



**Cobb County Government  
FY 2015 Adopted & FY 2016 Proposed Budget**

# Chairman's Budget Message

August 26, 2014

Fellow Commissioners,

In accordance with state law, I am pleased to present the Recommended Annual Budget for FY 2015 as part of the FY 2015-2016 Biennial Budget. Each of the next two fiscal year's annual budgets is structurally balanced and supports the long-term goals of the Board of Commissioners and continues to reflect our county government's conservative financial management policies while recognizing our citizens' demands for effective county services and affordable property taxes.

The FY 2015 Recommended Annual Budget is the Year 1 of the FY 2015-2016 Biennial Budget that is being presented today. The budget includes all recurring impacts of the changes to departmental operations, staffing, and revenues that were approved by the Board of Commissioners (BOC) during FY 2014. The most significant update is the impact of the 3% merit pay increase in 2014 for county employees, such that the FY 2015 budget for county staff does include the latest pay rates as well as the latest funded staffing levels for all departments. The FY 2015 budget includes funding for the 2015 annual merit pay using the 3% average for costing.

## BUDGETS AT A GLANCE

The FY 2015 Recommended Operating Budgets total \$764.70 million, and the Capital Budgets total \$77.85 million. Combined, the total FY 2015 recommended budget is approximately \$842.55 million.

The FY 2015 Operating Budgets account for more than 90% of the total \$842.55 million budget. The Operating Budgets have an overall increase of \$21.5 million over the FY 2014 adopted operating budgets, or only a 2.90% increase. Despite the overall increase, the following individual funds in this group had decreases: CSBG, Golf Course, Solid Waste and Water. Of the ten individual funds in this group with increases, the General Fund had the largest dollar amount increase at \$15.41 million and the Parking Deck Fund had the largest percentage increase at 7.54%.

The FY 2015 Capital Budgets are the remaining 10% of the total \$842.55 million annual budget. The FY 2015 Capital Budget increased by \$5.79 million or 8.03% compared to FY 2014 adopted. Of the four capital funds in this group, three have an increased budget and one has an unchanged budget compared to the prior year. The largest dollar amount change was an increase of \$2.21 million in the Capital Projects Fund.

In FY 2016, Year 2 of the Biennial, the proposed Operating Budgets total \$772.34 million, and the Capital Budgets total \$76.70 million. Combined, the total FY 2016 proposed budget is approximately \$849.04 million. The four capital funds account for 9.0% of the total budget, with the two Water System infrastructure funds making up the bulk of the annually appropriated capital spending.

## STRATEGIC COMMITMENTS

The following are eleven fundamental tenants in our government's commitments to the residents, taxpayers, and employees of Cobb County, as articulated in the 2013-2018 Strategic Plan, and manifested in our County Budgets:

**Leadership:** *Cobb County commits to provide, develop, and nurture leadership which is grounded in integrity, effectiveness, cooperation, and transparency as an essential component in the continued success of the County.*

**Efficiency of County Services:** *Cobb County commits to provide exceptional public services in an efficient manner utilizing available and coordinated resources.*

**Human Resources:** *Cobb County commits to the fair and equitable recruitment, compensation, benefits, development, retention, and wellness of County employees as its most valuable asset and recognizes that employees are integral to the success of County operations.*

**Communications:** *Cobb County commits to encourage communications that foster collaboration between citizens and employees to leverage County strengths, ensure transparency, and generate trust.*

**County Government Financing:** *Cobb County commits to sound fiscal policies as essential to maintaining financial strength and providing essential County services.*

**Economic Vitality:** *Cobb County commits to encourage a thriving economy as a means to ensure the vitality and stability of our exceptional community.*

**Transportation:** *Cobb County commits to provide and maintain a safe, effective network of transportation options to support the access and mobility needs of its citizens.*

**Public Services:** *Cobb County commits to provide a variety of opportunities and services for its residents and businesses consistent with an exceptional quality of life.*

**Natural Resources:** *Cobb County recognizes the importance of natural resources and commits to the principle of sustainability as essential to support quality of life and economic vitality for current and future generations.*

**Technology:** *Cobb County commits to effective and efficient utilization of information technology as an essential component in the management of County resources.*

**Safety:** *Cobb County commits to provide a safe and secure community through state of the art equipment, systems, and highly trained personnel.*

## **CHALLENGES MET**

The most significant challenge that faced this government in recent memory was the severe impact of the global recession and drastic decline of the real estate market since 2008. Between 2008 and 2013 the fair market value (FMV) of property in Cobb County decreased by a little over \$12.5 billion. This equates to a decrease of about \$5 billion in our gross property tax digest, or a \$2.9 billion decrease in the net property tax digest. As a direct result, our property tax revenues declined as did many other revenues sources linked to the economic health of the region. Cobb's government had wisely decided to diversify its revenue base beyond property taxes in the last three decades. However, reliance on non-property tax sources for county operations has its practical limits given current state mandates and legislation. It appears that this economic challenge will persist into the near-term and therefore our financial plans and annual budgets must reflect this reality.

Our government made substantial pro-active budget cuts starting in FY 2008. The situation reached a key decision point in FY 2011 when a consensus was reached on increased property taxes, reduced service levels for specific non-core county services, and overall stability for the core services of the county.

As a brief reminder, during these last few years several key measures were undertaken by the county government to successfully navigate through the difficult times faced by our community: strategic employee hiring freezes; four-year suspension of employee pay increases; employee early retirements; positions

eliminated or under-filled; vacant positions unfunded or funded at lower percentages; employee unpaid-furlough days in 2011; and the reduction of health care costs to the county for employees and retirees with modifications to plans and coverage. This has also included the creation of a new employee wellness clinic supported by health providers and insurers that further saves the county taxpayer and the employee in health care costs. In addition to these actions, county employees have been asked to “do more with less”.

Our government had already been operating in an increasingly fiscally conservative manner for decades, such that there was very little ‘fat’ or excess to be squeezed out of the budget. During the years of tax digest growth in Cobb, the property tax millage rate had been progressively lowered to return savings to the taxpayer. To illustrate this point, see the table below for a comparison of the county-wide millage rates of the Cobb Board of Commissioners (BOC) and the Cobb Board of Education (BOE) over time.

<b>Year</b>	<b>BOC Millage</b>	<b>BOE Millage</b>	<b>Total Millage</b>	<b>BOC is % of Total</b>
<b>1975</b>	16.00	21.25	37.25	42.95%
<b>1990</b>	12.22	20.20	32.42	37.69%
<b>2014</b>	10.71	18.90	29.61	36.17%

Meanwhile, the on-going Federal budget cuts in Defense continue to harm our economy and tax base. The most significant local impact is to Lockheed Martin and its military aircraft production plant in Marietta. As recently as 2011, the plant employed over 8,100 people, but this number has seen a large drop to about 6,200 in late 2013, and is now about 5,800. Many positions moved to Lockheed Martin’s Texas facility. This company is historically one of Cobb’s top 10 largest employers, employing very skilled technicians and engineers, and it remains a major property taxpayer.

Another challenge that the county faced was the recovery in south Cobb from the unprecedented historic flood event of September 2009. Numerous homes, businesses, government facilities, schools, roadways, bridges, and water/sewer/storm-water facilities were destroyed and damaged. Much of the affected area was within the cities of Austell and Powder Springs. Despite the major efforts to rebuild, replace, repair and remediate, the economic impact of this event lingers in that portion of the community hardest hit, even five years later.

Throughout all these challenges our county government has been able to stabilize spending at sustainable levels while maintaining essential services. Furthermore, the BOC committed to review all possible alternatives and solutions to maintain a consistent and superior level of service within the principles of a limited and responsible government with balanced annual budgets. The BOC created an independent Citizens Oversight Committee in 2011 that reported back in early 2012 with numerous valuable observations and recommendations. This and the last Biennial Budget reflects several of the recommendations made by the committee.

## **CHALLENGES AHEAD**

Transportation, other capital infrastructure improvements, and public safety are major challenges that we are addressing in a variety of ways. This challenge is especially pressing in three geographic areas of the county in the immediate future. Fortunately, the first two illustrate opportunities and challenges brought on by past successes of the type that any county or city government would welcome.

The new Atlanta Braves mixed-use development in the east-south-east flank of the county will bring an increased demand for government services and effective transportation solutions in the Cumberland-Galleria area where I-75, I-285 and US Route 41 intersect. All options are being considered to keep traffic flowing and citizens safe in this already popular destination location. Making sufficient progress prior to the Braves 2017 Season Opener is critical to our success. The new Cumberland Special Services District II and the well

established Cumberland Community Improvement District (CID) will greatly assist the county's efforts in this direction.

Another transportation and public safety challenge is emerging on the north-central part of the county in the area where I-75, I-575 and US Route 41 converge near Kennesaw State University (KSU), McCollum Airport and the very popular retail destinations along Barrett Parkway and the Town Center Mall. These will be the most noticeable challenges facing us in this geographic area over the next decade. Flexibility will be important as conditions will evolve over several years. The Town Center CID and KSU Administration also have important roles in both today's and tomorrow's solutions.

Meanwhile in the southern-most part of the county adjacent to I-20, in the vicinity of the Six Flags Over Georgia Theme Park, is an area that needs increased economic development and revitalization. There have been discussions with business and property owners in this area about the potential benefits of a Special Services District similar to the on-going self-taxing Town Center & Cumberland CIDs. We, along with the local business and community leaders, are committed to making meaningful progress to upgrade the quality of life and economic vitality in this sector of the county.

The public safety challenges are multi-faceted requiring various types of measures to hopefully arrive at a favorable outcome(s). The good news is that our Fire, EMT, Police, Sheriff, and E911 personnel are highly trained, motivated, professional, and skilled to the extent that they are recognized for that superior level of competence throughout the region, state and nation. The bad news is that other governments want our public safety personnel to work for them. A recent example occurred when four new large city governments were created in adjacent Fulton County in their wealthy and heavily populated northern suburbs. We lost many excellent employees to these start-up organizations.

Beyond the now obvious hiring and retention issues for our Public Safety services, is the issue that most people have to deal with every work-day: Traffic! Transportation and geographic proximity to emergency calls primarily affects our Fire, EMT and Police operations. Transportation solutions are necessary in the long-term to help our first responders arrive in a timely manner. This requires the necessary capital funding and time to implement, and are therefore proposing further transportation improvements in the next SPLOST program to be decided by Cobb voters in November. Additionally, the proposed SPLOST has several high-priority Public Safety projects for facilities and equipment included. If approved, the new SPLOST would begin during FY 2016.

We have already undertaken other measures that have a more immediate impact on Public Safety services. We have pre-positioned Fire-Emergency Medical Technicians (EMT) with specially equipped sports utility vehicles in close proximity and access to areas that experience above an average number of traffic accidents during specific times of the day. This increased mobility allows for quicker EMT response to both emergency and non-emergency calls without the need to dispatch larger fire vehicles from further distances on congested roads.

With the Police, we have begun implementing new overlapping 10 hour shifts at three of the five Police Precincts in the county. Traditionally, our Police officers worked in 8 hour shifts, with one officer per vehicle (except during new officer training). There are 3 shifts per day for 24-7 coverage. Generally, each of the 3 shifts shares the same set of vehicles. The 10 hour shift concept was piloted at Precinct 2 (Mableton) starting in August 2012. Overlapping 10 hour shifts requires more police vehicles and more officers per location implemented. For this extra cost in staffing, vehicles, and related fuel and equipment we are getting double the police coverage at specific times of the day when and where they are needed the most, and officers are not idle at the police precinct waiting on their assigned vehicle to return with the previous shift. This is especially important when an event happens close to the end of one shift's tour that necessarily delays the return of the officer and vehicle. The community sees no lack of coverage during shift changes, and the police officer may have more back-up during dangerous situations. These new shifts are fairly popular with our officers for various reasons, including the new four days on, three days off schedule versus the five days on, two days off.

This is expected to enhance our ability to attract and retain the very best police officers. The serviceability condition of our fleet of police vehicles is also enhanced because they put less miles/hours on each vehicle per week; and there is an improved ability and flexibility to rotate them in to Fleet Operations for their required regular and repair maintenance. Of course these measures require additional funding for staff, vehicles, fuel and related equipment which has been approved by the BOC. On February 25, 2014, funding of \$1.58 million was approved for 40 additional police officer positions to be hired and trained to implement the 10 hour shifts at two precincts (beyond the pilot location). The annually recurring personnel cost is \$2.79 million.

Although several other specific Public Safety initiatives have been discussed or proposed, there is not a current consensus on moving forward with them because either they are beyond the financial means of our government to fund them, or there is not sufficient certainty about the successful outcome given expected costs involved. Coordinated by the Human Resources Department, The Archer Company has been hired to conduct an employee classification and compensation study and a workforce satisfaction study to start in October 2014. The study should yield important information for the sustainment and retention of both Public Safety and non-Public Safety employees in all departments, agencies, and elected offices.

On the current economic environment: Although there are some signs of a weak economic recovery, the prolonged effects of the global recession and increased international turmoil continue to negatively impact many regional and local economic indicators. Historical evidence suggests a low recovery rate continuing during this period of uneasiness. The national economic growth to-date suggests that there is no 'rebound' to pre-recession levels, but instead we are experiencing annual growth rates more typical during an underperforming economic cycle. Due to this, the FY 2015-2016 Biennial Budget was constructed and balanced within the framework of limited expenditures and efficient business practices.

Cobb County is working to transform the allocation of resources by assessing the long-term sustainability and balance of revenues, prioritizing citizens' interests, providing for essential public safety and further implementing long-term planning. Our government has recently updated and published the Cobb Strategic Plan and used this as a basis to formulate a program to implement Priority Based Budgeting in phases. This program began January of 2014 and has made substantial progress thanks to the intelligence, hard work and dedication of the staff of all county departments. The program is coordinated by the Finance Department and led by the County Manager in cooperation with all the elected officials.

## **PROPERTY TAX DIGEST & MILLAGE RATES**

Three of Cobb's operating funds receive annual property tax revenues: the General Fund, the Fire District Fund, and the Debt Service Fund. The amount of revenue these three funds receive annually is determined by three primary factors: property tax millage rates, total assessed values of all properties within the taxing district, and the total amount of the exemptions applied to these assessed valuations. The amount of taxes that a property owner pays is likewise affected by these same three factors.

Real estate valuations in the Atlanta area that declined since 2008 have adversely affected the Cobb property owner. Likewise the Cobb Property Tax Digest (total inventory of real and personal property assessed values, at 40% of the fair market value) tumbled in those years. These declines in the Cobb Tax Digest occurred every year since 2008 until this year, 2014. Fortunately, the last annual decline for the General Fund digest was less than 0.5% in 2013 and was in-line with the FY 2013 budget forecast.

In 2014 the total net countywide digest increased for the first time since 2007, at 3.6%. This was slightly better than expected. Most of the growth came from residential values, and much of that from new homes. Based on the latest projections, the FY 2015 budget assumes that the 2015 net tax digest will increase by a modest 2.85% compared to 2014. We are projecting commercial valuations to rebound slightly in 2015. The changing size of the annual tax digest is driven by the prevailing market conditions and is outside the control of the BOC. Although we are cautiously optimistic about the trend, there is still weakness in the real estate market, and

overall valuations of homesteaded residential properties have not recovered to 2008 levels. In fact, about half of all residential homeowners with the homestead exemption are still at or below 2008 levels, which hurts home sales. *Note- State law requires that the tax assessor appraise property at close to the fair market value (FMV), called the ‘gross value’. State law also determines that, the ‘gross assessment’ value will be equal to 40% of the ‘gross value’.*

Therefore the primary means left for the county in affecting property tax revenues and the amount of taxes property owners pay is the property tax millage rate. This rate is determined annually by the BOC in July for each of the General Fund, Fire Fund, and Debt Service Fund. Starting in 2014, a millage rate of 2.70 mills was established for the newly created Cumberland Special Services District II (CSSD II). This District’s boundaries closely resemble the boundaries of the Cumberland CID. The Cumberland & Town Center CIDs, the Cobb and Marietta School Boards, and the six Cobb cities each determine their own annual millage rates for their portions of the property taxes billed to property owners within their jurisdictions/districts. Below is a table of recent annual Cobb county-wide millage rates.

