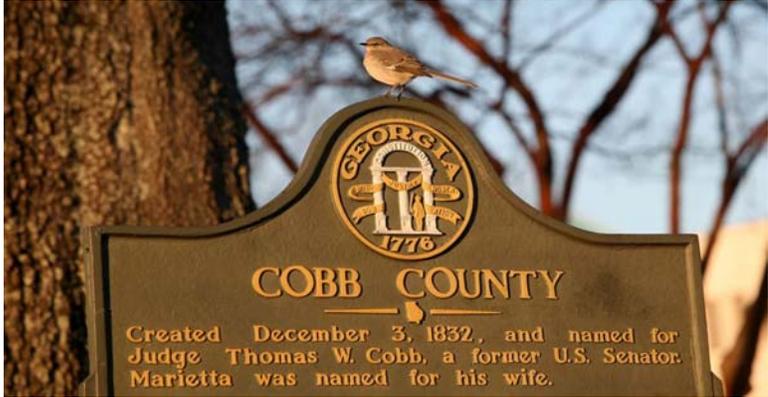


# COBB COUNTY GOVERNMENT



**A great place to live, work and play.**



**2012 BUDGET AT A GLANCE**



*Cobb County...Expect the Best!*



## A Message From the Chairman...

Our goal as we move into FY 12 is to continue to reflect Cobb County's conservative management policies as we address the impacts of the recession. The County began a bridging process implementing budget reduction measures in FY 09. By starting this budget reduction process early and targeting cuts that provided ongoing budgetary savings, the County has been able to stabilize spending while maintaining essential services. The reform process began when the Board of Commissioners appointed a citizen oversight committee to review the county's operations and based on their observations, to bring forward suggestions for even greater efficiency. The group is charged with reviewing county finances, management structure and operations while also suggesting ways for the county to balance resident needs with available revenues. The FY 12 budget reflects several of the recommendations presented by the committee. In the future, Cobb County will work to transform the budget by continuing to assess our resources, prioritize the citizens' interests, provide public safety and further implement long-term planning.

On March 15, 2011, the voters approved a four year Special Purpose Local Option Sales Tax (SPLOST). The SPLOST will provide for Public Safety Improvements, Facility Improvements, Transportation Improvements and Parks Improvements. On August 10, 2011, the Windy Hill Road-Macond Road Connector was opened with limited access which gives commuters a faster, more direct route and helps draw traffic away from area thoroughfares.

I am encouraged to see our local economy expanding and good things are happening. Recent announcements from companies such as Home Depot, Novelis, CCH Small Firm Services and Osmotica Pharmaceuticals have resulted in many new jobs and financial investments in our community.

Thanks to the support and commitment of the county elected officials, county employees, business community and our residents, Cobb has been able to maintain its infrastructure and delivery of its core services as the county's top priorities. As we remain focused on the financial challenges ahead, we will continue our tradition of reaching beyond the status quo and developing creative solutions to the issues we are facing. We will continue to provide the best for our community.

