balance of \$8.0 million. A General Fund subsidy in the amount of \$983k is required to fund personnel and operating costs above the projected revenues that are expected to be received from privatization.

Transit Fund. Transit fares are the single operating revenue source generated by Cobb Community Transit (CCT). Federal and State grants are available to supplement the costs of operating expenditures and capital improvements as well as a General Fund subsidy. For FY 12 this subsidy is budgeted at \$8.0 million. In FY 10, the Transit fund received \$2 million in stimulus funding for paratransit services and Route 35. However, in FY 11, after the Board of Commissioners adopted the budget revisions which included 10 percent reductions in department operating budgets, the Transit Division performed a system-wide examination of route productivity which included the paratransit service. Routes 35, 65 and 70 were reviewed and a proposal was brought forward to eliminate these routes due to low ridership. Corresponding paratransit service routes would also be eliminated. These service reductions were approved by the Board of Commissioners and implemented on August 1, 2011.

Water Fund. Revenue projections for FY 12 remain in excess of expense projections despite the rate increases from the Cobb Marietta Water Authority on the sale of water to Cobb County's Water System. The Cobb Marietta Water Authority rate increase for FY 12 is 8%. Water sales and sewer fees are the largest revenue source for this fund and are estimated to generate a combined \$162 million annually. Revenues in excess of expenses support the ongoing expansion and replacement of county water and sewer lines, as well as water reclamation facility expansion.

GRANTS & CAPITAL FUNDS

The proposed FY 12 grant and capital budgets total in excess of \$55 million. The FY 12 proposed grant and capital budgets are \$51.5 million less than the FY 11 adopted budget. Funding for CDBG, HOME, and Justice Assistance Grant (JAG) are determined by the Department of Housing and Urban Development (HUD) and the Department of Justice. For FY 12, the Grant Funds budget has decreased by a combined 15.11% as compared to FY 11 adopted funding. The primary source for this decrease is with JAG funding. The Capital Funds budget for the FY 12 proposed budget is decreased by 49.95% when compared to FY 11 adopted numbers.

| Grant Funds | FY 09 Adopted | FY 10 Adopted | FY 11 Adopted | FY 12 Proposed | Percentage Change |
|--|---------------|---------------|----------------|----------------|------------------------------------|
| | | | | | FY 12 Proposed to FY 11 Adopted |
| CDBG | \$ 3,639,591 | \$ 3,695,678 | \$ 3,857,766 | \$ 3,235,939 | -16.12% |
| HOME | \$ 1,704,461 | \$ 1,893,294 | \$ 1,955,086 | \$ 1,716,123 | -12.22% |
| JAG | \$ 55,139 | \$ 169,229 | \$ 171,323 | \$ 127,736 | -25.44% |
| <i>Subtotal</i> | \$ 5,399,191 | \$ 5,758,201 | \$ 5,984,175 | \$ 5,079,798 | -15.11% |
| Capital Funds | | | | | |
| 800 MHz Radio System | \$ 1,087,694 | \$ 1,087,694 | \$ 1,111,968 | \$ 1,111,968 | 0.00% |
| Capital Projects | \$ 8,756,460 | \$ 6,271,915 | \$ 7,342,000 | \$ 8,075,789 | 9.99% |
| Water RE&I | \$ 30,404,438 | \$ 37,676,924 | \$ 38,766,369 | \$ 35,420,389 | -8.63% |
| Water System Dev Fee | \$ 56,028,928 | \$ 40,236,514 | \$ 54,019,200 | \$ 6,060,000 | -88.78% |
| <i>Subtotal</i> | \$ 96,277,520 | \$ 85,273,047 | \$ 101,239,537 | \$ 50,668,146 | -49.95% |
| Total Grant & Capital Funds | \$101,676,711 | \$ 91,031,248 | \$ 107,223,712 | \$ 55,747,944 | -48.01% |

Grant Programs. The active funds are on-going Federal and State grant programs. The U.S. Department of Housing & Urban Development (HUD) is the primary funding source for county grants. Currently the CDBG and HOME programs are administered through a competitive bid contract with W. Frank Newton, Inc., a private planning, management and development consultant. Most HUD funding passes through Cobb County to various Cobb County non-profit agencies, cities, other counties (as members of a local consortium applying for grants), and to individuals and families with housing needs. Some funding is designated for projects related to serving the needs of Cobb County's senior citizens and persons identified by the Americans with Disabilities Act (ADA). The Justice Assistance Grant (JAG) Fund was formerly known as the Local Law Enforcement Block Grant (LLEBG) Program Fund. The JAG grant funding is used by county departments, other cities and organizations for crime prevention and public safety activities.

800 MHz Radio System Replacement Fund. This fund was established during FY 06 by action of the Board of Commissioners for the purpose of setting aside core replacement dollars for the county's 800 MHz radio system. Cobb County currently collects annual core contributions from all Cobb County operating funds that utilize the 800 MHz system, the City of Austell and other outside agencies that have radios connected to this system. Based on the Second 800 MHz Users License Agreement, the cities of Acworth, Kennesaw, Marietta, Powder Springs and Smyrna have elected to maintain their own 800 MHz radio system replacement fund. All monies received in this fund will be reserved for future 800 MHz core replacement and/or upgrades.

Capital Projects Fund. This fund contains projects from various sources, usually in the form of interfund transfers from operating funds. Most projects found here are funded from annual county operating revenues, as opposed to federal/state grants, sales tax dollars or general obligation or revenue bond proceeds. Projects selected for funding during the formal biennial budget process, Capital Improvement Program (CIP), and Capital Replacement Schedule (CRS), are usually budgeted for in this fund as discussed below. Additional project funding appropriations, as

necessary for FY 12 will be taken to the Board of Commissioners for approval during the year-long agenda process. Our capital plan includes both CIP and CRS items (refer to the detail for a complete listing of items included in the Proposed FY 12 Budget).

Water Capital Funds. The Water System has four active capital funds: Water & Sewerage Construction Bond, Stormwater Capital, Water RE&I, and Water SDF. The first fund was created when the Water System issued a \$100 million revenue bond in late 2003 and in FY 09 issued an additional \$126.6 million in revenue bonds. The Stormwater Capital fund contains projects funded by developer contributions (in-lieu of detention infrastructure). The first two funds are not included for funding in the biennial budget. The next two funds projects are included in the biennial budget and primarily funded by annual Water System operating fund profits. These capital funds account for on-going water and sewer infrastructure recapitalization and expansion needs, as outlined in the Water System's long-term Capital Plan. (Detail for these two funds is included later in this document).

SPLOST. The current SPLOST budget is in excess of \$863 million and currently funding four major county capital project categories: transportation, public safety communications, jail expansion, and a new judicial facility. The Proposed FY 12 Budget does not add further funding to the 2005 SPLOST program. On March 15, 2011, Cobb County residents voted to approve a new SPLOST which is a continuation of the SPLOST program. The budget for the new SPLOST program will be approved by a separate agenda item.

CONCLUSION

The FY 12 Proposed Budget is the second of two years included in the FY 11/12 Biennial Budget. The two-year budget process is yet another planning tool implemented to clearly define immediate and future budget needs. The merit of the biennial budget was highlighted by Moody's Investors Service in 1995 when the Cobb County General Obligation Bonds were upgraded from Aa1 to Aaa, referencing strong financial controls, performance and long-term strategic and capital planning. For similar reasons, Fitch IBCA was the second rating agency to rate Cobb County's credit AAA in 1996.

In 1997, Standard and Poor's became the third of the nation's top three bond rating agencies to rate Cobb's credit Triple - AAA - the highest grade possible. In March 2011, Fitch reconfirmed Cobb County's AAA credit rating for the General Obligation and Revenue Bonds. In June 2011, Cobb County's Triple - AAA credit rating for the General Obligation and Revenue Bonds was reconfirmed by Moody's Investors Service and Standard and Poor's rating agencies. The county has maintained its Triple - AAA credit rating for the fifteenth consecutive year. The Triple AAA rating is the most highly acclaimed indicator of the overall financial strength of a community. These independent ratings produce significant interest savings and verify that Cobb's sound fiscal policies and conservative management philosophy will continue to guide Cobb through these economically challenging times as well as into the future.

In March 2011, Fitch rated the Tax Anticipation Notes (TANs) an F1+ credit rating. These notes are issued annually. In June 2011, the county also received a MIG1 credit rating for the TANs from Moody's Investor Service and SP-1+ from Standard and Poor's. The outstanding credit ratings allow Cobb County to incur short-term and long-term debt at the lowest possible interest rate. As a result, Cobb County remains in the top 1% of financially secure counties across the nation.

Additionally, in July 2009, Cobb County's Water and Sewer System was reaffirmed its Triple - AAA credit rating upon the issuance of \$126.6 million in revenue bonds. Cobb's Water and Sewer System was the first independent Water and Sewer System (funded 100% from fees) in the country to receive this coveted rating.

The three rating agencies cited several factors that attributed to the county's renewed ratings. Those factors included the County's proactive management and comprehensive fiscal policies which include low property tax rates, low debt levels, financial management fund balance reserve policy, a diverse economy, a significant use of current resources for capital needs, and the practice of biennial budgeting.

It is with great pride that I present to you, my fellow Commissioners, the FY 12 Proposed Budget that communicates the leadership and vision of the Board of Commissioners to define our present opportunities and anticipate our future challenges.

Respectfully submitted,



Tim Lee, Chairman
Cobb County Board of Commissioners

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**FY 2012 Fee and
Fee Schedule Changes**



Cobb County
Parks, Recreation
& Cultural Affairs

PROPOSED REVISIONS TO CURRENT FEE
SCHEDULE FOR PROGRAMS & FACILITIES



Cobb County...Expect the Best!

PROPOSED FEE INCREASE FOR PROGRAMS & FACILITIES

The Cobb County Parks, Recreation & Cultural Affairs Department has long operated under the philosophy, handed down by the county's elected and managing officials, that fees and charges for recreational services should be designed to provide our residents with high-quality programs and activities at minimal cost. This proposal is based on an operating philosophy that seeks to keep the fees affordable while increasing them sufficiently to cover the cost of operating the program or facility.

Goal and Objective

- This proposal makes a comparative analysis of the department's current fee structure versus the related programming costs and the prevailing fees of comparable recreation departments.
- The objective is to create a framework for restructuring that will enable us to impose fees that are equitable to the citizens both as the taxpayers who support the program as well as the residents who make use of the programs and facilities.

Today's Situation

- Even with the recent increase in fees, Cobb County Parks, Recreation and Cultural Affairs has, in almost all cases, the lowest fees of the major metro Atlanta area recreation departments.
- With the most recent increase, the current fees are, for the most part, cost-effective. However, there were some areas (tennis team fees, for example) where a significant increase is warranted. Even with these increases, our fees would remain at market levels.

SUMMARY

- This proposal will increase fees to levels that make the programs relatively cost-effective.
- Cobb will continue to provide comparable, or superior, programs and facilities for lower rates than most metro area departments.
- While some fee increases are proposed, some fees remain unchanged.
- The proposed fee structure meets our goal of equitable yet reasonable fees, structured to temper operational costs and allowing for proportional growth in the future.

PROJECTIONS

The Cobb County Parks, Recreation & Cultural Affairs Department has a very difficult task at hand of trying to balance cost and revenue. The following paragraphs will summarize the estimated impact of the proposed increase in fees:

Aquatics- The impact of the increase in Admissions fees is predicted to increase revenue by approximately \$95,000. This is a conservative prediction; we do not foresee a decline in this activity even with the fee increase. Most families are remaining at home due to the economy and swimming has proven to be a reasonably priced family activity. Interest in these sports will impact the Instructional Fees for swimming instructions and for the Gymnastic program increasing revenues by an additional \$40,000 annually. Facility and Lane rentals will increase revenues by approximately \$10,000. The total estimated increase in revenues from the Aquatics program is **\$145,000**.

Athletics- the Athletic program by way of increasing the fees for League fees, Basketball and Football and the rental of the athletic fields is predicted to raise revenues **\$36,970**.

Tennis- By raising the Court Fees, Instructional fees and Tournament fees we predict an additional **\$50,000 increase** in revenues from tennis activities.

Cultural Arts- The summer camps offered by this program along with the increase in the Admissions fees from the Encore Series could bring in an additional **\$35,000** in revenues.

Programming Unit-A projection of **\$55,000** is predicted with this unit, due to the increase in rental fees, but we expect to experience some decline in revenues due to the public's sensitivity of the rental fees at first.

Natural Resource Unit-This is the first year this unit will produce revenue from providing educational programs to the schools, daycares and other groups. There is no history of revenues and no projection is included in here for this unit.

- Revenue total history
 - 2007 - \$4,407,312
 - 2008 - \$4,427,519
 - 2009 - \$4,763,554
 - 2010 - \$4,339,541
 - 2011 - \$3,139,226 (year to date)

COMMUNITY CENTERS

| Facility | Cobb Current | Cobb Proposed | DeKalb | Fulton | Gwinnett | Smyrna |
|-------------------|---|--|---------------|---------------|-----------------|-----------------------------|
| Resident | Thompson: \$25/hr (4 hr min) | \$40/ hr (2-8 hrs) \$25 each add'1 hr | \$50/hr | \$40/hr | \$100/hr | \$200/4 hrs \$25 add hrs |
| Non-Profit | Ron Anderson \$ 25/hr (2 hr min) | \$40/ hr (2-8 hrs) \$25 each add'1 hr | \$50/hr | \$40/hr | \$75/hr | \$200/4 hrs \$25 add hrs |
| | | | | | | |
| Deposit | \$100 | \$150 | \$150- 250 | \$100 | \$200 | \$150 |

JIM R MILLER PARK

| <u>Daily Civic Rate</u> | Current Rate | Proposed Rate | <u>Daily Commercial Rate</u> | Current Rate | Proposed Rate |
|--|-----------------|------------------|--|-----------------|------------------|
| Entire Park | \$1,000 | \$1,400 | Entire Park | \$2,400 | \$3,000 |
| Building A | \$400 | \$550 | Building A | \$500 | \$650 |
| Building B | \$300 | \$400 | Building B | \$350 | \$450 |
| Building A & B | \$600 | \$700 | Building A & B | \$700 | \$850 |
| Building A & B & Plaza | \$700 | \$850 | Building A & B & Plaza | \$800 | \$950 |
| Market Plaza | \$200 | \$250 | Market Plaza | \$250 | \$300 |
| Parking Area & Plaza | \$300 | \$400 | Parking Area & Plaza | \$300 | \$500 |
| Parking Area | \$200 | \$300 | Parking Area | \$450 | \$500 |
| Midway | \$300 | \$500 | Midway | \$450 | \$650 |
| Covered Show Ring | \$500 | \$650 | Covered Show Ring | \$700 | \$850 |
| Overflow Parking | \$100 | \$200 | Overflow Parking | \$150 | \$250 |
| Move In/Out Per Hour (4 Hour Minimum) | \$50 | \$50 | Move In/Out Per Hour (4 Hour Minimum) | \$75 | \$125 |

Storage

1/2 Daily Rate

Storage

1/2 Daily Rate

A 10% additional fee based on gross revenue is required for commercial Events

Equipment Fees

| <i>Equipment & Services Subject to Availability</i> | Current Rate | Proposed Rate |
|---|-----------------|------------------|
| 8' Table | \$4 | \$8 |
| 6' Table | \$3 | \$5 |
| Chair | \$1 | \$3 |
| Portable 5 Row Bleachers | \$0 | \$30 |
| Stage Section | \$14 | \$20 |
| Show Ring PA System | \$0 | \$50 |

Miscellaneous Fees

| | Current Rate | Proposed Rate |
|--------------------------------------|-----------------|------------------|
| 12 Midnight -- 8AM (Per Hour) | \$125 | \$175 |
| Novelty Sales Permit (Per Vendor) | \$0 | \$50 |
| Special Areas (Per Day) | \$35 | \$100 |

Attendant Services

| <i>(Per Hour, 4 Hour Minimum Required)</i> | Current Rate | Proposed Rate |
|--|-----------------|------------------|
| Custodian | \$0 | \$10 |
| Overtime/Holiday Staff | \$0 | \$20 |

| <u>Camping Fee (Per Night)</u> | Current Rate | Proposed Rate |
|--------------------------------|-----------------|------------------|
| Camper with hook-up | \$0 | \$15 |
| Camper without hook-up | \$0 | \$7.50 |

Complimentary Tickets

Lessee is required to furnish 20 complimentary tickets to Lesser

Security

Contracted through Cobb County Police Department, Ranger Division (770) 528-8865

HUDGINS HALL

| <u>Daily Civic Rate</u> | <u>Current Rate</u> | <u>Proposed Rate</u> |
|---|---------------------|----------------------|
| <i>(Non-Profit)</i> | | |
| Move In/Out | \$50 | \$100 |
| Show Day | \$600 | \$800 |
| <i>(6 Hour Minimum \$150 each additional hour up to \$1200)</i> | | |

| <u>Daily Commercial Rate*</u> | <u>Current Rate</u> | <u>Proposed Rate</u> |
|--|---------------------|----------------------|
| 12 Midnight -- 8AM <i>(Per Hour)</i> | \$1,000 | \$1,500 + 10% |
| Rehearsal Move in/out <i>(Per Hour, 4 hour minimum)</i> | \$1,000 | \$1,500 + 10% |
| Meeting Room <i>(2 hour minimum)</i> | \$40 | \$60 |
| Floor Coverings <i>(ALL USERS)</i> | \$150 | \$200 |
| Special Use Area | \$125 | \$150 |
| Corporate Rate | \$200 | \$300 |
| <i>(Per hours, 2 hour minimum)</i> | | |

| <u>Equipment Fees</u> | <u>Current Rate</u> | <u>Proposed Rate</u> |
|--|---------------------|----------------------|
| 4' Tables <i>(Each-Per Event)</i> | \$2 | \$4 |
| 6' Tables <i>(Each-Per Event)</i> | \$4 | \$6 |
| 8' Table | \$4 | \$8 |
| Chairs | \$1 | \$3 |
| 4' x 8' Stage Sections | \$20 | \$30 |
| Stage Skirting <i>(Per Section)</i> | \$25 | \$35 |
| Pipe & Drapes <i>(10' Section)</i> | \$12 | \$15 |
| Table Skirts <i>(Each - Per Event)</i> | \$10 | \$15 |
| Microphones <i>(Each)</i> | \$7 | \$15 |
| Tape Deck/CD Player <i>(Daily)</i> | \$17.50 | \$25 |
| Choral Riser <i>(Each Per Event)</i> | \$12 | \$18 |
| Gaffer's Tape <i>(Per Roll)</i> | \$15 | \$20 |
| Party Canopy <i>(20' x 20')</i> | \$220 | \$250 |
| <i>Each additional Day</i> | \$0 | \$75 |
| Party Canopy <i>(20' x 30')</i> | \$300 | \$400 |
| <i>Each additional Day</i> | \$0 | \$100 |

| <u>Other Fees</u> | <u>Current Rate</u> | <u>Proposed Rate</u> |
|--|---------------------|----------------------|
| Electrical Service <i>(Per Vendor)</i> | \$10 | \$20 |
| Novelty Sales Permit <i>(Per Vendor)</i> | \$50 | \$100 |
| Reissue Contract | \$10 | \$20 |

| <u>Attendant Services</u> <i>(Hourly per person / 4 hour minimum required)</i> | <u>Current Rate</u> | <u>Proposed Rate</u> |
|---|---------------------|----------------------|
| Custodian | \$15 | \$30 |
| Technician | \$20 | \$40 |
| Overtime / Holiday Staff | \$25 | \$40 |

THERAPEUTIC RECREATION

| Facility | Cobb (Current) | Cobb County (Proposed) | DeKalb | Fulton | Gwinnett |
|-------------------------------|---|----------------------------|--|--|---|
| Social Club Activities | \$35 Quarter | \$45 quarter | N/A | N/A | N/A |
| Summer Camp | Camp Horizon: \$85 wk Before & after care included. | Camp Horizon \$110 / wk | \$130 wk No before or after care provided | Camp Okado: \$90 wk \$20 wk for Before & aftercare | Camp Funshine: \$170 wk Before & aftercare included |

ARTS AND CULTURAL AFFAIRS

Art Classes

| Program (All rates are hourly) | Cobb (Current) | Cobb (Proposed) | Fulton | Gwinnett | Roswell |
|--|-------------------|--------------------|--------|----------|---------|
| Summer Camp Art Centers | \$90.00 | \$100.00 | | | |
| ETC Summer Camp (Anderson Theatre) | \$80.00 | \$85.00 | | | |
| Prompt Summer Camp (Anderson Theatre) | \$40.00 | \$45.00 | | | |
| JTAT Encore Tickets | \$40.00 | \$42.00 | | | |

ATHLETICS

| ATHLETICS | | | | | |
|---|----------------------------|-----------------------------------|------------------------|------------|--------------------|
| Program | Cobb Current | Cobb Proposed | Number of Teams – FY10 | X Increase | Additional Revenue |
| Softball Leagues (Al Bishop & Comm Parks) | \$375/team | \$400/team | 536 | X \$ 25.00 | \$ 13,400.00 |
| Basketball | \$360/team- 10 game season | \$400/team- 10 game season | 23 | X \$ 40.00 | \$ 920.00 |
| | \$320/team- 7 game season | \$350/team- 7 game season | 20 | X \$ 30.00 | \$600.00 |
| Flag Football | \$400/team | \$450/team | 36 | X \$50.00 | \$ 1,800.00 |
| TOTAL | ADDITIONAL | REVENUE | | | \$16,720.00 |

| ATHLETIC FIELD RENTAL | | | | | |
|---|--|---|--------------------|----------------|--------------------|
| Facility | Current Fee | Proposed Fee | # of Field Rentals | X Proposed Fee | Revenue |
| Community Park: Resident/ Non-Profit | \$25/field (2 hr blocks) \$100/field (day) \$150/field (night) | \$25/field (2 hr blocks) \$100/field (day) \$150/field (night) | 40 | \$ 100.00 | \$ 4,000.00 |
| Athletic Complex: Business | Lost Mtn Park/ Al Bishop Park \$400/day (3 fields) \$600/day (5 fields) | Lost Mtn Park/ Al Bishop Park \$450/day (3 fields) \$650/day (5 fields) | 25 | \$ 650.00 | \$ 16,250.00 |
| TOTAL | ADD'L | REVENUE | | | \$20,250.00 |