Year	BOC-General Fund	BOC-Fire Fund	BOC-Debt Service Fund	Total-BOC Countywide	School Board	Total BOC & School	BOC as % of Total
2011	7.72	3.06	0.33	11.11	18.90	30.01	37.02%
2012	7.72	3.06	0.33	11.11	18.90	30.01	37.02%
2013	7.52	3.06	0.33	10.91	18.90	29.81	36.60%
2014	7.32	3.06	0.33	10.71	18.90	29.61	36.17%

During each of FY 2013 and FY 2014 the BOC approved a reduction in the General Fund millage by 0.20 mills. **The FY 2015 recommended budget reflects a proposed General Fund millage rate maintained at 7.32 mills in 2015.** This is proof of our county’s on-going commitment to having one of the lowest property tax millage rates in the Atlanta metro area. The table below illustrates that commitment by comparing “apples-to-apples” as it relates to government services provided to their citizens.

2014 Property Tax Millage Rates Comparisons (lowest to highest)				
County	BOC Millage	City Millage	Total Millage	Notes (minimum millage required for Fire & Police Services)
Cobb	10.710	NA	10.710	County Fire & Police
Gwinnett	13.750	NA	13.750	County Fire & Police
North Fulton-cities	12.051	4.614 Johns Creek	16.665	Fire & Police provided only by cities (City of Johns Creek has the lowest millage rate of North Fulton’s 6 cities)
Clayton	20.953	NA	20.953	County Fire & Police
DeKalb	21.210	NA	21.210	County Fire & Police
Atlanta-DeKalb	9.030	12.974	22.004	Fire & Police provided only by city
Atlanta-Fulton	12.051	11.750	23.801	Fire & Police provided only by city
South Fulton	24.520	NA	24.520	County Fire & Police

Based on the above table, you will see that not only is Cobb’s county-wide rate lower than the next best (Gwinnett), but Cobb’s rate for properties within the Cumberland Special Services District II that adds 2.70 mills is still lower than the next best (CSSD total at 13.410 vs. Gwinnett at 13.750).

One of the other important ways that the county can provide property tax relief is through the approved and legally authorized exemptions made available to eligible property owners, such as disability, school, and homestead. Residential property owners that occupy (homestead) the property as their primary residence can apply for two homestead exemptions provided by the BOC. Our exemptions have proven to be very competitive in comparison to other counties’ exemptions.

Both of these homestead exemptions apply to the General Fund portion of the county tax bill. The first is the standard \$10,000 homestead exemption. The second is the “Floating” Homestead Exemption, created under the leadership of a previous Cobb BOC Chairman. This exemption was approved by state law (HB 1166-Cobb County Property Taxpayer Reassessment Relief Act of 2000) and subsequently by the Cobb voters; and it was established with the starting base year as 2000. The intent of this exemption is to eliminate property tax increases on residential homesteaded property, due solely to property reassessment increases that occur in the year 2001 and beyond. This is accomplished by offsetting the “gross assessment” increase amount by increasing the homestead exemption amount in an equal amount, thereby not increasing the “net assessment”. It is this “net assessment” that is used with the millage rate to calculate taxes owed.

- ✓ **With the exemptions and low millage rates, the Cobb property owner has a significant property tax savings over those in nearby counties offering similar types of county services. *Note: Approval of the FY 2015-2016 Biennial Budget will maintain these savings, for both residential and commercial property owners.***
- ✓ **Cobb’s total (state/county) 6% sales tax rate is lower than most other counties in the Atlanta area that may range up to 7-8%. See comparisons below. *Note: Approval of the next BOC SPLOST will maintain that current competitive rate, while funding important capital improvements in transportation, public safety, parks, libraries, county infrastructure and technology.***
- ✓ **Even with our lower taxes, we still provide the best services of any county in the area, state and region. *Note: Approval of the FY 2015-2016 Biennial Budget will maintain these superior services.***

## **SALES TAX RATES & SALES TAX PROGRAMS**

As a reminder, the voter-approved Special Purpose Local Option Sales Tax (SPLOST) Programs are major capital spending programs that are officially budgeted and funded at the time that the entire list of projects is approved by the Board of Commissioners (BOC) as directed by the Cobb voters during the required public referendum. As these are already approved and funded multi-year programs, there is no requirement to further budget these at the time of the county’s annual budget adoption. These SPLOST program budgets are officially revised as necessary during the regular public meetings of the BOC, and the funding does not expire at fiscal year-end.

Sales tax proceeds are collected by the Georgia Department of Revenue and then remitted to the local jurisdictions. The current total sales tax rate within Cobb County is 6%. It is comprised of the statewide Georgia rate of 4%; the County School rate of 1% and this revenue is divided by formula between the Cobb Board of Education and the Marietta City Board of Education; and County/City government rate of 1% and this revenue is divided by formula between the Cobb Board of Commissioners and each of Cobb’s six city governments (Acworth, Austell, Kennesaw, Marietta, Powder Springs and Smyrna).

**Our sales tax rate is very competitive.** See comparisons of sales tax rates below:

**State-wide:** 159 Georgia Counties; Cobb is one of only 10 counties with a rate lower than 7%.

**Atlanta Area:** Atlanta City rate is 8%; Cobb, Cherokee, Gwinnett & Fayette counties are 6%; all the remaining counties are at 7%.

During the last three decades, Cobb voters have approved five individual 1% sales tax programs to fund major capital projects for the Cobb BOC and the cities as follows:

<u>Sales Tax Program</u>	<u>Tax Collection Period</u>	<u>Total Improvements</u>
1985 Transportation Improvements Program	4 Years (July 1, 1985-June 30, 1989)	\$202.4m
1990 Transportation Improvements Program	4 Years (April 1, 1991-March 31, 1995)	\$263.7m
1994 Transportation Improvements Program	4 Years (April 1, 1995-March 31, 1999)	\$379.4m
2005 Capital Improvements Program	6 Years (January 1, 2006-Dec. 31, 2011)	\$859.4m
2011 Capital Improvements Program	4 Years (January 1, 2012-Dec. 31, 2015)	\$526.8m

As noted above, the current sales program's collection period ends on December 31, 2015. The Board of Commissioners proposed a countywide voter referendum on November 4, 2014 to seek approval for the next sales tax program that would start on January 1, 2016, after the end of current program's collection period. A comprehensive list of proposed capital projects of the cities and counties has been prepared and will be presented to the voters.

Due to the size, scope and duration of these major capital projects, funding is normally accomplished through these sales tax programs or occasionally with General Obligation Debt (borrowing). These General Obligation borrowing programs also require Cobb voter approval, however the debt principal and interest is paid over several years by a designated property tax millage rate on all Cobb property owners which is earmarked to pay-off the debt.

The last time Cobb County Government issued this type of General Obligation debt, was for the voter-approved purchase of land suitable for county parks, both for passive use and with facilities. The county's current debt-service millage rate of 0.33 mills is allocated to pay-off this debt.

Without revenue from either a sales tax or a property tax millage rate, then it is not likely that these necessary major capital projects could be funded or accomplished given the current size of the county's alternate revenue sources.

## **FY 2015-2016 BIENNIAL BUDGET GOALS & PRIORITIES**

The FY 2015-2016 Biennial Budget has similar goals and priorities to the FY 2013-2014 Biennial Budget published two years ago. The most significant event that has caused us to modify our goals and priorities is the announcement by the Atlanta Braves baseball team that they will move to Cobb County upon the completion of a new stadium and mixed-use development in time for their 2017 season. Several goals and priorities are illustrated by decisions made and actions taken in the last two years by the BOC. Some of those are worth repeating here.

***Provide consistent and superior levels of service while maintaining an affordable property tax millage rate.*** Despite the current economic conditions that have caused many local governments to decrease services and/or increase millage rates, Cobb County is proposing a budget in FY 2015 that maintains the current service levels at the current county-wide millage rate. To continue to provide the best county services at the lowest cost, the BOC approved on July 22, 2014, the 2014 county-wide millage rate at 10.71 mills, which included a decrease of 0.20 mills in the General Fund compared to 2013. The FY 2015 Recommended Budget assumes the same millage in the General Fund, the Fire Fund and the Debt Service Fund as in FY 2014. Over the last two decades, the Board of Commissioners has managed to maintain one of the lowest millage rates in the Atlanta metropolitan area, and the lowest among the 'big four' counties of Cobb, Gwinnett, Fulton and DeKalb.

***Fund capital replacements for the operating departments.*** The Capital Plan is the primary means for funding the county's capital needs. In the distant past, capital replacements and improvements were addressed jointly, thereby causing replacements to compete with improvements. Today the merits of each are considered

separately, with replacements receiving priority within the Capital Plan. Additionally, scheduled department vehicle replacements are funded annually in the General Fund operating-capital category of the budget during adoption or with surplus fund balance appropriations.

***Maintain a strong Capital Plan.*** The Capital Plan is often cited as one of the primary reasons Cobb County remains a leader in the Atlanta metropolitan area. With BOC approvals, the Capital Plan is funded through annual budget adoptions, sales tax program appropriations at inception, and periodic appropriation of fund balances (prior year budget savings). Despite the challenges of today's economy, maintaining the County's infrastructure remains a critical component of the FY 2015-2016 Biennial Budget. Rating Agencies have historically cited the failure to properly maintain facilities and infrastructure as a negative. Cobb continues to maintain an emphasis on capital improvements and replacements with: \$154 million budgeted for the FY 2015-2016 non-SPLOST capital programs; \$377 million available to spend from the \$1.386 billion on-going 2005 & 2011 SPLOST Programs; and various federal/state grant funded projects in the grant funds. This is also another reason that we earned and continue to maintain the very best possible credit rating from the three primary rating agencies.

***Take care of our most important asset, the county employee.*** As I have mentioned in the discussion above, the county employees have been providing outstanding service to the Cobb community for decades and since 2008 have been asked increasingly to "do more with less". The excellent operational service and financial results of Cobb government over the last six years (in the face of dire circumstances) are directly attributable to the skill, professionalism, training, and dedication of the county employees, and is proof that motivated superior employees provide superior results.

In the FY 2015-2016 Biennial Budget, as well as in FY 2013-2014 we addressed this workforce sustainment challenge in several ways. In 2013 a 3% pay raise approved for employees was funded by the savings in the personnel budget. The FY 2014 budget included funding for the return of the Performance-based Merit Pay System for employees. Since FY 2013 the county and employee health care costs have been stabilized. County Wellness programs have expanded, and their benefits are becoming more apparent. On April 22, 2014 the BOC approved a contract with The Archer Company to perform a county employee classification and compensation study. Additionally some departments received approval in the last two years to fill vacant positions, add and/or reclassify positions in efforts to meet the workload demands on county staff. Likewise, some additional staffing adjustments are requested in the FY 2015 Recommended Budget. Regardless of previously approved or newly requested staffing changes, the overall county workforce size remains less than the 2009 levels.

***Pay down long-term debt and liabilities.*** Cobb's excellent credit rating has allowed the county government to borrow at the lowest possible interest rates. Cobb has wisely undertaken policies to minimize the use of long-term debt, and to borrow primarily for important capital projects that require large expenditures up-front (such as Parks land purchases) and only when the annual interest and principal payments can be satisfied by annual revenues. The county has occasionally refinanced/refunded debt to get lower interest rates and lower annual payments. Sometimes the debt is paid off early. All of these financially prudent and beneficial measures are taken to lower the cost of the government for the taxpayer. Our current General Obligation Debt is scheduled to be completely paid off in 2018.

The county has outstanding financial obligations or liabilities related to the retired employee pension and health care fiduciary funds. These are not operating funds and are therefore not adopted as part of the annual county budget. They are regularly funded through the county payroll process, but occasionally need additional funding to keep pace with the latest actuarial requirements or conditions in the investment markets. Although the Traditional Defined Benefit Plan is no longer an option for new employees, the county has an outstanding liability for payments to current retirees, and those currently eligible employees that will retire in the future under this plan. The County has adopted a long term strategy to fully fund the plan within the next 30 years. The plan included closing the amortization period and reducing the discount rate from 8% to 7.5% over a five year period. Employee/employer payroll contribution adjustments and improved investment portfolio

management are other tools available. The bond rating agencies closely monitor government's unfunded pension liabilities.

***Diversify Revenue with Sustainable Sources.*** Diversified and reliable/sustainable revenues are keys to the financial health of any business or investment portfolio. It is the same for a county government, specifically in the General Fund. The county's revenues are diversified as much as possible now, however the property tax source is most predominant (61.6% in the 2015 General Fund) and subject to occasional changes by the state government. A recent example is the changes made for the Georgia motor vehicle tax/tag/title. We are continually reviewing fee schedules for the various programs and services that the county operates to look for increased revenue opportunities. Not surprisingly, increased fees proposals sometimes lead to a vigorous public debate akin to a proposed tax increase. Most other revenue sources are decided and set by the Georgia state government. One key source of revenue that the county has discretion over is the Water System's Transfer (of up to 10%) to the General Fund. This reliable and sustainable source of revenue has been pivotal for the General Fund and county operations during the recent period of economic uncertainty and decreased revenues. As a prudent financial measure, the FY 2015 recommended annual budget includes the continuation of this important revenue source, at a 7% transfer level, down from 8% in FY 2014.

***Contingencies & Fund Balance Reserves.*** One key lesson learned by many at the onset of the recession and declining revenues is the importance of contingencies and reserves. Fortunately, Cobb wisely created these cushions decades ago. However, the duration, magnitude, and scope of the economic crisis far exceeded the parameters that most governments maintain for their "rainy day" reserves. In hindsight, we all wanted much larger reserves to help overcome the severe drop in revenues. Today, there is no way to be certain that the national economic situation will show significant improvement and economic stability will return in the next few years. Also, we are not sure what impact the federal government's Patient Protection and Affordable Care Act of 2010 will have on businesses and governments. Even our state government is making far-reaching changes in the ways that county governments are funded and what state programs at the local level will be funded. Given these circumstances, it is wise to increase our reserves and contingencies whenever possible, and the FY 2015 recommended budget allows us to do that.

## **BUDGETS BY FUND**

***General Fund.*** With a FY 2015 budget of \$340.79 million, the General Fund is the largest fund within the operating budgets component. This budget has an increase of 4.73% compared to the FY 2014 adopted budget. This fund includes most agencies and departments of the county government, primarily the Police, Sheriff, Judicial System, Parks, Library, Elections, Senior Services, Community Development Agency, DOT Agency, and the Support Services Agency.

Within the expenditure budget for this fund, personnel costs (the largest portion of the budget) increased by \$10.25 million or 4.40%. Operating expenses increased by \$4.93 million or 6.96%. In FY 2015, the estimated \$1.5 million vehicle replacement capital will be appropriated using reserve funding, based on the latest anticipated dates in these vehicle purchases, rather than being adopted as it was in FY 2014. Debt Service decreased by \$227,222 or -69.44% compared to FY 2014 adopted. Transfers out increased by \$1.08 million or 7.61%. The budget for Contingencies increased by \$868,125 or 15.36% primarily due to funds reserved for the proposed FY 2015 employee merit.