Respectfully,

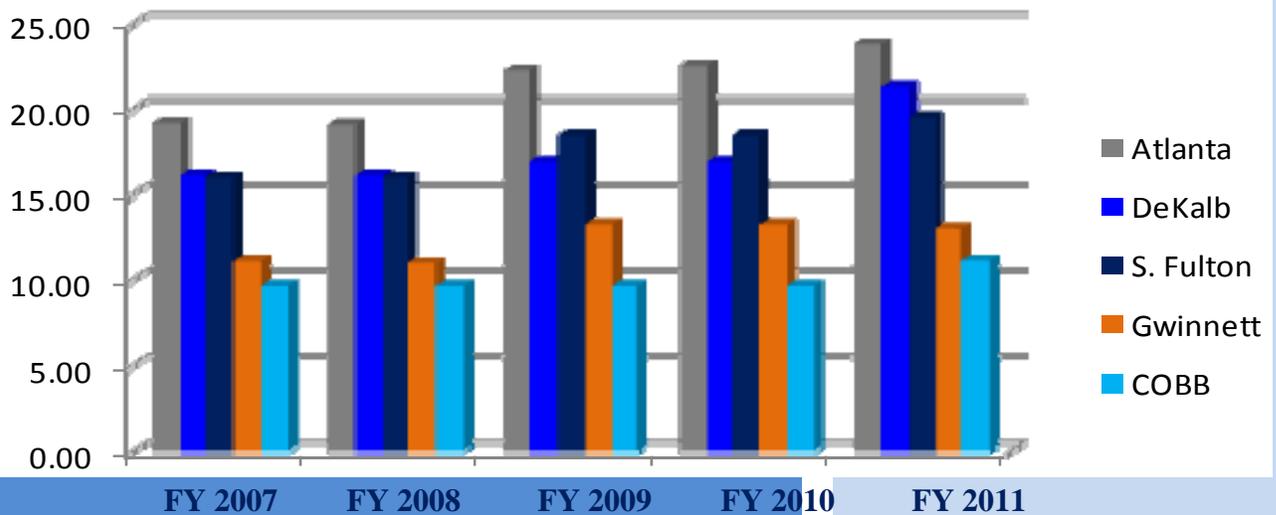
Tim Lee

## METRO ATLANTA MILLAGE RATE COMPARISONS

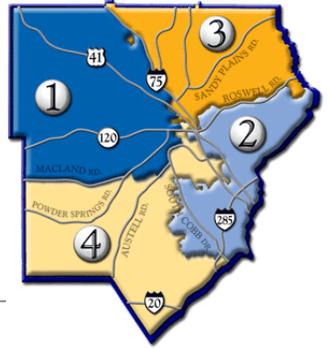
	FY 07	FY 08	FY 09	FY 10	FY 11
<b>Atlanta</b>	19.20	19.08	22.20	22.47	23.76
<b>DeKalb</b>	16.07	16.07	16.86	16.86	21.21
<b>S. Fulton</b>	15.94	15.94	18.44	18.44	19.52
<b>Gwinnett</b>	11.08	10.97	13.25	13.25	13.02
<b>COBB</b>	9.60	9.60	9.60	9.60	11.11

Figures are without school & state taxes (based on fiscal year)