TENNIS

| | Current* | | Proposed | |
|-------------------------------|-----------|---------------|-----------|---------------|
| Public Courts | Residents | Non Residents | Residents | Non Residents |
| Adult per hour | \$2.00 | \$4.00 | \$3.00 | \$6.00 |
| Juniors per hour | \$1.00 | \$2.00 | \$2.00 | \$4.00 |
| Seniors per hour | \$1.00 | \$2.00 | \$2.00 | \$4.00 |
| | | | | |
| Annual Pass | | | | |
| Individual | \$70.00 | \$95.00 | \$140.00 | \$190.00 |
| Family | \$150.00 | \$300.00 | \$300.00 | \$600.00 |
| Youth | \$50.00 | \$75.00 | \$100.00 | \$150.00 |
| Seniors | \$50.00 | \$75.00 | \$100.00 | \$150.00 |
| | | | | |
| Classes | | | | |
| Adults and Youth | \$48.00 | \$73.00 | \$72.00 | \$97.00 |
| Tots | \$24.00 | \$49.00 | \$36.00 | \$51.00 |
| | | | | |
| Round Robins | \$4.00 | \$8.00 | \$8.00 | \$16.00 |
| | | | | |
| Ball Machine | \$15.00 | \$30.00 | \$15.00 | \$30.00 |
| | | | | |
| Teams | | | | |
| Adults Center | \$140.00 | \$280.00 | \$280.00 | \$560.00 |
| Adults Satellite | \$100.00 | \$200.00 | \$200.00 | \$400.00 |
| Juniors Center | \$100.00 | \$200.00 | \$200.00 | \$400.00 |
| Juniors Satellite | \$85.00 | \$170.00 | \$170.00 | \$340.00 |
| Seniors Center | \$85.00 | \$170.00 | \$170.00 | \$340.00 |
| Seniors Satellite | \$70.00 | \$70.00 | \$140.00 | \$280.00 |
| JR USTA and ALTA Individual | \$18.00 | \$36.00 | \$25.00 | \$50.00 |
| Tournaments | \$18.00 | \$18.00 | \$28.00 | \$28.00 |
| | | | | |
| Cobb Singles League | \$20.00 | \$45.00 | \$30.00 | \$55.00 |
| | | | | |
| Pros Fees per court hr | \$5.00 | | \$7.50 | |
| | | | | |

NATURAL RESOURCES

| Program | Cobb (Current) | Cobb (Proposed) | Chattahoochee Nature Center | Dunwoody Nature Center |
|------------------------|---|---|-----------------------------|---------------------------|
| Schools | \$1.00 per child | \$1.00 per child at school \$3.00 per child at the park | | |
| Scouts | \$2.00 per child for up to 2 hours, \$3.00 per child 2 hours and up, \$10.00 per child for overnight programs | \$3.00 per child for up to 2 hours, \$4.00 per child 2 hours and up, \$10.00 per child for overnight programs | \$7.00 per child per hour | \$7.00 per child per hour |
| Camps, Daycare, Others | \$2.00 per child at our parks, \$3.00 per child at their locations | \$2.00 per child | | |
| | | | | |

GYMNASTICS

| Program | Cobb (Current) | Cobb (Proposed) | City of Roswell | Buckhead (private) | GA All Star (private) | Gym Acad of Atlanta (private) | Modern Gym (private) | North Metro (private) |
|--|----------------|-----------------|-----------------|--------------------|-----------------------|-------------------------------|----------------------|-----------------------|
| Preschool Classes (45 minutes) | \$6.00 | \$8.00 | \$8.18 | \$15.00 | \$15.00 | \$13.75 | \$16.00 | \$13.75 |
| Boys & Girls Cheer/Tumbling | | | | | | | | |
| 55 minute classes | \$8.00 | \$10.00 | \$8.54 | \$16.25 | \$17.00 | | | \$17.00 |
| 1 ½ hour Classes | \$10.00 | \$12.00 | \$10.81 | \$22.08 | \$21.00 | ----- | ----- | ----- |
| 2 hour Classes | \$12.00 | \$14.00 | \$16.00 | | ----- | | | \$25.00 |

AQUATICS: ADMISSION

| PROGRAM | Cobb County Current | Cobb County Proposed | Rockdale County | City of Atlanta | Gwinnett County | DeKalb County |
|-------------------------|------------------------|-------------------------|-----------------------|-----------------------|-----------------------|----------------------|
| Admission Fees | | | | | | |
| Adult Daily Fees | \$3.29 Resident | \$4.23 | \$2.00 Resident | \$2.00 Resident | \$5.00 Resident | \$10.00 Resident |
| Youth Daily Fees | \$2.35 Resident | \$3.29 | \$1.00 Resident | \$1.00 Resident | \$2.00 Resident | \$3.00 Resident |
| | | | | | | |
| Adult 10 Visit | \$25.00 Resident | \$32.43 | N/A | N/A | N/A | N/A |
| Youth 10 Visit | \$14.50 Resident | \$18.80 | | | | |
| | | | | | | |
| Adult Monthly | \$27.50 Resident | \$35.72 | \$25.00 Resident | N/A | N/A | N/A |
| | \$52.50 Non Resident | \$64.39 | \$50.00 Non Resident | | | |
| Youth Monthly | \$20.00 Resident | \$25.85 | | | | |
| | \$40.00 Non Resident | \$51.70 | \$25.00 Resident | N/A | N/A | N/A |
| | | | | | | |
| Adult Quarterly | \$75.00 Resident | \$97.29 | \$45.00 Resident | N/A | \$75.00 Resident | \$45.00 Resident |
| | \$100.00 Non Resident | \$120.79 | \$75.00 Non Resident | | \$150.00 Non Resident | \$60.00 Non Resident |
| | | | | | | |
| | \$65.00 Non Resident | \$65.00 | | | | |
| Youth Quarterly | \$44.00 Resident | \$56.87 | \$75.00 Non Resident | | \$150.00 Non Resident | \$60.00 Non Resident |
| | \$69.00 Non Resident | \$81.87 | | | | (Summer Only) |
| Adult Annual | \$198.80 Resident | \$256.62 | \$100.00 Resident | \$75.00 Resident | \$144.00 Resident | N/A |
| | \$223.00 Non Resident | \$281.62 | \$175.00 Non Resident | \$150.00 Non Resident | \$288.00 Non Resident | |
| | | | | | | |
| Youth Annual | \$136.00 Resident | \$176.25 | \$175.00 Non Resident | \$45.00 Non Resident | \$288.00 Non Resident | |
| | \$161.00 Non Resident | \$201.25 | | | | |

**AQUATICS: INSTRUCTIONAL & AQUA-AEROBICS
PROGRAM FEES**

| PROGRAM | Cobb County Current | Cobb County Proposed | Gwinnett County | DeKalb County | City of Cartersville | City of Atlanta |
|-----------------------------------|---------------------------------|---------------------------------|--|--|--|--|
| Learn To Swim | \$32.00 Resident | \$40.00 | \$50.00 Resident | \$45.00 Resident | \$40.00 Resident | \$12.00 Resident |
| | \$57.00 Non Resident | \$65.00 | \$70.00 Non Resident (Infant & Preschool) | \$52.50 Non Resident (Infant & Preschool) | \$40.00 Non Resident (Infant & Preschool) | \$12.00 Non Resident (Infant & Preschool) |
| | (Infant & Preschool) | Note: 8 lessons | | | | |
| | \$64.00 Resident | \$80.00 | \$50.00 Resident | \$45.00 Resident | \$40.00 Resident | \$15.00 Resident |
| | \$89.00 Non Resident | \$105.00 | \$70.00 Non Resident (School Age) | \$52.50 Non Resident (School Age) | \$40.00 Non Resident (School Age) | \$30.00 Non Resident (School Age) |
| | (School Age) | | | | | |
| Aqua-Aerobics Program Fees | | | | | | |
| Adult Passes | \$25.00 Resident (10 Visits) | \$32.50 | \$90.00 Resident (2 Months) | N/A | N/A | N/A |
| | | | | | | |
| | | | | | | |
| Adult Daily Fees | \$3.50 Resident | \$4.50 | \$1.00 Resident | N/A | N/A | N/A |
| | | | | | | |
| | | | | | | |

AQUATICS: RENTALS

| PROGRAM | Cobb County Current | Cobb County Proposed | Dynamo Swim Club | Swim Atlanta | Gwinnett County |
|---------------------------------|--|--|-------------------------|-------------------|--------------------|
| | | | Public and High Schools | | |
| Lane Rentals | \$6.00 / 25 yard lane per hour | \$8.00 / 25 yard lane per hour | \$10.00 per hour | \$15.00 per hour | \$15.00 per hour |
| | | | U.S.A. Swimming | | |
| | | | \$7.00 /hour / lane | \$8.50 /hour/lane | \$15.00 /hour/lane |
| Facility Rental | \$500.00 per day (10 hours or less) Extra charge \$10.00 per hour per staff member | \$650.00 per day (10 hours or less) Extra charge \$10.00 per hour per staff member | N/A | N/A | Lifeguard \$16/hr. |
| | \$750.00 per day (10 hours or less) Extra charge \$10.00 per hour per staff member | \$975.00 per day (10 hours or less) Extra charge \$10.00 per hour per staff member | N/A | N/A | Lifeguard \$16/hr. |
| Recreational Pool Rental | \$200./2 hours (plus \$16/guard/hour) | \$260.00 /2 hours (plus \$16/guard/hour) | | | |
| High School Meet Rental | \$250.00 (4 hours, plus \$10.00 per hour per guard) | \$325.00 (4 hours, plus \$10.00 per hour, per guard) | | | |
| Special Areas | | | | | |
| Lobby/Classroom | Special Use Area \$20.00 | \$30.00 per day | | | |
| | | | | | |

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**Personal Services
FY 2012 Positions and Benefits**

Personnel Summary

Positions and Benefits

The Personal Services component of the budget consists of employee salaries and benefits. The largest portion of the Personal Services budget is made up of employee salaries. Salary accounts include regular salaries for full-time employees, part-time salaries and overtime salaries for hours exceeding the Fair Labor Standards Act (FLSA) thresholds.

REALLOCATIONS

Periodically, departmental position allocations are reviewed for transfer opportunities to maximize human resources or to increase the efficiency levels in Cobb County's workforce.

The following positions within State Court, along with the associated salary and fringe budgets, will be reallocated, effective October 2, 2011.

| <u>Reallocated FROM:</u> | <u>Reallocated TO:</u> |
|-----------------------------------|-----------------------------------|
| State Court Agency 200 | State Court Agency 220 |
| (5) Judicial Admin Spec, grade 35 | (5) Judicial Admin Spec, grade 35 |
| (5) Associate State Court Judge | (5) Associate State Court Judge |
| (28) Court Bailiff, PT | (28) Court Bailiff, PT |

The following position within the Clerk of State Court, along with the associated salary and fringe budgets, will be reallocated to Magistrate Court, effective October 2, 2011.

| <u>Reallocated FROM:</u> | <u>Reallocated TO:</u> |
|---|---|
| Clerk of State Court | Magistrate Court |
| (1) Judicial Admin Tech II, grade 42 #1061-041 | (1) Judicial Admin Tech II, grade 42 #1061-041 |

Personnel Summary

Positions and Benefits

The following position within Human Resources will be reallocated to the Department of Transportation Street Light Fund and funding appropriated effective October 2, 2011.

| <u>Reallocated FROM:</u> | <u>Reallocated TO:</u> |
|---|---|
| Human Resources | Department of Transportation Street Light Fund |
| (1) Accountant I, grade 48 #1155-041 | (1) Accountant I, grade 48 #1155-041 |

The following position within the Department of Transportation will be reallocated to the Department of Transportation Street Light Fund and funding appropriated with 50% labor distribution back to the General Fund, effective October 2, 2011.

| <u>Reallocated FROM:</u> | <u>Reallocated TO:</u> |
|---|---|
| Department of Transportation | Department of Transportation Street Light Fund |
| (1) GIS Technician, grade 47 #3133-023 | (1) GIS Technician, grade 47 #3133-023 |

WELLNESS PROGRAM

The Wellness Works Committee is charged with identifying, implementing, and/or promoting activities and alternatives that result in healthier lifestyles for employees and reduced health care costs for the County. Again this year, the Committee continued to support programs such as *Weight Watchers at Work*, Health seminars, water aerobics, boot camp classes, a Tai Chi class, Zumba, yoga, cardio tennis, and encouraged participation in the University of Georgia/Cobb Extension Service's "Walk Georgia" Program.

New this year, the committee sponsored a Healthy Cooking Throwdown, where departments competed with preparation of healthy recipes that were judged by the employees who attended the event. The committee plans to make this an annual event. Additionally, a new smoking cessation program was introduced.

HEALTH BENEFIT

The County's comprehensive health and welfare programs are designed to give employees a choice in healthcare plan designs with access to local service provider networks. Medical management programs are offered to employees and family members for condition care/disease management, case management and utilization programs.

The approval of the FY12 budget authorizes the revisions of the related plan documents to include the plan design revisions summarized below for health, pharmacy and dental benefit programs.

Effective with the 2012 plan year, all medical plan options will convert from three tier plan options to four tier plan options. These will be Single, Single + Spouse, Single + Child/ren, and Family. Restructuring the tier plan options provides coverage at a more equitable level for participants.

For the 2012 annual enrollment plan year, employees will be required to provide documentation for dependent eligibility to include marriage certificates, birth certificates, latest tax returns, etc. in order to enroll dependents for coverage in the County medical and dental benefits. Additionally an affidavit of dependent coverage and tobacco use will be introduced this year for annual enrollment. Employees and retirees will be required to sign this affidavit in order to complete their enrollment each plan year.

Additionally in an effort to minimize the cost to the County medical benefit program, a \$100 per month spousal surcharge to all medical benefit options will be introduced effective for the 2012 plan year. The surcharge will be applicable to those employees who elect medical coverage for their spouse who has other employer-sponsored medical coverage available to them but elects the County medical coverage as primary coverage.

There will be no increase in the County's cost for the 2012 fiscal year health plan programs.

The following plan design changes will be made to the self-funded medical and pharmacy benefit programs to bring those plans in line with the metro market effective for the 2012 plan year. The adoption of the 2012 budget authorizes the amendments to the applicable plan documents for the following plan design changes:

PHARMACY BENEFITS

The pharmacy benefit under the self funded plans includes three co-pay tiers. The member co-pays for tiers two (preferred brand) and three (non-preferred brand) are out of line with the market. The following increases to member co-pays will be effective for the 2012 plan year.

| | Retail (30 Days) | Mail Order (90 Days) |
|----------------------------|-----------------------------|---------------------------------|
| Increase Tier Two Co-pay | \$20 to \$30 | \$50 to \$75 |
| Increase Tier Three Co-pay | \$35 to \$50 | \$87.50 to \$125 |

There will be no increase to tier one for generic drugs.

The pharmacy benefit will also be amended effective for the 2012 plan year to include the following utilization management processes:

Retail Refill Allowance Penalty for Maintenance Drugs

Since maintenance drugs are typically prescribed on an ongoing basis, it is a cost saving to the plan and to the member to utilize mail order for those maintenance drugs. Members who choose to continue to refill these medications at retail after the initial 90 days of prescription will be charged the mail order co-pay. At that point, those members will pay the higher mail-order co-pay amount for a 30 day supply.

Enhanced clinical utilization management tools will be included in the 2012 pharmacy program. These tools include:

Additional prior authorization edits for prescription drugs such as dermatologicals, HIV agents, hormones, immune globulins, and psoriasis therapy. Additional preferred drug step therapy edits for migraine therapy and step therapy edits for non-narcotic analgesics and pulmonary agents. Additional quantity/dose duration edits for antibiotic agents, dermatologicals, HIV agents, hormones, interleukins, non-narcotic analgesics, psoriasis therapy, pulmonary agents, rheumatological agents.

These changes are consistent with market norms and will result in a more efficient use of the plan benefits.

MEDICAL BENEFITS

Effective with the 2012 plan year the following plan design revisions will be effective for both the PPO and EPO(HMO) options under the self funded benefits.

Add \$300 per admission co-pay for inpatient admits
Add \$300 Out Patient surgery co-pay
Increase ER co-pay from \$100 to \$150

Additionally the following plan design change will be effective for the 2012 plan year for the PPO medical plan option.

Increase Deductible
In Network \$300/\$900 to \$500/\$1500
Out of Network \$400/\$1200 to \$750/\$2,250
Increase Out of Pocket Max
In Network \$1,500/\$3,000 to \$2,000/\$4,000
Out of Network \$3,000/\$9,000 to \$4,000/\$12,000
Increase PCP (Primary Care Doctor) co-pay from \$20 to \$25
Increase Specialist co-pay from \$20 to \$30

Additionally the following plan design change will be effective for the 2012 plan year for the EPO(HMO) medical plan option.

Increase Out of Pocket Max
In Network \$1,000/\$3,000 to \$1,500/\$4,500
Increase PCP (Primary Care Doctor) co-pay from \$15 to \$20
Increase Specialist co-pay from \$15 to \$25

Additionally the following plan design change will be effective for the 2012 plan year for the Kaiser medical plan option.

Increase ER co-pay from \$100 to \$150

In 2011 the Open Access Point of Service Plan converted to a Consumer Driven Health Plan (CDHP) with a Health Reimbursement Account (HRA). This option provides coordination between the HRA funded by the County and the employee's own money to pay for the first dollars spent on covered medical expenses and prescription drugs toward meeting an annual deductible. After meeting the deductible, the employee's medical expenses will be subject to co-insurance and an out-of-pocket maximum. There are no additional plan design revisions recommended for this plan option for the 2012 plan year.

In 2011, the CIGNA Medicare Advantage PFFS plan was replaced with a Medicare Surround Plan, as a supplement to Medicare. The plan supplements Medicare Part A and Part B similar to Medigap coverage. Medicare will remain primary and CIGNA's Medicare Surround Plan will be secondary. The prescription drug plan under this option provides a formulary similar to Part D Prescription Drug Benefits.

As a plan sponsor of retiree healthcare benefits, the County has received approval from the federal government's Early Retiree Reinsurance Program (ERRP) for financial assistance to help maintain the coverage for early retirees age 55 and older who are not yet eligible for Medicare. The Program provides reinsurance for high-cost claims of retirees and their families, up to eighty percent of the cost of claims ranging from \$15,000 to \$90,000 incurred by early retirees. According to the Program's provisions, the financial assistance was to end either in early 2014, or when the program's \$5 billion appropriation is exhausted. As federal funding is now expected to run out in 2012, the County is eligible for reimbursement for claims submitted up until the funds are exhausted. An "early retiree", for purposes of this program, includes plan participants who are age 55 and older, not eligible for Medicare and not an active employee of an employer maintaining coverage for themselves, spouses, and covered dependents.

2012 BENEFIT PREMIUMS

There are minimal premium increases for the 2012 plan year for the self-funded benefit plans administered by Blue Cross Blue Shield of Georgia. Effective with the 2011 plan year, a "re-balancing" of the premium rates used for budgeting the self-funded plans began. Further, in the interest of fairness, the County based its contribution for future years on the lowest cost self-funded plan with participants paying the difference for higher cost options. Since some of the rate changes from the 2010 plan year to 2011 plan year resulted in a significant increase to the employees, the County implemented 50% of that increase for the 2011 plan year; with the remaining 50% of that increase to be implemented in 2012. However, this second phase will be delayed until the 2013 plan year after a full review of the employer employee premium sharing.

The approval of the FY12 budget authorizes the premiums summarized below for health and dental benefit programs for FY12 and the 2012 plan year.

Personnel Summary

Positions and Benefits

Kaiser Permanente will renew its Signature HMO option for the 2012 plan year with a 5% overall increase. This plan continues to be the lowest cost option for active employees and the under-65 retiree population. Additionally Kaiser will provide some additional wellness services eligible to all full-time County employees in the 2012 plan year.

Effective with the start of the 2011 plan year, a \$20 per biweekly tobacco surcharge was implemented for those employees who identified themselves as a tobacco user during annual enrollment. This surcharge will increase an additional \$5 per biweekly effective with the 2012 plan year.