The revenue budget for this fund is illustrative of the latest mixed bag of economic forecasts and uneven sectors of post-recession recovery for our county, state and region. Although we see a growth in real estate transaction related revenues (i.e. transfer tax & building permits), property taxes represent about 61.6% of this fund's total revenues. All Cobb property taxpayers, including those in the cities, pay into this fund. The current FY 2014 property tax millage rate for this fund is 7.32 mills, down from 7.52 mills in FY 2013. No change is projected for FY 2015. We have projected decreases in penalties & interest, intergovernmental (federal and state funding), charges for services, other financing, and transfers-in. We see increases in property taxes, licenses & permits,

finances & forfeitures and miscellaneous fees, and in other taxes (primarily due to the title ad valorem tax and the insurance premium tax). The transfer from the Water Operating Fund to the General Fund, based on the size of the Water System's operating revenues in the prior year, will be decreased from the 8% used in FY 2014 to 7% in FY 2015. The maximum allowable is 10%.

### **Other Operating Funds:**

**Claims Funds.** The Claims Funds include Casualty/Liability, Medical, Dental and Workers' Compensation. Each is funded by payments received from other funds. The FY 2015 budget for the Claims Funds is increased by 1.29% compared to FY 2014. In June 2004, the Governmental Accounting Standards Board (GASB) issued a new accounting standard for what it calls "Other Post-Employment Benefits" (OPEB). GASB Statement 45 covers such employee benefits as retiree medical and dental. This standard, effective for Cobb County in FY 2008 and beyond, requires the setting aside of funding for future retiree medical benefits.

**CSBG.** The Community Services Block Grant (CSBG) Fund accounts for grant funding received through the Georgia Department of Human Resources from the Federal government. This budget is decreased by -2.16% in FY 2015 compared to the prior year adopted based on the uncertainty of future funding levels.

**Debt Service Fund.** This fund's revenue is primarily determined by the tax digest and millage rate, such that 97.6% of revenues are from property taxes. Expenditures are determined by the level of debt the county incurred for general obligation bonds, and the applicable interest rates. All these debt issues were previously approved by Cobb voter referendums as required by state law. Current general obligation bonds outstanding include: 2005 Refunding of the 1996 Park Bonds, and the 2007 and 2008 Park Bonds. Debt payments will remain basically flat until FY 2018, when they will decrease, due to the pay-off of the two oldest bonds. The budget in FY 2015 has a small increase of 2.90% due to the increase in the tax digest. The current FY 2014 property tax millage rate for this fund is 0.33 mills, the same as in FY 2013. No change is projected for FY 2015. All Cobb property taxpayers, including those in the cities, pay into this fund. Our excellent credit rating with each of the three major bond rating agencies allows us keep our borrowing costs extremely low, and it helps maintain a low property tax millage rate for this fund.

**E911 Fund.** The Emergency 911 call & dispatch center and operations are supported almost entirely by a \$1.25 monthly fee paid by all residential and non-exempt commercial telephone customers in unincorporated Cobb County, the City of Powder Springs, and the City of Marietta and a \$1.25 monthly fee paid by wireless telephone customers within the county's service area. This fund's FY 2015 budget increases by 3.16% compared to FY 2014. Any revenues collected in excess of expenditures in this fund are, by law (O.C.G.A. 46-5-134), reinvested in the E-911 system.

**Fire Fund.** Property taxes are the primary source of revenues for this fund, comprising 97.1% of the total revenues budgeted. Personnel costs account for 81.3% of the expenditure budget. This fund's FY 2015 has a 7.09% increase versus the prior year. The Cobb Fire Department is included in this fund, and provides emergency medical and fire services to the areas of unincorporated Cobb, and the cities of Acworth, Kennesaw, and Powder Springs. The current FY 2014 property tax millage rate for this fund is 3.06 mills, the same as in FY 2013. No change is projected for FY 2015. Only property owners in those areas served by the Cobb Fire Department pay property taxes into this fund.

**Hotel/Motel Tax Fund.** Cobb County levies an 8% lodging tax. From these receipts, 62.5% are pledged as a revenue source for the debt service requirements of the Cobb-Marietta Coliseum and Exhibit Hall Authority, as required by O.C.G.A. 48-13-51. The remaining 37.5% of these funds are first dedicated to the annual debt service requirements of the Cobb Energy Performing Arts Center. Any remaining funds will be spent at the direction of the Chairman and Board of Commissioners per O.C.G.A. 48-13-51. The FY 2015 budgeted revenues show a 6.93% positive increase over the prior year.

**Law Library Fund.** The Law Library fund is funded through legal fees charged to each action or case in a court of record, whether civil or criminal, filed with the county at a sum not to exceed \$5.00 per case or action at the Superior, State, Juvenile, and Probate Courts and recently starting in the Magistrate Court. The FY 2015 budget is increased by 1.82% versus FY 2014, primarily due to the full year cost of the FY 2014 merit and an increase in demand of services. Revenue received in this fund is earmarked for Law Library use only.

**Parking Decks Fund.** This fund provides two parking facilities (191 Lawrence Street & 115 Waddell Street) for Cobb County employees and the general public at the Marietta Square Complex. Cobb County Property Management provides the maintenance and operational support for these facilities. Revenues are derived from Cobb County employees as well as from public parking fees. There are currently two public parking fee options, \$5 per day or \$50 per month. Public parking revenues account for about two-thirds of budgeted revenues while County employees account for about the other third. The FY 2015 revenue budget has a positive increase of 7.54% over FY 2014, due to Juvenile Court moving from County Services Parkway to the Marietta Square Complex in December of 2014.

**Golf Course Fund.** Cobblestone Golf Course is under the management of a private firm offering quality championship golf services to the local community. The FY 2015 budget decreased by -2.15% over the prior year because of efficiencies of the management firm. Prior-year budgets included interest on the 1997 Refunding Recreation Authority Bonds, with the final payment on these bonds being paid-off early during FY 2012. This early final payment gave this fund greater financial flexibility and opportunity in FY 2013 and beyond.

**Solid Waste.** The budget for FY 2015 is decreased by -11.68% below the FY 2014 adopted budget. We will be entering into our sixth consecutive year with operations from the compost facility, transfer station and vegetative waste facility being operated under private contracts. Cobb maintains the close oversight function over operations as well as the ongoing monitoring of our two landfills. The Keep Cobb Beautiful staff was transferred from this fund to the Parks Department in the General Fund effective in FY 2013. The 2004 Solid Waste Management Authority Refunding Bonds (for the previous compost facility) mature in year 2015. The principal and interest payments in FY 2015 will be funded with FY 2014 fund balance reserves, and not included in the FY 2015 adopted budget.

**Street Light District Fund.** This fund was created in FY 2011 by moving this activity and revenue sources out of the General Fund into its own fund to improve transparency and accountability of earmarked revenues for BOC approved Street Light Districts within the community. The budget for FY 2015 is increased by 6.97% compared to the FY 2014 adopted budget, due to the increased number of paying customers in the Street Light District and the resulting increased revenues. These revenues are used to pay the electric utility bills for the lighting.

**Transit Fund.** This fund is subsidized by the General Fund. In FY 2015 this contribution of \$9 million represents about 45.80% of the fund's revenues. Transit fares, at about \$5.38 million, are the largest operating revenue source generated by Cobb Community Transit (CCT). Additionally, advertising revenues are earned from ads placed on bus shelters and on buses. Federal and state grants of about \$5.07 million are also projected to partially offset the operating expenditures of the transit system. The FY 2015 Transit operating budget is increased by 4.50% compared to the FY 2014 adopted budget. This is due primarily to the increased costs of fuel, the annual scheduled rate increases for the operator service fee, the transit route adjustments and additions for Route 20 & 30 in late FY 2014 and Route 25 & FLEX Service in FY 2015, and the county transit staff added in FY 2013/2014. The General Fund subsidy of the Transit Fund has decreased by \$593,587 compared to the prior year adopted.

**Water Fund.** The Water System's FY 2015 Operating Fund budget has a decrease of -1.09% compared to FY 2014 adopted. Revenues in excess of expenses support the ongoing renewal of county water and sewer lines, as well as upgrades to the four county water reclamation facilities. Cobb County is one of only three independently

funded water systems in the nation with the Triple AAA bond ratings from the top three rating agencies. The transfer from the Water Operating Fund to the General Fund, based on the size of the Water operating revenues in the prior year, will be decreased from the 8% used in FY 2014 to 7% used in FY 2015. The maximum allowable is 10%.

## CONCLUSION

The FY 2015-2016 Biennial Budget is the eleventh biennial budget approved by Cobb County. The FY 2015 Recommended Annual Budget is the Year 1 of the FY 2015-2016 Biennial. Many assumptions and projections used in the FY 2014 budget are still applicable to the FY 2015 budget. This budget includes all recurring impacts of the changes that were approved by the BOC during FY 2014, such as the latest pay rates and the latest funded staffing levels for all departments.

This two-year budget process is yet another planning tool implemented to clearly define immediate and future budget needs. The merit of the biennial budget was highlighted by Moody's Investors Service in 1995 when the Cobb County General Obligation Bonds were upgraded from Aa1 to Aaa, referencing strong financial controls, performance and long-term strategic and capital planning. For similar reasons, Fitch IBCA was the second rating agency to rate Cobb's credit AAA in 1996. In 1997, Standard & Poors became the third of the nation's top three bond rating agencies to rate Cobb's credit AAA - the highest grade possible.

In 2014, Cobb County's Triple AAA credit rating for the General Obligation Bonds was reconfirmed by all three rating agencies. Thus, the county has maintained its Triple AAA credit rating for the 18<sup>th</sup> consecutive year. The three rating agencies cited several factors that attributed to the county's renewed ratings. Those factors included the county's low property tax rates, low debt levels, financial management, fund balance reserve policy, diverse economy, a significant use of current resources for capital needs, and the practice of biennial budgeting.

Also the county receives the same excellent credit rating for the Tax Anticipation Notes (TANs), which are issued annually. This outstanding credit rating allows Cobb County to incur short-term and long-term debt at the lowest possible interest rate. As a result, Cobb County remains in the top 1% of financially secure counties across the nation.

Looking at the entire package of items that our Cobb government has to offer: access to excellent parks, libraries, aquatic centers, arts, tennis, recreation, and senior centers; world-class public safety and judicial services; safe and clean transit services; up-to-date roadways, water, and sewer infrastructure; low water and sewer rates; low sales tax rates; low property tax rates; competitive homestead tax exemptions; low county debt; best bond ratings; nationally recognized and award winning programs and departments; public outreach and responsiveness to the community; and a stable government with skilled and experienced leadership at all levels; then it should come as no surprise that other governments from around the nation and the world want to learn from us. When we combine all this with excellent schools, universities, hospitals, cities, neighborhoods, places of worship, shopping, performing arts, businesses and many other features of life in Cobb, then we have an excellent quality of life for our community which we are proud to have helped maintain.

Coming in 2017, will be another superior aspect of life in Cobb: Arrival of the Atlanta Braves professional baseball team to an amazing state-of-the-art sports venue within a new high-quality mixed-use development in the Cumberland Special Services District. This will add even more economic muscle to an area that has already seen sizeable positive growth in the vitality of its retail, restaurant, entertainment and hospitality businesses thanks in great part to the outstanding success of the Cumberland Improvement District's leadership and resources in partnership with the Cobb Chamber of Commerce.

Although this decision by the Atlanta Braves to relocate closer to its local core customer/fan base has made national headlines and drawn a lot of attention, there is another very positive development that has been happening in another area of the county with less fanfare: Kennesaw State University (KSU) has been steadily expanding its infrastructure over several years to meet the needs of a growing student population and increasingly significant quality academic and sports programs. Numerous academic and scholarly programs at KSU are achieving national prominence and influence. KSU currently employs over 5,200 people. KSU's impact on Cobb's economic vitality and balance is significant and expected to grow over the next decade.

Thanks to the unwavering commitment and enthusiastic support of the county elected officials, the county employees, the business community and our residents, Cobb has maintained its extensive infrastructure and consistently delivered quality core services as top priorities. We remain focused on overcoming the financial and economic challenges ahead. We continue our tradition of striving beyond the status quo and then developing creative solutions to the issues we face. We will continue to provide the best for our community.

Fellow Commissioners, it is with great pride that I present the FY 2015-2016 Biennial Budget, including the FY 2015 Annual Budget that is recommended for Adoption. This document communicates the positive leadership and vision of the Board of Commissioners to identify our present opportunities and anticipate our future challenges.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Timothy P. Lee". The signature is fluid and cursive, with the first name being the most prominent.

Tim Lee, Chairman  
Cobb County Board of Commissioners



**Cobb County Government  
Personnel Summary: FY15 Positions and Benefits**

The Personal Services component of the budget consists of employee salaries and benefits. The largest portion of the Personal Services budget is made up of employee salaries. Salary accounts include regular salaries for full-time employees, part-time salaries and overtime salaries for hours exceeding the Fair Labor Standards Act (FLSA) thresholds.

## **PERSONNEL IMPROVEMENTS**

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The following is a list of Additions, Deletions, Reclassifications, and Reallocations to Personal Services for FY 2015.

### **ADDITIONS:**

The following new positions are included in the FY 2015 budget effective October 1, 2014:

#### **Community Development**

- (1) Code Enforcement Officer, grade 47
- (4) Construction Inspector, grade 49

#### **County Attorney's Office**

- (1) Senior Associate County Attorney, grade 63

#### **County Clerk's Office**

- (1) Part-Time Administrative Assistant, grade 7P

#### **District Attorney's Office**

- (2) Legal Administrative Specialist, grade 46
- (1) Criminal Investigator, Legislative
- (1) Assistant District Attorney, Legislative (State Paid)

#### **Department of Transportation**

- (1) Signs & Markings Technician, grade 43
- (1) Sign Fabrication Technician, grade 45
- (1) Traffic Engineering Technician, grade 47
- (1) Equipment Operator III, grade 44
- (1) Warehouse Worker II, grade 43
- (1) Traffic Control Center Coordinator, grade 55 (SPLOST)

#### **Finance**

- (1) Contract Management Coordinator, grade 53

#### **Human Resources**

- (1) Human Resources Coordinator, grade 51

#### **Information Services**

- (1) Business Analyst, grade 59 (with all associated salary and fringe allocated to DOT)
- (1) Programmer/Analyst II, grade 54 (with all associated salary and fringe allocated to E911)
- (1) Programmer/Analyst II, grade 54 (with all associated salary and fringe allocated to Fire)

#### **P.A.R.K.S.**

- (1) Recreation Program Coordinator, grade 52
- (1) Maintenance Technician III, grade 48
- (2) Part-Time Recreation Leader, grade 8P
- (2) Part-Time Maintenance Worker II, grade 5P

**Public Safety**

- (1) Fire Captain, grade 59
- (2) Fire Inspector I, grade 53
- (3) Police Captain, grade 59
- (1) Animal Cruelty Investigator, grade 51
- (1) Crime Analyst Coordinator, grade 51
- (1) Senior Crime Scene Technician, grade 49

**Senior Services**

- (1) Maintenance Supervisor, grade 50

**Sheriff's Office**

- (14) Deputy Sheriff II, grade 51
- (2) Deputy Sheriff Sergeant, grade 53
- (6) Detention Specialist, grade 44
- (1) Warehouse Supervisor, grade 50
- (1) Judicial Administrative Technician II, grade 42
- (2) Security & Control Technician, grade 45

**Superior Court**

- (1) Judicial Program Coordinator, grade 50

**Superior Court Clerk**

- (1) Judicial Administrative Technician I, grade 40
- (1) Judicial Administrative Technician II, grade 42
- (1) Judicial Administrative Technician III, grade 45

