



*Cobb County...Expect the Best!*

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

Tim Lee, Chairman  
Helen Goreham, District One  
Bob Ott, District Two  
Thea Powell, District Three  
Woody Thompson, District Four

David Hankerson, County Manager

**COBB COUNTY GOVERNMENT**

**Budget at a Glance**

**FY 2011**

# A Message From The Chairman

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The past year proved to be one of many challenges for our residents, business community and county government. The duration and extent of the nation's economic recession has surprised even experts and the effects can be felt throughout every walk of life. The good news is that Cobb's responsible planning and fiscal controls have enabled us to operate with a balanced budget throughout 2010 and our adopted 2011 budget remains balanced.

Thanks to the cooperation, insight and knowledge of Cobb's elected officials and county employees, we have reduced our overall staffing and expenses while minimizing cuts to service.

Projects from the voter-approved 2005 Special Local Option Sales Tax continue to come in on budget and on time. Highlights include the expansion and renovation of the county jail, which was completed in April. The construction added more than 320,000 square feet to the complex, including a new visitor's center, administrative building and housing tower. Another important project funded through SPLOST is the new courthouse complex, which will eventually combine all of the county's court services on one campus. The building, which opened in December, provides state-of-the-art security and a larger jury assembly room. Cobb's Department of Transportation completed the fifth year of the six-year Transportation Improvement Program approved as part of the 2005 SPLOST. CDOT started construction on more than 85 percent and completed construction on more than 70 percent of the 310 total projects in the program. The county remains focused on completing SPLOST projects on time and within budget.

We must, and will, remain focused on the financial challenges ahead. I am confident through smart budgeting, increased ef-

ficiency and support from you, we will continue our tradition of providing the best place for families and businesses to thrive and prosper.



Respectfully,

A handwritten signature in black ink that reads "Timothy P. Lee". The signature is written in a cursive, flowing style.

Chairman Tim Lee

## Water Capital (Improvements & Development) Projects

Administration	\$25,569
Water Meter Replacements/ New Installation	\$3,800,000
Reclamation Facility - Improvements/ Expansion	\$6,000,000
Sewer Main - Replacements/ Expansion	\$63,600,000
Stormwater Projects	\$5,250,000
Water Main - Replacements/ Expansion	\$4,360,000
Miscellaneous Projects	\$9,750,000
<b>Total Water Projects</b>	<b>\$92,785,569</b>

Detailed information  
is available from the  
Finance Department - Budget Division  
100 Cherokee St., Suite 430  
Marietta, GA 30090  
770-528-1564

Produced by the  
Communications Office and  
Finance Department - Budget Division  
1/2011

## Metro Atlanta Millage Comparisons

KEY	FY 06	FY 07	FY 08	FY 09	FY 10
<b>Atlanta</b>	20.91	19.20	19.08	22.20	22.47
<b>Fulton</b>	11.47	10.28	10.28	10.28	10.28
<b>DeKalb</b>	16.07	16.07	16.07	16.86	16.86
<b>Gwinnett</b>	11.30	11.08	10.97	13.25	13.25
<b>COBB</b>	9.60	9.60	9.60	9.60	9.60

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

## Metro Area Sales Tax Comparison

<b>Atlanta</b>	8%
<b>Fulton</b>	7%
<b>DeKalb</b>	7%
<b>Gwinnett</b>	6%
<b>COBB</b>	6%

## 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	FY11 Budget
800 MHz Radio System	\$1,111,968
CDBG/ESG/HOME/JAG	\$6,113,261
Capital Projects Fund	\$7,342,000
Water System Improvements & Development	\$92,785,569
<b>Total</b>	<b>\$107,352,798</b>

\*See more details on page 9

# General Fund

The FY11 General Fund Budget includes the following capital projects:

## *Central Support*

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- Voice Over IP – \$650,786
- PC & Printer Replacement – \$810,388
- Tivoli Storage Manager – \$68,897

## *Community Services*

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- Community Development Application System – \$611,070
- Powder Springs Station – \$2,835,578

## *Court Services*

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- Judicial Upgrade System – \$146,971

## *Infrastructure and Development*

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- Regional Transportation Plan – \$564,077

## *Public Protection*

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- Public Safety Record Mgt System – \$807,971
- Radar Units & Digital Cameras-Police Veh. – \$160,500