Bi-weekly Premiums for the BCBSGA PPO Plan

| | Effective 10/07/2011 paydate | | Effective 01/13/2012 paydate | |
|--------------------------|------------------------------|---------------|------------------------------|---------------|
| | <i>Employee</i> | <i>County</i> | <i>Employee</i> | <i>County</i> |
| Single | \$63.56 | \$291.93 | \$63.56 | \$291.93 |
| Single + Spouse | \$172.38 | \$543.34 | \$171.24 | \$539.75 |
| Single +Child/ren | N/A | N/A | \$162.68 | \$512.77 |
| Family | \$234.73 | \$738.03 | \$240.20 | \$755.20 |

Bi-weekly Premiums for the CDHP / Open Access POS Plan

| | Effective 10/07/2011 paydate | | Effective 01/13/2012 paydate | |
|--------------------------|------------------------------|---------------|------------------------------|---------------|
| | <i>Employee</i> | <i>County</i> | <i>Employee</i> | <i>County</i> |
| Single | \$26.85 | \$284.19 | \$26.85 | \$284.19 |
| Single + Spouse | \$97.34 | \$529.03 | \$96.67 | \$525.40 |
| Single +Child/ren | N/A | N/A | \$91.84 | \$499.13 |
| Family | \$133.08 | \$718.46 | \$136.10 | \$734.80 |

Bi-weekly Premiums for the BCBSGA HMO Plan

| | Effective 10/07/2011 paydate | | Effective 01/13/2012 paydate | |
|-------------------------|------------------------------|---------------|------------------------------|---------------|
| | <i>Employee</i> | <i>County</i> | <i>Employee</i> | <i>County</i> |
| Single | \$26.02 | \$246.67 | \$26.02 | \$246.67 |
| Single + Spouse | \$88.31 | \$457.07 | \$88.31 | \$457.07 |
| Single+Child/ren | N/A | N/A | \$83.90 | \$434.21 |
| Family | \$119.83 | \$616.43 | \$124.27 | \$639.26 |

Bi-weekly Premiums for the Kaiser-Permanente HMO Plan

| | Effective 10/07/2011 paydate | | Effective 01/13/2012 paydate | |
|--------------------------|------------------------------|---------------|------------------------------|---------------|
| | <i>Employee</i> | <i>County</i> | <i>Employee</i> | <i>County</i> |
| Single | \$19.35 | \$174.14 | \$20.32 | \$184.76 |
| Single + Spouse | \$69.27 | \$317.72 | \$72.73 | \$337.42 |
| Single +Child/ren | N/A | N/A | \$69.10 | \$320.55 |
| Family | \$93.51 | \$428.91 | \$101.82 | \$472.38 |

Monthly Premiums for the Medicare Surround

| | Effective 10/01/2011 Pension Check Date | | Effective 01/01/2012 Pension Check Date | |
|------------------------|---|---------------|---|---------------|
| | <i>Retiree</i> | <i>County</i> | <i>Retiree</i> | <i>County</i> |
| Single | \$43.92 | \$395.27 | \$50.77 | \$456.93 |
| Single + Spouse | \$157.24 | \$721.15 | \$181.76 | \$833.67 |

Bi-Weekly Premiums for the Dental Plan - There will be **no** increase in the rates from the previous year for the plan. The 2012 dental plan will include a "waiver saver" provision whereby charges for in-network preventive care services will be excluded from the annual benefit maximum.

| | Effective 10/07/2011 paydate | | Effective 01/13/2012 paydate | |
|---------------|------------------------------|---------------|------------------------------|---------------|
| | <i>Employee</i> | <i>County</i> | <i>Employee</i> | <i>County</i> |
| Single | \$0 | \$13.45 | \$0 | \$13.45 |
| Family | \$23.15 | \$13.45 | \$23.15 | \$13.45 |

COBRA benefits will be administered based upon the following monthly premiums:

| | October 2011 – December 2011 | | | | |
|-------------------|------------------------------|------------|-----------------|-------------------|---------------|
| | <i>PPO</i> | <i>OAP</i> | <i>BCBS HMO</i> | <i>Kaiser HMO</i> | <i>Dental</i> |
| Single | \$623.53 | \$545.55 | \$478.29 | \$339.37 | \$29.72 |
| Single + 1 | \$1,255.35 | \$1,098.62 | \$956.59 | \$678.77 | N/A |
| Family | \$1,706.19 | \$1,493.57 | \$1,291.39 | \$916.31 | \$80.89 |

| | January 2012 – September 2012 | | | | |
|-------------------------------|-------------------------------|------------|---------------------|-----------------------|---------------|
| | <i>PPO</i> | <i>OAP</i> | <i>BCBS HMO</i> | <i>Kaiser HMO</i> | <i>Dental</i> |
| Single | \$623.53 | \$545.55 | \$478.29 | \$359.69 | \$29.72 |
| Single + Spouse | \$1,184.71 | \$1,036.54 | \$908.75 | \$683.42 | N/A |
| Single + Child/ren | \$1,247.07 | \$1,091.10 | \$956.58 | \$719.39 | N/A |
| Family | \$1,745.89 | \$1,527.54 | \$1,339.21 | \$1,007.14 | \$80.89 |

RETIREMENT PLAN ADJUSTMENT

As previously approved by the BOC, employees participating in the traditional retirement plan will see an increase in their retirement contributions of 0.25%. The employees' retirement contribution for those in the Traditional Plan currently at 5.75% will increase to 6.00% on the February 24, 2012 paycheck. The FY12 Budget for the retirement plan includes an increase in the Employer contribution rate for the Traditional Plan participants from 12.25% to 14.2% and an increase in the Employer contribution rate from 10% to 11% for the Hybrid Plan participants.

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**Cobb County Government
FY 2012 Proposed Operating Budgets**

COBB COUNTY GOVERNMENT
FY 2012 Proposed Budget - Operating Funds

| Operating Budgets | Revenues | | | | Percentage Change - FY 12 Proposed to | | |
|----------------------------------|----------------|----------------|----------------|----------------|---------------------------------------|--------------|---------------|
| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed | FY 09 Actual | FY 10 Actual | FY 11 Adopted |
| Governmental Activities: | | | | | | | |
| General Fund | \$ 341,079,174 | \$ 326,079,332 | \$ 328,009,136 | \$ 321,948,188 | -5.61% | -1.27% | -1.85% |
| Claims | \$ 69,770,980 | \$ 74,269,918 | \$ 83,854,754 | \$ 82,769,506 | 18.63% | 11.44% | -1.29% |
| CSBG | \$ 575,592 | \$ 577,796 | \$ 661,337 | \$ 640,123 | 11.21% | 10.79% | -3.21% |
| Debt Service | \$ 7,226,192 | \$ 13,391,393 | \$ 8,644,312 | \$ 9,132,176 | 26.38% | -31.81% | 5.64% |
| E911 | \$ 10,181,247 | \$ 11,182,840 | \$ 9,924,384 | \$ 10,256,888 | 0.74% | -8.28% | 3.35% |
| Fire | \$ 69,733,183 | \$ 65,568,074 | \$ 65,611,370 | \$ 69,369,029 | -0.52% | 5.80% | 5.73% |
| Hotel/Motel Tax | \$ 9,419,190 | \$ 9,450,045 | \$ 9,100,000 | \$ 9,500,000 | 0.86% | 0.53% | 4.40% |
| Law Library | \$ 827,677 | \$ 697,892 | \$ 707,743 | \$ 421,192 | -49.11% | -39.65% | -40.49% |
| Parking Deck | \$ 442,180 | \$ 2,856,743 | \$ 584,600 | \$ 766,722 | 73.40% | -73.16% | 31.15% |
| Street Light District | \$ - | \$ - | \$ - | \$ 4,872,310 | 0.00% | 0.00% | 0.00% |
| <i>Subtotal</i> | \$ 509,255,415 | \$ 504,074,033 | \$ 507,097,636 | \$ 509,676,134 | 0.08% | 1.11% | 0.51% |
| Business-type Activities: | | | | | | | |
| Golf Course | \$ 1,716,690 | \$ 1,092,318 | \$ 2,039,396 | \$ 1,695,327 | -1.24% | 55.20% | -16.87% |
| Solid Waste | \$ 13,508,053 | \$ 3,550,800 | \$ 3,767,369 | \$ 3,883,388 | -71.25% | 9.37% | 3.08% |
| Transit | \$ 18,450,530 | \$ 18,199,900 | \$ 18,488,555 | \$ 18,650,503 | 1.08% | 2.48% | 0.88% |
| Water | \$ 174,630,419 | \$ 182,560,461 | \$ 189,269,858 | \$ 189,413,426 | 8.47% | 3.75% | 0.08% |
| <i>Subtotal</i> | \$ 208,305,692 | \$ 205,403,479 | \$ 213,565,178 | \$ 213,642,644 | 2.56% | 4.01% | 0.04% |
| Total Revenues | \$ 717,561,107 | \$ 709,477,512 | \$ 720,662,814 | \$ 723,318,778 | 0.80% | 1.95% | 0.37% |

| Operating Budgets | Expenditures | | | | Percentage Change - FY 12 Proposed to | | |
|------------------------------------|----------------|----------------|----------------|----------------|---------------------------------------|--------------|---------------|
| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed | FY 09 Actual | FY 10 Actual | FY 11 Adopted |
| Governmental Activities: | | | | | | | |
| General Fund | \$ 339,201,815 | \$ 333,544,530 | \$ 328,009,136 | \$ 321,948,188 | -5.09% | -3.48% | -1.85% |
| Claims | \$ 67,852,772 | \$ 77,111,145 | \$ 83,854,754 | \$ 82,769,506 | 21.98% | 7.34% | -1.29% |
| CSBG | \$ 575,548 | \$ 577,796 | \$ 661,337 | \$ 640,123 | 11.22% | 10.79% | -3.21% |
| Debt Service | \$ 9,341,365 | \$ 9,339,232 | \$ 8,644,312 | \$ 9,132,176 | -2.24% | -2.22% | 5.64% |
| E911 | \$ 9,636,432 | \$ 12,014,537 | \$ 9,924,384 | \$ 10,256,888 | 6.44% | -14.63% | 3.35% |
| Fire | \$ 70,050,318 | \$ 73,068,452 | \$ 65,611,370 | \$ 69,369,029 | -0.97% | -5.06% | 5.73% |
| Hotel/Motel Tax | \$ 9,419,190 | \$ 9,450,045 | \$ 9,100,000 | \$ 9,500,000 | 0.86% | 0.53% | 4.40% |
| Law Library | \$ 692,773 | \$ 778,146 | \$ 707,743 | \$ 421,192 | -39.20% | -45.87% | -40.49% |
| Parking Deck | \$ 503,508 | \$ 422,155 | \$ 584,600 | \$ 766,722 | 52.28% | 81.62% | 31.15% |
| Street Light District | \$ - | \$ - | \$ - | \$ 4,872,310 | 0.00% | 0.00% | 0.00% |
| <i>Subtotal</i> | \$ 507,273,721 | \$ 516,306,039 | \$ 507,097,636 | \$ 509,676,134 | 0.47% | -1.28% | 0.51% |
| Business-type Activities: | | | | | | | |
| Golf Course | \$ 1,676,870 | \$ 1,537,850 | \$ 2,039,396 | \$ 1,695,327 | 1.10% | 10.24% | -16.87% |
| Solid Waste | \$ 6,205,696 | \$ 2,156,286 | \$ 3,767,369 | \$ 3,883,388 | -37.42% | 80.10% | 3.08% |
| Transit | \$ 17,845,294 | \$ 19,670,203 | \$ 18,488,555 | \$ 18,650,503 | 4.51% | -5.18% | 0.88% |
| Water | \$ 185,995,835 | \$ 174,937,292 | \$ 189,269,858 | \$ 189,413,426 | 1.84% | 8.28% | 0.08% |
| <i>Subtotal</i> | \$ 211,723,695 | \$ 198,301,631 | \$ 213,565,178 | \$ 213,642,644 | 0.91% | 7.74% | 0.04% |
| Total Expenditures/Expenses | \$ 718,997,416 | \$ 714,607,670 | \$ 720,662,814 | \$ 723,318,778 | 0.60% | 1.22% | 0.37% |

COBB COUNTY GOVERNMENT**General Fund Budget
FY 2012 Proposed Budget**

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| General Fund | | | | |
| Revenues: | | | | |
| Property Taxes | \$ 184,302,162 | \$ 176,364,579 | \$ 176,924,898 | \$ 186,657,935 |
| Penalties & Interest | \$ 4,799,633 | \$ 5,169,142 | \$ 5,209,825 | \$ 4,459,201 |
| Other Taxes | \$ 34,738,375 | \$ 35,130,412 | \$ 34,930,510 | \$ 34,692,000 |
| Licenses and Permits | \$ 16,885,697 | \$ 16,647,482 | \$ 20,431,343 | \$ 19,640,000 |
| Intergovernmental Revenues | \$ 4,923,755 | \$ 6,141,490 | \$ 3,494,013 | \$ 3,692,478 |
| Charges for Services | \$ 47,287,720 | \$ 45,761,456 | \$ 44,604,119 | \$ 36,450,489 |
| Fines and Forfeitures | \$ 15,800,633 | \$ 13,758,857 | \$ 16,431,688 | \$ 11,053,000 |
| Miscellaneous Revenue | \$ 6,922,231 | \$ 3,839,991 | \$ 4,744,920 | \$ 3,491,415 |
| Other Financing Sources | \$ 879,983 | \$ 2,143,074 | \$ 435,433 | \$ 273,500 |
| Transfers | \$ 24,538,985 | \$ 21,122,849 | \$ 20,802,387 | \$ 21,538,170 |
| Total General Fund | \$ 341,079,174 | \$ 326,079,332 | \$ 328,009,136 | \$ 321,948,188 |
| Expenditures: | | | | |
| Personnel Services | \$ 231,554,533 | \$ 234,184,311 | \$ 231,277,028 | \$ 231,001,528 |
| Operating | \$ 72,747,398 | \$ 74,426,918 | \$ 73,134,548 | \$ 67,547,291 |
| Capital | \$ 3,867,132 | \$ 2,348,108 | \$ 1,147,202 | \$ 1,352,602 |
| Debt Service | \$ 692,693 | \$ 561,301 | \$ 1,000,194 | \$ 397,355 |
| Transfers Out | \$ 30,340,058 | \$ 22,023,892 | \$ 19,825,803 | \$ 19,820,167 |
| Contingency | \$ - | \$ - | \$ 1,624,361 | \$ 1,829,245 |
| Total General Fund | \$ 339,201,815 | \$ 333,544,530 | \$ 328,009,136 | \$ 321,948,188 |

COBB COUNTY GOVERNMENT

**General Fund Budget
FY 2012 Proposed Budget**

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|-------------------------------|----------------|----------------|----------------|----------------|
| By Department: | Expenditures | Expenditures | Expenditures | Expenditures |
| 800 MHz Radio Comm. | \$ 1,687,324 | \$ 1,700,699 | \$ 1,700,989 | \$ 1,561,133 |
| Animal Control | \$ 2,505,503 | \$ 2,510,469 | \$ 2,631,490 | \$ 2,798,985 |
| Bd. of Commissioners | \$ 917,466 | \$ 825,857 | \$ 898,679 | \$ 816,424 |
| Circuit Defender | \$ 6,901,734 | \$ 6,372,280 | \$ 5,262,150 | \$ 5,294,342 |
| Clerk of State Court | \$ 4,321,775 | \$ 4,256,643 | \$ 4,370,715 | \$ 4,353,689 |
| Clerk of Superior Ct. | \$ 5,009,808 | \$ 5,020,828 | \$ 5,159,236 | \$ 5,268,229 |
| Code Enforcement | \$ 818,411 | \$ 881,570 | \$ 877,856 | \$ 824,255 |
| Communications | \$ 1,312,898 | \$ 1,182,098 | \$ 1,198,909 | \$ 1,156,827 |
| Community Dev.-Admin | \$ 602,679 | \$ 556,195 | \$ 591,166 | \$ 597,525 |
| County Clerk | \$ 386,768 | \$ 289,309 | \$ 312,337 | \$ 311,058 |
| County Manager | \$ 744,284 | \$ 765,520 | \$ 725,809 | \$ 734,406 |
| Dept of Transportation | \$ 19,207,472 | \$ 17,605,052 | \$ 16,630,381 | \$ 12,336,527 |
| Dept of Trans - Airport | \$ 356,705 | \$ 400,508 | \$ 245,322 | \$ 265,100 |
| Dept of Trans - SPLOST Mgmt | \$ 731,435 | \$ 693,479 | \$ 851,194 | \$ 667,669 |
| Development & Inspect. | \$ 3,719,519 | \$ 3,739,668 | \$ 3,169,727 | \$ 3,292,942 |
| District Attorney | \$ 6,140,962 | \$ 6,241,136 | \$ 6,354,989 | \$ 6,282,847 |
| Drug Treatment Educ. | \$ 477,560 | \$ 454,084 | \$ 479,852 | \$ 494,933 |
| Economic Development | \$ 335,216 | \$ 353,051 | \$ 363,095 | \$ 358,669 |
| Elections & Registration | \$ 3,750,835 | \$ 2,534,047 | \$ 2,939,750 | \$ 3,833,957 |
| Emergency Management | \$ 119,183 | \$ 123,344 | \$ 217,087 | \$ 128,437 |
| Erosion Control | \$ 400,617 | \$ 400,528 | \$ 412,469 | \$ 419,113 |
| Ethics Board | \$ - | \$ - | \$ 1,130 | \$ 1,130 |
| Extension Service | \$ 528,737 | \$ 507,800 | \$ 480,753 | \$ 551,966 |
| Finance | \$ 4,568,948 | \$ 3,364,552 | \$ 2,867,234 | \$ 2,768,689 |
| Fleet Management | \$ 3,892,278 | \$ 3,782,139 | \$ 3,682,560 | \$ 3,595,292 |
| General Fund Admin. | \$ 25,692,838 | \$ 25,256,841 | \$ 26,041,374 | \$ 25,392,269 |
| General Fund Cont. | \$ - | \$ - | \$ 1,264,793 | \$ 1,461,868 |
| GIS- Mapping | \$ 7,788 | \$ 9,120 | \$ 10,148 | \$ 8,948 |
| Govt. Service Centers | \$ 1,626,995 | \$ 1,539,921 | \$ 86,408 | \$ 289,324 |
| Human Resources | \$ 2,347,339 | \$ 2,280,568 | \$ 2,299,468 | \$ 2,071,019 |
| Information Services | \$ 12,935,581 | \$ 13,163,970 | \$ 13,287,923 | \$ 12,995,503 |
| Internal Audit | \$ 300,263 | \$ 301,348 | \$ 307,942 | \$ 296,172 |
| Juvenile Court | \$ 5,426,445 | \$ 5,625,443 | \$ 5,200,150 | \$ 5,313,822 |
| Law Department | \$ 1,981,488 | \$ 1,927,551 | \$ 1,915,867 | \$ 1,865,858 |
| Library | \$ 11,686,149 | \$ 11,684,980 | \$ 11,218,893 | \$ 10,821,396 |
| Magistrate Court | \$ 3,097,871 | \$ 2,997,009 | \$ 3,075,346 | \$ 3,205,967 |
| Mail Services | \$ - | \$ - | \$ 1,180,044 | \$ 1,079,960 |
| Medical Examiner | \$ 1,042,944 | \$ 1,071,342 | \$ 1,084,714 | \$ 1,053,528 |
| Non-Profit | \$ 1,222,310 | \$ 1,204,138 | \$ 1,080,000 | \$ 963,695 |
| Occupational Tax | \$ 788,901 | \$ 810,449 | \$ 710,729 | \$ 738,418 |
| Other Govt. Agencies | \$ 7,593,622 | \$ 3,087,433 | \$ 2,889,881 | \$ 2,696,631 |
| Parks, Rec & Cultural Affairs | \$ 20,690,762 | \$ 21,446,799 | \$ 19,579,603 | \$ 18,182,704 |
| Planning | \$ 898,444 | \$ 743,876 | \$ 778,150 | \$ 728,412 |
| Police | \$ 55,291,912 | \$ 56,031,999 | \$ 54,924,005 | \$ 55,209,903 |
| Probate Court | \$ 1,170,116 | \$ 1,174,011 | \$ 1,181,937 | \$ 1,250,015 |
| Property Management | \$ 8,781,090 | \$ 8,755,998 | \$ 9,239,755 | \$ 9,539,550 |
| Public Safety-Admin | \$ 1,431,714 | \$ 1,482,986 | \$ 1,505,183 | \$ 1,322,202 |
| Public Safety-Safety Village | \$ 360,751 | \$ 288,327 | \$ 284,191 | \$ 270,139 |
| Public Safety Training | \$ 1,443,708 | \$ 1,504,255 | \$ 1,269,994 | \$ 1,377,817 |
| Public Services-Admin | \$ 268,705 | \$ 297,754 | \$ 274,842 | \$ 92,978 |
| Purchasing | \$ 913,219 | \$ 949,325 | \$ 952,501 | \$ 827,523 |
| Records Management | \$ 1,929,325 | \$ 1,268,189 | \$ 1,304,881 | \$ 942,413 |
| Senior Services | \$ 5,948,926 | \$ 5,694,248 | \$ 4,429,252 | \$ 4,020,204 |
| Sheriff | \$ 62,862,566 | \$ 66,389,522 | \$ 66,257,006 | \$ 66,833,530 |
| Solicitor | \$ 5,242,528 | \$ 5,367,268 | \$ 4,773,368 | \$ 4,956,093 |
| State Court | \$ 6,557,943 | \$ 6,549,900 | \$ 6,644,729 | \$ 6,667,857 |
| State Court - DUI Court | \$ - | \$ 173,202 | \$ 167,435 | \$ 115,144 |
| Superior Court | \$ 5,944,866 | \$ 5,606,343 | \$ 5,563,674 | \$ 5,672,910 |
| Superior Court - Drug Court | \$ - | \$ 472,132 | \$ 504,931 | \$ 600,288 |
| Support Service-Admin | \$ 295,050 | \$ 295,102 | \$ 302,679 | \$ 302,536 |
| Tax Assessor | \$ 5,112,460 | \$ 5,004,423 | \$ 5,215,636 | \$ 5,203,786 |
| Tax Commissioner | \$ 7,335,101 | \$ 7,286,018 | \$ 7,350,868 | \$ 7,552,111 |
| Vehicle Acquisition | \$ 878,089 | \$ 558,098 | \$ 750,000 | \$ 729,000 |
| Zoning | \$ 655,891 | \$ 683,783 | \$ 675,961 | \$ 582,553 |
| | \$ 339,201,815 | \$ 333,544,530 | \$ 328,009,136 | \$ 321,948,188 |