**Tax Commissioner**

- (1) Security Officer, grade 14P

**RESTORATION OF UNFUNDED POSITIONS:**

The following positions were unfunded during FY 2014 and are now funded in the FY 2015 budget, effective October 1, 2014:

**County Attorney's Office**

- Legal Support Specialist, grade 48 #1052-001

**County Clerk's Office**

- Deputy County Clerk, grade 49 #1085-001

**Information Services**

- Administrative Specialist II, grade 44 #1006-126
- Administrative Specialist II, grade 44 #1006-125
- Computer Programmer, grade 54 #3005-002

**Library**

- Library Associate II, grade 46 #1098-005
- Librarian I, grade 48 #2030-009
- Librarian II, grade 50 #2031-019

**P.A.R.K.S.**

- Small Engine Mechanic, grade 44 #4019-001
- Maintenance Worker II, grade 40 #4036-008

- Maintenance Worker II, grade 40 #4036-012
- Maintenance Worker II, grade 40 #4036-023
- Maintenance Worker II, grade 40 #4036-040
- Equipment Operator II, grade 42 #4026-003
- Equipment Operator IV, grade 46 #4053-001

**Property Management**

- Maintenance Technician III, grade 48 #4012-006

**Public Safety**

- Administrative Specialist II, grade 44 #1006-046
- Administrative Specialist I, grade 41 #1005-050
- Administrative Specialist I, grade 41 #1005-053

**Senior Services**

- Senior Services Program Coordinator, grade 52 #2050-013

**DELETIONS:**

The following positions will be deleted effective October 1, 2014:

**Information Services**

- Systems Administrator, grade 58 #3025-005

**Senior Services**

- Part-Time Aide, grade 3P #8131-002
- Part-Time Assistant, grade 2P #8105-024
- Part-Time Registered Nurse, grade 10P #8130-001

**RECLASSIFICATIONS:**

Periodically, positions are reviewed to ensure position titles and compensation are adequate for the position duties and requirements. If inequities are found, reclassifications are adopted. The following reclassifications will be effective October 1, 2014:

<b><u>Department</u></b>	<b><u>From</u></b>	<b><u>To</u></b>
County Clerk's Office	Assistant County Clerk, grade 52 #1910-001	Deputy County Clerk, grade 49
Department of Transportation	Equipment Operator II, grade 42 #4026-037	Equipment Operator III, grade 44

Information Services	Administrative Specialist II, grade 44 #1006-125	Accountant II, grade 50
Information Services	Administrative Specialist II, grade 44 #1006-126	Client Support Analyst II, grade 57
Information Services	Computer Programmer, grade 54 #3005-002	Client Support Analyst II, grade 57
Library	Library Assistant I, grade 40 #1095-040	Library Associate II, grade 46
Public Safety	Administrative Specialist I, grade 41 #1005-053	Part-Time Analyst, grade 12P
Public Safety	Administrative Specialist I, grade 41 #1005-050	Public Services Technician II, grade 43
Public Safety	Police Lieutenant, grade 56 #TBD	Police Captain, grade 59
Sheriff's Office	Inmate Counselor, grade 49 #2001-001 (General Fund)	Employment Counselor, grade 51 (Commissary Grant Fund)
State Court	Judicial Administrative Technician II, grade 42 #1061-074	Probation Officer, grade 48
Tax Commissioner	Accounting Supervisor, grade 55 #1905-006	Communications Coordinator I, grade 48

**REALLOCATIONS:**

Periodically, departmental position allocations are reviewed for transfer opportunities to maximize human resources or to increase the efficiency levels in Cobb County's workforce.

The following positions currently within the Economic Development Division of the County Manager's Office, along with the associated salary and fringe budgets will be reallocated to the Finance Department, effective October 1, 2014:

- Economic Development Division Manager, grade 59 #6158-001
- Grants Development Specialist, grade 55 #3901-001
- Administrative Specialist III, grade 44 #1007-121

The following position currently within the Economic Development Division of the County Manager's Office, along with the associated salary and fringe budgets will be reallocated to Community Development, effective October 1, 2014:

- Economic Development Coordinator, grade 53 #2075-001

The following positions currently within the Senior Services General Fund, along with the associated salary and fringe budgets will be reallocated to the Senior Services Grant Fund, effective October 1, 2014:

- Administrative Specialist I, grade 41 #1005-041
- Dispatch Operator, grade 42 #1185-009
- Senior Services Case Manager, grade 48 #2055-002
- Senior Services Case Manager, grade 48 #2055-005
- Senior Services Case Manager, grade 48 #2055-003
- Senior Services Case Manager, grade 48 #2055-001
- Senior Services Program Coordinator, grade 52 #2050-005
- Senior Services Program Coordinator, grade 52 #2050-014
- Senior Services Program Coordinator, grade 52 #2050-008
- Senior Services Program Coordinator, grade 52 #2050-006
- Senior Services Program Coordinator, grade 52 #2050-011
- Senior Services Program Coordinator, grade 52 #2050-098
- Senior Services Program Leader, grade 45 #2902-002
- Senior Services Program Leader, grade 45 #2902-020
- Senior Services Program Leader, grade 45 #2902-010
- Senior Services Program Leader, grade 45 #2902-009
- Senior Services Program Leader, grade 45 #2902-006
- Senior Services Program Specialist, grade 47 #2900-004
- Part-Time Assistant, grade 2P #8105-065
- Part-Time Clerk, grade 1P #8100-008
- Part-Time Clerk, grade 1P #8100-123
- Part-Time Dispatch Operator, grade 4P #8129-002
- Part-Time Driver, grade 4P #8402-001
- Part-Time Driver, grade 4P #8402-002
- Part-Time Driver, grade 4P #8402-003
- Part-Time Driver, grade 4P #8402-004
- Part-Time Driver, grade 4P #8402-005
- Part-Time Driver, grade 4P #8402-006
- Part-Time Driver, grade 4P #8402-007
- Part-Time Driver, grade 4P #8402-008
- Part-Time Driver, grade 4P #8402-009
- Part-Time Driver, grade 4P #8402-010

- Part-Time Driver, grade 4P #8402-011
- Part-Time Driver, grade 4P #8402-012
- Part-Time Driver, grade 4P #8402-013
- Part-Time Driver, grade 4P #8402-014
- Part-Time Driver, grade 4P #8402-015
- Part-Time Driver, grade 4P #8402-016
- Part-Time Driver, grade 4P #8402-017
- Part-Time Driver, grade 4P #8402-018
- Part-Time Driver, grade 4P #8402-019
- Part-Time Driver, grade 4P #8402-021
- Part-Time Driver, grade 4P #8402-022
- Part-Time Driver, grade 4P #8402-023
- Part-Time Driver, grade 4P #8402-024
- Part-Time Driver, grade 4P #8402-025
- Part-Time Driver, grade 4P #8402-026
- Part-Time Driver, grade 4P #8402-027
- Part-Time Program Leader, grade 8P #8132-001

## HEALTH BENEFIT PROGRAMS

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The County's comprehensive health and welfare programs are designed to give employees a choice in healthcare plan designs with access to local service provider networks. Medical management programs are provided for employees and family members for condition care/disease management, case management and utilization programs.

In the 2014 year the County made one major change with the implementation of the onsite employee health clinic. Initial employee uptake of the clinic's services was slower than anticipated, but utilization has picked up significantly since the addition of the Prescription Drug Dispensary and extending eligibility to early retirees, spouses, and children. Initial year Return on Investment (ROI) was projected to be 1:1, but the slow start makes this less likely. However, by fiscal-year-end we expect this to be attained. ROI for future years is still anticipated to produce a net savings to the County.

For FY 2015 budgeting we have again reviewed the premium load and determined, partially as a result of better-than-expected investment gains, we can again implement a slight reduction. This reduction, along with some plan changes to better align our employee benefits with our peers, offsets the overall underwriting increases in our health plans. The result of this is that our health plan budget for 2015 can be held at the same relative level as FY 2014.

The following program changes will be made to the health benefit programs. The adoption of the FY 2015 budget authorizes the changes above and changes below:

### **WELLNESS PROGRAM:**

Cobb County's Wellness Coordinator along with the Cobb Wellness Works team will be promoting/implementing healthy activities and initiatives that will improve our employees overall health and well being. Healthy employees not only reduce health care costs but also contribute to a more productive work force.

The county will continue to offer exercise programs such as water aerobics, yoga, boot camp, Zumba, and Tai Chi for its employees. By providing exercise classes onsite, we hope to engage more employees to be physically active. The county will also focus on offering more beginner exercise classes as compared to years past. Typically, high risk employees are the most common participants in beginner exercise classes. Offering programs for high risk employees is an excellent way to change unhealthy behaviors in those individuals.

In 2014, Cobb County opened its first Employee Fitness Center. Some of the wellness funds will go towards the maintenance and upkeep of the Fitness Center. Also, Cobb County hopes to renovate the small Fitness Center located within the 100 Cherokee Street building into a larger fitness facility. Installing a larger fitness center in the Cherokee Building would provide our employees located in the square district a convenient place to exercise before/after work and during their lunch hour.

Throughout the year, classes, seminars, presentations, and competitions on various aspects of health/fitness will be offered to Cobb employees as well. A new program Cobb hopes to offer in FY 2015 is small group coaching tailored to high risk employees. Small groups of 8-15 employees will be offered the chance to go through an 8-12 week class that will focus on healthy behavior change and increasing physical activity.

To tie all of Cobb's wellness initiatives together, along with promoting use of the Employee Health Clinic, the Cobb Wellness Program hopes to launch a wellness incentive program for its employees. Research shows that employees are two times as likely to participate in company sponsored wellness programs if incentives are provided. When Cobb employees participate in wellness initiatives such as health risk assessments, biometric screenings, exercise classes, etc., they can earn points towards rewards. Rewards could come in the form of gift cards, premium reductions, etc. The more active an employee is in the wellness program, the more incentives they can earn.

For plan year 2015, as part of the County's health plan contracting negotiated by the benefits consultant, the County was able to secure Wellness Program funding from the various vendors. Kaiser Permanente has agreed to continue their \$120,000 commitment and Blue Cross Blue Shield of Georgia (BCBSGA) has agreed to continue their commitment of \$175,000; in addition to a \$75,000 annual communications fund.

***PHARMACY BENEFITS:***

Effective for the 2015 plan year, the pharmacy benefit for BCBSGA participants will include an out-of-pocket maximum as follows:

- Individual \$3,600
- Family \$7,200

***MEDICAL BENEFITS:***

Effective for the 2015 plan year, there will be changes, varying by plan, in the plan designs, employee/retiree contributions, and the County's funding rates. On an overall net basis, the County's costs are budgeted at a 0% increase; however, each plan option will vary, as follows:

**BCBSGA PPO**

The network will change from the traditional PPO network to the Open Access POS network. An analysis of the two networks was completed that showed a nominal difference in providers, but the change will save the County 10%. Accounting for a 5% underwriting increase and a 1% reduction in the load to fund GASB 45 results in an overall reduction to participant contributions and County funding rates for this plan of 6%.

In order to accommodate the Affordable Care Act mandate that the deductible and co-pays are applied towards the out-of-pocket maximums, the following tier changes are effective in 2015.

- In-network: Individual \$2,500  
Family \$5,500
- Out-of-network: Individual \$4,750  
Family \$14,250

BCBSGA CDHP

The employee contributions are being reduced 10% to further encourage employees to elect this plan. The CDHP, or Consumer-Driven Health Plan, option introduces more 'consumerism' into participants' health decisions, which is expected to help contain costs; so a strategy to encourage more enrollment in that plan option should help contain costs over time.

In order to accommodate the Affordable Care Act mandate that the deductible and co-pays are applied towards the out-of-pocket maximums, the following tier changes are effective in 2015.

- In-network: Employee: \$3,000  
Employee + Spouse: \$3,500  
Employee + Child(ren): \$3,500  
Family: \$5,500
- Out-of-network: Employee: \$3,500  
Employee + Spouse: \$5,000  
Employee + Child(ren): \$5,000  
Family: \$7,500

BCBSGA HMO

There are several plan changes and a slight network change for this plan for 2015. The plan changes are a result of a review of benchmark data, and will include the following:

- Deductible – change from \$0 to \$200
- Primary Care Physician (PCP) Office Visit copay – change from \$20 to \$25
- Specialist Office Visit copay – change from \$25 to \$30

The network is also changing from a closed (PCP-managed) network to an open network. This change will allow the clinic physician to directly refer patients needing to see a specialist, where under the current network he must refer them back to their PCP, which is inefficient. The combination of these changes to the HMO offsets the underwriting increase and results in a 0% change to participant contributions and the County's funding rates for this plan.

In order to accommodate the Affordable Care Act mandate that the deductible and co-pays are applied towards the out-of-pocket maximums, the following tier changes are effective in 2015.

- Individual \$1,700
- Family \$5,100

Kaiser HMO

The same plan design changes stated above for the BCBS HMO are being made to the Kaiser HMO, as these plans are intended to offer similar benefits. The Kaiser underwriting increase is 12% but adjusting for the 1% reduction in load results in an 11% increase to both participant contributions and the County's funding rates. Even with this increase Kaiser is still the lowest cost option.

Medicare

The stipend for Medicare eligible retirees will be increased by 4%. This increase is due to an increase in individual insurance premiums for individual Medicare Supplement, Medicare Advantage, and Medicare Part D prescription coverage.

**DENTAL BENEFITS:**

Effective for the 2015 plan year, there will be no change in the employee contributions nor the County's funding rates. The County is able to hold the dental rates due to the savings realized from the RFP process conducted in late spring of 2013.

**2015 BENEFIT PREMIUMS**

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In the 2015 plan year, the County will continue to add a \$25.00 biweekly tobacco surcharge for those employees who identify themselves as a tobacco user during annual enrollment. The County will also continue to add a \$46.15 per biweekly surcharge for those employees who elect spouse coverage but whose spouse has other coverage available to them.

**Bi-Weekly Premiums for the BCBSGA PPO Plan**

	Effective 10/03/14 paydate		Effective 01/09/15 paydate	
	<i>Employee</i>	<i>County</i>	<i>Employee</i>	<i>County</i>
Single	\$63.56	\$291.93	\$59.75	\$274.41
Single + Spouse	\$171.24	\$539.75	\$160.97	\$507.37
Single + Child/ren	\$162.68	\$512.77	\$152.92	\$482.00
Family	\$240.20	\$755.20	\$225.79	\$709.89

**Bi-Weekly Premiums for the BCBSGA CDHP / Open Access Plan**

	Effective 10/03/14 paydate		Effective 01/09/15 paydate	
	<i>Employee</i>	<i>County</i>	<i>Employee</i>	<i>County</i>
Single	\$19.08	\$284.19	\$17.17	\$255.77
Single + Spouse	\$81.12	\$525.40	\$73.01	\$472.86
Single + Child/ren	\$77.07	\$499.13	\$69.36	\$449.22
Family	\$114.33	\$734.80	\$102.90	\$661.32

**Bi-Weekly Premiums for the BCBSGA HMO Plan**

	Effective 10/03/14 paydate		Effective 01/09/15 paydate	
	<i>Employee</i>	<i>County</i>	<i>Employee</i>	<i>County</i>
Single	\$26.02	\$246.67	\$26.02	\$246.67
Single + Spouse	\$88.31	\$457.07	\$88.31	\$457.07
Single + Child/ren	\$83.90	\$434.21	\$83.90	\$434.21
Family	\$124.27	\$639.26	\$124.27	\$639.26

**Bi-Weekly Premiums for the Kaiser-Permanente HMO Plan**

	Effective 10/03/14 paydate		Effective 01/09/15 paydate	
	Employee	County	Employee	County
Single	\$13.65	\$183.64	\$15.15	\$203.84
Single + Spouse	\$59.19	\$335.37	\$65.70	\$372.26
Single + Child/ren	\$56.23	\$318.60	\$62.42	\$353.65
Family	\$82.86	\$469.51	\$91.97	\$521.16

**Bi-Weekly Premiums for the Dental Plan** - There will be no increase in the employee contribution rates or the County funding for 2015.

