



COBB COUNTY GOVERNMENT
Budget at a Glance
Fiscal Year 2008



Cobb County...Expect the Best!

This is an official publication
of the Cobb County Board of Commissioners.

Samuel S. Olens, *Chairman*

Helen Goreham, *District One*

Joe L. Thompson, *District Two*

Tim Lee, *District Three*

Annette Kesting, *District Four*

David Hankerson, *County Manager*

A Message From The Chairman

Cobb County Government has one focus – improving the quality of life for our residents and businesses. You can see examples of this in every effort, ranging from our constant enhancements to public safety to the attention we focus on our residents’ well-being.

During the past year we have seen the opening of metro Atlanta’s newest entertainment venue, the impressive \$145 million Cobb Energy Performing Arts Centre. It is the first major performing arts facility in the metro area in four decades and the new home for the Atlanta Opera. This distinguished venue will bring exceptional entertainment to Cobb County, letting us show visitors what our residents already knew: This is a great place to live.

For more than a decade, our government has received “Triple A” ratings from the nation’s top three bond agencies. Likewise, our Water System has earned the same honor for seven years running. We have continued our tradition of having the lowest property taxes in the metro area.

We recently opened the Mud Creek Soccer Complex, offering recreation on 26 acres of land in southwest Cobb. We added positions for Cobb County Public Safety and the Sheriff’s Office and continue to recruit quality personnel on a regular basis. From our existing staff, we created a “Quality of Life” unit, using sworn officers to help Code Enforcement deal with violations.

Even as we celebrated our 175th Anniversary this past year,



we continued to plan for the future. These plans build on the numerous resources and helpful programs already in place for your family to ensure outstanding quality of life. You should expect no less.

Respectfully,

A handwritten signature in black ink that reads "Samuel S. Olens". The signature is written in a cursive, flowing style.

Chairman Samuel S. Olens

Capital Projects Fund

800 MHz Core System Replacement	\$3,243,847
Cobb Addressing Repository (CAR) System	\$922,901
Administration Building A Renovation	\$142,943
Community Development Application Replacement	\$303,121
County Facilities-Pavement Resurfacing	\$89,000
Data Communications Network	\$137,574
Road Resurfacing Projects	\$1,000,000
E911 & EOC-Traffic Camera Access	\$100,000
E911 Console Furniture & Rack Sets	\$19,421
E911 Dispatcher Workstations	\$80,000
E911 Telephone System Switch Replacement	\$926,809
Energy Efficient Lighting Upgrades	\$37,032
Financial/HR System-Capital Lease	\$80,514
Financial/HR System Upgrade	\$1,028,846
GIS Implementation Plan-Phase 2	\$1,242,869
Integrated Library System	\$845,279
Judicial Case Mgmt System - Upgrade	\$110,202
Mobile Data Computers - Fire	\$144,000
Mobile Data Computers - Sheriff	\$86,000
Mt. View Library Expansion	\$2,131,270
Parks-Light Pole Replacements	\$100,000
PC's, Servers & Printers Replacement	\$1,766,033
Police & Sheriff - Records Mgmt System	\$483,148
Police In-Car Video Replacement	\$125,000
Police Radar Replacement	\$66,150
Sheriff's Fingerprint Workstation	\$39,919
Sheriff's Tactical Team Equipment	\$190,566
Southern Tech Paving	\$100,000
Transit Grants-Local Match	\$515,890
Voice Over IP & Integrated Voice Response	\$720,582
Weather Warning Sirens - Replacement	\$113,300
Total Capital Projects	\$16,892,216

Total Unincorporated Tax Millages

KEY	FY 03	FY 04	FY 05	FY 06	FY 07
Atlanta	22.83	21.67	21.22	20.91	19.20
Fulton	16.63	16.38	16.38	16.08	14.15
DeKalb	15.58	15.48	15.48	16.07	16.05
Gwinnett	11.50	11.47	11.47	11.30	11.08
COBB	9.72	9.72	9.72	9.60	9.60

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

Metro Area Sales Tax Comparison

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

Cobb County's sales tax is 6 percent

Capital & Grants Budgets

Capital budgets provide funding for major projects such as transportation improvements, water system improvements and the countywide recapitalization plan, while grants provide assistance to low-income families and nonprofit agencies.