# Operating Budgets

## *Central Support*

*\$56,070,379*

Board of Commissioners	\$898,679
Communications	\$1,198,909
County Clerk	\$312,337
County Manager	\$725,809
Elections and Registration	\$2,939,750
Ethics Board	\$1,130
Finance	\$2,867,234
Fleet Management	\$3,682,560
Govt. Service Ctrs.	\$86,408
Human Resources	\$2,299,468
Information Services	\$13,287,923
Internal Audit	\$307,942
Law Department	\$1,915,867
Mail Services	\$1,180,044
Property Management	\$9,239,755
Purchasing	\$952,500
Records Management	\$1,304,881
Support Services Administration	\$302,679
Tax Assessor	\$5,215,636
Tax Commissioner	\$7,350,868

## *Community Services*

*\$61,727,111*

CSBG Fund	\$661,337
Extension Service	\$480,753
Golf Course Fund	\$2,039,396
Library	\$11,218,893
Nonprofit Activities	\$1,080,000
Other Governmental Activities	\$2,889,880
Parking Deck Fund	\$584,600
Parks, Rec. and Cultural Affairs	\$19,579,603
Public Services Administration	\$274,842
Senior Services	\$4,429,252
Transit Fund	\$18,488,555

## *Contingency & Insurance*

*\$111,160,921*

Casualty/Liability Fund	\$3,973,888
General Fund Administration	\$26,041,374
General Fund Contingency	\$1,264,793
Medical/Dental Fund	\$76,990,787
Workers Comp Fund	\$2,890,079

*Court Services* **\$49,446,254**

Circuit Defender	\$5,262,150
Clerk of State Court	\$4,370,715
Clerk of Superior Court	\$5,159,236
District Attorney	\$6,354,989
Drug Treatment Education	\$479,852
Juvenile Court	\$5,200,150
Law Library Fund	\$707,743
Magistrate Court	\$3,075,346
Probate Court	\$1,181,937
Solicitor	\$4,773,368
State Court	\$6,644,729
State Court - DUI Court	\$167,435
Superior Court	\$5,563,674
Superior Court - Drug Court	\$504,930

*Infrastructure & Development* **\$236,847,736**

Community Development	\$7,226,205
Debt Service Fund	\$8,644,312
Department of Transportation	\$17,726,897
Economic Development	\$363,095
Hotel/Motel Tax Fund	\$9,100,000
Solid Waste Fund	\$3,767,369
Vehicle Acquisition	\$750,000
Water Fund	\$189,269,858

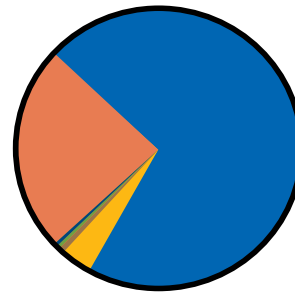
*Public Protection* **\$ 205,410,413**

800 MHz Radio Comm.	\$1,700,989
Animal Control	\$2,631,490
Emergency Management	\$217,087
E911 Fund	\$9,924,384
Fire Fund	\$65,611,370
Medical Examiner	\$1,084,714
Police	\$54,924,005
Public Safety Administration	\$1,505,183
Public Safety-Safety Village	\$284,191
Public Safety Training Center	\$1,269,994
Sheriff	\$66,257,006

**Total Operating Budgets \$720,662,814**

## General Fund Expenditures

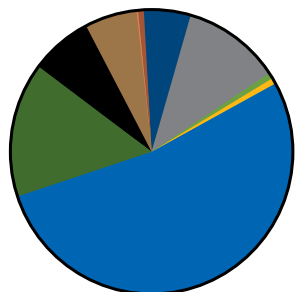
Description	FY11	%
Personnel Services	\$231,277,028	70.51%
Operating	\$73,134,548	22.30%
Capital	\$1,147,202	0.35%
Debt Service	\$1,000,194	0.30%
Transfers Out	\$19,825,803	6.04%
Contingency	\$1,624,361	0.50%
<b>Total</b>	<b>\$328,009,136</b>	<b>100%</b>



Personal Services	70.5%
Operating	22.3%
Transfers Out	6.0%
Contingency	0.5%
Capital	0.4%
Debt Services	0.3%

## General Fund Revenues

Description	FY11	%
Property Taxes	\$176,924,898	53.94%
Penalties & Interest	\$5,209,825	1.59%
Other Taxes	\$34,930,510	10.65%
Licenses and Permits	\$20,431,343	6.23%
Intergovernmental	\$3,494,013	1.07%
Charges for Services	\$44,604,119	13.59%
Fines and Forfeitures	\$16,431,688	5.01%
Miscellaneous Revenue	\$4,744,920	1.45%
Other Financing Sources	\$435,433	0.13%
Transfers	\$20,802,387	6.34%
<b>Total</b>	<b>\$328,009,136</b>	<b>100%</b>