	Effective 10/03/14 paydate		Effective 01/09/15 paydate	
	Employee	County	Employee	County
Single	\$0.00	\$15.50	\$0.00	\$15.50
Family	\$23.15	\$15.50	\$23.15	\$15.50

**COBRA** benefits will be administered based upon the following monthly premiums:

	October 2014 – December 2014				
	PPO	CDHP	HMO	Kaiser	Dental
Single	\$725.52	\$618.93	\$556.52	\$401.88	\$34.26
Single + Spouse	\$1,451.05	\$1,237.84	\$1,113.06	\$803.73	n/a
Single + Child/ren	\$1,378.51	\$1,175.95	\$1,057.40	\$763.56	n/a
Family	\$2,031.50	\$1,732.97	\$1,558.27	\$1,125.20	\$85.43

	January 2015 – September 2015				
	PPO	CDHP	HMO	Kaiser	Dental
Single	\$683.79	\$558.52	\$558.00	\$448.12	\$34.26
Single + Spouse	\$1,367.60	\$1,117.01	\$1,116.01	\$896.20	n/a
Single + Child/ren	\$1,299.24	\$1,061.17	\$1,060.21	\$851.38	n/a
Family	\$1,914.67	\$1,563.81	\$1,562.41	\$1,254.65	\$85.43

**RETIREMENT PLAN ADJUSTMENT**

In FY 2014, the County reduced the employee contribution to the defined benefit component from 5% to 3% for those employees enrolled in the Hybrid Plan. For the FY 2015 budget, the employer contribution rate for the retirement plan for both the Traditional Plan participants and the Hybrid Plan participants will be set at 6.75% per the actuarial calculation effective February 1, 2015.

The County is also working with our deferred compensation administrator, ICMA RC, and will continue in FY 2015 to increase training and educational opportunities for employees regarding planning for retirement. Additionally through this partnership the County will implement several campaigns to increase employee awareness regarding planning for retirement and to encourage employees to begin contributing to or increasing their contributions to deferred compensation so they will be better prepared.

**UPCOMING WORKFORCE STUDIES**

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In November 2013, the Compensation Committee recommended that the Board of Commissioners proceed with a countywide classification and compensation study. An RFP was issued for these services, and an oversight committee selected and recommended approval of The Archer Company to provide the services. The Board of Commissioners approved a contract with The Archer Company on April 22, 2014 for consulting services for review of all County classifications, salary ranges, benefits, and related policies.

The Compensation Committee later recommended that the County conduct a workforce satisfaction study with County employees. This is a service The Archer Company also provides. On July 22, 2014, the contract with the Archer Company was amended to include conducting such a study. The results of the satisfaction study will assist Archer in their scope of review for the classification and compensation study. The workforce satisfaction study will also be conducted two additional times after the implementation of the classification and compensation study, and a third time a year later.

**CLASSIFICATION AND COMPENSATION PLAN**

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The Board of Commissioners is charged with establishing the rate of pay for each position, which is accomplished through the adoption of the Classification Plan that includes the salary structure designating minimum, midpoint (MCP), and maximum amounts for each pay grade. All salary adjustments are limited to the established salary range, and no employee can be advanced above the maximum salary approved for his/her specific position. Periodically, the plan is adjusted to account for inflation and to allow the county to maintain a competitive position in the job market.

Funding is included in the FY 2015 budget to implement shift differential for positions in various departments. A shift differential policy will be developed to establish guidelines and request Board of Commissioner approval to be effective January 2015.



**Cobb County Government  
FY 15 & FY 16 Operating Funds Summary**

**COBB COUNTY GOVERNMENT**  
**Operating Budgets**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

Operating Budgets	Revenues FY 13 Actual	Revenues FY14 Adopted	Revenues FY15 Adopted	Revenues FY16 Proposed
<b>Governmental Activities:</b>				
General Fund	338,460,557	325,382,746	340,788,261	343,012,400
Claims	80,192,684	74,944,691	75,911,050	75,907,128
CSBG	633,723	570,351	558,020	558,020
Debt Service	9,131,658	9,082,191	9,346,026	9,346,026
E911	10,310,856	10,575,917	10,910,412	11,008,841
Fire	70,334,584	70,678,499	75,686,198	76,820,255
Hotel/Motel Tax	9,800,000	11,222,392	12,000,000	12,000,000
Law Library	601,664	594,313	605,122	605,752
Parking Deck	772,520	868,037	933,514	944,145
Street Light District	4,328,696	5,161,172	5,520,653	5,630,072
<i>Subtotal</i>	<u>524,566,942</u>	<u>509,080,309</u>	<u>532,259,256</u>	<u>535,832,639</u>
<b>Business-type Activities:</b>				
Golf Course	1,826,386	1,835,117	1,795,731	1,810,731
Solid Waste	2,290,181	1,155,623	1,020,677	1,019,480
Transit	19,579,373	18,805,089	19,652,226	21,096,697
Water	185,082,990	212,287,798	209,968,723	212,577,020
<i>Subtotal</i>	<u>208,778,930</u>	<u>234,083,627</u>	<u>232,437,357</u>	<u>236,503,928</u>
<b>Total Revenues</b>	<u>733,345,872</u>	<u>743,163,936</u>	<u>764,696,613</u>	<u>772,336,567</u>

Operating Budgets	Expenditures FY 13 Actual	Expenditures FY14 Adopted	Expenditures FY15 Adopted	Expenditures FY16 Proposed
<b>Governmental Activities:</b>				
General Fund	330,509,446	325,382,746	340,788,261	343,012,400
Claims	71,999,927	74,944,691	75,911,050	75,907,128
CSBG	567,127	570,351	558,020	558,020
Debt Service	8,635,426	9,082,191	9,346,026	9,346,026
E911	12,810,260	10,575,917	10,910,412	11,008,841
Fire	69,555,717	70,678,499	75,686,198	76,820,255
Hotel/Motel Tax	11,244,163	11,222,392	12,000,000	12,000,000
Law Library	538,034	594,313	605,122	605,752
Parking Deck	799,929	868,037	933,514	944,145
Street Light District	4,980,667	5,161,172	5,520,653	5,630,072
<i>Subtotal</i>	<u>511,640,695</u>	<u>509,080,309</u>	<u>532,259,256</u>	<u>535,832,639</u>
<b>Business-type Activities:</b>				
Golf Course	1,613,862	1,835,117	1,795,731	1,810,731
Solid Waste	899,358	1,155,623	1,020,677	1,019,480
Transit	17,920,625	18,805,089	19,652,226	21,096,697
Water	190,015,913	212,287,798	209,968,723	212,577,020
<i>Subtotal</i>	<u>210,449,758</u>	<u>234,083,627</u>	<u>232,437,357</u>	<u>236,503,928</u>
<b>Total Expenditures/Expenses</b>	<u>722,090,453</u>	<u>743,163,936</u>	<u>764,696,613</u>	<u>772,336,567</u>



**Cobb County Government  
FY 15 & FY 16 General Fund Details**

**COBB COUNTY GOVERNMENT**  
**General Fund Budget**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>General Fund</b>				
<b>Revenues:</b>				
Property Taxes	\$ 195,724,607	\$ 191,593,493	\$ 209,983,723	\$ 212,238,559
Penalties & Interest	\$ 5,097,360	\$ 4,561,800	\$ 4,361,000	\$ 4,461,000
Other Taxes	\$ 36,999,483	\$ 36,054,000	\$ 36,984,000	\$ 37,234,000
Licenses and Permits	\$ 22,057,186	\$ 21,303,000	\$ 21,821,700	\$ 21,821,700
Intergovernmental Revenues	\$ 3,794,621	\$ 3,664,000	\$ 3,115,500	\$ 3,115,500
Charges for Services	\$ 39,169,430	\$ 36,958,136	\$ 35,529,182	\$ 36,449,182
Fines and Forfeitures	\$ 11,613,593	\$ 9,479,998	\$ 9,995,000	\$ 10,205,000
Miscellaneous Revenue	\$ 4,798,081	\$ 3,036,015	\$ 3,069,025	\$ 3,139,025
Other Financing Sources	\$ 525,377	\$ 451,816	\$ 365,100	\$ 365,100
Transfers	\$ 18,680,819	\$ 18,280,488	\$ 15,564,031	\$ 13,983,334
<b>Total General Fund</b>	<b>\$ 338,460,557</b>	<b>\$ 325,382,746</b>	<b>\$ 340,788,261</b>	<b>\$ 343,012,400</b>
<b>Expenditures:</b>				
Personnel Services	\$ 229,815,506	\$ 232,913,080	\$ 243,168,041	\$ 243,168,041
Operating	\$ 73,871,967	\$ 70,831,534	\$ 75,763,563	\$ 76,468,857
Capital	\$ 3,202,258	\$ 1,500,000	\$ -	\$ -
Debt Service	\$ 167,739	\$ 327,222	\$ 100,000	\$ 100,000
Transfers Out	\$ 23,451,976	\$ 14,157,915	\$ 15,235,537	\$ 16,907,647
Contingency	\$ -	\$ 5,652,995	\$ 6,521,120	\$ 6,367,855
<b>Total General Fund</b>	<b>\$ 330,509,446</b>	<b>\$ 325,382,746</b>	<b>\$ 340,788,261</b>	<b>\$ 343,012,400</b>

**COBB COUNTY GOVERNMENT**  
**General Fund Budget**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

By Department:	FY13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
	Expenditures	Expenditures	Expenditures	Expenditures
800 MHz Radio Comm.	\$ 1,551,875	\$ 1,632,074	\$ 1,673,176	\$ 1,703,176
Animal Control	\$ 2,874,769	\$ 3,007,635	\$ 3,181,994	\$ 3,181,994
Bd. of Commissioners	\$ 870,449	\$ 845,926	\$ 866,819	\$ 866,819
Circuit Defender	\$ 5,538,269	\$ 5,354,678	\$ 5,347,436	\$ 5,347,436
Clerk of State Court	\$ 4,258,357	\$ 4,351,714	\$ 4,524,065	\$ 4,524,063
Clerk of Superior Ct.	\$ 5,451,783	\$ 5,514,106	\$ 5,921,209	\$ 5,922,259
Code Enforcement	\$ 846,940	\$ 882,492	\$ 951,261	\$ 951,024
Communications	\$ 1,142,608	\$ 1,148,867	\$ 1,178,278	\$ 1,179,118
Community Dev.-Admin	\$ 655,847	\$ 470,181	\$ 592,240	\$ 592,240
County Clerk	\$ 301,828	\$ 305,890	\$ 399,474	\$ 399,439
County Manager	\$ 756,540	\$ 743,671	\$ 765,415	\$ 765,468
Dept of Transportation	\$ 11,911,737	\$ 13,241,662	\$ 13,972,316	\$ 13,985,271
Dept of Trans - Airport	\$ 1,111,048	\$ 285,609	\$ 327,018	\$ 317,018
Dept of Trans - SPLOST Mgmt	\$ 1,093,262	\$ 1,219,263	\$ 1,140,418	\$ 1,141,323
Development & Inspect.	\$ 3,196,466	\$ 3,225,999	\$ 3,567,607	\$ 3,567,607
District Attorney	\$ 6,240,640	\$ 6,434,383	\$ 6,784,542	\$ 6,784,542
Drug Treatment Educ.	\$ 442,619	\$ 509,015	\$ 526,034	\$ 526,034
Elections & Registration	\$ 2,769,860	\$ 2,609,746	\$ 2,596,046	\$ 2,644,153
Emergency Management	\$ 122,337	\$ 100,895	\$ 106,150	\$ 106,150
Erosion Control	\$ 446,141	\$ 438,591	\$ 471,702	\$ 471,702
Ethics Board	\$ -	\$ 1,130	\$ 2,130	\$ 2,130
Extension Service	\$ 529,551	\$ 583,546	\$ 594,115	\$ 594,115
Finance & Economic Development	\$ 2,996,492	\$ 3,169,457	\$ 3,371,363	\$ 3,373,613
Fleet Management	\$ 4,034,000	\$ 3,790,891	\$ 4,115,653	\$ 4,112,153
General Fund Admin.	\$ 31,821,790	\$ 19,985,062	\$ 22,965,372	\$ 24,693,351
General Fund Cont.	\$ -	\$ 5,152,995	\$ 6,367,855	\$ 6,367,855
GIS- Mapping	\$ 11,679	\$ 19,548	\$ 11,578	\$ 11,578
Govt. Service Centers	\$ 278,188	\$ 402,690	\$ 385,416	\$ 385,416
Human Resources	\$ 2,233,211	\$ 2,442,074	\$ 2,425,146	\$ 2,409,307
Information Services	\$ 13,316,988	\$ 14,492,379	\$ 14,740,685	\$ 14,806,974
Internal Audit	\$ 298,543	\$ 312,954	\$ 356,249	\$ 343,049
Juvenile Court	\$ 4,973,665	\$ 5,288,933	\$ 5,391,216	\$ 5,390,666
Law Department	\$ 1,901,240	\$ 1,798,081	\$ 2,366,351	\$ 2,364,151
Library	\$ 11,108,269	\$ 10,796,146	\$ 10,926,432	\$ 11,026,432
Magistrate Court	\$ 3,157,496	\$ 3,231,908	\$ 3,208,190	\$ 3,208,646
Mail Services	\$ 1,256,169	\$ 1,173,434	\$ 1,318,862	\$ 1,318,862
Medical Examiner	\$ 1,128,996	\$ 1,146,330	\$ 1,166,371	\$ 1,180,462
Non-Profit	\$ 1,024,467	\$ 963,695	\$ 963,695	\$ 963,695
Occupational Tax	\$ 929,895	\$ 789,036	\$ 903,230	\$ 902,830
Other Govt. Agencies	\$ 2,506,770	\$ 2,696,631	\$ 2,696,631	\$ 2,696,631
Parks, Rec & Cultural Affairs	\$ 19,253,126	\$ 18,902,320	\$ 19,557,270	\$ 19,557,820
Planning	\$ 832,989	\$ 773,549	\$ 758,290	\$ 758,290
Police	\$ 57,719,608	\$ 54,602,325	\$ 57,765,452	\$ 57,757,337
Probate Court	\$ 1,280,757	\$ 1,364,721	\$ 1,510,597	\$ 1,515,897
Property Management	\$ 9,174,340	\$ 9,704,705	\$ 10,130,484	\$ 10,174,744
Public Safety-Admin	\$ 1,384,729	\$ 1,482,181	\$ 1,622,800	\$ 1,622,800
Public Safety-Safety Village	\$ 244,597	\$ 260,034	\$ 267,944	\$ 262,494
Public Safety Training	\$ 1,480,862	\$ 1,558,215	\$ 1,695,694	\$ 1,783,610
Public Services-Admin	\$ 243,969	\$ 286,953	\$ 287,944	\$ 284,444
Purchasing	\$ 779,569	\$ 795,820	\$ 722,204	\$ 722,204
Records Management	\$ 881,268	\$ 971,866	\$ 1,006,720	\$ 1,006,096
Senior Services	\$ 3,311,881	\$ 3,381,877	\$ 3,716,809	\$ 3,762,340
Sheriff	\$ 65,799,580	\$ 67,360,610	\$ 69,699,650	\$ 69,798,479
Solicitor	\$ 5,189,888	\$ 5,106,667	\$ 5,227,739	\$ 5,227,739
State Court	\$ 6,441,325	\$ 6,689,469	\$ 6,965,162	\$ 6,965,162
State Court - DUI Court	\$ 264,052	\$ 153,450	\$ 146,154	\$ 146,154
Superior Court	\$ 6,130,601	\$ 6,388,896	\$ 6,566,658	\$ 6,566,658
Support Service-Admin	\$ 199,561	\$ 304,393	\$ 291,895	\$ 291,895
Tax Assessor	\$ 5,163,837	\$ 5,180,240	\$ 5,494,343	\$ 5,489,807
Tax Commissioner	\$ 7,465,485	\$ 7,489,726	\$ 7,606,357	\$ 7,611,323
Vehicle Acquisition	\$ 1,608,118	\$ 1,500,000	\$ -	\$ -
Zoning	\$ 568,519	\$ 565,412	\$ 578,355	\$ 578,355
	<b>\$ 330,509,446</b>	<b>\$ 325,382,746</b>	<b>\$ 340,788,261</b>	<b>\$ 343,012,400</b>