Project Category	FY08 Budget
800 MHz Radio System	\$13,847,106
CDBG/ESG/HOME/JAG	\$5,658,670
Capital Projects Fund*	\$16,892,216
Water System Improvements & Development	\$104,057,499
Total	\$140,455,491

*See more details on page 10

General Fund

The FY08 General Fund Budget includes the following expanded services and capital projects:

Central Support

- Additional funding for GASB 45 Requirement: Other Post Employment Benefits
- Additional funding for the Compensation & Classification System Study
- County Facility (Bldg A) renovations – \$142,943
- Countywide Voice Over IP & Integrate Voice Response – \$720,582
- Data Communications Network – \$103,181
- Energy Efficient Lighting upgrades - \$37,032
- Financial & Human Resource System upgrade – \$1,028,846
- Financial & Human Resource System – capital lease payment –\$80,514
- GIS Implementation Plan-Phase 2 – \$1,242,869
- New Positions (10) – \$420,551
- Replacement of countywide terminals, PCs, servers and printers – \$1,766,033

Community Services

- Additional funding for Compensation & Classification System Study
- Additional funding for GASB 45 Requirement: Other Post Employment Benefits
- Adding funding for Indigent Services – \$21,000
- Additional funding for Non-Profits & Other Governmental – \$515,890
- Additional funding for Transit Subsidy – \$19,081
- Community Development Business Application replacement – \$303,121
- Integrated Library System – \$845,279
- Mountain View Library Expansion & Renovation – \$2,131,270
- Parks-Light Pole replacements – \$100,000
- Parks - Ron Anderson Center – \$116,895
- Powder Springs Library - Construction – \$1,173,403
- Southern Tech Paving – \$100,000

Court Services

- Additional funding for Compensation & Classification System Study
- Additional funding for GASB 45 Requirement: Other Post Employment Benefits
- Additional funding for Indigent Defense – \$162,000
- Clerk of Superior Court – Computer System – \$208,653

Operating Budgets

Central Support

\$57,223,289

Board of Commissioners	\$900,937
Budget and Internal Audit	\$687,501
Communications	\$1,272,520
County Clerk	\$352,879
County Manager	\$756,139
Elections and Registration	\$3,072,770
Ethics Board	\$1,130
Finance	\$2,934,382
Fleet Management	\$3,804,172
Govt. Service Ctrs. and Mail Svcs.	\$2,003,319
Human Resources	\$2,301,132
Information Services	\$13,321,509
Law Department	\$1,924,797
Property Management	\$8,939,542
Purchasing	\$920,723
Records Management	\$1,334,790
Support Services Administration	\$279,029
Tax Assessor	\$5,378,799
Tax Commissioner	\$7,037,219

Community Services

\$69,479,258

CSBG Fund	\$527,077
Extension Service	\$509,430
Golf Course Fund	\$2,258,879
Library	\$11,790,707
Mable House Amphitheatre	\$1,449,087
Nonprofit Activities	\$1,150,469
Other Governmental Activities	\$7,920,645
Parking Deck Fund	\$470,644
Parks, Rec. and Cultural Affairs	\$20,266,893
Public Services Administration	\$246,114
Senior Services Fund	\$6,013,443
Transit Fund	\$16,875,870

Contingency & Insurance

\$111,104,313

Casualty/Liability Fund	\$5,165,347
General Fund Administration	\$27,740,517
General Fund Contingency	\$13,428,764
Medical/Dental Fund	\$62,001,051
Workers Comp Fund	\$2,768,634

Court Services

\$48,515,798

Child Support	\$1,055,240
Circuit Defender	\$5,685,382
Clerk of State Court	\$4,213,934
Clerk of Superior Court	\$5,132,207
District Attorney	\$5,771,415
Drug Treatment/Education	\$497,224
Juvenile Court	\$5,082,109
Law Library Fund	\$635,532
Magistrate Court	\$3,232,496
Probate Court	\$1,136,957
Solicitor	\$4,274,361
State Court	\$6,417,149
Superior Court	\$5,381,792

Infrastructure & Development \$226,107,036

Community Development	\$7,772,306
Debt Services Fund	\$8,832,316
Department of Transportation	\$19,893,215
Economic Development	\$380,297
Hotel/Motel Tax Fund	\$10,712,988
Solid Waste Disposal	\$14,942,540
Vehicle Acquisition	\$1,901,300
Water Fund	\$161,672,074