Property Taxes	53.9%
Charges for Services	13.6%
Other Taxes	10.7%
Transfers	6.3%
Licenses & Permits	6.2%
Fine & Forfeitures	5.0%
Penalties & Interest	1.6%
Miscellaneous Revenue	1.5%
Intergovernmental	1.1%
Other Financing	0.1%

## 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>FY11 Budget</i>	<i>%</i>
Central Support	\$56,070,379	7.8%
Community Services	\$61,727,111	8.6%
Contingency & Insurance	\$111,160,921	15.4%
Court Services	\$49,446,254	6.8%
Infrastructure & Development	\$236,847,736	32.9%
Public Protection	\$205,410,413	28.5%
<b>Total</b>	<b>\$720,662,814</b>	<b>100%</b>

## 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>FY11 Budget</i>
General Fund	\$328,009,136
Claims	\$83,854,754
CSBG	\$661,337
Debt Service	\$8,644,312
E911	\$9,924,384
Fire	\$65,611,370
Golf Course	\$2,039,396
Hotel/Motel Tax	\$9,100,000
Law Library	\$707,743
Parking Deck	\$584,600
Solid Waste	\$3,767,369
Transit	\$18,488,555
Water	\$189,269,858
<b>Total</b>	<b>\$720,662,814</b>

## Capital Projects Fund

Voice Over IP	\$784,218
Community Dev. Application System	\$611,070
Public Safety Record Mgt System	\$807,971
PC & Printer Replacement	\$979,351
Judicial Upgrade System	\$146,971
GIS Implementation (Year 5 & 6)	\$270,732
Tivoli Storage Manager	\$81,532
Regional Transportation Plan	\$564,077
Powder Springs Station	\$2,835,578
Radar Units & Dig. Cameras-Police Veh.	\$160,500
Emergency Notification Sirens	\$100,000

**Total Capital Projects \$7,342,000**

## CDBG, ESG, HOME and JAG Grant Projects

Community Dev. Block Grant (CDBG)	
Administration	\$635,852
Rehabilitation	\$300,000
County Projects	\$758,707
City of Acworth	\$77,726
City of Austell	\$31,034
City of Kennesaw	\$125,519
City of Marietta	\$678,504
City of Smyrna	\$237,424
Nonprofit Agencies	\$1,013,000
<b>Total</b>	<b>\$3,857,766</b>

Emergency Shelter Grant (ESG)	
Administration	\$6,454
Nonprofit Agencies	\$122,632
<b>Total</b>	<b>\$129,086</b>

HOME Program	
Administration	\$130,287
Rehabilitation	\$200,000
City of Marietta	\$404,116
Cherokee County	\$248,100
Nonprofit Agencies	\$972,583
<b>Total</b>	<b>\$1,955,086</b>

Justice Assistance Grant (JAG)	
Administration	\$17,132
County Projects	\$101,879
Nonprofit Agencies	\$52,312
<b>Total</b>	<b>\$171,323</b>

**Total CDBG/ESG/HOME/JAG Projects \$6,113,261**

## Total Operating & Capital Budgets

Atlanta	
Fulton	
DeKalb	
Gwinnett	
COBB	
City of Atlanta	\$ 1,535,957,653*
Fulton County	\$ 905,588,984
DeKalb County	\$ 1,231,401,654
Gwinnett County	\$ 1,162,456,762
COBB COUNTY	\$ 828,015,612*

\*Cobb and Atlanta figures = FY 11, other jurisdictions = FY 10

## 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

<b>County Schools (BOE)</b>	<b>\$1,171.80</b>
<b>Maintenance &amp; Operations</b>	<b>\$1,171.80</b>
<b>County Government (BOC)</b>	<b>\$623.00</b>
General Fund	\$422.84
Fire District	\$184.32
Debt Service	\$15.84
<b>State Government</b>	<b>\$17.50</b>
<b>TOTAL</b>	<b>\$1,812.30</b>
<b>(BOE) 65%</b>	<b>\$1,171.80</b>
<b>(BOC) 34%</b>	<b>\$623.00</b>
<b>(State) 1%</b>	<b>\$17.50</b>
<b>TOTAL</b>	<b>\$1,812.30</b>

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