**COBB COUNTY GOVERNMENT**  
**Department Detail - General Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>800 MHz Radio Comm.</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 306,628	\$ 477,056	\$ 290,000	\$ 290,000
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 3,000	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ 20	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 309,628</b>	<b>\$ 477,076</b>	<b>\$ 290,000</b>	<b>\$ 290,000</b>
<b>Personnel Services</b>	<b>\$ 247,187</b>	<b>\$ 204,989</b>	<b>\$ 267,627</b>	<b>\$ 267,627</b>
Operating	\$ 1,304,352	\$ 1,427,085	\$ 1,405,549	\$ 1,435,549
Capital	\$ 336	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total 800 MHz Radio Comm.</b>	<b>\$ 1,551,875</b>	<b>\$ 1,632,074</b>	<b>\$ 1,673,176</b>	<b>\$ 1,703,176</b>
<b>Animal Control</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 328,119	\$ 350,000	\$ 325,000	\$ 325,000
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 19,013	\$ -	\$ -	\$ -
Other Financing Sources	\$ 4,025	\$ 81	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 351,157</b>	<b>\$ 350,081</b>	<b>\$ 325,000</b>	<b>\$ 325,000</b>
<b>Personnel Services</b>	<b>\$ 2,420,353</b>	<b>\$ 2,538,065</b>	<b>\$ 2,645,114</b>	<b>\$ 2,645,114</b>
Operating	\$ 422,502	\$ 469,570	\$ 536,880	\$ 536,880
Capital	\$ 31,914	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Animal Control</b>	<b>\$ 2,874,769</b>	<b>\$ 3,007,635</b>	<b>\$ 3,181,994</b>	<b>\$ 3,181,994</b>

**COBB COUNTY GOVERNMENT**  
**Department Detail - General Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Bd. of Commissioners</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 202	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 202</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Personnel Services	\$ 820,366	\$ 794,576	\$ 815,469	\$ 815,469
Operating	\$ 50,083	\$ 51,350	\$ 51,350	\$ 51,350
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Bd. of Commissioners	<u>\$ 870,449</u>	<u>\$ 845,926</u>	<u>\$ 866,819</u>	<u>\$ 866,819</u>
<b>Bd of Equalization</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Personnel Services	\$ 90,994	\$ 127,493	\$ 111,538	\$ 111,538
Operating	\$ 88,570	\$ 92,089	\$ 106,500	\$ 107,550
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Bd of Equalization	<u>\$ 179,564</u>	<u>\$ 219,582</u>	<u>\$ 218,038</u>	<u>\$ 219,088</u>

**COBB COUNTY GOVERNMENT**  
**Department Detail - General Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Circuit Defender</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 406,685	\$ 400,000	\$ 400,000	\$ 400,000
Charges for Services	\$ 46,289	\$ 40,000	\$ 40,000	\$ 40,000
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 441,463	\$ 449,358	\$ 435,000	\$ 435,000
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 894,437</u>	<u>\$ 889,358</u>	<u>\$ 875,000</u>	<u>\$ 875,000</u>
Personnel Services	\$ 750,182	\$ 774,053	\$ 766,811	\$ 766,811
Operating	\$ 4,788,087	\$ 4,580,625	\$ 4,580,625	\$ 4,580,625
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Circuit Defender	<u>\$ 5,538,269</u>	<u>\$ 5,354,678</u>	<u>\$ 5,347,436</u>	<u>\$ 5,347,436</u>
<b>Clerk of State Court</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 921,207	\$ 1,140,185	\$ 850,000	\$ 850,000
Fines and Forfeitures	\$ 6,682,942	\$ 6,010,510	\$ 6,400,000	\$ 6,500,000
Miscellaneous Revenue	\$ 292,525	\$ -	\$ -	\$ -
Other Financing Sources	\$ 80	\$ 731	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 7,896,754</u>	<u>\$ 7,151,426</u>	<u>\$ 7,250,000</u>	<u>\$ 7,350,000</u>
Personnel Services	\$ 4,203,395	\$ 4,266,445	\$ 4,437,552	\$ 4,437,552
Operating	\$ 54,962	\$ 85,269	\$ 86,513	\$ 86,511
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Clerk of State Court	<u>\$ 4,258,357</u>	<u>\$ 4,351,714</u>	<u>\$ 4,524,065</u>	<u>\$ 4,524,063</u>

**COBB COUNTY GOVERNMENT**  
**Department Detail - General Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Clerk of Superior Ct.</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ 1,004,488	\$ 750,000	\$ 1,000,000	\$ 1,000,000
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 8,056,871	\$ 7,178,187	\$ 5,904,000	\$ 6,404,000
Fines and Forfeitures	\$ 1,059,143	\$ 1,013,272	\$ 980,000	\$ 980,000
Miscellaneous Revenue	\$ 1,464	\$ -	\$ -	\$ -
Other Financing Sources	\$ 88,520	\$ 1,152	\$ 500	\$ 500
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 10,210,486</b>	<b>\$ 8,942,611</b>	<b>\$ 7,884,500</b>	<b>\$ 8,384,500</b>
Personnel Services	\$ 5,086,809	\$ 5,138,477	\$ 5,526,605	\$ 5,526,605
Operating	\$ 185,411	\$ 156,047	\$ 176,566	\$ 176,566
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Clerk of Superior Ct.</b>	<b>\$ 5,272,220</b>	<b>\$ 5,294,524</b>	<b>\$ 5,703,171</b>	<b>\$ 5,703,171</b>
<b>Code Enforcement</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ 85,529	\$ 80,000	\$ 85,000	\$ 85,000
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 100	\$ 39	\$ 100	\$ 100
Other Financing Sources	\$ 1,764	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 87,393</b>	<b>\$ 80,039</b>	<b>\$ 85,100</b>	<b>\$ 85,100</b>
Personnel Services	\$ 805,408	\$ 828,510	\$ 884,199	\$ 884,199
Operating	\$ 41,532	\$ 53,982	\$ 67,062	\$ 66,825
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Code Enforcement</b>	<b>\$ 846,940</b>	<b>\$ 882,492</b>	<b>\$ 951,261</b>	<b>\$ 951,024</b>

**COBB COUNTY GOVERNMENT**  
**Department Detail - General Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Communications</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 349,668	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 993	\$ 1,710	\$ 700	\$ 700
Other Financing Sources	\$ 919	\$ 7	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 351,580</b>	<b>\$ 1,717</b>	<b>\$ 700</b>	<b>\$ 700</b>
Personnel Services	\$ 1,012,941	\$ 1,022,267	\$ 1,053,534	\$ 1,053,534
Operating	\$ 89,715	\$ 126,600	\$ 124,744	\$ 125,584
Capital	\$ 39,952	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Communications</b>	<b>\$ 1,142,608</b>	<b>\$ 1,148,867</b>	<b>\$ 1,178,278</b>	<b>\$ 1,179,118</b>
<b>Community Dev.-Admin</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 19,015	\$ 19,000	\$ 19,000	\$ 19,000
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 394,714	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ 746	\$ 700	\$ 700
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 413,729</b>	<b>\$ 19,746</b>	<b>\$ 19,700</b>	<b>\$ 19,700</b>
Personnel Services	\$ 469,295	\$ 422,555	\$ 543,679	\$ 543,679
Operating	\$ 186,551	\$ 47,626	\$ 48,561	\$ 48,561
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Community Dev.-Admin</b>	<b>\$ 655,847</b>	<b>\$ 470,181</b>	<b>\$ 592,240</b>	<b>\$ 592,240</b>

**COBB COUNTY GOVERNMENT**  
**Department Detail - General Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>County Clerk</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ 228	\$ 1,801	\$ 500	\$ 500
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 228</b>	<b>\$ 1,801</b>	<b>\$ 500</b>	<b>\$ 500</b>
Personnel Services	\$ 279,183	\$ 270,242	\$ 358,919	\$ 358,919
Operating	\$ 22,645	\$ 35,648	\$ 40,555	\$ 40,520
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total County Clerk</b>	<b>\$ 301,828</b>	<b>\$ 305,890</b>	<b>\$ 399,474</b>	<b>\$ 399,439</b>
<b>County Manager</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 2,239	\$ 4,500	\$ 2,000	\$ 2,000
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 2,239</b>	<b>\$ 4,500</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
Personnel Services	\$ 719,132	\$ 707,666	\$ 726,788	\$ 726,788
Operating	\$ 37,408	\$ 36,005	\$ 38,627	\$ 38,680
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total County Manager</b>	<b>\$ 756,540</b>	<b>\$ 743,671</b>	<b>\$ 765,415</b>	<b>\$ 765,468</b>

**COBB COUNTY GOVERNMENT**  
**Department Detail - General Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Dept of Transportation</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 76,174	\$ -	\$ -	\$ -
Charges for Services	\$ 207,841	\$ 173,000	\$ 193,000	\$ 193,000
Fines and Forfeitures	\$ -	\$ 10	\$ -	\$ -
Miscellaneous Revenue	\$ 794,382	\$ 644,777	\$ 684,300	\$ 684,300
Other Financing Sources	\$ 6,046	\$ 851	\$ 4,000	\$ 4,000
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,084,443</b>	<b>\$ 818,638</b>	<b>\$ 881,300</b>	<b>\$ 881,300</b>
Personnel Services	\$ 10,679,825	\$ 11,045,943	\$ 11,463,419	\$ 11,463,419
Operating	\$ 2,480,013	\$ 3,200,591	\$ 3,976,333	\$ 3,980,193
Capital	\$ 137,490	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 818,720	\$ -	\$ -	\$ -
Contingency	\$ -	\$ 500,000	\$ -	\$ -
<b>Total Dept of Transportation</b>	<b>\$ 14,116,048</b>	<b>\$ 14,746,534</b>	<b>\$ 15,439,752</b>	<b>\$ 15,443,612</b>
<b>Development &amp; Inspect.</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ 4,222,831	\$ 3,843,077	\$ 3,885,000	\$ 3,885,000
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 123,528	\$ 99,396	\$ 112,600	\$ 112,600
Fines and Forfeitures	\$ 2,000	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 291	\$ -	\$ 200	\$ 200
Other Financing Sources	\$ 10,029	\$ 2,738	\$ 7,000	\$ 7,000
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 4,358,679</b>	<b>\$ 3,945,211</b>	<b>\$ 4,004,800</b>	<b>\$ 4,004,800</b>
Personnel Services	\$ 3,132,925	\$ 3,126,964	\$ 3,463,202	\$ 3,463,202
Operating	\$ 63,541	\$ 99,035	\$ 104,405	\$ 104,405
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Development &amp; Inspect.</b>	<b>\$ 3,196,466</b>	<b>\$ 3,225,999</b>	<b>\$ 3,567,607</b>	<b>\$ 3,567,607</b>

**COBB COUNTY GOVERNMENT**  
**Department Detail - General Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>District Attorney</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 96,363	\$ 105,410	\$ 95,500	\$ 95,500
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ 1,509	\$ 1,015	\$ 1,000	\$ 1,000
Transfers	\$ 7,943	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 105,815</b>	<b>\$ 106,425</b>	<b>\$ 96,500</b>	<b>\$ 96,500</b>
Personnel Services	\$ 5,668,525	\$ 6,039,348	\$ 6,278,132	\$ 6,278,132
Operating	\$ 472,115	\$ 295,035	\$ 406,410	\$ 406,410
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total District Attorney</b>	<b>\$ 6,240,640</b>	<b>\$ 6,434,383</b>	<b>\$ 6,784,542</b>	<b>\$ 6,784,542</b>
<b>Drug Treatment Educ.</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ 413,548	\$ 335,000	\$ 400,000	\$ 400,000
Miscellaneous Revenue	\$ 790	\$ 1,667	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 414,338</b>	<b>\$ 336,667</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>
Personnel Services	\$ 285,810	\$ 286,715	\$ 297,734	\$ 297,734
Operating	\$ 156,808	\$ 222,300	\$ 228,300	\$ 228,300
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Drug Treatment Educ.</b>	<b>\$ 442,619</b>	<b>\$ 509,015</b>	<b>\$ 526,034</b>	<b>\$ 526,034</b>

**COBB COUNTY GOVERNMENT**  
**Department Detail - General Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Emergency Management</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ 27	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 27</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Personnel Services</b>				
Operating	\$ 44,108	\$ 49,800	\$ 51,950	\$ 51,950
Capital	\$ 23,783	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Emergency Management</b>	<b>\$ 122,337</b>	<b>\$ 100,895</b>	<b>\$ 106,150</b>	<b>\$ 106,150</b>
<b>Elections &amp; Registration</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 41,979	\$ 1,889	\$ 30,000	\$ 30,000
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ 2,015	\$ -	\$ 500	\$ 500
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 43,994</b>	<b>\$ 1,889</b>	<b>\$ 30,500</b>	<b>\$ 30,500</b>
<b>Personnel Services</b>				
Operating	\$ 1,852,331	\$ 2,030,725	\$ 2,024,974	\$ 2,024,974
Capital	\$ 917,530	\$ 579,021	\$ 571,072	\$ 619,179
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Elections &amp; Registration</b>	<b>\$ 2,769,860</b>	<b>\$ 2,609,746</b>	<b>\$ 2,596,046</b>	<b>\$ 2,644,153</b>

**COBB COUNTY GOVERNMENT**  
**Department Detail - General Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Erosion Control</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ 300	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 19	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ 30	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 319	\$ 30	\$ -	\$ -
<b>Personnel Services</b>				
Operating	\$ 429,996	\$ 423,470	\$ 453,191	\$ 453,191
Capital	\$ 16,145	\$ 15,121	\$ 18,511	\$ 18,511
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Erosion Control	\$ 446,141	\$ 438,591	\$ 471,702	\$ 471,702
<b>Ethics Board</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -
<b>Personnel Services</b>				
Operating	\$ -	\$ 1,130	\$ 2,130	\$ 2,130
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Ethics Board	\$ -	\$ 1,130	\$ 2,130	\$ 2,130

