
Cobb County

Budget at a Glance

FY 2006



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

Excellence is not just something we talk about in Cobb County ... we make it happen.

During the past year, our Public Safety Department became the first in the state to have its police department, fire department and 911 agency achieve national accreditation. This triple crown is an achievement few communities in the nation accomplish.

Our Keep Cobb Beautiful program recently earned six awards from the national and state programs – including two first place affiliate awards. The state honored our Water System and the county as a WaterFirst community for our environmental stewardship efforts.

The Board of Commissioners has worked consistently to protect our neighborhoods and preserve our quality of life. Redevelopment has been key in revitalizing neighborhoods and renovating vacant buildings. A great example is the new West Park Government Center, a recently remodeled shopping center, which now provides needed office space for county departments.

In South Cobb, we opened a beautiful new 20,000 square foot, state-of-the-art aquatic center. The center is an important addition to the community and will provide citizens the opportunity for recreation and exercise.

None of these projects would have been possible without the dedicated work of our county employees.



Through their efforts, Cobb had another excellent year and we can look forward to many more.

Respectfully,

Samuel S. Olens
Chairman Samuel S. Olens

Infrastructure and Development

- DOT - Road Resurfacing – \$3,000,000
- Transit Grants-Local match – \$1,462,758
- Airport-Perimeter Fencing – \$94,000
- Southern Tech Paving – \$100,000
- GIS Implementation Plan – Phase 2 - \$430,447
- Economic Development Lobbyist – \$120,000
- Ultra-Low Sulfur Diesel Fuel – \$82,144
- West Park Plaza Operating Impact – \$125,964
- Community Development Historical Markers Implementation – \$50,000
- Energy Efficient Lighting upgrades – \$49,376
- New Positions – \$178,647

Public Protection

- New Police Officer II Positions-operating impacts – \$177,330
- Ballistic and SWAT vest replacement – \$120,000
- Police-Radar & In-Car Video Equipment – \$156,150
- Annual Maintenance Contracts – \$237,341
- New Positions – \$1,034,338
- 800 MHz Core System replacement – \$1,787,786

Capital Projects Fund

800 MHz Core System Replacement	\$3,243,847
DOT-Road Resurfacing Projects	\$3,000,000
PC's, Servers & Printers Replacement	\$1,763,438
Transit Grants-Local Match	\$1,462,758
Integrated Library System	\$887,449
Financial/HR System Upgrade	\$863,083
GIS Implementation Plan-Phase 2	\$860,894
Aquatic Center Roof & Renovations	\$391,646
East Cobb Senior Center Expansion	\$339,400
E911 Dictaphone System Upgrade	\$230,000
On-Line Registration-Public Services	\$213,000
Data Communications Network	\$208,540
Parks-Various Roof Replacements	\$200,000
Police-Radar & In-Car Video Equipment	\$156,150
East Cobb Park-Pedestrian Bridge	\$125,000
Computer Software Applications	\$115,100
Parks-Light Pole Replacements	\$100,000
Southern Tech Paving	\$100,000
Airport-Perimeter Fencing	\$94,000
Energy Efficient Lighting Upgrades	\$49,376
Animal Control HVAC Replacement	\$30,130

Total Capital Projects \$14,433,811

Total Unincorporated Tax Millages

KEY	FY 01	FY 02	FY 03	FY 04	FY 05
Atlanta	20.71	23.67	22.83	21.67	21.21 ⁵
Fulton	18.04	17.28	16.63	16.38	16.37 ⁶
DeKalb	15.03	15.58	15.58	15.48	15.48 ⁰
Gwinnett	11.49	11.32	11.50	11.47	11.47 ⁰
COBB	9.72	9.72	9.72	9.72	9.72 ⁰

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 will be 6 percent effective Jan. 1, 2006