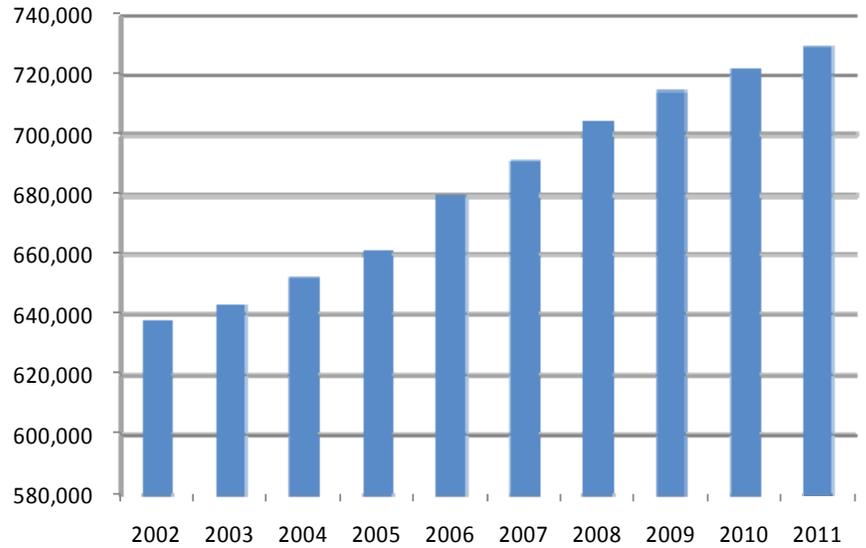
### MILLAGE RATE



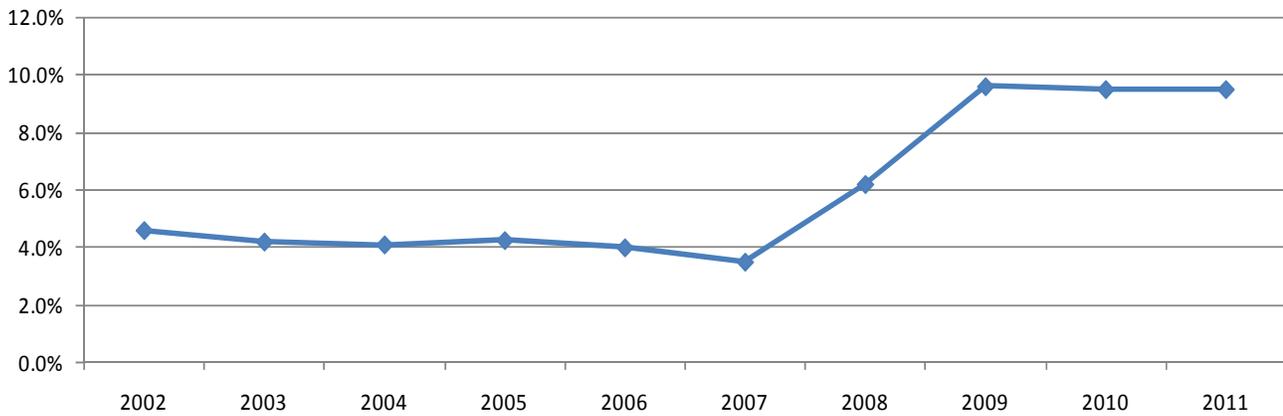
# COBB COUNTY



### Population



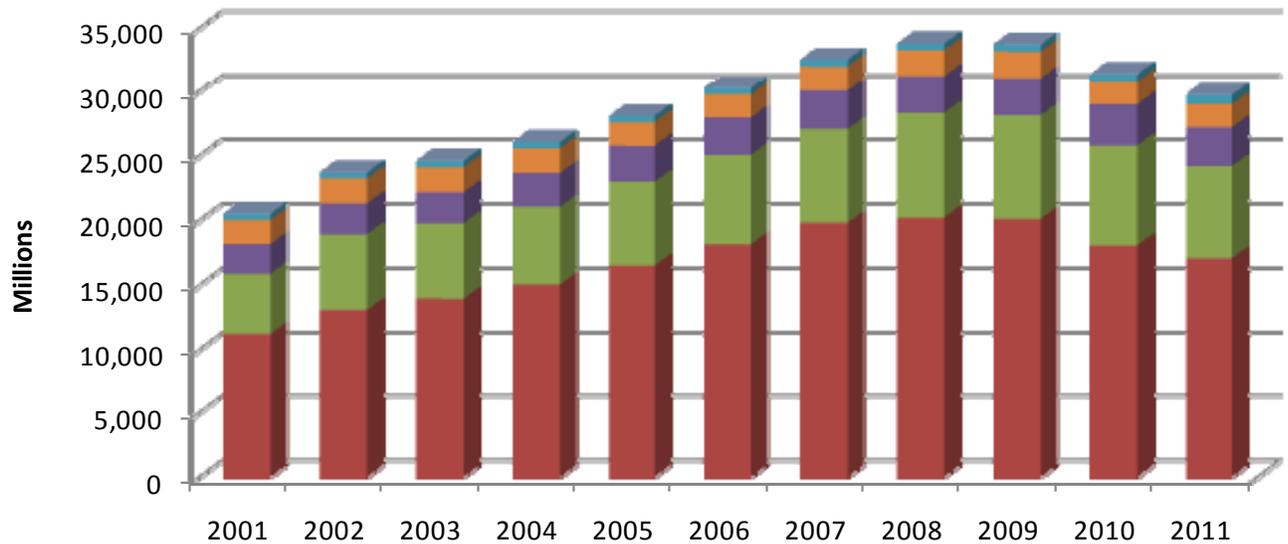
### Cobb's Unemployment Rate



# STATISTICS

**COBB COUNTY** experienced a growing digest until 2008 when the growth began to slow. Because the tax digest continued to show a decline due to declining values of residential property re-evaluations, the Board of Commissioners (BOC) approved a millage increase from 9.6 mills to 11.11 mills on July 26, 2011.

## TAX DIGEST



# How is property tax calculated?

The amount of property tax revenue collected overall is based on the size of the Tax Digest which is the total value of all property subject to taxation as determined by the County Tax Assessor. Property in Georgia is assessed at 40 percent of the fair market value, unless otherwise specified by law. The economy, as well as state and local policies, impacts the size of the net tax digest. A tax rate of one mill represents a tax liability of \$1 per \$1,000 of assessed value. These millage rates are set based on the amount required to fund planned expenditures divided by the net digest.

## Your Property Tax Bill:

The average home has a fair market value of \$180,000 in Cobb County. Fair market value is the amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an arm's length, bona fide sale. Assessed value is 40 percent of the fair market value.