**COBB COUNTY GOVERNMENT**  
**Department Detail - General Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Extension Service</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 58,939	\$ 28,466	\$ 58,000	\$ 58,000
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 58,939	\$ 28,466	\$ 58,000	\$ 58,000
Personnel Services	\$ 499,858	\$ 560,143	\$ 566,366	\$ 566,366
Operating	\$ 29,693	\$ 23,403	\$ 27,749	\$ 27,749
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Extension Service	\$ 529,551	\$ 583,546	\$ 594,115	\$ 594,115
<b>Finance &amp; Economic Development</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ 23,580,710	\$ 23,130,000	\$ 23,800,000	\$ 24,050,000
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 61,674	\$ 164,364	\$ 85,000	\$ 85,000
Charges for Services	\$ 12,051,113	\$ 11,943,155	\$ 11,975,332	\$ 11,975,332
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 183,068	\$ 291,125	\$ 180,000	\$ 180,000
Other Financing Sources	\$ 33,674	\$ 92,609	\$ 25,000	\$ 25,000
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 35,910,239	\$ 35,621,253	\$ 36,065,332	\$ 36,315,332
Personnel Services	\$ 2,784,083	\$ 2,908,369	\$ 3,121,063	\$ 3,121,063
Operating	\$ 212,409	\$ 261,088	\$ 250,300	\$ 252,550
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Finance & Economic Development	\$ 2,996,492	\$ 3,169,457	\$ 3,371,363	\$ 3,373,613

**COBB COUNTY GOVERNMENT**  
**Department Detail - General Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Fleet Management</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ 2,338	\$ 4,000	\$ 4,000
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 78	\$ 1,817	\$ 1,000	\$ 1,000
Other Financing Sources	\$ 4,858	\$ 1,894	\$ 4,000	\$ 4,000
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 4,936</b>	<b>\$ 6,049</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>
Personnel Services	\$ 2,280,494	\$ 2,347,646	\$ 2,347,358	\$ 2,347,358
Operating	\$ 1,753,506	\$ 1,443,245	\$ 1,768,295	\$ 1,764,795
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Fleet Management</b>	<b>\$ 4,034,000</b>	<b>\$ 3,790,891</b>	<b>\$ 4,115,653</b>	<b>\$ 4,112,153</b>
<b>General Fund Admin. &amp; Contingency</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 11,533	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 78,179	\$ 39,566	\$ 33,500	\$ 33,500
Other Financing Sources	\$ 268	\$ -	\$ -	\$ -
Transfers	\$ 17,822,626	\$ 18,280,488	\$ 15,564,031	\$ 13,983,334
<b>Total</b>	<b>\$ 17,912,606</b>	<b>\$ 18,320,054</b>	<b>\$ 15,597,531</b>	<b>\$ 14,016,834</b>
Personnel Services	\$ -	\$ 23,000	\$ 23,000	\$ 23,000
Operating	\$ 10,049,832	\$ 6,849,610	\$ 8,861,177	\$ 8,961,177
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 34,836	\$ 250,000	\$ 100,000	\$ 100,000
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 21,737,123	\$ 12,862,452	\$ 13,981,195	\$ 15,609,174
Contingency	\$ -	\$ 5,152,995	\$ 6,367,855	\$ 6,367,855
<b>Total General Fund Admin. &amp; Cont</b>	<b>\$ 31,821,790</b>	<b>\$ 25,138,057</b>	<b>\$ 29,333,227</b>	<b>\$ 31,061,206</b>

**COBB COUNTY GOVERNMENT**  
**Department Detail - General Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>GIS- Mapping</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ 13,358	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 13,358	\$ -	\$ -
<b>Personnel Services</b>				
Operating	\$ 11,679	\$ 19,548	\$ 11,578	\$ 11,578
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total GIS- Mapping	\$ 11,679	\$ 19,548	\$ 11,578	\$ 11,578
<b>Govt. Service Centers</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ 20	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 20	\$ -	\$ -
<b>Personnel Services</b>				
Operating	\$ 276,197	\$ 400,047	\$ 382,773	\$ 382,773
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Govt. Service Centers	\$ 278,188	\$ 402,690	\$ 385,416	\$ 385,416

**COBB COUNTY GOVERNMENT**  
**Department Detail - General Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Human Resources</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 121,660	\$ 63	\$ -	\$ -
Other Financing Sources	\$ 527	\$ 450	\$ 450	\$ 450
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 122,187</b>	<b>\$ 513</b>	<b>\$ 450</b>	<b>\$ 450</b>
<b>Personnel Services</b>				
Personnel Services	\$ 1,724,176	\$ 1,849,740	\$ 1,928,353	\$ 1,928,353
Operating	\$ 509,035	\$ 592,334	\$ 496,793	\$ 480,954
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Human Resources</b>	<b>\$ 2,233,211</b>	<b>\$ 2,442,074</b>	<b>\$ 2,425,146</b>	<b>\$ 2,409,307</b>
<b>Information Services</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 68	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 84,847	\$ 75	\$ 60,000	\$ 60,000
Other Financing Sources	\$ -	\$ 11,288	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 84,915</b>	<b>\$ 11,363</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>
<b>Personnel Services</b>				
Personnel Services	\$ 8,944,792	\$ 9,495,090	\$ 9,740,554	\$ 9,740,554
Operating	\$ 4,169,183	\$ 4,920,067	\$ 4,846,866	\$ 5,066,420
Capital	\$ 70,110	\$ -	\$ -	\$ -
Debt Service	\$ 132,904	\$ 77,222	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ 153,265	\$ -
<b>Total Information Services</b>	<b>\$ 13,316,988</b>	<b>\$ 14,492,379</b>	<b>\$ 14,740,685</b>	<b>\$ 14,806,974</b>

**COBB COUNTY GOVERNMENT**  
**Department Detail - General Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Internal Audit</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -
Personnel Services	\$ 294,360	\$ 309,293	\$ 337,063	\$ 337,063
Operating	\$ 4,184	\$ 3,661	\$ 19,186	\$ 5,986
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Internal Audit	\$ 298,543	\$ 312,954	\$ 356,249	\$ 343,049
<b>Juvenile Court</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 212,500	\$ 213,766	\$ 212,500	\$ 212,500
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ 48,440	\$ 42,328	\$ 45,000	\$ 45,000
Miscellaneous Revenue	\$ 58	\$ -	\$ -	\$ -
Other Financing Sources	\$ 206	\$ 846	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 261,204	\$ 256,940	\$ 257,500	\$ 257,500
Personnel Services	\$ 4,751,420	\$ 5,055,370	\$ 5,121,681	\$ 5,121,681
Operating	\$ 113,707	\$ 125,025	\$ 160,997	\$ 160,447
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 108,538	\$ 108,538	\$ 108,538	\$ 108,538
Contingency	\$ -	\$ -	\$ -	\$ -
Total Juvenile Court	\$ 4,973,665	\$ 5,288,933	\$ 5,391,216	\$ 5,390,666

**COBB COUNTY GOVERNMENT**  
**Department Detail - General Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Law Department</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ 294	\$ -	\$ -
Miscellaneous Revenue	\$ 346,115	\$ 361,667	\$ 351,500	\$ 351,500
Other Financing Sources	\$ 821	\$ 593	\$ 800	\$ 800
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 346,936</b>	<b>\$ 362,554</b>	<b>\$ 352,300</b>	<b>\$ 352,300</b>
Personnel Services	\$ 1,491,045	\$ 1,451,287	\$ 1,854,449	\$ 1,854,449
Operating	\$ 410,195	\$ 346,794	\$ 511,902	\$ 509,702
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Law Department</b>	<b>\$ 1,901,240</b>	<b>\$ 1,798,081</b>	<b>\$ 2,366,351</b>	<b>\$ 2,364,151</b>
<b>Library</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 546,144	\$ 540,000	\$ 540,000	\$ 540,000
Charges for Services	\$ -	\$ 191	\$ -	\$ -
Fines and Forfeitures	\$ 470,975	\$ 460,000	\$ 470,000	\$ 470,000
Miscellaneous Revenue	\$ 1,756	\$ 20,024	\$ -	\$ -
Other Financing Sources	\$ 101,080	\$ 91,117	\$ 100,000	\$ 100,000
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,119,955</b>	<b>\$ 1,111,332</b>	<b>\$ 1,110,000</b>	<b>\$ 1,110,000</b>
Personnel Services	\$ 7,956,961	\$ 8,069,631	\$ 8,201,886	\$ 8,201,886
Operating	\$ 3,097,489	\$ 2,726,515	\$ 2,724,546	\$ 2,824,546
Capital	\$ 53,820	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Library</b>	<b>\$ 11,108,269</b>	<b>\$ 10,796,146</b>	<b>\$ 10,926,432</b>	<b>\$ 11,026,432</b>

**COBB COUNTY GOVERNMENT**  
**Department Detail - General Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Magistrate Court</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 2,000,563	\$ 1,900,000	\$ 1,705,000	\$ 1,755,000
Fines and Forfeitures	\$ -	\$ 5,578	\$ -	\$ -
Miscellaneous Revenue	\$ 9,803	\$ -	\$ 2,000	\$ 2,000
Other Financing Sources	\$ 474	\$ 152	\$ 100	\$ 100
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 2,010,840</b>	<b>\$ 1,905,730</b>	<b>\$ 1,707,100</b>	<b>\$ 1,757,100</b>
<b>Personnel Services</b>				
Personnel Services	\$ 3,087,799	\$ 3,150,739	\$ 3,120,907	\$ 3,120,907
Operating	\$ 69,697	\$ 81,169	\$ 87,283	\$ 87,739
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Magistrate Court</b>	<b>\$ 3,157,496</b>	<b>\$ 3,231,908</b>	<b>\$ 3,208,190</b>	<b>\$ 3,208,646</b>
<b>Mail Services</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Personnel Services</b>				
Personnel Services	\$ 241,903	\$ 241,804	\$ 250,905	\$ 250,905
Operating	\$ 1,014,266	\$ 931,630	\$ 1,067,957	\$ 1,067,957
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Mail Services</b>	<b>\$ 1,256,169</b>	<b>\$ 1,173,434</b>	<b>\$ 1,318,862</b>	<b>\$ 1,318,862</b>

**COBB COUNTY GOVERNMENT**  
**Department Detail - General Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Medical Examiner</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ 22	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 22	\$ -	\$ -
<hr/>				
Personnel Services	\$ 612,965	\$ 618,143	\$ 619,954	\$ 619,954
Operating	\$ 516,031	\$ 528,187	\$ 546,417	\$ 560,508
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Medical Examiner	\$ 1,128,996	\$ 1,146,330	\$ 1,166,371	\$ 1,180,462
<hr/>				
<b>Occupational Tax</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ 305,369	\$ 257,721	\$ 291,000	\$ 291,000
Other Taxes	\$ 12,399,182	\$ 12,165,000	\$ 12,175,000	\$ 12,175,000
Licenses and Permits	\$ 16,983,904	\$ 16,735,000	\$ 17,192,000	\$ 17,192,000
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 89,638	\$ 37,224	\$ 80,000	\$ 80,000
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 32	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ 1,171	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 29,778,125	\$ 29,196,116	\$ 29,738,000	\$ 29,738,000
<hr/>				
Personnel Services	\$ 859,716	\$ 752,756	\$ 823,167	\$ 823,167
Operating	\$ 70,178	\$ 36,280	\$ 80,063	\$ 79,663
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Occupational Tax	\$ 929,895	\$ 789,036	\$ 903,230	\$ 902,830

**COBB COUNTY GOVERNMENT**  
**Department Detail - General Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Other Govt./Non-Profit</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -
<b>Personnel Services</b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating	\$ 3,320,914	\$ 3,416,721	\$ 3,416,721	\$ 3,416,721
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 210,322	\$ 243,605	\$ 243,605	\$ 243,605
Contingency	\$ -	\$ -	\$ -	\$ -
Total Other Govt./Non-Profit	\$ 3,531,236	\$ 3,660,326	\$ 3,660,326	\$ 3,660,326
<b>Parks, Rec &amp; Cultural Affairs</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ 3,130	\$ 348	\$ 3,000	\$ 3,000
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 3,332,509	\$ 3,200,676	\$ 3,134,050	\$ 3,134,050
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 1,389,479	\$ 1,025,425	\$ 1,027,700	\$ 1,097,700
Other Financing Sources	\$ 12,644	\$ 679	\$ 2,500	\$ 2,500
Transfers	\$ 550,442	\$ -	\$ -	\$ -
Total	\$ 5,288,204	\$ 4,227,128	\$ 4,167,250	\$ 4,237,250
<b>Personnel Services</b>				
Personnel Services	\$ 12,756,427	\$ 13,081,219	\$ 13,591,453	\$ 13,591,453
Operating	\$ 6,155,354	\$ 5,821,101	\$ 5,965,817	\$ 5,966,367
Capital	\$ 341,345	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Parks, Rec & Cultural Affairs	\$ 19,253,126	\$ 18,902,320	\$ 19,557,270	\$ 19,557,820

**COBB COUNTY GOVERNMENT**  
**Department Detail - General Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Planning</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ 8,904	\$ 5,994	\$ 6,000	\$ 6,000
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 100	\$ 63	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 218	\$ 40	\$ -	\$ -
Other Financing Sources	\$ 120	\$ 169	\$ 100	\$ 100
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 9,342</u>	<u>\$ 6,266</u>	<u>\$ 6,100</u>	<u>\$ 6,100</u>
Personnel Services	\$ 760,502	\$ 763,932	\$ 734,625	\$ 734,625
Operating	\$ 72,487	\$ 9,617	\$ 23,665	\$ 23,665
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Planning	<u>\$ 832,989</u>	<u>\$ 773,549</u>	<u>\$ 758,290</u>	<u>\$ 758,290</u>
<b>Police</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ 2,075	\$ 1,645	\$ 1,500	\$ 1,500
Intergovernmental Revenues	\$ 429,645	\$ 350,620	\$ 32,000	\$ 32,000
Charges for Services	\$ 259,895	\$ 270,213	\$ 250,000	\$ 250,000
Fines and Forfeitures	\$ 1,177,165	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 22,199	\$ 2,152	\$ 4,500	\$ 4,500
Other Financing Sources	\$ 199,727	\$ 140,702	\$ 162,000	\$ 162,000
Transfers	\$ 276,468	\$ -	\$ -	\$ -
Total	<u>\$ 2,367,174</u>	<u>\$ 765,332</u>	<u>\$ 450,000</u>	<u>\$ 450,000</u>
Personnel Services	\$ 51,789,510	\$ 50,784,359	\$ 53,825,383	\$ 53,825,383
Operating	\$ 5,445,607	\$ 3,817,966	\$ 3,940,069	\$ 3,931,954
Capital	\$ 484,491	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Police	<u>\$ 57,719,608</u>	<u>\$ 54,602,325</u>	<u>\$ 57,765,452</u>	<u>\$ 57,757,337</u>

**COBB COUNTY GOVERNMENT**  
**Department Detail - General Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Probate Court</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ 601,673	\$ 500,000	\$ 501,000	\$ 501,000
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 686,101	\$ 482,221	\$ 650,000	\$ 650,000
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,287,774</b>	<b>\$ 982,221</b>	<b>\$ 1,151,000</b>	<b>\$ 1,151,000</b>
Personnel Services	\$ 1,116,737	\$ 1,223,386	\$ 1,339,445	\$ 1,339,445
Operating	\$ 164,021	\$ 141,335	\$ 171,152	\$ 176,452
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Probate Court</b>	<b>\$ 1,280,757</b>	<b>\$ 1,364,721</b>	<b>\$ 1,510,597</b>	<b>\$ 1,515,897</b>
<b>Property Management</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ 8,580	\$ -	\$ -
Charges for Services	\$ 94,318	\$ 112,118	\$ 92,000	\$ 92,000
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 142,902	\$ 24,838	\$ 96,000	\$ 96,000
Other Financing Sources	\$ 1,416	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 238,636</b>	<b>\$ 145,536</b>	<b>\$ 188,000</b>	<b>\$ 188,000</b>
Personnel Services	\$ 4,501,476	\$ 4,588,443	\$ 4,814,835	\$ 4,814,835
Operating	\$ 4,655,845	\$ 5,116,262	\$ 5,315,649	\$ 5,359,909
Capital	\$ 17,018	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Property Management</b>	<b>\$ 9,174,340</b>	<b>\$ 9,704,705</b>	<b>\$ 10,130,484</b>	<b>\$ 10,174,744</b>