COBB COUNTY GOVERNMENT

Other Operating Fund Budgets

FY 2012 Proposed Budget

| | Revenues FY 09 Actual | Revenues FY 10 Actual | Revenues FY 11 Adopted | Revenues FY 12 Proposed |
|------------------------------------|--------------------------|--------------------------|---------------------------|----------------------------|
| Governmental Fund Types | | | | |
| Claims | \$ 69,770,980 | \$ 74,269,918 | \$ 83,854,754 | \$ 82,769,506 |
| CSBG | \$ 575,592 | \$ 577,796 | \$ 661,337 | \$ 640,123 |
| Debt Service | \$ 7,226,192 | \$ 13,391,393 | \$ 8,644,312 | \$ 9,132,176 |
| E911 | \$ 10,181,247 | \$ 11,182,840 | \$ 9,924,384 | \$ 10,256,888 |
| Fire | \$ 69,733,183 | \$ 65,568,074 | \$ 65,611,370 | \$ 69,369,029 |
| Hotel/Motel Tax | \$ 9,419,190 | \$ 9,450,045 | \$ 9,100,000 | \$ 9,500,000 |
| Law Library | \$ 827,677 | \$ 697,892 | \$ 707,743 | \$ 421,192 |
| Parking Deck | \$ 442,180 | \$ 2,856,743 | \$ 584,600 | \$ 766,722 |
| Street Light District | \$ - | \$ - | \$ - | \$ 4,872,310 |
| <i>Subtotal</i> | \$ 168,176,241 | \$ 177,994,701 | \$ 179,088,500 | \$ 187,727,946 |
| Business-type Funds | | | | |
| Golf Course | \$ 1,716,690 | \$ 1,092,318 | \$ 2,039,396 | \$ 1,695,327 |
| Solid Waste | \$ 13,508,053 | \$ 3,550,800 | \$ 3,767,369 | \$ 3,883,388 |
| Transit | \$ 18,450,530 | \$ 18,199,900 | \$ 18,488,555 | \$ 18,650,503 |
| Water | \$ 174,630,419 | \$ 182,560,461 | \$ 189,269,858 | \$ 189,413,426 |
| <i>Subtotal</i> | \$ 208,305,692 | \$ 205,403,479 | \$ 213,565,178 | \$ 213,642,644 |
| <i>Total Other Operating Funds</i> | \$ 376,481,933 | \$ 383,398,180 | \$ 392,653,678 | \$ 401,370,590 |

| | Expenditures FY 09 Actual | Expenditures FY 10 Actual | Expenditures FY 11 Adopted | Expenditures FY 12 Proposed |
|------------------------------------|------------------------------|------------------------------|-------------------------------|--------------------------------|
| Governmental Fund Types | | | | |
| Claims | \$ 67,852,772 | \$ 77,111,145 | \$ 83,854,754 | \$ 82,769,506 |
| CSBG | \$ 575,548 | \$ 577,796 | \$ 661,337 | \$ 640,123 |
| Debt Service | \$ 9,341,365 | \$ 9,339,232 | \$ 8,644,312 | \$ 9,132,176 |
| E911 | \$ 9,636,432 | \$ 12,014,537 | \$ 9,924,384 | \$ 10,256,888 |
| Fire | \$ 70,050,318 | \$ 73,068,452 | \$ 65,611,370 | \$ 69,369,029 |
| Hotel/Motel Tax | \$ 9,419,190 | \$ 9,450,045 | \$ 9,100,000 | \$ 9,500,000 |
| Law Library | \$ 692,773 | \$ 778,146 | \$ 707,743 | \$ 421,192 |
| Parking Deck | \$ 503,508 | \$ 422,155 | \$ 584,600 | \$ 766,722 |
| Street Light District | \$ - | \$ - | \$ - | \$ 4,872,310 |
| <i>Subtotal</i> | \$ 168,071,906 | \$ 182,761,509 | \$ 179,088,500 | \$ 187,727,946 |
| Business-type Funds | | | | |
| Golf Course | \$ 1,676,870 | \$ 1,537,850 | \$ 2,039,396 | \$ 1,695,327 |
| Solid Waste | \$ 6,205,696 | \$ 2,156,286 | \$ 3,767,369 | \$ 3,883,388 |
| Transit | \$ 17,845,294 | \$ 19,670,203 | \$ 18,488,555 | \$ 18,650,503 |
| Water | \$ 185,995,835 | \$ 174,937,292 | \$ 189,269,858 | \$ 189,413,426 |
| <i>Subtotal</i> | \$ 211,723,695 | \$ 198,301,631 | \$ 213,565,178 | \$ 213,642,644 |
| <i>Total Other Operating Funds</i> | \$ 379,795,601 | \$ 381,063,140 | \$ 392,653,678 | \$ 401,370,590 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|
| 800 MHz Radio Comm. | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ 278,816 | \$ 250,811 | \$ 273,817 | \$ 293,573 |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - |
| Other Financing Sources | \$ - | \$ 610 | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 278,816 | \$ 251,421 | \$ 273,817 | \$ 293,573 |
| | | | | |
| Personnel Services | \$ 242,241 | \$ 242,910 | \$ 246,396 | \$ 252,091 |
| Operating | \$ 1,445,082 | \$ 1,402,093 | \$ 1,454,593 | \$ 1,309,042 |
| Capital | \$ - | \$ 19,994 | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ 35,702 | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 1,687,324 | \$ 1,700,699 | \$ 1,700,989 | \$ 1,561,133 |
| | | | | |
| Animal Control | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ 5,538 | \$ - | \$ - |
| Charges for Services | \$ 144,312 | \$ 149,995 | \$ 231,202 | \$ 141,000 |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ 19,082 | \$ 22,644 | \$ 3,174 | \$ 3,006 |
| Other Financing Sources | \$ 102 | \$ 2,112 | \$ 108 | \$ 96 |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 163,497 | \$ 180,288 | \$ 234,484 | \$ 144,102 |
| | | | | |
| Personnel Services | \$ 2,105,518 | \$ 2,065,180 | \$ 2,237,014 | \$ 2,386,154 |
| Operating | \$ 391,411 | \$ 416,829 | \$ 394,476 | \$ 412,831 |
| Capital | \$ 8,574 | \$ 27,629 | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ 831 | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Animal Control | \$ 2,505,503 | \$ 2,510,469 | \$ 2,631,490 | \$ 2,798,985 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|-----------------------------|--------------|--------------|---------------|----------------|
| Bd. of Commissioners | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ - | \$ - | \$ - | \$ - |

| | | | | |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|
| Personnel Services | \$ 851,659 | \$ 780,490 | \$ 837,329 | \$ 761,209 |
| Operating | \$ 65,807 | \$ 45,367 | \$ 61,350 | \$ 55,215 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Bd. of Commissioners | \$ 917,466 | \$ 825,857 | \$ 898,679 | \$ 816,424 |

| | | | | |
|---------------------------------------|-------------|-------------|-------------|-------------|
| Bd of Equalization | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Investment Income | \$ - | \$ - | \$ - | \$ - |
| Contributions and Donations from Priv | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ - | \$ - | \$ - | \$ - |

| | | | | |
|---------------------------------|-------------|-------------|-------------|-------------------|
| Personnel Services | \$ - | \$ - | \$ - | \$ 79,739 |
| Operating | \$ - | \$ - | \$ - | \$ 61,130 |
| Capital | \$ - | \$ - | \$ - | \$ 2,750 |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Bd of Equalization | \$ - | \$ - | \$ - | \$ 143,619 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|-----------------------------------|----------------------|----------------------|----------------------|---------------------|
| Circuit Defender | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ 482,528 | \$ 434,276 | \$ 434,276 | \$ 417,276 |
| Charges for Services | \$ 51,845 | \$ 52,063 | \$ 9,220 | \$ 43,000 |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ 458,796 | \$ 483,892 | \$ 453,727 | \$ 449,955 |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 993,169 | \$ 970,231 | \$ 897,223 | \$ 910,231 |
| | | | | |
| Personnel Services | \$ 687,168 | \$ 696,126 | \$ 681,525 | \$ 713,717 |
| Operating | \$ 6,214,566 | \$ 5,670,184 | \$ 4,580,625 | \$ 4,580,625 |
| Capital | \$ - | \$ 5,969 | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Circuit Defender | \$ 6,901,734 | \$ 6,372,280 | \$ 5,262,150 | \$ 5,294,342 |
| | | | | |
| Clerk of State Court | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ 2,536,310 | \$ 2,152,099 | \$ 4,540,105 | \$ 1,477,930 |
| Fines and Forfeitures | \$ 10,610,223 | \$ 8,900,301 | \$ 10,855,000 | \$ 7,590,012 |
| Miscellaneous Revenue | \$ 45,402 | \$ 1,317 | \$ 30,454 | \$ 26,213 |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 13,191,935 | \$ 11,053,718 | \$ 15,425,559 | \$ 9,094,155 |
| | | | | |
| Personnel Services | \$ 4,177,817 | \$ 4,158,083 | \$ 4,266,623 | \$ 4,260,017 |
| Operating | \$ 107,504 | \$ 97,459 | \$ 104,092 | \$ 93,672 |
| Capital | \$ 36,454 | \$ 1,101 | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Clerk of State Court | \$ 4,321,775 | \$ 4,256,643 | \$ 4,370,715 | \$ 4,353,689 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Clerk of Superior Ct. | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ 603,282 | \$ 548,548 | \$ 525,000 | \$ 505,000 |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ 6,614,440 | \$ 5,670,840 | \$ 6,397,841 | \$ 5,521,564 |
| Fines and Forfeitures | \$ 1,412,759 | \$ 1,531,846 | \$ 1,455,204 | \$ 1,173,310 |
| Miscellaneous Revenue | \$ 3,233 | \$ 3,830 | \$ 2,844 | \$ 528 |
| Other Financing Sources | \$ - | \$ 21 | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 8,633,713 | \$ 7,755,085 | \$ 8,380,889 | \$ 7,200,402 |
| | | | | |
| Personnel Services | \$ 4,843,265 | \$ 4,871,316 | \$ 5,018,369 | \$ 4,983,743 |
| Operating | \$ 166,543 | \$ 146,741 | \$ 140,867 | \$ 140,867 |
| Capital | \$ - | \$ 2,771 | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Clerk of Superior Ct. | \$ 5,009,808 | \$ 5,020,828 | \$ 5,159,236 | \$ 5,124,610 |
| | | | | |
| Code Enforcement | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ 77,890 | \$ 81,937 | \$ 79,595 | \$ 85,000 |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ 100 | \$ 77 | \$ 63 | \$ 60 |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 77,990 | \$ 82,014 | \$ 79,658 | \$ 85,060 |
| | | | | |
| Personnel Services | \$ 774,220 | \$ 833,138 | \$ 844,472 | \$ 793,466 |
| Operating | \$ 44,191 | \$ 48,431 | \$ 33,384 | \$ 30,789 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Code Enforcement | \$ 818,411 | \$ 881,570 | \$ 877,856 | \$ 824,255 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|
| Communications | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ 44,007 | \$ 639,615 | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ 86 | \$ - | \$ - |
| Other Financing Sources | \$ - | \$ 2 | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 44,007 | \$ 639,703 | \$ - | \$ - |
| | | | | |
| Personnel Services | \$ 1,038,200 | \$ 975,813 | \$ 1,000,949 | \$ 993,867 |
| Operating | \$ 243,723 | \$ 206,285 | \$ 197,960 | \$ 162,960 |
| Capital | \$ 30,975 | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Communications | \$ 1,312,898 | \$ 1,182,098 | \$ 1,198,909 | \$ 1,156,827 |
| | | | | |
| Community Dev.-Admin | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ 17,947 | \$ 15,173 | \$ 18,000 | \$ 20,000 |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ 177,575 | \$ 218,267 | \$ - | \$ - |
| Other Financing Sources | \$ - | \$ - | \$ 747 | \$ 1,491 |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 195,523 | \$ 233,440 | \$ 18,747 | \$ 21,491 |
| | | | | |
| Personnel Services | \$ 572,302 | \$ 518,228 | \$ 541,160 | \$ 552,369 |
| Operating | \$ 30,376 | \$ 35,188 | \$ 50,006 | \$ 45,156 |
| Capital | \$ - | \$ 2,779 | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Community Dev.-Admin | \$ 602,679 | \$ 556,195 | \$ 591,166 | \$ 597,525 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| County Clerk | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - |
| Other Financing Sources | \$ 3,145 | \$ 1,715 | \$ 3,424 | \$ 3,036 |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 3,145 | \$ 1,715 | \$ 3,424 | \$ 3,036 |
| | | | | |
| Personnel Services | \$ 336,711 | \$ 268,122 | \$ 275,892 | \$ 278,275 |
| Operating | \$ 31,690 | \$ 21,187 | \$ 36,445 | \$ 32,783 |
| Capital | \$ 18,366 | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total County Clerk | \$ 386,768 | \$ 289,309 | \$ 312,337 | \$ 311,058 |
| | | | | |
| County Manager | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ 5,166 | \$ - | \$ - |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ - | \$ 5,166 | \$ - | \$ - |
| | | | | |
| Personnel Services | \$ 712,948 | \$ 732,872 | \$ 687,153 | \$ 699,650 |
| Operating | \$ 31,336 | \$ 32,648 | \$ 38,656 | \$ 34,756 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total County Manager | \$ 744,284 | \$ 765,520 | \$ 725,809 | \$ 734,406 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|---|----------------------|----------------------|----------------------|----------------------|
| Dept of Transportation | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ 375,506 | \$ - | \$ - |
| Charges for Services | \$ 4,844,037 | \$ 4,738,172 | \$ 4,879,172 | \$ - |
| Fines and Forfeitures | \$ - | \$ 40 | \$ - | \$ - |
| Miscellaneous Revenue | \$ 958,450 | \$ 767,453 | \$ 363,277 | \$ 732,952 |
| Other Financing Sources | \$ 181 | \$ 113,300 | \$ 652 | \$ 1,076 |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 5,802,668 | \$ 5,994,471 | \$ 5,243,101 | \$ 734,028 |
| | | | | |
| Personnel Services | \$ 11,001,644 | \$ 11,007,718 | \$ 10,857,249 | \$ 10,272,158 |
| Operating | \$ 7,445,394 | \$ 6,902,527 | \$ 6,696,648 | \$ 2,925,138 |
| Capital | \$ 344,870 | \$ 240,540 | \$ 150,000 | \$ 72,000 |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ 1,503,703 | \$ 548,254 | \$ 23,000 | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Dept of Transportation | \$ 20,295,612 | \$ 18,699,039 | \$ 17,726,897 | \$ 13,269,296 |
| | | | | |
| Development & Inspect. | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ 1,540,051 | \$ 1,843,323 | \$ 1,777,354 | \$ 2,355,239 |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ 163,426 | \$ 106,523 | \$ 210,525 | \$ 119,140 |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ 110 | \$ 475 | \$ 63 | \$ 60 |
| Other Financing Sources | \$ 3,445 | \$ 3,200 | \$ 3,749 | \$ 3,324 |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 1,707,033 | \$ 1,953,521 | \$ 1,991,691 | \$ 2,477,763 |
| | | | | |
| Personnel Services | \$ 3,618,900 | \$ 3,627,051 | \$ 3,085,240 | \$ 3,215,422 |
| Operating | \$ 100,619 | \$ 112,617 | \$ 84,487 | \$ 77,520 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Development & Inspect. | \$ 3,719,519 | \$ 3,739,668 | \$ 3,169,727 | \$ 3,292,942 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|
| District Attorney | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ 91,413 | \$ 76,258 | \$ 88,074 | \$ 133,976 |
| Fines and Forfeitures | \$ 4,550 | \$ 7,800 | \$ 8,000 | \$ 8,000 |
| Miscellaneous Revenue | \$ 17,536 | \$ - | \$ 3,845 | \$ - |
| Other Financing Sources | \$ 1,433 | \$ 325 | \$ 1,556 | \$ 1,380 |
| Transfers | \$ 7,943 | \$ 7,943 | \$ 7,977 | \$ 8,053 |
| Total | \$ 122,875 | \$ 92,326 | \$ 109,452 | \$ 151,409 |
| | | | | |
| Personnel Services | \$ 5,758,769 | \$ 5,882,125 | \$ 5,938,409 | \$ 5,940,417 |
| Operating | \$ 291,765 | \$ 274,051 | \$ 291,580 | \$ 217,430 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ 90,428 | \$ 84,961 | \$ 125,000 | \$ 125,000 |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total District Attorney | \$ 6,140,962 | \$ 6,241,136 | \$ 6,354,989 | \$ 6,282,847 |
| | | | | |
| Drug Treatment Educ. | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ 319,968 | \$ 363,976 | \$ 354,698 | \$ - |
| Miscellaneous Revenue | \$ 1,255 | \$ 1,090 | \$ - | \$ - |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 321,223 | \$ 365,066 | \$ 354,698 | \$ - |
| | | | | |
| Personnel Services | \$ 261,068 | \$ 243,721 | \$ 259,552 | \$ 274,633 |
| Operating | \$ 216,492 | \$ 210,363 | \$ 220,300 | \$ 220,300 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Drug Treatment Educ. | \$ 477,560 | \$ 454,084 | \$ 479,852 | \$ 494,933 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|
| Economic Development | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ 96,077 | \$ 113,207 | \$ 94,340 | \$ 101,147 |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 96,077 | \$ 113,207 | \$ 94,340 | \$ 101,147 |
| | | | | |
| Personnel Services | \$ 324,798 | \$ 345,578 | \$ 352,337 | \$ 349,011 |
| Operating | \$ 10,418 | \$ 7,473 | \$ 10,758 | \$ 9,658 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Economic Development | \$ 335,216 | \$ 353,051 | \$ 363,095 | \$ 358,669 |
| | | | | |
| Emergency Management | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ 14,233 | \$ - | \$ - |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ 54 | \$ - | \$ - |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ - | \$ 14,287 | \$ - | \$ - |
| | | | | |
| Personnel Services | \$ 59,793 | \$ 66,252 | \$ 162,889 | \$ 79,659 |
| Operating | \$ 59,390 | \$ 54,752 | \$ 53,348 | \$ 48,778 |
| Capital | \$ - | \$ - | \$ 850 | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ 2,340 | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Emergency Management | \$ 119,183 | \$ 123,344 | \$ 217,087 | \$ 128,437 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|---|---------------------|---------------------|---------------------|---------------------|
| Elections & Registration | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ 4,452 | \$ - | \$ - |
| Charges for Services | \$ 3,361 | \$ 47,814 | \$ 3,383 | \$ 1,190 |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 3,361 | \$ 52,266 | \$ 3,383 | \$ 1,190 |
| | | | | |
| Personnel Services | \$ 2,954,820 | \$ 1,947,882 | \$ 2,023,952 | \$ 2,684,550 |
| Operating | \$ 796,015 | \$ 586,165 | \$ 556,230 | \$ 782,030 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ 359,568 | \$ 367,377 |
| Total Elections & Registration | \$ 3,750,835 | \$ 2,534,047 | \$ 2,939,750 | \$ 3,833,957 |
| | | | | |
| Erosion Control | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - |
| Other Financing Sources | \$ 78 | \$ 17 | \$ 81 | \$ 72 |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 78 | \$ 17 | \$ 81 | \$ 72 |
| | | | | |
| Personnel Services | \$ 392,259 | \$ 390,374 | \$ 402,900 | \$ 410,501 |
| Operating | \$ 8,357 | \$ 10,153 | \$ 9,569 | \$ 8,612 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Erosion Control | \$ 400,617 | \$ 400,528 | \$ 412,469 | \$ 419,113 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| Ethics Board | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ - | \$ - | \$ - | \$ - |
| Personnel Services | | | | |
| Operating | \$ - | \$ - | \$ 1,130 | \$ 1,130 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Ethics Board | \$ - | \$ - | \$ 1,130 | \$ 1,130 |
| Extension Service | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ 22,263 | \$ 14,952 | \$ 22,529 | \$ 22,388 |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 22,263 | \$ 14,952 | \$ 22,529 | \$ 22,388 |
| Personnel Services | | | | |
| Operating | \$ 507,979 | \$ 483,758 | \$ 454,788 | \$ 528,597 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Extension Service | \$ 528,737 | \$ 507,800 | \$ 480,753 | \$ 551,966 |

* Internal transfer of 3 individuals. No new positions. UGA reimburses \$30,000 annually for the Director and BOE reimburses 35% for positions in 4-H program.