Public Protection

\$199,579,543

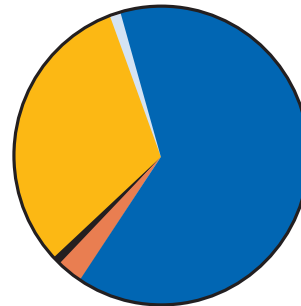
800 MHz	\$1,475,337
Animal Control	\$2,578,007
E911 Fund	\$10,069,738
Fire Fund	\$70,061,783
Medical Examiner	\$993,589
Police	\$51,230,069
Public Safety Administration	\$2,380,577
Public Safety Training Center	\$1,619,259
Sheriff	\$59,171,184

Total Operating Budgets

\$712,009,237

General Fund Expenditures

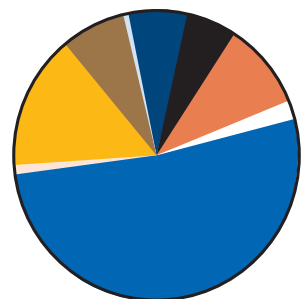
Description	FY08	%
Personal Services	\$217,534,422	64.3%
Operating	\$102,132,320	30.2%
Debt Services	\$2,306,733	0.8%
Capital	\$2,543,842	0.7%
Contingency	\$13,428,764	4.0%
Total	\$337,946,081	100%



Personal Services	64.3%
Operating	30.2%
Contingency	4.0%
Debt Services	0.8%
Capital	0.7%

General Fund Revenues

Description	FY08	%
General Property Taxes	\$174,561,865	51.7%
Penalties and Interest	\$4,495,149	1.3%
Other Taxes	\$35,292,002	10.4%
Licenses and Permits	\$21,154,011	6.3%
Intergovernmental	\$13,308,065	3.9%
Charges for Services	\$48,754,644	14.4%
Fines and Forfeitures	\$15,188,647	4.5%
Miscellaneous	\$4,990,151	1.5%
Other Financing	\$20,201,547	6.0%
Total	\$337,946,081	100%



General Property Taxes	51.7%
Charges for Services	14.4%
Other Taxes	10.4%
Licenses & Permits	6.3%
Other Financing	6.0%
Fine & Forfeitures	4.5%
Intergovernmental	3.9%
Miscellaneous	1.5%
Penalties & Interest	1.3%

Operating Budgets by Service Category

Operating budgets provide funding for daily operations of the county government, such as courts, fire protection, public libraries, parks and police.

<i>Service Category</i>	<i>FY08 Budget</i>	<i>%</i>
Central Support	\$57,223,289	8.0%
Community Services	\$69,479,258	9.8%
Contingency & Insurance	\$111,104,313	15.6%
Court Services	\$48,515,798	6.8%
Infrastructure & Development	\$226,107,036	31.8%
Public Protection	\$199,579,543	28.0%
<i>Total</i>	<i>\$712,009,237</i>	<i>100%</i>

Operating Budgets by Fund

Operating and capital budgets consist of different funds. A fund is an accounting entity for separating various revenue-generating activities and the related expenditures. Each contains revenue sources and objects of expenditure for a specific purpose.

<i>Fund</i>	<i>FY08 Budget</i>
General Fund	\$337,946,081
Child Support	\$1,055,240
Claims	\$69,935,031
Compost	\$5,759,161
Community Service Block Grant	\$527,077
Debt Service	\$8,832,316
E911	\$10,069,738
Fire	\$70,061,783
Golf Course (Cobblestone)	\$2,258,879
Hotel/Motel Tax	\$13,712,988
Law Library	\$635,532
Parking Deck	\$470,644
Senior Services	\$6,013,444
Solid Waste	\$9,183,379
Transit	\$16,875,870
Water	\$161,672,074
<i>Total</i>	<i>\$712,009,237</i>

- Clerk of Superior Court Workstation – \$100,000
- Judicial Case Management System-Upgrade – \$110,202
- New Positions (13) – \$587,207

