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,
Chairman Samuel S. Olens
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.

### Total Capital & Grants Budgets

<table>
<thead>
<tr>
<th>Project Category</th>
<th>FY08 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>800 MHz Radio System</td>
<td>$13,847,106</td>
</tr>
<tr>
<td>CDBG/ESG/HOME/JAG</td>
<td>$5,658,670</td>
</tr>
<tr>
<td>Capital Projects Fund*</td>
<td>$16,892,216</td>
</tr>
<tr>
<td>Water System Improvements &amp; Development</td>
<td>$104,057,499</td>
</tr>
</tbody>
</table>

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
- 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
- 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
- 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

- 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

- 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

- 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

### General Fund Expenditures

- **Total Operating Budgets**: $712,009,237

### General Fund Revenues

- **Total**: $337,946,081

### Public Protection

- **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

### 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%

### 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 Expenditures

- **Total**: $337,946,081 100%
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.

### Service Category FY08 Budget %

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

### 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 – $100,000
- 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

![Graph showing budget allocations for Cobb, DeKalb, Fulton, and Gwinnett counties.]

<table>
<thead>
<tr>
<th>County</th>
<th>Budget (in $)</th>
</tr>
</thead>
<tbody>
<tr>
<td>City of Atlanta</td>
<td>$1,320,991,731</td>
</tr>
<tr>
<td>Fulton County</td>
<td>$974,353,563</td>
</tr>
<tr>
<td>DeKalb County</td>
<td>$1,818,914,941</td>
</tr>
<tr>
<td>Gwinnett County</td>
<td>$1,675,049,117</td>
</tr>
<tr>
<td>COBB County</td>
<td>$852,464,728</td>
</tr>
</tbody>
</table>

### Full-time Government Employees

<table>
<thead>
<tr>
<th>Jurisdiction</th>
<th>Employees</th>
</tr>
</thead>
<tbody>
<tr>
<td>Atlanta</td>
<td>9751</td>
</tr>
<tr>
<td>Fulton</td>
<td>6440</td>
</tr>
<tr>
<td>DeKalb</td>
<td>8458</td>
</tr>
<tr>
<td>Gwinnett</td>
<td>4797</td>
</tr>
<tr>
<td>COBB</td>
<td>4916*</td>
</tr>
</tbody>
</table>

*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

<table>
<thead>
<tr>
<th>BOE (65%)</th>
<th>$1,171.80</th>
</tr>
</thead>
<tbody>
<tr>
<td>BOC (34%)</td>
<td>$623.00</td>
</tr>
<tr>
<td>(State) 1%</td>
<td>$17.50</td>
</tr>
<tr>
<td>Governor’s Tax Credit</td>
<td>-$228.24</td>
</tr>
</tbody>
</table>

**TOTAL**: $1,584.06

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

### CDBG, ESG, HOME and JAG Grant Projects

<table>
<thead>
<tr>
<th>Project</th>
<th>Budget (in $)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration</td>
<td>$585,000</td>
</tr>
<tr>
<td>Emergency Shelter Grant</td>
<td>$128,948</td>
</tr>
<tr>
<td>City of Acworth</td>
<td>$73,091</td>
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<tr>
<td>City of Austell</td>
<td>$26,183</td>
</tr>
<tr>
<td>City of Kennesaw</td>
<td>$118,034</td>
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<tr>
<td>City of Marietta</td>
<td>$633,395</td>
</tr>
<tr>
<td>City of Powder Springs</td>
<td>-</td>
</tr>
<tr>
<td>City of Smyrna</td>
<td>$223,266</td>
</tr>
<tr>
<td>County Projects &amp; Nonprofit Agencies (TBD)</td>
<td>$1,961,104</td>
</tr>
<tr>
<td>HOME Program</td>
<td>$1,752,573</td>
</tr>
<tr>
<td>Justice Assistance Grant (JAG)</td>
<td>$154,076</td>
</tr>
</tbody>
</table>

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

### Water Capital (Improvements & Development) Projects

<table>
<thead>
<tr>
<th>Project</th>
<th>Budget (in $)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration</td>
<td>$20,585,038</td>
</tr>
<tr>
<td>Water Meter Replacements/New Installation</td>
<td>$2,500,000</td>
</tr>
<tr>
<td>Reclamation Facility-Improvements/Expansion</td>
<td>$650,000</td>
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<tr>
<td>Sewer Main-Replacements/Expansion</td>
<td>$46,300,000</td>
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<tr>
<td>Stormwater Projects</td>
<td>$8,352,461</td>
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<tr>
<td>Water Main-Replacements/Expansion</td>
<td>$11,120,000</td>
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<tr>
<td>Miscellaneous Projects</td>
<td>$6,550,000</td>
</tr>
<tr>
<td>Utility Relocations</td>
<td>$8,000,000</td>
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</tbody>
</table>

**Total Water Projects**: $104,057,499

### Detailed Information

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

Produced by the Communications Office and Budget and Internal Audit
12/2007