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|
| Finance | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ 23,694,860 | \$ 23,445,295 | \$ 23,200,796 | \$ 22,600,000 |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ 15,288,746 | \$ 14,053,686 | \$ 10,529,270 | \$ 13,125,694 |
| Fines and Forfeitures | \$ 345,906 | \$ 373,264 | \$ - | \$ - |
| Miscellaneous Revenue | \$ 477,059 | \$ 157,353 | \$ 213,625 | \$ 105,847 |
| Other Financing Sources | \$ - | \$ 729 | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 39,806,571 | \$ 38,030,328 | \$ 33,943,691 | \$ 35,831,541 |
| Personnel Services | | | | |
| Operating | \$ 2,854,243 | \$ 3,040,309 | \$ 2,606,754 | \$ 2,519,257 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ 1,476,219 | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Finance | \$ 4,568,948 | \$ 3,364,552 | \$ 2,867,234 | \$ 2,768,689 |
| Fleet Management | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ 18,442 | \$ 2,981 | \$ - | \$ - |
| Charges for Services | \$ - | \$ 1,085 | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ 7,353 | \$ - | \$ 4,774 | \$ 4,521 |
| Other Financing Sources | \$ 5,942 | \$ 7,058 | \$ 1,683 | \$ 3,359 |
| Transfers | \$ 112,885 | \$ - | \$ - | \$ - |
| Total | \$ 31,736 | \$ 11,124 | \$ 6,457 | \$ 7,880 |
| Personnel Services | | | | |
| Operating | \$ 2,369,274 | \$ 2,271,028 | \$ 2,320,196 | \$ 2,232,963 |
| Capital | \$ 112,885 | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Fleet Management | \$ 3,892,278 | \$ 3,782,139 | \$ 3,682,560 | \$ 3,595,292 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|--|----------------------|----------------------|----------------------|----------------------|
| General Fund Admin. & Contingency | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ 2,546,055 | \$ 240,073 | \$ 1,733,632 | \$ 687,863 |
| Other Financing Sources | \$ - | \$ 1,600,000 | \$ - | \$ - |
| Transfers | \$ 19,835,624 | \$ 19,932,019 | \$ 20,794,410 | \$ 20,730,117 |
| Total | \$ 22,381,680 | \$ 21,772,092 | \$ 22,528,042 | \$ 21,417,980 |
| Personnel Services | | | | |
| Operating | \$ 3,376,818 | \$ 5,032,489 | \$ 5,950,511 | \$ 5,867,987 |
| Capital | \$ 315,335 | \$ - | \$ - | \$ - |
| Debt Service | \$ 401,821 | \$ 188,833 | \$ 600,000 | \$ 250,000 |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ 21,598,864 | \$ 20,035,518 | \$ 19,467,863 | \$ 19,251,282 |
| Contingency | \$ - | \$ - | \$ 1,264,793 | \$ 1,461,868 |
| Total General Fund Admin. & Cont | \$ 25,692,838 | \$ 25,256,841 | \$ 27,306,167 | \$ 26,854,137 |
| GIS- Mapping | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ 18,000 | \$ 25,762 |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ - | \$ - | \$ 18,000 | \$ 25,762 |
| Personnel Services | | | | |
| Operating | \$ 7,788 | \$ 9,120 | \$ 10,148 | \$ 8,948 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total GIS- Mapping | \$ 7,788 | \$ 9,120 | \$ 10,148 | \$ 8,948 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Govt. Service Centers | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ 120 | \$ - | \$ - |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ - | \$ 120 | \$ - | \$ - |
| | | | | |
| Personnel Services | \$ 611,256 | \$ 616,307 | \$ 83,472 | \$ 286,681 |
| Operating | \$ 1,015,739 | \$ 923,614 | \$ 2,936 | \$ 2,643 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Govt. Service Centers | \$ 1,626,995 | \$ 1,539,921 | \$ 86,408 | \$ 289,324 |
| | | | | |
| Human Resources | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ 98,795 | \$ 99,323 | \$ 80,084 | \$ 80 |
| Other Financing Sources | \$ 490 | \$ 723 | \$ 528 | \$ 468 |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 99,285 | \$ 100,047 | \$ 80,612 | \$ 548 |
| | | | | |
| Personnel Services | \$ 1,855,613 | \$ 1,834,341 | \$ 1,800,549 | \$ 1,619,900 |
| Operating | \$ 490,241 | \$ 442,984 | \$ 498,919 | \$ 449,919 |
| Capital | \$ 1,485 | \$ 3,243 | \$ - | \$ 1,200 |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Human Resources | \$ 2,347,339 | \$ 2,280,568 | \$ 2,299,468 | \$ 2,071,019 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|
| Information Services | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ 25,426 | \$ - | \$ - |
| Other Financing Sources | \$ 66,567 | \$ 280,310 | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 66,567 | \$ 305,736 | \$ - | \$ - |
| Personnel Services | | | | |
| Operating | \$ 9,062,983 | \$ 9,096,076 | \$ 9,101,070 | \$ 9,012,988 |
| Capital | \$ 93,039 | \$ 275,180 | \$ - | \$ - |
| Debt Service | \$ 73,660 | \$ 124,974 | \$ 154,962 | \$ 147,355 |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Information Services | \$ 12,935,581 | \$ 13,163,970 | \$ 13,287,923 | \$ 12,995,503 |
| Internal Audit | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ - | \$ - | \$ - | \$ - |
| Personnel Services | | | | |
| Operating | \$ 296,448 | \$ 298,328 | \$ 303,827 | \$ 292,511 |
| Capital | \$ 3,815 | \$ 3,020 | \$ 4,115 | \$ 3,661 |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Internal Audit | \$ 300,263 | \$ 301,348 | \$ 307,942 | \$ 296,172 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|
| Juvenile Court | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ 205,256 | \$ 212,500 | \$ 199,323 | \$ 204,216 |
| Charges for Services | \$ 122,827 | \$ 123,265 | \$ - | \$ - |
| Fines and Forfeitures | \$ 63,266 | \$ 46,123 | \$ 58,011 | \$ 50,730 |
| Miscellaneous Revenue | \$ 881 | \$ 71 | \$ - | \$ - |
| Other Financing Sources | \$ 111 | \$ 781 | \$ 655 | \$ 1,172 |
| Transfers | \$ - | \$ 99,931 | \$ - | \$ - |
| Total | \$ 392,341 | \$ 382,741 | \$ 257,989 | \$ 256,118 |
| | | | | |
| Personnel Services | \$ 5,035,397 | \$ 5,254,711 | \$ 4,951,475 | \$ 5,090,192 |
| Operating | \$ 290,660 | \$ 256,036 | \$ 128,077 | \$ 115,093 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ 100,388 | \$ 114,696 | \$ 120,598 | \$ 108,538 |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Juvenile Court | \$ 5,426,445 | \$ 5,625,443 | \$ 5,200,150 | \$ 5,313,822 |
| | | | | |
| Law Department | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ 401,803 | \$ 372,684 | \$ 457,797 | \$ 350,000 |
| Fines and Forfeitures | \$ - | \$ 1,250 | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ 5,602 | \$ - | \$ - |
| Other Financing Sources | \$ 151 | \$ 611 | \$ 162 | \$ 144 |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 401,954 | \$ 380,147 | \$ 457,959 | \$ 350,144 |
| | | | | |
| Personnel Services | \$ 1,512,988 | \$ 1,522,141 | \$ 1,450,043 | \$ 1,523,730 |
| Operating | \$ 468,500 | \$ 405,411 | \$ 465,824 | \$ 342,128 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Law Department | \$ 1,981,488 | \$ 1,927,551 | \$ 1,915,867 | \$ 1,865,858 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|
| Library | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ 506,066 | \$ 526,958 | \$ 497,723 | \$ 535,300 |
| Charges for Services | \$ - | \$ 605 | \$ - | \$ - |
| Fines and Forfeitures | \$ 614,603 | \$ 583,012 | \$ 869,801 | \$ 615,000 |
| Miscellaneous Revenue | \$ 11,652 | \$ 5,946 | \$ 5,111 | \$ 4,840 |
| Other Financing Sources | \$ 35,997 | \$ (55,104) | \$ 10,192 | \$ 20,343 |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 1,168,318 | \$ 1,061,417 | \$ 1,382,827 | \$ 1,175,483 |
| | | | | |
| Personnel Services | \$ 8,654,022 | \$ 8,545,368 | \$ 8,233,338 | \$ 8,094,998 |
| Operating | \$ 2,330,772 | \$ 3,139,612 | \$ 2,985,555 | \$ 2,726,399 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ 701,354 | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Library | \$ 11,686,149 | \$ 11,684,980 | \$ 11,218,893 | \$ 10,821,396 |
| | | | | |
| Magistrate Court | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ 1,210,498 | \$ 1,708,986 | \$ 1,653,451 | \$ 1,975,000 |
| Fines and Forfeitures | \$ 22,960 | \$ 21,622 | \$ 19,856 | \$ 8,558 |
| Miscellaneous Revenue | \$ 139 | \$ 223 | \$ 129 | \$ 24 |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 1,233,596 | \$ 1,730,831 | \$ 1,673,436 | \$ 1,983,582 |
| | | | | |
| Personnel Services | \$ 2,986,532 | \$ 2,928,921 | \$ 2,986,254 | \$ 3,126,853 |
| Operating | \$ 77,350 | \$ 68,088 | \$ 89,092 | \$ 79,114 |
| Capital | \$ 33,989 | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Magistrate Court | \$ 3,097,871 | \$ 2,997,009 | \$ 3,075,346 | \$ 3,205,967 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| Mail Services | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ - | \$ - | \$ - | \$ - |
| | | | | \$ - |
| Personnel Services | \$ - | \$ - | \$ 228,016 | \$ 222,932 |
| Operating | \$ - | \$ - | \$ 952,028 | \$ 857,028 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Mail Services | \$ - | \$ - | \$ 1,180,044 | \$ 1,079,960 |
| Medical Examiner | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - |
| Other Financing Sources | \$ - | \$ 635 | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ - | \$ 635 | \$ - | \$ - |
| Personnel Services | \$ 559,304 | \$ 583,834 | \$ 583,141 | \$ 554,986 |
| Operating | \$ 475,584 | \$ 482,247 | \$ 501,573 | \$ 498,542 |
| Capital | \$ 8,056 | \$ 5,260 | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Medical Examiner | \$ 1,042,944 | \$ 1,071,342 | \$ 1,084,714 | \$ 1,053,528 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| Occupational Tax | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ 150,990 | \$ 290,256 | \$ 166,336 | \$ 210,945 |
| Other Taxes | \$ 10,440,233 | \$ 11,012,597 | \$ 11,190,548 | \$ 11,481,000 |
| Licenses and Permits | \$ 14,881,063 | \$ 14,338,192 | \$ 18,223,877 | \$ 16,730,000 |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ 20,786 | \$ 16,086 | \$ 21,129 | \$ 30,921 |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - |
| Other Financing Sources | \$ - | \$ - | \$ 1,173 | \$ 2,341 |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 25,493,072 | \$ 25,657,130 | \$ 29,603,063 | \$ 28,455,207 |
| Personnel Services | \$ 682,208 | \$ 653,455 | \$ 671,894 | \$ 703,983 |
| Operating | \$ 106,693 | \$ 156,994 | \$ 38,835 | \$ 34,435 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Occupational Tax | \$ 788,901 | \$ 810,449 | \$ 710,729 | \$ 738,418 |
| Other Govt./Non-Profit | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ - | \$ - | \$ - | \$ - |
| Personnel Services | \$ - | \$ - | \$ - | \$ - |
| Operating | \$ 4,288,495 | \$ 4,047,966 | \$ 3,969,881 | \$ 3,416,721 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ 4,527,436 | \$ 243,605 | \$ - | \$ 243,605 |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Other Govt./Non-Profit | \$ 8,815,931 | \$ 4,291,571 | \$ 3,969,881 | \$ 3,660,326 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|--|----------------------|----------------------|----------------------|----------------------|
| Parks, Rec & Cultural Affairs | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ 137,973 | \$ - | \$ - |
| Charges for Services | \$ 3,549,274 | \$ 3,208,785 | \$ 3,695,307 | \$ 3,066,508 |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ 1,133,053 | \$ 949,539 | \$ 973,308 | \$ 1,237,709 |
| Other Financing Sources | \$ - | \$ 9,234 | \$ - | \$ - |
| Transfers | \$ 81,227 | \$ 34,011 | \$ - | \$ - |
| Total | \$ 4,682,327 | \$ 4,305,530 | \$ 4,668,615 | \$ 4,304,217 |
| | | | | |
| Personnel Services | \$ 12,941,670 | \$ 13,564,813 | \$ 13,211,764 | \$ 12,632,865 |
| Operating | \$ 7,309,825 | \$ 7,061,107 | \$ 6,367,839 | \$ 5,549,839 |
| Capital | \$ 439,267 | \$ 122,057 | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ 698,822 | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Parks, Rec & Cultural Affairs | \$ 20,690,762 | \$ 21,446,799 | \$ 19,579,603 | \$ 18,182,704 |
| | | | | |
| Planning | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ 2,306 | \$ 2,250 | \$ 1,670 | \$ 2,390 |
| Intergovernmental Revenues | \$ 60,000 | \$ 25 | \$ - | \$ - |
| Charges for Services | \$ - | \$ 200 | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ 5 | \$ 71 | \$ - | \$ - |
| Other Financing Sources | \$ 185 | \$ 170 | \$ 203 | \$ 180 |
| Transfers | \$ 1,137 | \$ - | \$ - | \$ - |
| Total | \$ 62,496 | \$ 2,716 | \$ 1,873 | \$ 2,570 |
| | | | | |
| Personnel Services | \$ 724,094 | \$ 712,926 | \$ 727,121 | \$ 714,418 |
| Operating | \$ 174,349 | \$ 30,950 | \$ 51,029 | \$ 13,994 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Planning | \$ 898,444 | \$ 743,876 | \$ 778,150 | \$ 728,412 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|----------------------------|----------------------|----------------------|----------------------|----------------------|
| Police | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ 3,255 | \$ 3,340 | \$ 3,213 | \$ 3,629 |
| Intergovernmental Revenues | \$ 393,651 | \$ 573,045 | \$ 412,861 | \$ 332,514 |
| Charges for Services | \$ 163,523 | \$ 169,768 | \$ 199,486 | \$ 293,351 |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ 26,593 | \$ 12,347 | \$ 16,765 | \$ 15,708 |
| Other Financing Sources | \$ 36,805 | \$ 141,144 | \$ 123,453 | \$ 144,418 |
| Transfers | \$ 150,452 | \$ 547,132 | \$ - | \$ - |
| Total | \$ 623,827 | \$ 899,644 | \$ 755,778 | \$ 789,620 |
| | | | | |
| Personnel Services | \$ 51,863,628 | \$ 52,135,345 | \$ 51,652,997 | \$ 51,707,395 |
| Operating | \$ 3,122,069 | \$ 3,065,022 | \$ 3,107,031 | \$ 3,107,031 |
| Capital | \$ 306,215 | \$ 821,292 | \$ 163,977 | \$ 395,477 |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ 10,340 | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Police | \$ 55,291,912 | \$ 56,031,999 | \$ 54,924,005 | \$ 55,209,903 |
| | | | | |
| Probate Court | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ 315,882 | \$ 318,095 | \$ 278,992 | \$ 370,000 |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ 557,524 | \$ 568,306 | \$ 559,488 | \$ 556,384 |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 873,405 | \$ 886,401 | \$ 838,480 | \$ 926,384 |
| | | | | |
| Personnel Services | \$ 1,084,768 | \$ 1,099,289 | \$ 1,107,512 | \$ 1,119,461 |
| Operating | \$ 84,599 | \$ 74,722 | \$ 74,425 | \$ 130,554 |
| Capital | \$ 750 | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Probate Court | \$ 1,170,116 | \$ 1,174,011 | \$ 1,181,937 | \$ 1,250,015 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|
| Property Management | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ 5,000 | \$ 407 | \$ 4,925 | \$ 5,280 |
| Charges for Services | \$ 172,610 | \$ 129,337 | \$ 169,913 | \$ 118,803 |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ 25,493 | \$ 27,846 | \$ 13,308 | \$ 19,392 |
| Other Financing Sources | \$ - | \$ 250 | \$ - | \$ - |
| Transfers | \$ 8,772 | \$ - | \$ - | \$ - |
| Total | \$ 203,103 | \$ 157,840 | \$ 188,146 | \$ 143,475 |
| | | | | |
| Personnel Services | \$ 4,419,387 | \$ 4,361,529 | \$ 4,340,797 | \$ 4,374,927 |
| Operating | \$ 4,348,116 | \$ 4,389,619 | \$ 4,895,708 | \$ 5,161,373 |
| Capital | \$ 13,587 | \$ - | \$ 3,250 | \$ 3,250 |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ 4,849 | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Property Management | \$ 8,781,090 | \$ 8,755,998 | \$ 9,239,755 | \$ 9,539,550 |
| | | | | |
| Public Safety-Admin | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ 1,706 | \$ - | \$ - |
| Other Financing Sources | \$ 233 | \$ 35 | \$ 257 | \$ 228 |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 233 | \$ 1,741 | \$ 257 | \$ 228 |
| | | | | |
| Personnel Services | \$ 1,370,136 | \$ 1,415,266 | \$ 1,429,771 | \$ 1,255,100 |
| Operating | \$ 61,578 | \$ 67,720 | \$ 75,412 | \$ 67,102 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Public Safety-Admin | \$ 1,431,714 | \$ 1,482,986 | \$ 1,505,183 | \$ 1,322,202 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|-------------------------------------|--------------|--------------|---------------|----------------|
| Public Safety Safety Village | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ - | \$ - | \$ - | \$ - |

| | | | | |
|---|-------------------|-------------------|-------------------|-------------------|
| Personnel Services | \$ 86,159 | \$ 109,737 | \$ 111,698 | \$ 114,895 |
| Operating | \$ 86,366 | \$ 113,243 | \$ 172,493 | \$ 155,244 |
| Capital | \$ 188,227 | \$ 65,346 | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Public Safety Safety Village | \$ 360,751 | \$ 288,327 | \$ 284,191 | \$ 270,139 |

| | | | | |
|-------------------------------|-------------|-------------|-------------|-------------|
| Public Safety Training | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ - | \$ - | \$ - | \$ - |

| | | | | |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel Services | \$ 1,243,972 | \$ 1,256,450 | \$ 1,043,761 | \$ 1,103,959 |
| Operating | \$ 180,650 | \$ 238,942 | \$ 210,608 | \$ 204,233 |
| Capital | \$ 19,085 | \$ 8,863 | \$ 15,625 | \$ 69,625 |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Public Safety Training | \$ 1,443,708 | \$ 1,504,255 | \$ 1,269,994 | \$ 1,377,817 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Public Services-Admin | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ - | \$ - | \$ - | \$ - |
| | | | | |
| Personnel Services | \$ 260,521 | \$ 292,685 | \$ 266,497 | \$ 90,633 |
| Operating | \$ 8,185 | \$ 5,069 | \$ 8,345 | \$ 2,345 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Public Services-Admin | \$ 268,705 | \$ 297,754 | \$ 274,842 | \$ 92,978 |
| | | | | |
| Purchasing | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ - | \$ 1,216 | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ 9,025 | \$ 8,441 | \$ 5,868 | \$ 5,557 |
| Other Financing Sources | \$ 128,160 | \$ 1,801 | \$ 250,595 | \$ 50,528 |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 137,185 | \$ 11,458 | \$ 256,463 | \$ 56,085 |
| | | | | |
| Personnel Services | \$ 881,223 | \$ 921,080 | \$ 919,881 | \$ 798,173 |
| Operating | \$ 31,996 | \$ 28,246 | \$ 32,620 | \$ 29,350 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Purchasing | \$ 913,219 | \$ 949,325 | \$ 952,501 | \$ 827,523 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|----------------------------|-------------------|------------------|------------------|------------------|
| Records Management | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ 148 | \$ - | \$ - |
| Other Financing Sources | \$ 665,995 | \$ 18,334 | \$ 16,768 | \$ 14,868 |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 665,995 | \$ 18,482 | \$ 16,768 | \$ 14,868 |

| | | | | |
|---------------------------------|---------------------|---------------------|---------------------|-------------------|
| Personnel Services | \$ 301,697 | \$ 305,497 | \$ 309,796 | \$ 224,660 |
| Operating | \$ 759,815 | \$ 715,198 | \$ 749,853 | \$ 717,753 |
| Capital | \$ 650,601 | \$ - | \$ - | \$ - |
| Debt Service | \$ 217,212 | \$ 247,494 | \$ 245,232 | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Records Management | \$ 1,929,325 | \$ 1,268,189 | \$ 1,304,881 | \$ 942,413 |

| | | | | |
|---------------------------------------|---------------------|---------------------|-------------------|-------------------|
| Senior Services | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ 1,142,566 | \$ 936,869 | \$ - | \$ - |
| Charges for Services | \$ 137,729 | \$ 146,960 | \$ 115,660 | \$ 91,791 |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Investment Income | \$ - | \$ - | \$ - | \$ - |
| Contributions and Donations from Priv | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ 221,692 | \$ 271,211 | \$ 208,188 | \$ 20,451 |
| Other Financing Sources | \$ - | \$ 576 | \$ - | \$ - |
| Transfers | \$ 4,340,945 | \$ 275,000 | \$ - | \$ 800,000 |
| Total | \$ 5,842,932 | \$ 1,630,616 | \$ 323,848 | \$ 912,242 |