Formula to calculate property tax for a sample home with a fair market value of \$180,000:

The assessed value of this sample home is \$72,000.  
 Annual Property Tax = [(40% x Fair Market Value) - Exemptions] x Millage Rate

Annual Property Tax = [(40 x \$180,000) - Exemptions] x Millage Rate

Annual Property Tax = \$72,000 - Exemptions x Millage Rate

## Sample Cobb Property Tax Bill

Standard Homestead Exemptions:

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

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

<b>COUNTY SCHOOLS (BOE)</b>	
Maintenance & Operations	\$ 1,171.80
<b>COUNTY GOVERNMENT (BOC)</b>	
General Fund	\$ 478.64
Fire District	\$ 220.32
Debt Service	\$ 23.76
<b>STATE GOVERNMENT</b>	<b>\$ 17.50</b>
<b>TOTAL</b>	<b>\$ 1,912.02</b>
<b>BOE (62%)</b>	<b>\$ 1,171.80</b>
<b>BOC (37%)</b>	<b>\$ 722.72</b>
<b>STATE (1%)</b>	<b>\$ 17.50</b>
<b>TOTAL</b>	<b>\$ 1,912.02</b>

Other potential Exemptions include BOC Floating Homestead Exemption and BOE Exemption for homeowners over 62

The General Fund is the largest component of the operating budgets. The General Fund provides general purpose government services to the citizens of Cobb County. Property Taxes account for 57.98% of the General Fund's total revenue. Personnel Services account for 71.7% of the General Fund's expenditure budget.

### General Fund Revenues

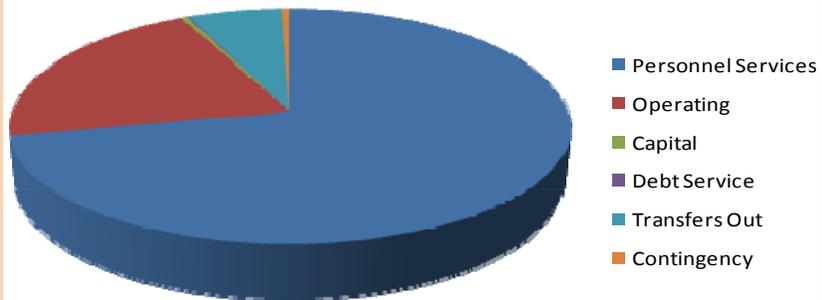
Description	FY 12 Budget	%
Property Taxes	\$186,657,935	57.98%
Penalties & Interest	\$4,459,201	1.39%
Other Taxes	\$34,692,000	10.78%
Licenses & Permits	\$19,640,000	6.10%
Intergovernmental	\$3,692,478	1.15%
Charges for Services	\$36,450,489	11.32%
Fines & Forfeitures	\$11,053,000	3.43%
Miscellaneous Revenue	\$3,491,415	1.08%
Other Financing Sources	\$273,500	0.08%
Transfers	\$21,538,170	6.69%
<b>Total</b>	<b>\$321,948,188</b>	<b>100%</b>

### General Fund Expenditures

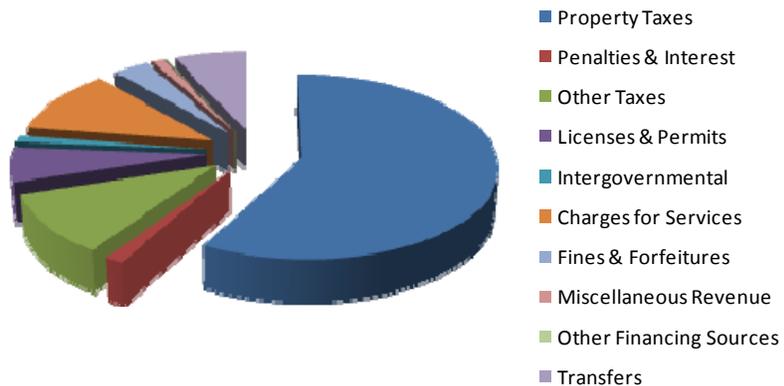
Description	FY 12 Budget	%
Personnel Services	\$231,001,528	71.75%
Operating	\$67,547,291	20.98%
Capital	\$1,352,602	0.42%
Debt Service	\$397,355	0.12%
Transfers Out	\$19,820,167	6.16%
Contingency	\$1,829,245	0.57%
<b>Total</b>	<b>\$321,948,188</b>	<b>100%</b>