Capital & Grants Budgets

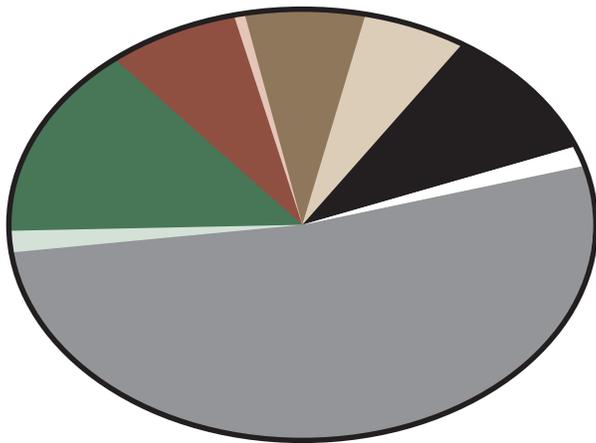
The capital budgets provide funding for major projects such as transportation improvements, water system improvements, and the countywide recapitalization plan, while grants provide assistance to low-income families and non-profit agencies.

<i>Project Category</i>	<i>FY06 Budget</i>
CDBG/ESG/HOME/ Supportive Housing/LLEBG	\$6,090,811
Capital Projects Fund	\$14,433,811
Water System Improvements & Development	\$37,064,630
Total	\$57,589,252

See more details on page 10

General Fund Revenues

Description	FY06	%
General Property Taxes	\$163,064,589	54.1%
Penalties and Interest	\$3,589,081	1.2%
Other Taxes	\$31,038,337	10.3%
Licenses and Permits	\$21,079,384	7.0%
Intergovernmental	\$3,832,102	1.3%
Charges for Services	\$41,814,323	13.9%
Fines and Forfeitures	\$16,211,756	5.4%
Miscellaneous	\$1,346,262	0.4%
Other Financing	\$19,628,909	6.5%
Total	\$301,604,743	100%



	General Property Taxes	54.1%
	Charges for Services	13.9%
	Other Taxes	10.3%
	Licenses & Permits	7.0%
	Other Financing	6.5%
	Fines & Forfeitures	5.4%
	Intergovernmental	1.3%
	Penalties & Interest	1.2%
	Miscellaneous	0.4%

Operating Budgets

Central Support \$52,948,617

Board of Commissioners	\$788,861
Budget and Internal Audit	\$657,824
Communications	\$1,143,465
County Clerk	\$320,460
County Manager	\$636,618
Elections and Registration	\$3,179,519
Ethics Board	\$1,130
Finance	\$2,451,985
Fleet Management	\$3,598,781
Govt. Service Ctrs. and Mail Svcs.	\$2,174,872
Human Resources	\$2,121,502
Information Services	\$12,443,075
Law Department	\$1,802,823
Property Management	\$8,155,456
Purchasing	\$918,810
Records Management	\$1,431,992
Support Services Administration	\$252,888
Tax Assessor	\$5,416,031
Tax Commissioner	\$5,452,525

Community Services \$60,196,642

CSBG Fund	\$275,671
Extension Service	\$485,372
Golf Course Fund	\$2,085,980
Library	\$10,461,486
Mable House Amphitheatre	\$1,579,844
Non-Profit Activities	\$1,114,610
Other Governmental Activities	\$6,676,503
Parking Deck Fund	\$479,388
Parks, Rec. and Cultural Affairs	\$18,350,218
Public Services Administration	\$222,434
Senior Services Fund	\$5,023,480
Transit Fund	\$13,441,656

Contingency & Insurance \$92,131,386

Casualty/Liability Fund	\$4,589,920
General Fund Contingency	\$11,533,252
General Fund Administration	\$25,623,511
Workers Comp Fund	\$2,282,468
Medical/Dental Fund	\$48,102,235

Court Services

\$42,208,157

Child Support	\$1,020,251
Circuit Defender	\$4,776,196
Clerk of State Court	\$3,636,119
Clerk of Superior Court	\$4,644,409
District Attorney	\$5,458,503
Drug Treatment Education	\$561,856
Juvenile Court	\$4,160,776
Law Library Fund	\$478,021
Magistrate Court	\$2,872,837
Probate Court	\$922,347
Solicitor	\$3,680,265
State Court	\$5,505,736
Superior Court	\$4,490,841