| | | | | |
|------------------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel Services | \$ 3,842,928 | \$ 3,895,340 | \$ 3,693,174 | \$ 3,414,675 |
| Operating | \$ 2,009,698 | \$ 1,775,415 | \$ 646,736 | \$ 513,786 |
| Capital | \$ 54,633 | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ 41,666 | \$ 23,494 | \$ 89,342 | \$ 91,742 |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Senior Services | \$ 5,948,926 | \$ 5,694,248 | \$ 4,429,252 | \$ 4,020,204 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|----------------------------|----------------------|----------------------|----------------------|----------------------|
| Sheriff | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ 3,675 | \$ 3,495 | \$ 3,629 | \$ 4,099 |
| Intergovernmental Revenues | \$ 838,597 | \$ 1,579,323 | \$ 814,189 | \$ 1,330,000 |
| Charges for Services | \$ 1,248,772 | \$ 1,147,284 | \$ 962,347 | \$ 1,022,916 |
| Fines and Forfeitures | \$ 2,261,598 | \$ 1,797,393 | \$ 2,670,118 | \$ 1,508,800 |
| Miscellaneous Revenue | \$ 3,008 | \$ 5,401 | \$ 2,090 | \$ 2,922 |
| Other Financing Sources | \$ 2,566 | \$ 12,118 | \$ 7,151 | \$ 11,167 |
| Transfers | \$ - | \$ 138,882 | \$ - | \$ - |
| Total | \$ 4,358,215 | \$ 4,545,015 | \$ 4,459,524 | \$ 3,879,904 |
| | | | | |
| Personnel Services | \$ 47,639,680 | \$ 49,397,423 | \$ 49,553,295 | \$ 49,680,230 |
| Operating | \$ 15,036,285 | \$ 16,614,277 | \$ 16,640,211 | \$ 17,074,000 |
| Capital | \$ 186,601 | \$ 157,342 | \$ 63,500 | \$ 79,300 |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ 220,480 | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Sheriff | \$ 62,862,566 | \$ 66,389,522 | \$ 66,257,006 | \$ 66,833,530 |
| | | | | |
| Solicitor | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ 32,581 | \$ - | \$ - |
| Charges for Services | \$ 19,485 | \$ 90,085 | \$ 19,436 | \$ 29,024 |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - |
| Other Financing Sources | \$ 287 | \$ 115 | \$ 1,621 | \$ 2,891 |
| Transfers | \$ - | \$ 32,181 | \$ - | \$ - |
| Total | \$ 19,772 | \$ 122,780 | \$ 21,057 | \$ 31,915 |
| | | | | |
| Personnel Services | \$ 5,200,186 | \$ 5,327,059 | \$ 4,731,601 | \$ 4,919,760 |
| Operating | \$ 42,341 | \$ 40,209 | \$ 41,767 | \$ 36,333 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Solicitor | \$ 5,242,528 | \$ 5,367,268 | \$ 4,773,368 | \$ 4,956,093 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| State Court | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ 828,577 | \$ 805,756 | \$ 785,560 | \$ 873,929 |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ 52,901 | \$ 92,873 | \$ 37,412 | \$ 159 |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 881,478 | \$ 898,629 | \$ 822,972 | \$ 874,088 |
| | | | | |
| Personnel Services | \$ 6,106,877 | \$ 6,082,728 | \$ 6,194,929 | \$ 6,263,054 |
| Operating | \$ 438,620 | \$ 443,448 | \$ 449,800 | \$ 404,803 |
| Capital | \$ 12,446 | \$ 23,724 | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total State Court | \$ 6,557,943 | \$ 6,549,900 | \$ 6,644,729 | \$ 6,667,857 |
| | | | | |
| State Court - DUI | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ - | \$ 84,000 | \$ - |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ - | \$ - | \$ 84,000 | \$ - |
| | | | | |
| Personnel Services | \$ - | \$ 86,884 | \$ 90,670 | \$ 115,144 |
| Operating | \$ - | \$ 86,318 | \$ 76,765 | \$ - |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total State Court - DUI | \$ - | \$ 173,202 | \$ 167,435 | \$ 115,144 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|--|---------------------|---------------------|---------------------|---------------------|
| Superior Court | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ 432,932 | \$ 505,149 | \$ 420,463 | \$ 430,784 |
| Charges for Services | \$ 102,730 | \$ 89,340 | \$ 98,114 | \$ 82,500 |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ 4,375 | \$ 5,242 | \$ 988 | \$ 935 |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 540,037 | \$ 599,732 | \$ 519,565 | \$ 514,219 |
| | | | | |
| Personnel Services | \$ 4,733,757 | \$ 4,714,507 | \$ 4,723,774 | \$ 4,900,915 |
| Operating | \$ 908,160 | \$ 891,836 | \$ 839,900 | \$ 771,995 |
| Capital | \$ 2,949 | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ 300,000 | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Superior Court | \$ 5,944,866 | \$ 5,606,343 | \$ 5,563,674 | \$ 5,672,910 |
| | | | | |
| Superior Court - Drug Court | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ - | \$ 175,544 | \$ 275,000 | \$ 200,000 |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - |
| Transfers | \$ - | \$ 52,967 | \$ - | \$ - |
| Total | \$ - | \$ 175,544 | \$ 275,000 | \$ 200,000 |
| | | | | |
| Personnel Services | \$ - | \$ 263,806 | \$ 243,421 | \$ 338,778 |
| Operating | \$ - | \$ 208,327 | \$ 261,510 | \$ 261,510 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Superior Court - Drug Court | \$ - | \$ 472,132 | \$ 504,931 | \$ 600,288 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Support Service-Admin | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ - | \$ - | \$ - | \$ - |
| | | | | |
| Personnel Services | \$ 279,602 | \$ 280,354 | \$ 284,703 | \$ 285,871 |
| Operating | \$ 15,449 | \$ 14,748 | \$ 17,976 | \$ 16,665 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Support Service-Admin | \$ 295,050 | \$ 295,102 | \$ 302,679 | \$ 302,536 |
| | | | | |
| Tax Assessor | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ 4,241 | \$ 5,175 | \$ 4,272 | \$ 1,503 |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - |
| Other Financing Sources | \$ 5,460 | \$ 6,341 | \$ 6,352 | \$ 6,088 |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 9,701 | \$ 11,516 | \$ 10,624 | \$ 7,591 |
| | | | | |
| Personnel Services | \$ 3,546,864 | \$ 3,653,433 | \$ 3,650,077 | \$ 3,549,087 |
| Operating | \$ 1,565,595 | \$ 1,350,990 | \$ 1,565,559 | \$ 1,654,699 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Tax Assessor | \$ 5,112,460 | \$ 5,004,423 | \$ 5,215,636 | \$ 5,203,786 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Tax Commissioner | | | | |
| Property Taxes | \$ 184,302,162 | \$ 176,364,579 | \$ 176,924,898 | \$ 186,657,935 |
| Penalties & Interest | \$ 4,648,643 | \$ 4,878,886 | \$ 5,043,489 | \$ 4,248,256 |
| Other Taxes | \$ - | \$ 123,973 | \$ 14,166 | \$ 106,000 |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ 423,614 | \$ 405,530 | \$ 301,567 | \$ - |
| Charges for Services | \$ 8,965,445 | \$ 9,303,259 | \$ 8,698,367 | \$ 7,194,365 |
| Fines and Forfeitures | \$ 144,800 | \$ 132,230 | \$ 141,000 | \$ 98,590 |
| Miscellaneous Revenue | \$ 622,613 | \$ 371,154 | \$ 508,191 | \$ 172,633 |
| Other Financing Sources | \$ 2,985 | \$ 2,941 | \$ 4,147 | \$ 4,674 |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 199,110,262 | \$ 191,582,551 | \$ 191,635,825 | \$ 198,482,453 |
| | | | | |
| Personnel Services | \$ 6,733,373 | \$ 6,902,000 | \$ 6,866,905 | \$ 7,068,148 |
| Operating | \$ 491,072 | \$ 377,100 | \$ 483,963 | \$ 483,963 |
| Capital | \$ 110,656 | \$ 6,918 | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Tax Commissioner | \$ 7,335,101 | \$ 7,286,018 | \$ 7,350,868 | \$ 7,552,111 |
| | | | | |
| Vehicle Acquisition | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - |
| Other Financing Sources | \$ (80,500) | \$ (7,358) | \$ - | \$ - |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ (80,500) | \$ (7,358) | \$ - | \$ - |
| | | | | |
| Personnel Services | \$ - | \$ - | \$ - | \$ - |
| Operating | \$ - | \$ - | \$ - | \$ - |
| Capital | \$ 878,089 | \$ 558,098 | \$ 750,000 | \$ 729,000 |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Vehicle Acquisition | \$ 878,089 | \$ 558,098 | \$ 750,000 | \$ 729,000 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - General Fund
FY 2012 Proposed Budget

| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed |
|----------------------------|---------------------|---------------------|----------------------|-----------------------|
| Zoning | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - |
| Other Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and Permits | \$ 61,575 | \$ 56,850 | \$ 45,013 | \$ 63,881 |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | \$ - | \$ - | \$ - | \$ - |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - |
| Other Financing Sources | \$ 164 | \$ 330 | \$ 176 | \$ 156 |
| Transfers | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 61,739 | \$ 57,180 | \$ 45,189 | \$ 64,037 |
| | | | | |
| Personnel Services | \$ 591,662 | \$ 624,606 | \$ 605,661 | \$ 515,163 |
| Operating | \$ 64,230 | \$ 59,177 | \$ 70,300 | \$ 67,390 |
| Capital | \$ - | \$ - | \$ - | \$ - |
| Debt Service | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - |
| Contingency | \$ - | \$ - | \$ - | \$ - |
| Total Zoning | \$ 655,891 | \$ 683,783 | \$ 675,961 | \$ 582,553 |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - Other Operating Governmental Fund Types
FY 2012 Proposed Budget

| Governmental Fund Types: | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed | Percentage Change - FY 12 Proposed to: | | |
|--|----------------------|----------------------|----------------------|----------------------|--|----------------|---------------|
| | | | | | FY 09 Actual | FY 10 Actual | FY 11 Adopted |
| Claims Funds: | | | | | | | |
| <u>Health & Dental</u> | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Other Taxes | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Charges for Services | \$ 2,462 | \$ 5,552 | \$ - | \$ - | -100.00% | -100.00% | 0.00% |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Investment Income | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Contributions and Donations from Private Sources | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Miscellaneous Revenue | \$ 3,437,907 | \$ 2,788,514 | \$ 3,016,382 | \$ 2,891,800 | -15.88% | 3.70% | -4.13% |
| Other Financing Sources | \$ 61,470,209 | \$ 66,705,427 | \$ 73,974,405 | \$ 73,032,080 | 18.81% | 9.48% | -1.27% |
| Transfers | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Total | \$ 64,910,578 | \$ 69,499,494 | \$ 76,990,787 | \$ 75,923,880 | 16.97% | 9.24% | -1.39% |
| Personnel Services | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Operating | \$ 64,195,139 | \$ 67,636,654 | \$ 76,987,259 | \$ 75,920,352 | 18.26% | 12.25% | -1.39% |
| Capital | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Debt Service | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Depreciation | \$ - | \$ - | \$ 3,528 | \$ 3,528 | 100.00% | 100.00% | 0.00% |
| Transfers Out | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Contingency | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Total | \$ 64,195,139 | \$ 67,636,654 | \$ 76,990,787 | \$ 75,923,880 | 18.27% | 12.25% | -1.39% |
| <u>Casualty & Liability</u> | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Other Taxes | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Charges for Services | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Miscellaneous Revenue | \$ 304,561 | \$ 1,362,654 | \$ 275,000 | \$ 245,906 | -19.26% | -81.95% | -10.58% |
| Other Financing Sources | \$ 1,500,999 | \$ 3,059,533 | \$ 3,698,888 | \$ 3,704,624 | 146.81% | 21.08% | 0.16% |
| Transfers | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Total | \$ 1,805,560 | \$ 4,422,186 | \$ 3,973,888 | \$ 3,950,530 | 118.80% | -10.67% | -0.59% |
| Personnel Services | \$ 338,213 | \$ 255,783 | \$ 280,253 | \$ 268,159 | -20.71% | 4.84% | -4.32% |
| Operating | \$ 3,363,171 | \$ 5,324,922 | \$ 3,388,367 | \$ 3,377,103 | 0.41% | -36.58% | -0.33% |
| Capital | \$ - | \$ - | \$ 300,000 | \$ 300,000 | 100.00% | 100.00% | 0.00% |
| Debt Service | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Depreciation | \$ - | \$ - | \$ 4,190 | \$ 4,190 | 100.00% | 100.00% | 0.00% |
| Transfers Out | \$ 354,453 | \$ 779,238 | \$ 1,078 | \$ 1,078 | -99.70% | -99.86% | 0.00% |
| Contingency | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Total | \$ 4,055,837 | \$ 6,359,943 | \$ 3,973,888 | \$ 3,950,530 | -2.60% | -37.88% | -0.59% |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - Other Operating Governmental Fund Types
FY 2012 Proposed Budget

| Governmental Fund Types: | | | | | Percentage Change - FY 12 Proposed to: | | |
|----------------------------|---------------------|---------------------|---------------------|---------------------|--|----------------|---------------|
| | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed | FY 09 Actual | FY 10 Actual | FY 11 Adopted |
| Workers Comp | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Other Taxes | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Charges for Services | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Miscellaneous Revenue | \$ 22,425 | \$ 3,634 | \$ - | \$ - | -100.00% | -100.00% | 0.00% |
| Other Financing Sources | \$ 3,032,417 | \$ 344,604 | \$ 2,890,079 | \$ 2,895,096 | -4.53% | 740.12% | 0.17% |
| Transfers | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Total | \$ 3,054,842 | \$ 348,238 | \$ 2,890,079 | \$ 2,895,096 | -5.23% | 731.36% | 0.17% |
| Personnel Services | | | | | | | |
| Personnel Services | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Operating | \$ (398,204) | \$ 3,114,547 | \$ 2,890,079 | \$ 2,895,096 | -827.04% | -7.05% | 0.17% |
| Capital | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Debt Service | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Depreciation | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Transfers Out | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Contingency | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Total | \$ (398,204) | \$ 3,114,547 | \$ 2,890,079 | \$ 2,895,096 | -827.04% | -7.05% | 0.17% |
| CSBG | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Other Taxes | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Intergovernmental Revenues | \$ 575,542 | \$ 577,766 | \$ 661,337 | \$ 640,123 | 11.22% | 10.79% | -3.21% |
| Charges for Services | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Miscellaneous Revenue | \$ 51 | \$ 30 | \$ - | \$ - | -100.00% | -100.00% | 0.00% |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Transfers | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Total CSBG Fund | \$ 575,592 | \$ 577,796 | \$ 661,337 | \$ 640,123 | 11.21% | 10.79% | -3.21% |
| Personnel Services | | | | | | | |
| Personnel Services | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Operating | \$ 518,124 | \$ 577,796 | \$ 661,337 | \$ 640,123 | 23.55% | 10.79% | -3.21% |
| Capital | \$ 310 | \$ - | \$ - | \$ - | -100.00% | 0.00% | 0.00% |
| Debt Service | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Depreciation | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Transfers Out | \$ 57,114 | \$ - | \$ - | \$ - | -100.00% | 0.00% | 0.00% |
| Contingency | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Total CSBG Fund | \$ 575,548 | \$ 577,796 | \$ 661,337 | \$ 640,123 | 11.22% | 10.79% | -3.21% |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - Other Operating Governmental Fund Types
FY 2012 Proposed Budget

| Governmental Fund Types: | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed | Percentage Change - FY 12 Proposed to: | | | |
|--------------------------------|----------------------|----------------------|---------------------|----------------------|--|----------------|---------------|--|
| | | | | | FY 09 Actual | FY 10 Actual | FY 11 Adopted | |
| Debt Service | | | | | | | | |
| Taxes | \$ 7,036,520 | \$ 6,513,118 | \$ 6,493,964 | \$ 8,980,176 | 27.62% | 37.88% | 38.28% | |
| Penalties & Interest | \$ 23,389 | \$ 27,556 | \$ 25,000 | \$ 25,000 | 6.89% | -9.28% | 0.00% | |
| Other Taxes | \$ 19,316 | \$ 30,535 | \$ 30,000 | \$ 18,000 | -6.82% | -41.05% | -40.00% | |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Charges for Services | \$ 110,125 | \$ 78,764 | \$ 100,000 | \$ 102,000 | -7.38% | 29.50% | 2.00% | |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Miscellaneous Revenue | \$ 36,840 | \$ 5,967 | \$ 35,000 | \$ 7,000 | -81.00% | 17.32% | -80.00% | |
| Other Financing Sources | \$ - | \$ 6,735,454 | \$ 1,960,348 | \$ - | 0.00% | -100.00% | -100.00% | |
| Transfers | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Total Debt Service Fund | \$ 7,226,192 | \$ 13,391,393 | \$ 8,644,312 | \$ 9,132,176 | 26.38% | -31.81% | 5.64% | |
| Personnel Services | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Operating | \$ 102,726 | \$ 104,875 | \$ 105,140 | \$ 116,216 | 13.13% | 10.81% | 10.53% | |
| Capital | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Debt Service | \$ 9,238,639 | \$ 9,234,357 | \$ 8,539,172 | \$ 8,555,723 | -7.39% | -7.35% | 0.19% | |
| Depreciation | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Transfers Out | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Contingency | \$ - | \$ - | \$ - | \$ 460,237 | 100.00% | 100.00% | 100.00% | |
| Total Debt Service Fund | \$ 9,341,365 | \$ 9,339,232 | \$ 8,644,312 | \$ 9,132,176 | -2.24% | -2.22% | 5.64% | |
| E911 | | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Other Taxes | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Charges for Services | \$ 10,120,808 | \$ 11,032,828 | \$ 9,894,384 | \$ 10,253,242 | 1.31% | -7.07% | 3.63% | |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Miscellaneous Revenue | \$ 38,621 | \$ 14,444 | \$ 30,000 | \$ 3,646 | -90.56% | -74.76% | -87.85% | |
| Other Financing Sources | \$ 21,818 | \$ 135,567 | \$ - | \$ - | -100.00% | -100.00% | 0.00% | |
| Transfers | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Total E911 Fund | \$ 10,181,247 | \$ 11,182,840 | \$ 9,924,384 | \$ 10,256,888 | 0.74% | -8.28% | 3.35% | |
| Personnel Services | \$ 6,867,514 | \$ 7,159,922 | \$ 7,705,701 | \$ 8,087,030 | 17.76% | 12.95% | 4.95% | |
| Operating | \$ 2,611,098 | \$ 2,860,823 | \$ 2,047,758 | \$ 1,998,933 | -23.44% | -30.13% | -2.38% | |
| Capital | \$ 150,491 | \$ 1,993,792 | \$ 170,925 | \$ 170,925 | 13.58% | -91.43% | 0.00% | |
| Debt Service | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Depreciation | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Transfers Out | \$ 7,330 | \$ - | \$ - | \$ - | -100.00% | 0.00% | 0.00% | |
| Contingency | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Total E911 Fund | \$ 9,636,432 | \$ 12,014,537 | \$ 9,924,384 | \$ 10,256,888 | 6.44% | -14.63% | 3.35% | |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - Other Operating Governmental Fund Types
FY 2012 Proposed Budget

| Governmental Fund Types: | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed | Percentage Change - FY 12 Proposed to: | | |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|--|---------------|---------------|
| | | | | | FY 09 Actual | FY 10 Actual | FY 11 Adopted |
| Fire | | | | | | | |
| Taxes | \$ 67,418,332 | \$ 62,496,874 | \$ 63,437,548 | \$ 67,876,129 | 0.68% | 8.61% | 7.00% |
| Penalties & Interest | \$ 205,892 | \$ 254,566 | \$ 205,892 | \$ 206,000 | 0.05% | -19.08% | 0.05% |
| Other Taxes | \$ 201,928 | \$ 189,653 | \$ 187,737 | \$ 188,000 | -6.90% | -0.87% | 0.14% |
| Licenses and Permits | \$ 1,375 | \$ 1,163 | \$ 1,265 | \$ 163,000 | 11754.55% | 13918.61% | 12785.38% |
| Intergovernmental Revenues | \$ 36,064 | \$ 33,126 | \$ 35,000 | \$ - | -100.00% | -100.00% | -100.00% |
| Charges for Services | \$ 1,160,952 | \$ 902,572 | \$ 1,678,928 | \$ 902,400 | -22.27% | -0.02% | -46.25% |
| Fines and Forfeitures | \$ - | \$ 250 | \$ - | \$ - | 0.00% | -100.00% | 0.00% |
| Miscellaneous Revenue | \$ 151,550 | \$ 39,961 | \$ 50,000 | \$ 31,000 | -79.54% | -22.42% | -38.00% |
| Other Financing Sources | \$ 557,090 | \$ 1,649,909 | \$ 15,000 | \$ 2,500 | -99.55% | -99.85% | -83.33% |
| Transfers | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Total Fire Fund | \$ 69,733,183 | \$ 65,568,074 | \$ 65,611,370 | \$ 69,369,029 | -0.52% | 5.80% | 5.73% |
| Personnel Services | | | | | | | |
| Operating | \$ 9,970,631 | \$ 9,996,457 | \$ 7,325,555 | \$ 10,002,049 | 0.32% | 0.06% | 36.54% |
| Capital | \$ 1,043,394 | \$ 2,893,711 | \$ 118,470 | \$ 258,775 | -75.20% | -91.06% | 118.43% |
| Debt Service | \$ 189,948 | \$ 92,061 | \$ 150,000 | \$ 150,000 | -21.03% | 62.94% | 0.00% |
| Depreciation | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Transfers Out | \$ 1,381,739 | \$ 2,232,374 | \$ 399,762 | \$ 449,805 | -67.45% | -79.85% | 12.52% |
| Contingency | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Total Fire Fund | \$ 70,050,318 | \$ 73,068,452 | \$ 65,611,370 | \$ 69,369,029 | -0.97% | -5.06% | 5.73% |
| Hotel/Motel Tax | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Other Taxes | \$ 9,327,241 | \$ 9,450,045 | \$ 9,100,000 | \$ 9,500,000 | 1.85% | 0.53% | 4.40% |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Charges for Services | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Other Financing Sources | \$ 91,949 | \$ - | \$ - | \$ - | -100.00% | 0.00% | 0.00% |
| Transfers | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Total Hotel/Motel Tax Fund | \$ 9,419,190 | \$ 9,450,045 | \$ 9,100,000 | \$ 9,500,000 | 0.86% | 0.53% | 4.40% |
| Personnel Services | | | | | | | |
| Operating | \$ 9,419,190 | \$ 9,416,035 | \$ 9,100,000 | \$ 9,500,000 | 0.86% | 0.89% | 4.40% |
| Capital | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Debt Service | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Depreciation | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Transfers Out | \$ - | \$ 34,011 | \$ - | \$ - | 0.00% | -100.00% | 0.00% |
| Contingency | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Total Hotel/Motel Tax Fund | \$ 9,419,190 | \$ 9,450,045 | \$ 9,100,000 | \$ 9,500,000 | 0.86% | 0.53% | 4.40% |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - Other Operating Governmental Fund Types
FY 2012 Proposed Budget