# GENERAL FUND

## Expenditures



## Revenues



# 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>FY 12 Budget</i>	<i>%</i>
Central Support	\$56,183,538	7.77%
Community Services	\$59,082,248	8.17%
Contingency & Insurance	\$109,623,643	15.16%
Court Services	\$49,897,328	6.90%
Infrastructure & Development	\$238,350,430	32.95%
Public Protection	\$210,181,591	29.06%
<b>Total</b>	<b>\$723,318,778</b>	<b>100.01%</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. The operating budgets account for approximately 92.8% of the total \$779 million overall budget.

<i>Fund</i>	<i>FY 12 Budget</i>
General Fund	\$321,948,188
Claims	\$82,769,506
CSBG	\$640,123
Debt Service	\$9,132,176
E911	\$10,256,888
Fire	\$69,369,029
Golf Course	\$1,695,327
Hotel/Motel Tax	\$9,500,000
Law Library	\$421,192
Parking Deck	\$766,722
Solid Waste	\$3,883,388
Street Light District	\$4,872,310
Transit	\$18,650,503
Water	\$189,413,426
<b>Total</b>	<b>\$723,318,778</b>



## Infrastructure & Development

**\$238,350,430**

Community Development	\$7,192,166
Debt Service Fund	\$9,132,176
Department of Transportation	\$13,269,295
Economic Development	\$358,669
Hotel/Motel Tax Fund	\$9,500,000
Solid Waste Fund	\$3,883,388
Street Light District Fund	\$4,872,310
Vehicle Acquisition	\$729,000
Water Fund	\$189,413,426



## Public Protection

**\$210,181,591**

800 MHz Radio Comm.	\$1,561,133
Animal Control	\$2,798,985
Emergency Management	\$128,437
E911 Fund	\$10,256,888
Fire Fund	\$69,369,029
Medical Examiner	\$1,053,528
Police	\$55,209,903
Public Safety-Admin	\$1,322,202
Public Safety-Safety Village	\$270,139
Public Safety-Training	\$1,377,817
Sheriff	\$66,833,530



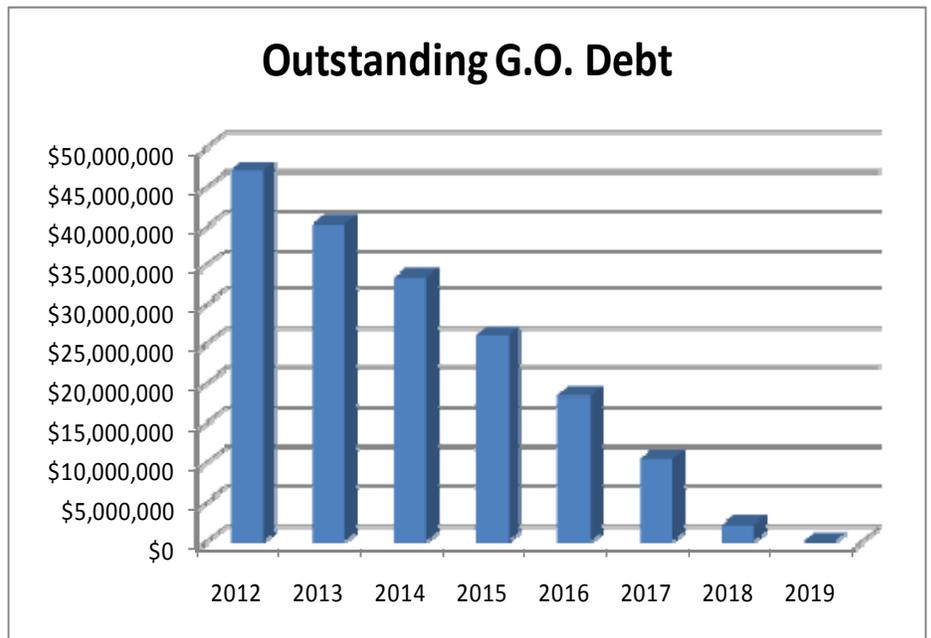


<b>Court Services</b>	<b>\$49,897,328</b>
Circuit Defender	\$5,294,342
Clerk of State Court	\$4,353,689
Clerk of Superior Court	\$5,268,229
District Attorney	\$6,282,847
Drug Treatment Education	\$494,933
Juvenile Court	\$5,313,822
Law Library Fund	\$421,192
Magistrate Court	\$3,205,967
Probate Court	\$1,250,015
Solicitor	\$4,956,093
State Court	\$6,667,857
State Court-DUI Court	\$115,144
Superior Court	\$5,672,910
Superior Court-Drug Court	\$600,288