Infrastructure & Development

\$206,046,098

Composting Fund	\$10,626,569
Community Development	\$6,948,689
Debt Service Fund	\$8,562,476
Department of Transportation	\$18,132,036
Economic Development	\$385,917
Hotel/Motel Tax Fund	\$3,353,638
Solid Waste Fund	\$7,711,959
Vehicle Acquisition	\$2,401,300
Water Fund	\$147,923,514

Public Protection

\$174,672,426

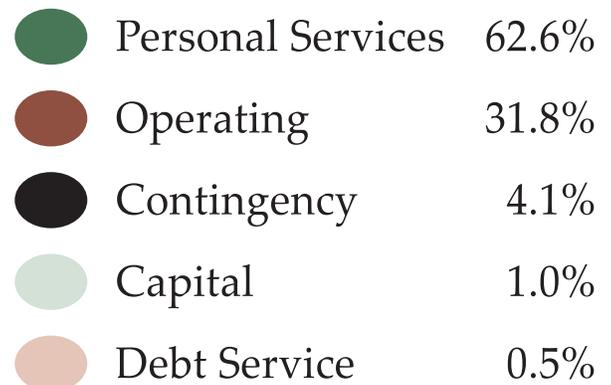
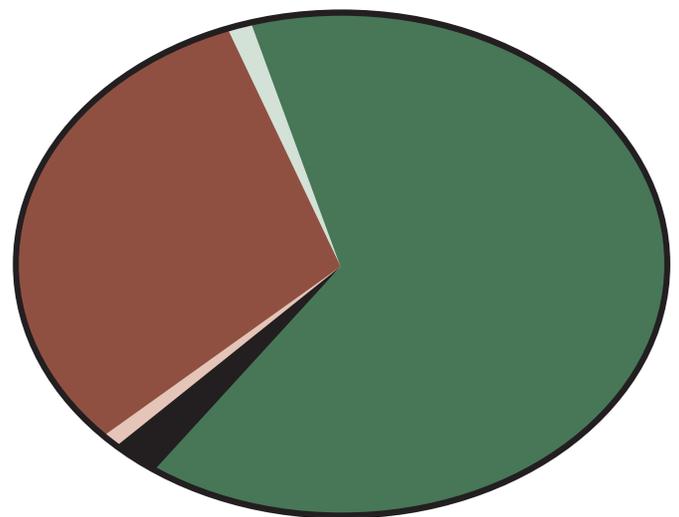
800 MHz	\$1,417,260
Animal Control	\$2,118,462
E911 Fund	\$9,200,289
Fire Fund	\$59,861,224
Medical Examiner	\$908,775
Police	\$46,759,950
Public Safety Training Center	\$1,699,530
Public Safety Administration	\$1,267,036
Sheriff	\$51,439,900

Total Operating Budgets

\$628,203,326

General Fund Expenditures

<i>Description</i>	<i>FY06</i>	<i>%</i>
Personal Services	\$188,719,971	62.6%
Operating	\$96,025,683	31.8%
Debt Service	\$1,405,469	0.5%
Capital	\$3,107,798	1.0%
Contingency	\$12,345,822	4.1%
<i>Total</i>	<i>\$301,604,743</i>	<i>100%</i>



Operating Budgets by Service Category

The operating budgets provide funding for daily operations of the county government, such as courts, fire protection, library, parks and police.

<i>Service Category</i>	<i>FY06 Budget</i>
Central Support	\$52,948,617
Community Services	\$60,196,642
Contingency and Insurance	\$92,131,386
Court Services	\$42,208,157
Infrastructure & Development	\$206,046,098
Public Protection	\$174,672,426
<i>Total</i>	<i>\$628,203,326</i>

Operating Budgets by Fund

The 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>FY06 Budget</i>
General Fund	\$301,604,743
Child Support	\$1,020,251
Claims	\$54,974,623
Composting	\$10,626,569
CSBG	\$275,671
Debt Service	\$8,562,476
E911	\$9,200,289
Fire	\$59,861,224
Golf Course (Cobblestone)	\$2,085,980
Hotel/Motel Tax	\$3,353,638
Law Library	\$478,021
Mable House Amphitheatre	\$1,579,844
Parking Deck	\$479,388
Senior Services	\$5,023,480
Solid Waste	\$7,711,959
Transit	\$13,441,656
Water	\$147,923,514
<i>Total</i>	<i>\$628,203,326</i>