| Governmental Fund Types: | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed | Percentage Change - FY 12 Proposed to: | | |
|--------------------------------|-------------------|---------------------|-------------------|-------------------|--|----------------|----------------|
| | | | | | FY 09 Actual | FY 10 Actual | FY 11 Adopted |
| Law Library | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Other Taxes | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Charges for Services | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Fines and Forfeitures | \$ 818,452 | \$ 691,742 | \$ 700,943 | \$ 420,892 | -48.57% | -39.15% | -39.95% |
| Miscellaneous Revenue | \$ 3,242 | \$ 699 | \$ 1,500 | \$ 300 | -90.75% | -57.10% | -80.00% |
| Other Financing Sources | \$ 5,984 | \$ 5,451 | \$ 5,300 | \$ - | -100.00% | -100.00% | -100.00% |
| Transfers | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Total Law Library Fund | \$ 827,677 | \$ 697,892 | \$ 707,743 | \$ 421,192 | -49.11% | -39.65% | -40.49% |
| Personnel Services | \$ 247,850 | \$ 262,182 | \$ 267,823 | \$ 145,516 | -41.29% | -44.50% | -45.67% |
| Operating | \$ 444,923 | \$ 515,964 | \$ 439,920 | \$ 271,655 | -38.94% | -47.35% | -38.25% |
| Capital | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Debt Service | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Depreciation | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Transfers Out | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Contingency | \$ - | \$ - | \$ - | \$ 4,021 | 100.00% | 100.00% | 100.00% |
| Total Law Library Fund | \$ 692,773 | \$ 778,146 | \$ 707,743 | \$ 421,192 | -39.20% | -45.87% | -40.49% |
| Parking Deck | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Other Taxes | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Charges for Services | \$ 438,912 | \$ 430,557 | \$ 582,000 | \$ 764,122 | 74.09% | 77.47% | 31.29% |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Miscellaneous Revenue | \$ 2,996 | \$ 732 | \$ 2,600 | \$ 2,600 | -13.21% | 255.34% | 0.00% |
| Other Financing Sources | \$ 272 | \$ 2,425,454 | \$ - | \$ - | -100.00% | -100.00% | 0.00% |
| Transfers | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Total Parking Deck Fund | \$ 442,180 | \$ 2,856,743 | \$ 584,600 | \$ 766,722 | 73.40% | -73.16% | 31.15% |
| Personnel Services | \$ 41,584 | \$ 28,120 | \$ 36,018 | \$ 71,982 | 73.10% | 155.98% | 99.85% |
| Operating | \$ 61,634 | \$ 64,790 | \$ 64,184 | \$ 112,015 | 81.74% | 72.89% | 74.52% |
| Capital | \$ 66,464 | \$ 40 | \$ 5,000 | \$ 5,000 | -92.48% | 12526.26% | 0.00% |
| Debt Service | \$ 333,825 | \$ 329,205 | \$ 329,017 | \$ 577,725 | 73.06% | 75.49% | 75.59% |
| Depreciation | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Transfers Out | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Contingency | \$ - | \$ - | \$ 150,381 | \$ - | 0.00% | 0.00% | -100.00% |
| Total Parking Deck Fund | \$ 503,508 | \$ 422,155 | \$ 584,600 | \$ 766,722 | 52.28% | 81.62% | 31.15% |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - Other Operating Governmental Fund Types
FY 2012 Proposed Budget

| Governmental Fund Types: | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed | Percentage Change - FY 12 Proposed to: | | |
|---|--------------|--------------|---------------|---------------------|--|----------------|----------------|
| | | | | | FY 09 Actual | FY 10 Actual | FY 11 Adopted |
| Street Light District | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Other Taxes | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Charges for Services | \$ - | \$ - | \$ - | \$ 4,872,310 | 100.00% | 100.00% | 100.00% |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Transfers | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Total Street Light District Fund | \$ - | \$ - | \$ - | \$ 4,872,310 | 100.00% | 100.00% | 100.00% |
| Personnel Services | \$ - | \$ - | \$ - | \$ 162,342 | 100.00% | 100.00% | 100.00% |
| Operating | \$ - | \$ - | \$ - | \$ 4,571,373 | 100.00% | 100.00% | 100.00% |
| Capital | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Debt Service | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Depreciation | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Transfers Out | \$ - | \$ - | \$ - | \$ 138,595 | 100.00% | 100.00% | 100.00% |
| Contingency | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Total Street Light District Fund | \$ - | \$ - | \$ - | \$ 4,872,310 | 100.00% | 100.00% | 100.00% |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - Other Operating Business-Type Funds
FY 2012 Proposed Budget

| Business-type Funds: | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed | Percentage Change - FY 12 Proposed to: | | |
|--------------------------------------|----------------------|---------------------|---------------------|---------------------|--|---------------|----------------|
| | | | | | FY 09 Actual | FY 10 Actual | FY 11 Adopted |
| Golf Course | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Other Taxes | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Charges for Services | \$ 1,710,920 | \$ 1,027,897 | \$ 2,039,396 | \$ 1,695,327 | -0.91% | 64.93% | -16.87% |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Investment Income | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Miscellaneous Revenue | \$ 4,469 | \$ 31,966 | \$ - | \$ - | -100.00% | -100.00% | 0.00% |
| Other Financing Sources | \$ 1,301 | \$ 32,455 | \$ - | \$ - | -100.00% | -100.00% | 0.00% |
| Transfers | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Total Golf Course Fund | \$ 1,716,690 | \$ 1,092,318 | \$ 2,039,396 | \$ 1,695,327 | -1.24% | 55.20% | -16.87% |
| Personnel Services | | | | | | | |
| Personnel Services | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Operating | \$ 1,328,091 | \$ 1,276,300 | \$ 1,529,848 | \$ 1,515,023 | 14.08% | 18.70% | -0.97% |
| Capital | \$ - | \$ 3,159 | \$ - | \$ - | 0.00% | -100.00% | 0.00% |
| Debt Service | \$ 178,736 | \$ 153,774 | \$ 130,323 | \$ 104,821 | -41.35% | -31.83% | -19.57% |
| Depreciation | \$ 167,016 | \$ 104,617 | \$ 167,016 | \$ 73,219 | -56.16% | -30.01% | -56.16% |
| Transfers Out | \$ 3,027 | \$ - | \$ 2,264 | \$ 2,264 | -25.21% | 100.00% | 0.00% |
| Contingency | \$ - | \$ - | \$ 209,945 | \$ - | 0.00% | 0.00% | -100.00% |
| Total Personnel Services Fund | \$ 1,676,870 | \$ 1,537,850 | \$ 2,039,396 | \$ 1,695,327 | 1.10% | 10.24% | -16.87% |
| Solid Waste | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Other Taxes | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Intergovernmental Revenues | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Charges for Services | \$ 4,083,595 | \$ 4,122 | \$ - | \$ - | -100.00% | -100.00% | 0.00% |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Investment Income | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Miscellaneous Revenue | \$ 45,061 | \$ 246,142 | \$ 603,045 | \$ 719,391 | 1496.49% | 192.27% | 19.29% |
| Other Financing Sources | \$ 9,379,397 | \$ 3,300,535 | \$ 3,164,324 | \$ 3,163,997 | -66.27% | -4.14% | -0.01% |
| Transfers | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Total Solid Waste Fund | \$ 13,508,053 | \$ 3,550,800 | \$ 3,767,369 | \$ 3,883,388 | -71.25% | 9.37% | 3.08% |
| Personnel Services | | | | | | | |
| Personnel Services | \$ 1,671,717 | \$ 624,065 | \$ 466,822 | \$ 603,915 | -63.87% | -3.23% | 29.37% |
| Operating | \$ 4,460,035 | \$ 505,276 | \$ 214,536 | \$ 442,030 | -90.09% | -12.52% | 106.04% |
| Capital | \$ - | \$ - | \$ 129,000 | \$ 129,000 | 100.00% | 100.00% | 0.00% |
| Debt Service | \$ - | \$ 515,996 | \$ 420,300 | \$ 350,646 | 100.00% | -32.04% | -16.57% |
| Depreciation | \$ 63,756 | \$ 507,459 | \$ 506,711 | \$ 500,407 | 684.87% | -1.39% | -1.24% |
| Transfers Out | \$ 10,188 | \$ 3,491 | \$ - | \$ - | -100.00% | -100.00% | 0.00% |
| Contingency | \$ - | \$ - | \$ 2,030,000 | \$ 1,857,390 | 100.00% | 100.00% | -8.50% |
| Total Personnel Services Fund | \$ 6,205,696 | \$ 2,156,286 | \$ 3,767,369 | \$ 3,883,388 | -37.42% | 80.10% | 3.08% |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - Other Operating Business-Type Funds
FY 2012 Proposed Budget

| Business-type Funds: | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed | Percentage Change - FY 12 Proposed to: | | | |
|--------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|---------------|----------------|--|
| | | | | | FY 09 Actual | FY 10 Actual | FY 11 Adopted | |
| Transit | | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Other Taxes | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Intergovernmental Revenues | \$ 2,823,271 | \$ 3,693,129 | \$ 3,227,786 | \$ 3,212,786 | 13.80% | -13.01% | -0.46% | |
| Charges for Services | \$ 5,347,538 | \$ 5,146,188 | \$ 5,191,998 | \$ 7,388,679 | 38.17% | 43.58% | 42.31% | |
| Fines and Forfeitures | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Investment Income | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Miscellaneous Revenue | \$ 130 | \$ 3,354 | \$ - | \$ - | -100.00% | -100.00% | 0.00% | |
| Other Financing Sources | \$ 10,279,592 | \$ 9,357,229 | \$ 10,068,771 | \$ 8,049,038 | -21.70% | -13.98% | -20.06% | |
| Transfers | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Total Transit Fund | \$ 18,450,530 | \$ 18,199,900 | \$ 18,488,555 | \$ 18,650,503 | 1.08% | 2.48% | 0.88% | |
| Personnel Services | \$ 495,150 | \$ 549,377 | \$ 505,184 | \$ 634,632 | 28.17% | 15.52% | 25.62% | |
| Operating | \$ 17,304,058 | \$ 19,073,223 | \$ 17,929,192 | \$ 17,962,973 | 3.81% | -5.82% | 0.19% | |
| Capital | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Debt Service | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Depreciation | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Transfers Out | \$ 46,086 | \$ 47,603 | \$ 54,179 | \$ 52,898 | 14.78% | 11.12% | -2.36% | |
| Contingency | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Total Personnel Services | \$ 17,845,294 | \$ 19,670,203 | \$ 18,488,555 | \$ 18,650,503 | 4.51% | -5.18% | 0.88% | |
| Water | | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Penalties & Interest | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Other Taxes | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Intergovernmental Revenues | \$ - | \$ 158,067 | \$ - | \$ - | 0.00% | -100.00% | 0.00% | |
| Charges for Services | \$ 169,701,048 | \$ 182,032,687 | \$ 188,991,858 | \$ 189,019,831 | 11.38% | 3.84% | 0.01% | |
| Fines and Forfeitures | \$ 9,850 | \$ 9,150 | \$ - | \$ - | -100.00% | -100.00% | 0.00% | |
| Miscellaneous Revenue | \$ 1,827,832 | \$ 146,692 | \$ 225,000 | \$ 225,000 | -87.69% | 53.38% | 0.00% | |
| Other Financing Sources | \$ 3,091,690 | \$ 213,865 | \$ 53,000 | \$ 168,595 | -94.55% | -21.17% | 218.10% | |
| Transfers | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Total Water Fund | \$ 174,630,419 | \$ 182,560,461 | \$ 189,269,858 | \$ 189,413,426 | 8.47% | 3.75% | 0.08% | |
| Administration Division | | | | | | | | |
| Personnel Services | \$ 2,567,550 | \$ 2,092,250 | \$ 2,283,306 | \$ 2,035,258 | -20.73% | -2.72% | -10.86% | |
| Operating | \$ 1,223,486 | \$ 1,469,329 | \$ 1,297,706 | \$ 1,297,706 | 6.07% | -11.68% | 0.00% | |
| Capital | \$ 4,341 | \$ 11,914 | \$ 2,000 | \$ 2,000 | -53.93% | -83.21% | 0.00% | |
| Debt Service | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Depreciation | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% | |
| Transfers Out | \$ 18,716,631 | \$ 704,754 | \$ 531,310 | \$ 452,222 | -97.58% | -35.83% | -14.89% | |
| Contingency | \$ - | \$ - | \$ 3,482,225 | \$ 2,092,676 | 100.00% | 100.00% | -39.90% | |
| Total Administration Division | \$ 22,512,007 | \$ 4,278,247 | \$ 7,596,547 | \$ 5,879,862 | -73.88% | 37.44% | -22.60% | |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - Other Operating Business-Type Funds
FY 2012 Proposed Budget

| Business-type Funds: | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed | Percentage Change - FY 12 Proposed to: | | |
|----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|---------------|---------------|
| | | | | | FY 09 Actual | FY 10 Actual | FY 11 Adopted |
| Water (continued) | | | | | | | |
| Administrative Expenses | | | | | | | |
| Personnel Services | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Operating | \$ 43,076,704 | \$ 47,579,204 | \$ 49,950,237 | \$ 50,252,554 | 16.66% | 5.62% | 0.61% |
| Capital | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Debt Service | \$ 5,345,449 | \$ 9,280,082 | \$ 13,767,503 | \$ 13,324,672 | 149.27% | 43.58% | -3.22% |
| Depreciation | \$ 38,160,743 | \$ 38,660,105 | \$ 39,804,925 | \$ 41,043,501 | 7.55% | 6.17% | 3.11% |
| Transfers Out | \$ 17,663,386 | \$ 17,616,964 | \$ 18,824,585 | \$ 19,605,649 | 11.00% | 11.29% | 4.15% |
| Contingency | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Total | \$ 104,246,282 | \$ 113,136,356 | \$ 122,347,250 | \$ 124,226,376 | 19.17% | 9.80% | 1.54% |
| Customer Service | | | | | | | |
| Personnel Services | \$ 3,440,062 | \$ 3,533,895 | \$ 3,665,574 | \$ 3,687,682 | 7.20% | 4.35% | 0.60% |
| Operating | \$ 4,946,901 | \$ 4,806,925 | \$ 4,178,918 | \$ 4,178,918 | -15.52% | -13.06% | 0.00% |
| Capital | \$ - | \$ - | \$ 251,500 | \$ 251,500 | 100.00% | 100.00% | 0.00% |
| Debt Service | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Depreciation | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Transfers Out | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Contingency | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Total | \$ 8,386,963 | \$ 8,340,820 | \$ 8,095,992 | \$ 8,118,100 | -3.21% | -2.67% | 0.27% |
| Engineering | | | | | | | |
| Personnel Services | \$ 2,549,217 | \$ 2,710,634 | \$ 2,806,050 | \$ 2,604,630 | 2.17% | -3.91% | -7.18% |
| Operating | \$ 155,332 | \$ 137,523 | \$ 150,501 | \$ 150,501 | -3.11% | 9.44% | 0.00% |
| Capital | \$ 5,000 | \$ 14,123 | \$ 12,596 | \$ 12,596 | 151.92% | -10.81% | 0.00% |
| Debt Service | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Depreciation | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Transfers Out | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Contingency | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Total | \$ 2,709,549 | \$ 2,862,279 | \$ 2,969,147 | \$ 2,767,727 | 2.15% | -3.30% | -6.78% |
| Operations Division Admin | | | | | | | |
| Personnel Services | \$ 838,781 | \$ 1,220,475 | \$ 1,234,109 | \$ 1,197,421 | 42.76% | -1.89% | -2.97% |
| Operating | \$ 129,129 | \$ 123,250 | \$ 122,322 | \$ 122,322 | -5.27% | -0.75% | 0.00% |
| Capital | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Debt Service | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Depreciation | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Transfers Out | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Contingency | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Total | \$ 967,911 | \$ 1,343,726 | \$ 1,356,431 | \$ 1,319,743 | 36.35% | -1.78% | -2.70% |
| Central Lab | | | | | | | |
| Personnel Services | \$ 1,425,879 | \$ 1,455,763 | \$ 1,442,111 | \$ 1,390,986 | -2.45% | -4.45% | -3.55% |
| Operating | \$ 168,779 | \$ 115,852 | \$ 142,850 | \$ 142,850 | -15.36% | 23.30% | 0.00% |
| Capital | \$ 1,908 | \$ 4,030 | \$ 36,100 | \$ 36,100 | 1791.77% | 795.70% | 0.00% |
| Debt Service | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Depreciation | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Transfers Out | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Contingency | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Total | \$ 1,596,566 | \$ 1,575,645 | \$ 1,621,061 | \$ 1,569,936 | -1.67% | -0.36% | -3.15% |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - Other Operating Business-Type Funds
FY 2012 Proposed Budget

| Business-type Funds: | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed | Percentage Change - FY 12 Proposed to: | | |
|----------------------------|--------------|--------------|---------------|----------------|--|--------------|---------------|
| | | | | | FY 09 Actual | FY 10 Actual | FY 11 Adopted |
| Water (continued) | | | | | | | |
| Central Maintenance | | | | | | | |
| Personnel Services | \$ 3,622,419 | \$ 3,969,464 | \$ 3,861,920 | \$ 3,857,500 | 6.49% | -2.82% | -0.11% |
| Operating | \$ 1,453,484 | \$ 1,366,574 | \$ 1,472,810 | \$ 1,712,810 | 17.84% | 25.34% | 16.30% |
| Capital | \$ 101,218 | \$ 19,749 | \$ 223,117 | \$ 223,117 | 120.43% | 1029.74% | 0.00% |
| Debt Service | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Depreciation | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Transfers Out | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Contingency | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Total | \$ 5,177,121 | \$ 5,355,787 | \$ 5,557,847 | \$ 5,793,427 | 11.90% | 8.17% | 4.24% |
| South Cobb WRF | | | | | | | |
| Personnel Services | \$ 1,035,595 | \$ 1,007,768 | \$ 1,032,401 | \$ 1,031,990 | -0.35% | 2.40% | -0.04% |
| Operating | \$ 8,707,763 | \$ 8,033,130 | \$ 8,368,165 | \$ 8,368,165 | -3.90% | 4.17% | 0.00% |
| Capital | \$ 61,985 | \$ - | \$ 188,036 | \$ 188,036 | 203.36% | 100.00% | 0.00% |
| Debt Service | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Depreciation | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Transfers Out | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Contingency | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Total | \$ 9,805,343 | \$ 9,040,898 | \$ 9,588,602 | \$ 9,588,191 | -2.21% | 6.05% | 0.00% |
| Noonday WRF | | | | | | | |
| Personnel Services | \$ 1,093,888 | \$ 1,222,575 | \$ 1,236,537 | \$ 1,208,203 | 10.45% | -1.18% | -2.29% |
| Operating | \$ 2,705,331 | \$ 2,764,280 | \$ 2,783,491 | \$ 2,783,491 | 2.89% | 0.69% | 0.00% |
| Capital | \$ 59,037 | \$ 25,192 | \$ - | \$ - | -100.00% | -100.00% | 0.00% |
| Debt Service | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Depreciation | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Transfers Out | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Contingency | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Total | \$ 3,858,256 | \$ 4,012,048 | \$ 4,020,028 | \$ 3,991,694 | 3.46% | -0.51% | -0.70% |
| Sutton WRF | | | | | | | |
| Personnel Services | \$ 1,648,588 | \$ 1,684,410 | \$ 1,689,147 | \$ 1,696,648 | 2.92% | 0.73% | 0.44% |
| Operating | \$ 4,844,382 | \$ 4,733,988 | \$ 5,058,258 | \$ 5,058,258 | 4.41% | 6.85% | 0.00% |
| Capital | \$ - | \$ - | \$ 22,698 | \$ 22,698 | 100.00% | 100.00% | 0.00% |
| Debt Service | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Depreciation | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Transfers Out | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Contingency | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Total | \$ 6,492,970 | \$ 6,418,397 | \$ 6,770,103 | \$ 6,777,604 | 4.38% | 5.60% | 0.11% |
| Northwest WRF | | | | | | | |
| Personnel Services | \$ 733,999 | \$ 893,497 | \$ 770,937 | \$ 782,356 | 6.59% | -12.44% | 1.48% |
| Operating | \$ 2,627,596 | \$ 2,877,368 | \$ 2,643,304 | \$ 2,643,304 | 0.60% | -8.13% | 0.00% |
| Capital | \$ - | \$ - | \$ 337,355 | \$ 337,355 | 100.00% | 100.00% | 0.00% |
| Debt Service | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Depreciation | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Transfers Out | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Contingency | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Total | \$ 3,361,596 | \$ 3,770,865 | \$ 3,751,596 | \$ 3,763,015 | 11.94% | -0.21% | 0.30% |