Due to the growing population, the county's Court System has expanded to accommodate the increase in case loads and new judges. The new Court House was built with 2005 SPLOST funds and opened December 18,

## DEBT SERVICE FUND

The Debt Service Fund reflects the accumulation of monies for, and the payment of, principal and interest on all General Obligation Debt other than that issued specifically for enterprise activities. The outstanding General Obligation Debt is for the 2007 and 2008 Parks Serial Bonds, the 2005 Refunding of the Parks and Recreation Bonds and the 2003 Refunding Serial Bonds.





The South Cobb Tunnel is the largest capital improvement project in Water System history. The \$305,000,000 construction started in July 2008 and will take six years to complete.

This project will provide needed long-term sewer conveyance capacity and equalization for the Sweetwater Creek and Nickajack Creek basins located in western and southern Cobb County, and will allow Cobb to eliminate two major pumping stations and about 87,000 linear feet of ageing sewer line and force main.

The South Cobb Tunnel project entails constructing a six mile, 27-foot excavated diameter tunnel located in hard rock, with depths ranging from 150 feet to 400 feet. Most of this main tunnel will be excavated using a large tunnel boring machine similar to the picture on the left. Several six-foot diameter tunnels and one ten-foot diameter tunnel with lengths ranging from 100 to 3,200 linear feet will be constructed also.



## Water Capital (Improvements & Development) Projects

Administration	\$64,729
Water Meter Replacements/New Installation	\$2,700,000
Reclamation Facility - Improvements/Expansion	\$1,200,000
Sewer Main - Replacements/Expansion	\$11,705,660
Stormwater Projects	\$5,450,000
Water Main - Replacements/Expansion	\$7,860,000
Utility Relocations	\$2,000,000
Miscellaneous Projects	\$10,500,000

**Total Water Projects** **\$41,480,389**

# CAPITAL & GRANT BUDGETS

## Capital Projects Fund:

CDBG

ESG

HOME &

JAG Grant Projects:

### Community Dev. Block Grant (CDBG)

Administration	\$534,361
Rehabilitation	\$265,941
County Projects	\$548,090
City of Acworth	\$65,320
City of Austell	\$26,080
City of Kennesaw	\$105,485
City of Marietta	\$564,135
City of Smyrna	\$199,527
Nonprofit Agencies	\$927,000
<b>Total</b>	<b>\$3,235,939</b>

### Emergency Shelter Grant (ESG)

Administration	\$6,440
Nonprofit Agencies	\$122,365
<b>Total</b>	<b>\$128,805</b>

### HOME Program

Administration	\$171,612
County Projects	\$1,029,211
City of Marietta	\$319,282
Cherokee County	\$196,018
<b>Total</b>	<b>\$1,716,123</b>

### Justice Assistance Grant (JAG)

Administration	\$12,773
County Projects	\$114,963
<b>Total</b>	<b>\$127,736</b>

**Total CDBG, ESG, HOME & JAG** **\$5,208,603**

## Project

Voice Over IP	\$784,218
Community Dev. Application System	\$458,302
Public Safety Record Mgt System	\$807,971
PC & Printer Replacement	\$822,943
Judicial Upgrade System	\$73,486
GIS Implementation - Year 5	\$585,704
DOT-Construction Management	\$25,335
Regional Transportation Plan	\$798,417
DOT-Local Share for State Contracts	\$588,335
Powder Springs Station	\$2,835,578
Radar Units & Digital Cameras	\$195,500
Emergency Notification Sirens	\$100,000

**Total** **\$8,075,789**



**Finance Department  
Cobb County Government  
100 Cherokee Street, Suite 400  
Marietta, GA 30090**

**[www.cobbcounty.org/finance](http://www.cobbcounty.org/finance)**

*Cobb County...Expect the Best!*