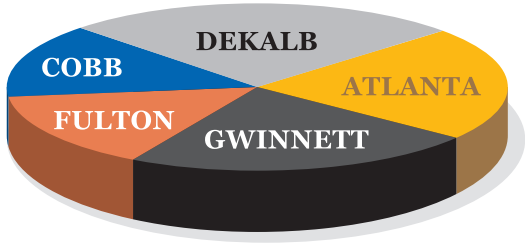
Infrastructure and Development

- Additional funding for Compensation & Classification System Study
- Additional funding for DOT – Road Maintenance – \$151,775
- Additional funding for GASB 45 Requirement: Other Post Employment Benefits
- Additional Funding for Solid Waste – \$347,893
- County Facilities – Pavement resurfacing – \$89,000
- DOT - Road Resurfacing – \$1,000,000
- Stormwater Management – \$2,365,461

Public Protection

- 800 MHz Core System replacement– \$3,243,847
- Additional funding for Compensation & Classification System Study
- Additional funding for GASB 45 Requirement: Other Post Employment Benefits
- Additional funding for Expiring COPS Grant – \$311,741
- Cobb Addressing Repository (CAR) Computer System – \$922,901
- E911 & EOC Traffic Camera Access – \$100,000
- E911 Console Furniture & Rack Sets – \$19,421
- E911 Dispatcher Workstations – \$80,000
- E911 Telephone System Switch replacement – \$926,809
- Medical Examiner Digital X-Ray Machine – \$56,000
- Mobile Data Computers (Fire) – \$144,000
- Mobile Data Computers (Sheriff) – \$86,000
- New Positions (49) – \$2,397,448
- Police COPS Local Share DUI HEAT – \$42,000
- Police-Radar & In-Car Video Equipment – \$191,150
- Police & Sheriff Records Mgmt Computer System – \$483,148
- Public Safety On-Going Reward Fund – \$25,000
- Sheriff Computer Forensics Lab Equipment – \$5,650
- Sheriff Computer Forensics Lab Training– \$5,047
- Sheriff’s Fingerprint Workstation – \$39,919
- Sheriff Tactical Team Equipment – \$196,566
- Sheriff Uniforms & Equipment – \$82,806
- Sheriff Uniforms & Equipment (New Positions) – \$156,330

Total Operating & Capital Budgets



City of Atlanta	\$ 1,320,991,731
Fulton County	\$ 974,353,563
DeKalb County	\$ 1,818,914,941
Gwinnett County	\$ 1,675,049,117
COBB COUNTY	\$ 852,464,728*

Full-time Government Employees

Atlanta	9751
Fulton	6440
DeKalb	8458
Gwinnett	4797
COBB	4916*

*Cobb County figures = FY 08, other jurisdictions = FY 07

Sample Cobb Property Tax Bill

Homestead Exemptions:

\$10,000 County BOC / \$10,000 Schools / \$2,000 State

Based on residential home with market value of \$180,000

County Schools (BOE)	\$1,171.80
Maintenance & Operations	\$1,171.80
County Government (BOC)	\$623.00
General Fund	\$422.84
Fire District	\$184.32
Debt Service	\$15.84
State Government	\$17.50
Governor's Tax Credit	-\$228.24
TOTAL	\$1,584.06
(BOE) 65%	\$1,171.80
(BOC) 34%	\$623.00
(State) 1%	\$17.50
Governor's Tax Credit	-\$228.24
TOTAL	\$1,584.06

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

CDBG, ESG, HOME and JAG Grant Projects

Administration	\$585,000
Emergency Shelter Grant	\$128,948
City of Acworth	\$73,091
City of Austell	\$26,183
City of Kennesaw	\$118,034
City of Marietta	\$633,395
City of Powder Springs	-
City of Smyrna	\$223,266
County Projects & Nonprofit Agencies (TBD)	\$1,961,104
HOME Program	\$1,752,573
Justice Assistance Grant (JAG)	\$154,076

Total CDBG/ESG/HOME/JAG Projects \$5,658,670

Water Capital (Improvements & Development) Projects

Administration	\$20,585,038
Water Meter Replacements/ New Installation	\$2,500,000
Reclamation Facility-Improvements/ Expansion	\$650,000
Sewer Main-Replacements/Expansion	\$46,300,000
Stormwater Projects	\$8,352,461
Water Main-Replacements/Expansion	\$11,120,000
Miscellaneous Projects	\$6,550,000
Utility Relocations	\$8,000,000
Total Water Projects	\$104,057,499

Detailed information is available from the Budget and Internal Audit Department
100 Cherokee St., Suite 250
Marietta, GA 30090
770-528-2556

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