COBB COUNTY GOVERNMENT
Behind the Scenes Detail - Other Operating Business-Type Funds
FY 2012 Proposed Budget

| Business-type Funds: | FY 09 Actual | FY 10 Actual | FY 11 Adopted | FY 12 Proposed | Percentage Change - FY 12 Proposed to: | | |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|---------------|---------------|
| | | | | | FY 09 Actual | FY 10 Actual | FY 11 Adopted |
| Water (continued) | | | | | | | |
| System Maintenance | | | | | | | |
| Personnel Services | \$ 5,902,590 | \$ 6,182,486 | \$ 6,146,952 | \$ 6,181,343 | 4.72% | -0.02% | 0.56% |
| Operating | \$ 8,737,378 | \$ 6,320,743 | \$ 7,173,738 | \$ 7,173,738 | -17.90% | 13.50% | 0.00% |
| Capital | \$ 32,800 | \$ 4,831 | \$ 16,475 | \$ 16,475 | -49.77% | 241.04% | 0.00% |
| Debt Service | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Depreciation | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Transfers Out | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Contingency | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Total | \$ 14,672,768 | \$ 12,508,061 | \$ 13,337,165 | \$ 13,371,556 | -8.87% | 6.90% | 0.26% |
| Stormwater Management | | | | | | | |
| Personnel Services | \$ 1,939,282 | \$ 1,968,162 | \$ 1,978,830 | \$ 1,966,936 | 1.43% | -0.06% | -0.60% |
| Operating | \$ 262,704 | \$ 323,356 | \$ 251,259 | \$ 251,259 | -4.36% | -22.30% | 0.00% |
| Capital | \$ 6,518 | \$ 2,645 | \$ 28,000 | \$ 28,000 | 329.60% | 958.60% | 0.00% |
| Debt Service | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Depreciation | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Transfers Out | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Contingency | \$ - | \$ - | \$ - | \$ - | 0.00% | 0.00% | 0.00% |
| Total | \$ 2,208,504 | \$ 2,294,162 | \$ 2,258,089 | \$ 2,246,195 | 1.71% | -2.09% | -0.53% |
| Total Water & Sewer Fund | | | | | | | |
| Personnel Services | \$ 26,797,848 | \$ 27,941,380 | \$ 28,147,874 | \$ 27,640,953 | 3.15% | -1.08% | -1.80% |
| Operating | \$ 79,038,971 | \$ 80,651,522 | \$ 83,593,559 | \$ 84,135,876 | 6.45% | 4.32% | 0.65% |
| Capital | \$ 272,807 | \$ 82,485 | \$ 1,117,877 | \$ 1,117,877 | 309.77% | 1255.25% | 0.00% |
| Debt Service | \$ 5,345,449 | \$ 9,280,082 | \$ 13,767,503 | \$ 13,324,672 | 149.27% | 43.58% | -3.22% |
| Depreciation | \$ 38,160,743 | \$ 38,660,105 | \$ 39,804,925 | \$ 41,043,501 | 7.55% | 6.17% | 3.11% |
| Transfers Out | \$ 36,380,016 | \$ 18,321,718 | \$ 19,355,895 | \$ 20,057,871 | -44.87% | 9.48% | 3.63% |
| Contingency | \$ - | \$ - | \$ 3,482,225 | \$ 2,092,676 | 100.00% | 100.00% | -39.90% |
| Total | \$ 185,995,835 | \$ 174,937,292 | \$ 189,269,858 | \$ 189,413,426 | 1.84% | 8.28% | 0.08% |

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**Cobb County Government
FY 2012 Proposed Grant & Capital Budgets**

COBB COUNTY GOVERNMENT
Grants & Capital Projects Funds
FY 2012 Proposed Budget

| | Revenues | Revenues | Percentage Change |
|--|-----------------------|----------------------|-------------------------------------|
| Grant Funds | FY 11 Adopted | FY 12 Proposed | FY 12 Proposed to: FY 11 Adopted |
| CDBG | \$ 3,857,766 | \$ 3,235,939 | -16.12% |
| HOME | \$ 1,955,086 | \$ 1,716,123 | -12.22% |
| JAG | \$ 171,323 | \$ 127,736 | -25.44% |
| <i>Subtotal</i> | \$ 5,984,175 | \$ 5,079,798 | -15.11% |
| Capital Funds | | | |
| 800 MHz Radio System | \$ 1,111,968 | \$ 1,111,968 | 0.00% |
| Capital Projects | \$ 7,342,000 | \$ 8,075,789 | 9.99% |
| Water RE&I | \$ 38,766,369 | \$ 35,420,389 | -8.63% |
| Water System Dev Fee | \$ 54,019,200 | \$ 6,060,000 | -88.78% |
| <i>Subtotal</i> | \$ 101,239,537 | \$ 50,668,146 | -49.95% |
| Total Grant & Capital Funds | \$ 107,223,712 | \$ 55,747,944 | -48.01% |

| | Expenditures | Expenditures | Percentage Change |
|--|-----------------------|----------------------|-------------------------------------|
| Grant Funds | FY 11 Adopted | FY 12 Proposed | FY 12 Proposed to: FY 11 Adopted |
| CDBG | \$ 3,857,766 | \$ 3,235,939 | -16.12% |
| HOME | \$ 1,955,086 | \$ 1,716,123 | -12.22% |
| JAG | \$ 171,323 | \$ 127,736 | -25.44% |
| <i>Subtotal</i> | \$ 5,984,175 | \$ 5,079,798 | -15.11% |
| Capital Funds | | | |
| 800 MHz Radio System | \$ 1,111,968 | \$ 1,111,968 | 0.00% |
| Capital Projects | \$ 7,342,000 | \$ 8,075,789 | 9.99% |
| Water RE&I | \$ 38,766,369 | \$ 35,420,389 | -8.63% |
| Water System Dev Fee | \$ 54,019,200 | \$ 6,060,000 | -88.78% |
| <i>Subtotal</i> | \$ 101,239,537 | \$ 50,668,146 | -49.95% |
| Total Grant & Capital Funds | \$ 107,223,712 | \$ 55,747,944 | -48.01% |

Cobb County CDBG Program Recommendations

PY 2011 Grant = \$3,595,488

PY 2012 90% = \$3,235,939

Program Year (PY) 2012 Proposed Projects

| Requesting Agency/ Organization | Project Description | PY 2012 | FUND | ORG | ACTIVITY | Revenue Object | Expense Object | FUNCTION |
|---------------------------------------|---|--------------------|------|------|----------|-------------------|-------------------|----------|
| Cooperating Cities | | | | | | | | |
| City of Acworth | TBD | \$65,320 | 280 | CD11 | 003F | 4412 | 6574 | 0292 |
| City of Austell | TBD | \$26,080 | 280 | CD11 | 003F | 4412 | 6574 | 0272 |
| City of Kennesaw | TBD | \$105,485 | 280 | CD11 | 003J | 4412 | 6574 | 0293 |
| City of Powder Springs ¹ | TBD | \$0 | 280 | CD11 | 003E | 4412 | 6574 | 0207 |
| City of Smyrna | TBD | \$199,527 | 280 | CD12 | 003F | 4412 | 6574 | 0208 |
| City of Marietta | TBD | \$564,135 | 280 | CD13 | 003Q | 4412 | 6574 | 0351 |
| Total-Cooperating Cities | | \$960,548 | | | | | | |
| County Agencies | | | | | | | | |
| Cobb County Property Management | ADA | \$330,000 | 280 | CD11 | 0003 | 4412 | 6574 | 0209 |
| Cobb County CDBG Program Office | Owner-Occupied Housing Rehabilitation - Gr | \$133,811 | 280 | CD11 | 014A | 4412 | 6574 | 0212 |
| Cobb County CDBG Program Office | Owner-Occupied Housing Rehabilitation - Service Delivery | \$132,130 | 280 | CD11 | 014A | 4412 | 6312 | 0212 |
| Cobb County CDBG Program Office | Administration and Planning | \$534,361 | 280 | CD11 | 021A | 4412 | 6574 | 0220 |
| Cobb County* | Reallocation From Powder Springs | \$60,741 | 280 | CD11 | 0003 | 4412 | 6574 | 0354 |
| Cobb County | Uncommitted | \$157,348 | 280 | CD11 | 0003 | 4412 | 6574 | 0355 |
| Total-County Agencies | | \$1,348,391 | | | | | | |
| Non-Profit Organizations | | | | | | | | |
| MUST Ministries ² | Pre-Award- Year 4 Acquisition | \$250,000 | 280 | CD11 | 0001 | 4412 | 6574 | 0223 |
| YWCA of NW Georgia ³ | YWCA - Building Renovation [Year 3 of 5] | \$200,000 | 280 | CD11 | 014B | 4412 | 6574 | 0327 |
| TBD | TBD | \$477,000 | | | | | | |
| Total-Non-Profit Organizations | | \$927,000 | | | | | | |
| TOTAL | | \$3,235,939 | | | | | | |
| Estimated Program Income | | | | | | | | |

¹ City of Powder Springs will allocate its full Fair Share allocation to Cobb County as reimbursement from PY 2004 through 2013.

² Pre-Award Amount (100% Year 3 of 4) - Full Pre-Award Funding for PY 2011 (\$250,000)

³ Pre-Award Amount (100% Year 2 of 5) - Full Pre-Award Funding for PY 2011 (\$200,000)

| GUCC - HOME Program Recommendations | | | | | | PY 2011 Grant = \$1,906,993 | | |
|--|------------------------------|--------------------|-------------|------------|-----------------|-----------------------------|----------------|-----------------|
| Program Year (PY) 2012 Proposed Projects | | | | | | PY 2012 Grant = \$1,716,123 | | |
| Requesting Agency/ | Project Description | | FUND | ORG | ACTIVITY | Revenue | Expense | FUNCTION |
| Organization | | | | | | Object | Object | |
| Cobb County | | | | | | | | |
| CHDO - Uncommitted | CHDO (15%)--Project Cobb | \$171,535 | 282 | HM11 | 0001 | 4412 | 6617 | 5222 |
| CHDO - Uncommitted | CHDO Operating (5%) | \$57,178 | 282 | HM11 | 021I | 4412 | 6617 | 5222 |
| Uncommitted | | \$800,498 | | | | | | |
| Cobb County CDBG Program Office | Program Administration (10%) | \$114,356 | 282 | HM11 | 021A | 4412 | 6619 | 5141 |
| Total - Cobb County | | \$1,143,567 | | | | | | |
| City of Marietta | | | | | | | | |
| CHDO - Uncommitted | CHDO (15%) | \$53,214 | 282 | HM11 | 0001 | 4412 | 6617 | 5229 |
| CHDO - Uncommitted | CHDO Operating (5%) | \$17,738 | 282 | HM11 | 021I | 4412 | 6617 | 5229 |
| Uncommitted | | \$248,330 | 282 | HM11 | 0001 | 4412 | 6617 | 5229 |
| Cobb County CDBG Program Office | Program Administration (10%) | \$35,476 | 282 | HM11 | 021A | 4412 | 6619 | 5116 |
| Total - City of Marietta | | \$354,758 | | | | | | |
| Cherokee County | | | | | | | | |
| CHDO - Uncommitted | CHDO (20%)--Project Cherokee | \$43,560 | 282 | HM11 | 0001 | 4412 | 6617 | 5223 |
| Uncommitted | | \$152,458 | 282 | HM11 | 014A | 4412 | 6618 | 5145 |
| Cobb County CDBG Program Office | Program Administration (10%) | \$21,780 | 282 | HM11 | 021A | 4412 | 6619 | 5200 |
| Total - Cherokee County | | \$217,798 | | | | | | |
| TOTAL | | \$1,716,123 | | | | | | |
| Estimated Program Income | | | | | | | | |
| ¹ Pre-Award Amount Year 2 of 5 (\$1,000,000 total over 5 years - Yr 1 - \$100,000; Yr 2 - \$200,000; Yr 3 - \$200,000; Yr 4 - \$250,000; Yr. 5 - \$250,000) agreement until previous years' funding is expended and performance is improved | | | | | | | | |

COBB COUNTY GOVERNMENT
Capital Projects Fund
FY 2012 Proposed Budget Capital Projects Fund

| <u>Projects</u> | <u>FY 09 Adopted</u> | <u>FY 10 Adopted</u> | <u>FY 11 Adopted</u> | <u>FY 12 Proposed</u> |
|--|-----------------------------|-----------------------------|-----------------------------|------------------------------|
| Voice Over IP | \$ 784,218 | \$ 724,360 | \$ 784,218 | \$ 784,218 |
| Community Development Application System | \$ 611,070 | \$ 611,070 | \$ 611,070 | \$ 458,302 |
| Public Safety Record Mgt System | \$ 483,148 | \$ 246,662 | \$ 807,971 | \$ 807,971 |
| PC & Printer Replacement | \$ 877,561 | \$ 988,519 | \$ 979,351 | \$ 822,943 |
| Judicial Upgrade System | \$ 146,971 | \$ 146,971 | \$ 146,971 | \$ 73,486 |
| GIS Implementation (Year 5 & 6) | \$ 706,648 | \$ 309,616 | \$ 270,732 | \$ 585,704 |
| Tivoli Storage Manager | \$ - | \$ - | \$ 81,532 | \$ - |
| DOT - Construction Management | \$ 75,218 | \$ 33,638 | \$ - | \$ 25,335 |
| Regional Transportation Plan | \$ 768,897 | \$ 814,884 | \$ 564,077 | \$ 798,417 |
| DOT - Local Share For State Contracts | \$ 296,500 | \$ 747,500 | \$ - | \$ 588,335 |
| Powder Springs Station | \$ - | \$ 281,432 | \$ 2,835,578 | \$ 2,835,578 |
| Radar Units & Digital Camera's-Police Veh. | \$ 191,150 | \$ 191,150 | \$ 160,500 | \$ 195,500 |
| Emergency Notification Sirens | \$ 113,300 | \$ 113,300 | \$ 100,000 | \$ 100,000 |
| Sheriff - Jail Fire Suppression | \$ 1,000,000 | \$ - | \$ - | \$ - |
| | \$ 8,756,460 | \$ 6,271,915 | \$ 7,342,000 | \$ 8,075,789 |

COBB COUNTY GOVERNMENT
Water RE&I and Water System Development Fee Funds
FY 2012 Proposed Budget

FUND 510: Water RE&I

| Revenue (by Revenue Source) | | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|-----------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| # | Revenue Source Name | Actual | Actual | Adopted | Proposed | Projected | Projected | Projected |
| 4493 | GEMA | 634,918 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4506 | OTHER LOCAL REVENUE | 3,178 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4740 | SEWER TAP FEES | 27,574 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4761 | SEWER EXTENSION ASSESSMENT | 59,917 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4762 | WATER LINE FEES | 71,002 | 301,960 | 394,879 | 240,000 | 381,132 | 374,460 | 367,918 |
| 4764 | WATER METER INSTALLATIONS | 469,155 | 2,113,720 | 2,664,156 | 1,140,000 | 2,567,924 | 2,521,219 | 2,475,429 |
| 4772 | SDF-NON-REGIONAL RESIDENTIAL | 183,934 | 650,000 | 937,500 | 720,000 | 1,487,500 | 1,487,500 | 1,487,500 |
| 4776 | SDF-NON-REGIONAL COMMERCIAL | 178,120 | 650,000 | 937,500 | 720,000 | 1,487,500 | 1,487,500 | 1,487,500 |
| 4864 | POOL INTEREST | 0 | 50,000 | 0 | 0 | 0 | 0 | 0 |
| 4918 | DEVELOPER CONTRIBUTIONS | (4,600) | 0 | 0 | 0 | 0 | 0 | 0 |
| 4955 | MISCELLANEOUS-OTHER | 105,143 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4960 | INTERFUND TRANSFERS | 1,050,440 | 4,714,202 | 0 | 0 | 2,995,660 | 7,995,660 | 7,995,660 |
| 4992 | RETAINED EARNINGS-DESIGNATED | 0 | 29,197,042 | 33,832,334 | 32,600,389 | 30,500,673 | 34,859,050 | 32,761,382 |
| 4994 | RETAINED EARNINGS-UNDESIGNATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4960 | INTERFUND TRANSFERS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTALS: | \$2,778,780 | \$37,676,924 | \$38,766,369 | \$35,420,389 | \$39,420,389 | \$48,725,389 | \$46,575,389 |
| Expenses (by Fund 510 Unit) | | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
| # | Unit or Object Name | Actual | Actual | Adopted | Proposed | Projected | Projected | Projected |
| 5758 | STORMWATER | 7,844,148 | 7,000,000 | 5,250,000 | 5,450,000 | 6,250,000 | 6,250,000 | 6,250,000 |
| 5751 | WATER METER INSTALLATION | 3,601,072 | 2,500,000 | 3,800,000 | 2,700,000 | 4,000,000 | 4,000,000 | 4,000,000 |
| 5752 | MISC. IMPROVEMENTS | 7,693,564 | 7,400,000 | 9,750,000 | 10,500,000 | 9,600,000 | 10,000,000 | 10,090,000 |
| 5753 | TREATMENT PLANT | 40,567 | 1,100,000 | 2,000,000 | 1,200,000 | 1,500,000 | 1,600,000 | 2,200,000 |
| 5754 | WATER PROJECTS | 4,196,959 | 10,565,000 | 4,360,000 | 7,860,000 | 9,535,000 | 9,340,000 | 10,000,000 |
| 5755 | SEWER PROJECTS | 1,587,378 | 2,800,000 | 13,600,000 | 5,675,000 | 7,000,000 | 16,000,000 | 10,500,000 |
| 5756 | ROAD PROJECTS-COUNTY | 3,348,340 | 5,800,000 | 0 | 1,500,000 | 500,000 | 500,000 | 2,500,000 |
| 5757 | ROAD PROJECTS-STATE | 365,444 | 500,000 | 0 | 500,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| 5750 | ADMINISTRATIVE ALLOCATION | 31,688 | 9,174 | 3,619 | 32,639 | 32,639 | 32,639 | 32,639 |
| 5750 | BANK SERVICE CHARGES | 226 | 250 | 250 | 250 | 250 | 250 | 250 |
| 5750 | OTHER ADMIN EXPENSES | 750 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5750 | ACCOUNTING & AUDITING | 2,483 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 5750 | INTERFUND TRANSFER-TO FUND 580 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5750 | UNDESIGNATED CONTINGENCY | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTALS: | \$28,712,619 | \$37,676,924 | \$38,766,369 | \$35,420,389 | \$39,420,389 | \$48,725,389 | \$46,575,389 |

COBB COUNTY GOVERNMENT
Water RE&I and Water System Development Fee Funds
FY 2012 Proposed Budget

Fund 580: Water System Development Fee

| Revenue (by Revenue Source) | | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|-----------------------------|--------------------------------|---------------------|---------------------|---------------------|--------------------|---------------------|---------------------|---------------------|
| # | Revenue Source Name | Actual | Actual | Adopted | Proposed | Projected | Projected | Projected |
| 4494 | OTHER STATE REVENUE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4506 | OTHER LOCAL REVENUE | 458,734 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4771 | SDF-REGIONAL RESIDENTIAL | 635,119 | 2,418,257 | 2,812,500 | 2,280,000 | 4,462,500 | 4,462,500 | 4,462,500 |
| 4775 | SDF-REGIONAL COMMERCIAL | 481,005 | 2,418,257 | 2,812,500 | 2,280,000 | 4,462,500 | 4,462,500 | 4,462,500 |
| 4782 | SDF-ACWORTH | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4783 | SDF-AUSTELL | 1,200 | 37,743 | 10,000 | 14,000 | 20,000 | 20,000 | 20,000 |
| 4784 | SDF-KENNESAW | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4785 | SDF-MARIETTA | 515,904 | 123,059 | 800,000 | 1,120,000 | 1,600,000 | 1,600,000 | 1,600,000 |
| 4787 | SDF-POWDER SPRINGS | 20,400 | 41,800 | 30,000 | 42,000 | 60,000 | 60,000 | 60,000 |
| 4788 | SDF-SMYRNA | 64,032 | 66,532 | 100,000 | 140,000 | 200,000 | 200,000 | 200,000 |
| 4792 | SDF-CHEROKEE COUNTY | 39,900 | 30,866 | 60,000 | 84,000 | 120,000 | 120,000 | 120,000 |
| 4864 | POOL INTEREST | 42,273 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 4902 | GEFA LOAN PROCEEDS | 0 | 35,000,000 | 0 | 0 | 0 | 0 | 0 |
| 4955 | MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4960 | INTERFUND TRANSFER | 9,512,166 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4994 | RETAINED EARNINGS-UNDESIGNATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4992 | RETAINED EARNINGS-DESIGNATED | 0 | 0 | 47,294,200 | 0 | 0 | 0 | 0 |
| TOTALS: | | \$11,770,734 | \$40,236,514 | \$54,019,200 | \$6,060,000 | \$11,025,000 | \$11,025,000 | \$11,025,000 |
| Expenses (by Fund 580 Unit) | | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
| # | Unit or Object Name | Actual | Actual | Adopted | Proposed | Projected | Projected | Projected |
| 6953 | SEWER PROJECTS | 9,136,938 | 500,000 | 0 | 0 | 8,000,000 | 3,000,000 | 3,000,000 |
| 6953 | SOUTH COBB TUNNEL | 59,677,542 | 35,000,000 | 50,000,000 | 6,030,660 | 0 | 0 | 0 |
| 6954 | TREATMENT PLANTS | 1,605,086 | 0 | 4,000,000 | 0 | 0 | 0 | 0 |
| 6951 | ADMINISTRATIVE: | | | | | | | |
| 6951 | (1) ACCOUNTING & AUDITING | 14,328 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 6951 | OTHER ADMIN EXPENSES | 1,646 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6951 | ADMINISTRATIVE ALLOCATION | 13,728 | 7,112 | 4,000 | 14,140 | 14,140 | 14,140 | 14,140 |
| 6951 | BANK SERVICE CHARGES | 140 | 200 | 200 | 200 | 200 | 200 | 200 |
| 6951 | INTERFUND TRANSFER-TO FUND 510 | 0 | 4,714,202 | 0 | 0 | 2,995,660 | 7,995,660 | 7,995,660 |
| 6951 | UNDESIGNATED CONTINGENCY | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS: | | \$70,449,408 | \$40,236,514 | \$54,019,200 | \$6,060,000 | \$11,025,000 | \$11,025,000 | \$11,025,000 |