General Fund

The FY06 General Fund Budget includes the following expanded services and capital projects:

Central Support

- Financial & Human Resource System upgrade – \$228,190
- Replacement of countywide terminals, PCs, servers and printers – \$1,476,921
- Data Communications Network – \$208,540
- Elections - Run Off – \$390,856
- Utilities – \$307,971
- New Positions – \$354,549

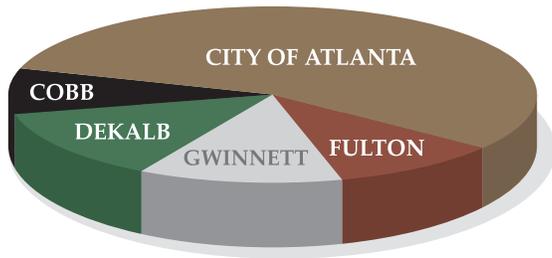
Community Services

- Integrated Library System – \$887,449
- On-Line Event Registration - Public Services – \$213,000
- East Cobb Park - Pedestrian Bridge – \$125,000
- Aquatic Center-roof and renovations – \$391,646
- Parks-Light Pole replacements – \$100,000
- Board of Health renovations – \$144,000
- South Cobb Regional Library - operating impact – \$401,415
- South Cobb Aquatics Center - part-time staff impact – \$249,579
- South Cobb Aquatics Center - operating impact – \$150,501
- East Cobb Senior Center expansion (local share) – \$339,400
- Aeronautical Museum Challenge Grant – \$250,000
- Parks - Roof replacements – \$200,000
- New Positions – \$302,418

Court Services

- Superior Court - Drug Court – \$300,000
- New Positions – \$1,027,180

Total Operating & Capital Budgets



COBB COUNTY	\$ 685,792,578
Fulton County	\$ 1,053,458,335
DeKalb County	\$ 1,338,212,652
Gwinnett County	\$ 1,503,376,900
City of Atlanta	\$ 6,808,262,438

Full-time Government Employees

Atlanta	8622
Fulton	6510
DeKalb	7466
Gwinnett	4391
COBB	4344

Cobb County figures = FY 06, other jurisdictions = FY 05

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)	\$1,242.80
Maintenance & Operations	\$1,178.00
School Bond	\$64.80
County Government (BOC)	\$631.34
General Fund	\$424.70
Fire District	\$190.80
Debt Service	\$15.84
State Government	\$17.50
Governor's Tax Credit	-\$230.00
*TOTAL	\$1,661.64
(BOE) 66%	\$1,242.80
(BOC) 33%	\$631.34
(State) 1%	\$17.50
Governor's Tax Credit	-\$230.00
*TOTAL	\$1,661.64

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

CDBG, ESG, HOME and JAG (LLEBG) Grant Projects

Administration	\$624,750
Emergency Shelter Grant	\$122,380
City of Acworth	\$81,481
City of Austell	\$32,533
City of Kennesaw	\$131,583
City of Marietta	\$709,750
City of Powder Springs	\$75,769
City of Smyrna	\$248,894
County Projects & Non-profit Agencies (TBD)	\$2,137,840
HOME Program	\$1,862,416
Justice Assistance Grant (JAG/LLEBG)	\$63,415

Total CDBG/HOME/ESG/JAG Projects \$6,090,811

Water Capital (Improvements & Development) Projects

Administration & Interfund Transfers	\$3,086,949
Water Meter Replacements/ New Installation	\$5,000,000
Reclamation Facility-Improvements Expansion	\$9,913,870
Sewer Main-Replacements/Expansion	\$4,548,574
Stormwater Projects	\$6,129,815
Water Main-Replacements/Expansion	\$2,286,000
Miscellaneous Projects	\$6,099,422
Total Water Projects	\$37,064,630

Detailed information
is available from the
Budget and Internal Audit
Department

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