**COBB COUNTY GOVERNMENT**  
**Department Detail - General Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Public Safety-Admin</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 958	\$ -	\$ 700	\$ 700
Other Financing Sources	\$ 571	\$ 626	\$ 500	\$ 500
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,529</b>	<b>\$ 626</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>
Personnel Services	\$ 1,300,102	\$ 1,406,338	\$ 1,530,230	\$ 1,530,230
Operating	\$ 71,627	\$ 75,843	\$ 92,570	\$ 92,570
Capital	\$ 13,000	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Public Safety-Admin</b>	<b>\$ 1,384,729</b>	<b>\$ 1,482,181</b>	<b>\$ 1,622,800</b>	<b>\$ 1,622,800</b>
<b>Public Safety Safety Village</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel Services	\$ 106,853	\$ 104,790	\$ 109,902	\$ 109,902
Operating	\$ 137,743	\$ 155,244	\$ 158,042	\$ 152,592
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Public Safety Safety Village</b>	<b>\$ 244,597</b>	<b>\$ 260,034</b>	<b>\$ 267,944</b>	<b>\$ 262,494</b>

**COBB COUNTY GOVERNMENT**  
**Department Detail - General Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Public Safety Training</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 4,058	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 500	\$ -	\$ -	\$ -
Other Financing Sources	\$ 23	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 4,581</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel Services	\$ 1,240,415	\$ 1,303,800	\$ 1,313,332	\$ 1,313,332
Operating	\$ 229,657	\$ 254,415	\$ 382,362	\$ 470,278
Capital	\$ 10,790	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Public Safety Training</b>	<b>\$ 1,480,862</b>	<b>\$ 1,558,215</b>	<b>\$ 1,695,694</b>	<b>\$ 1,783,610</b>
<b>Public Services-Admin</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel Services	\$ 234,145	\$ 274,808	\$ 264,664	\$ 264,664
Operating	\$ 9,825	\$ 12,145	\$ 23,280	\$ 19,780
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Public Services-Admin</b>	<b>\$ 243,969</b>	<b>\$ 286,953</b>	<b>\$ 287,944</b>	<b>\$ 284,444</b>

**COBB COUNTY GOVERNMENT**  
**Department Detail - General Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Purchasing</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 64,484	\$ -	\$ 55,000	\$ 55,000
Other Financing Sources	\$ 182	\$ 946	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 64,666</u>	<u>\$ 946</u>	<u>\$ 55,000</u>	<u>\$ 55,000</u>
Personnel Services	\$ 747,528	\$ 770,160	\$ 693,269	\$ 693,269
Operating	\$ 32,042	\$ 25,660	\$ 28,935	\$ 28,935
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Purchasing	<u>\$ 779,569</u>	<u>\$ 795,820</u>	<u>\$ 722,204</u>	<u>\$ 722,204</u>
<b>Records Management</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Personnel Services	\$ 224,675	\$ 225,419	\$ 237,928	\$ 237,928
Operating	\$ 656,593	\$ 746,447	\$ 768,792	\$ 768,168
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Records Management	<u>\$ 881,268</u>	<u>\$ 971,866</u>	<u>\$ 1,006,720</u>	<u>\$ 1,006,096</u>

**COBB COUNTY GOVERNMENT**  
**Department Detail - General Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Senior Services</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 159,798	\$ 106,926	\$ 117,000	\$ 117,000
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ -	\$ -	\$ -	\$ -
Contributions and Donations from Priv	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 69,998	\$ 10,475	\$ 10,000	\$ 10,000
Other Financing Sources	\$ -	\$ 18	\$ -	\$ -
Transfers	\$ 13,135	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 242,931</b>	<b>\$ 117,419</b>	<b>\$ 127,000</b>	<b>\$ 127,000</b>
Personnel Services	\$ 2,347,230	\$ 2,088,995	\$ 2,437,983	\$ 2,437,983
Operating	\$ 487,377	\$ 449,562	\$ 476,627	\$ 478,027
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 477,273	\$ 843,320	\$ 802,199	\$ 846,330
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Senior Services</b>	<b>\$ 3,311,881</b>	<b>\$ 3,381,877</b>	<b>\$ 3,716,809</b>	<b>\$ 3,762,340</b>
<b>Sheriff</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ 8,794	\$ 1,782	\$ 8,000	\$ 8,000
Intergovernmental Revenues	\$ 728,650	\$ 658,576	\$ 565,000	\$ 565,000
Charges for Services	\$ 989,558	\$ 1,017,104	\$ 936,200	\$ 946,200
Fines and Forfeitures	\$ 1,651,095	\$ 1,526,122	\$ 1,600,000	\$ 1,710,000
Miscellaneous Revenue	\$ 4,227	\$ 48,190	\$ 3,225	\$ 3,225
Other Financing Sources	\$ 5,215	\$ 6,520	\$ 7,150	\$ 7,150
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 3,387,539</b>	<b>\$ 3,258,294</b>	<b>\$ 3,119,575</b>	<b>\$ 3,239,575</b>
Personnel Services	\$ 50,644,941	\$ 50,906,949	\$ 52,954,850	\$ 52,954,850
Operating	\$ 14,970,595	\$ 16,453,661	\$ 16,744,800	\$ 16,843,629
Capital	\$ 184,044	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Sheriff</b>	<b>\$ 65,799,580</b>	<b>\$ 67,360,610</b>	<b>\$ 69,699,650</b>	<b>\$ 69,798,479</b>

**COBB COUNTY GOVERNMENT**  
**Department Detail - General Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Solicitor</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 39,426	\$ 20,000	\$ 20,000	\$ 20,000
Charges for Services	\$ 95,884	\$ 66,590	\$ 95,000	\$ 95,000
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 294	\$ -	\$ -	\$ -
Other Financing Sources	\$ 349	\$ 1,664	\$ 100	\$ 100
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 135,953</b>	<b>\$ 88,254</b>	<b>\$ 115,100</b>	<b>\$ 115,100</b>
Personnel Services	\$ 5,149,958	\$ 5,069,965	\$ 5,186,109	\$ 5,186,109
Operating	\$ 39,930	\$ 36,702	\$ 41,630	\$ 41,630
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Solicitor</b>	<b>\$ 5,189,888</b>	<b>\$ 5,106,667</b>	<b>\$ 5,227,739</b>	<b>\$ 5,227,739</b>
<b>State Court</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 702,026	\$ 815,049	\$ 750,000	\$ 760,000
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 702,026</b>	<b>\$ 815,049</b>	<b>\$ 750,000</b>	<b>\$ 760,000</b>
Personnel Services	\$ 6,050,304	\$ 6,249,616	\$ 6,461,737	\$ 6,461,737
Operating	\$ 391,021	\$ 439,853	\$ 503,425	\$ 503,425
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total State Court</b>	<b>\$ 6,441,325</b>	<b>\$ 6,689,469</b>	<b>\$ 6,965,162</b>	<b>\$ 6,965,162</b>

**COBB COUNTY GOVERNMENT**  
**Department Detail - General Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>State Court - DUI</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 185,520	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 10,205	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 195,725</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel Services	\$ 137,805	\$ 153,450	\$ 146,154	\$ 146,154
Operating	\$ 125,119	\$ -	\$ -	\$ -
Capital	\$ 1,129	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total State Court - DUI</b>	<b>\$ 264,052</b>	<b>\$ 153,450</b>	<b>\$ 146,154</b>	<b>\$ 146,154</b>
<b>Superior Court</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 473,992	\$ 461,234	\$ 470,000	\$ 470,000
Charges for Services	\$ 647,599	\$ 635,000	\$ 627,500	\$ 627,500
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 9,051	\$ 5	\$ 1,000	\$ 1,000
Other Financing Sources	\$ 30	\$ 15	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,130,672</b>	<b>\$ 1,096,254</b>	<b>\$ 1,098,500</b>	<b>\$ 1,098,500</b>
Personnel Services	\$ 5,083,868	\$ 5,380,611	\$ 5,552,250	\$ 5,552,250
Operating	\$ 1,037,649	\$ 1,008,285	\$ 1,014,408	\$ 1,014,408
Capital	\$ 9,083	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Superior Court</b>	<b>\$ 6,130,601</b>	<b>\$ 6,388,896</b>	<b>\$ 6,566,658</b>	<b>\$ 6,566,658</b>

**COBB COUNTY GOVERNMENT**  
**Department Detail - General Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Support Service-Admin</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 1,063	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,063</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel Services	\$ 192,627	\$ 282,453	\$ 282,295	\$ 282,295
Operating	\$ 6,935	\$ 21,940	\$ 9,600	\$ 9,600
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Support Service-Admin</b>	<b>\$ 199,561</b>	<b>\$ 304,393</b>	<b>\$ 291,895</b>	<b>\$ 291,895</b>
<b>Tax Assessor</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 88	\$ 2,468	\$ 1,000	\$ 1,000
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 191	\$ -	\$ -	\$ -
Other Financing Sources	\$ 2,881	\$ 4,596	\$ 1,000	\$ 1,000
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 3,160</b>	<b>\$ 7,064</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
Personnel Services	\$ 3,387,182	\$ 3,457,144	\$ 3,568,655	\$ 3,568,655
Operating	\$ 1,776,655	\$ 1,723,096	\$ 1,925,688	\$ 1,921,152
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Tax Assessor</b>	<b>\$ 5,163,837</b>	<b>\$ 5,180,240</b>	<b>\$ 5,494,343</b>	<b>\$ 5,489,807</b>

**COBB COUNTY GOVERNMENT**  
**Department Detail - General Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Tax Commissioner</b>				
Property Taxes	\$ 195,724,607	\$ 191,593,493	\$ 209,983,723	\$ 212,238,559
Penalties & Interest	\$ 4,791,991	\$ 4,304,079	\$ 4,070,000	\$ 4,170,000
Other Taxes	\$ 15,103	\$ 9,000	\$ 9,000	\$ 9,000
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 435,149	\$ 320,000	\$ 420,000	\$ 420,000
Charges for Services	\$ 7,867,480	\$ 7,279,637	\$ 7,561,000	\$ 7,911,000
Fines and Forfeitures	\$ 107,985	\$ 86,884	\$ 100,000	\$ 100,000
Miscellaneous Revenue	\$ 130,173	\$ 108,455	\$ 120,600	\$ 120,600
Other Financing Sources	\$ 44,913	\$ 86,207	\$ 47,000	\$ 47,000
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 209,117,401</u>	<u>\$ 203,787,755</u>	<u>\$ 222,311,323</u>	<u>\$ 225,016,159</u>
Personnel Services	\$ 6,736,158	\$ 6,970,119	\$ 7,007,222	\$ 7,007,222
Operating	\$ 553,494	\$ 519,607	\$ 599,135	\$ 604,101
Capital	\$ 175,833	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Tax Commissioner	<u>\$ 7,465,485</u>	<u>\$ 7,489,726</u>	<u>\$ 7,606,357</u>	<u>\$ 7,611,323</u>
<b>Vehicle Acquisition</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating	\$ -	\$ -	\$ -	\$ -
Capital	\$ 1,608,118	\$ 1,500,000	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Vehicle Acquisition	<u>\$ 1,608,118</u>	<u>\$ 1,500,000</u>	<u>\$ -</u>	<u>\$ -</u>

**COBB COUNTY GOVERNMENT**  
**Department Detail - General Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Zoning</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ 140,346	\$ 121,796	\$ 140,200	\$ 140,200
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 5,236	\$ 1,434	\$ 5,000	\$ 5,000
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 33	\$ -	\$ -	\$ -
Other Financing Sources	\$ 263	\$ 360	\$ 200	\$ 200
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 145,878</b>	<b>\$ 123,590</b>	<b>\$ 145,400</b>	<b>\$ 145,400</b>
Personnel Services	\$ 502,532	\$ 495,763	\$ 505,804	\$ 505,804
Operating	\$ 65,987	\$ 69,649	\$ 72,551	\$ 72,551
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Zoning</b>	<b>\$ 568,519</b>	<b>\$ 565,412</b>	<b>\$ 578,355</b>	<b>\$ 578,355</b>
<b>General Fund Summary</b>				
Property Taxes	\$ 195,724,607	\$ 191,593,493	\$ 209,983,723	\$ 212,238,559
Penalties & Interest	\$ 5,097,360	\$ 4,561,800	\$ 4,361,000	\$ 4,461,000
Other Taxes	\$ 36,999,483	\$ 36,054,000	\$ 36,984,000	\$ 37,234,000
Licenses and Permits	\$ 22,057,186	\$ 21,303,000	\$ 21,821,700	\$ 21,821,700
Intergovernmental Revenues	\$ 3,794,621	\$ 3,664,000	\$ 3,115,500	\$ 3,115,500
Charges for Services	\$ 39,169,430	\$ 36,958,136	\$ 35,529,182	\$ 36,449,182
Fines and Forfeitures	\$ 11,613,593	\$ 9,479,998	\$ 9,995,000	\$ 10,205,000
Miscellaneous Revenue	\$ 4,798,081	\$ 3,036,015	\$ 3,069,025	\$ 3,139,025
Other Financing Sources	\$ 525,377	\$ 451,816	\$ 365,100	\$ 365,100
Transfers	\$ 18,680,819	\$ 18,280,488	\$ 15,564,031	\$ 13,983,334
<b>Total</b>	<b>\$ 338,460,557</b>	<b>\$ 325,382,746</b>	<b>\$ 340,788,261</b>	<b>\$ 343,012,400</b>
Personnel Services	\$ 229,815,506	\$ 232,913,080	\$ 243,168,041	\$ 243,168,041
Operating	\$ 73,871,967	\$ 70,831,534	\$ 75,763,563	\$ 76,468,857
Capital	\$ 3,202,258	\$ 1,500,000	\$ -	\$ -
Debt Service	\$ 167,739	\$ 327,222	\$ 100,000	\$ 100,000
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 23,451,976	\$ 14,157,915	\$ 15,235,537	\$ 16,907,647
Contingency	\$ -	\$ 5,652,995	\$ 6,521,120	\$ 6,367,855
<b>Total General Fund Summary</b>	<b>\$ 330,509,446</b>	<b>\$ 325,382,746</b>	<b>\$ 340,788,261</b>	<b>\$ 343,012,400</b>



**Cobb County Government  
FY 15 & FY 16 Other Operating Funds Detail**

**COBB COUNTY GOVERNMENT**  
**Other Operating Fund Budgets**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	Revenues FY13 Actual	Revenues FY14 Adopted	Revenues FY15 Adopted	Revenues FY16 Proposed
<b>Governmental Fund Types</b>				
Claims	\$ 80,192,684	\$ 74,944,691	\$ 75,911,050	\$ 75,907,128
CSBG	\$ 633,723	\$ 570,351	\$ 558,020	\$ 558,020
Debt Service	\$ 9,131,658	\$ 9,082,191	\$ 9,346,026	\$ 9,346,026
E911	\$ 10,310,856	\$ 10,575,917	\$ 10,910,412	\$ 11,008,841
Fire	\$ 70,334,584	\$ 70,678,499	\$ 75,686,198	\$ 76,820,255
Hotel/Motel Tax	\$ 9,800,000	\$ 11,222,392	\$ 12,000,000	\$ 12,000,000
Law Library	\$ 601,664	\$ 594,313	\$ 605,122	\$ 605,752
Parking Deck	\$ 772,520	\$ 868,037	\$ 933,514	\$ 944,145
Street Light District	\$ 4,328,696	\$ 5,161,172	\$ 5,520,653	\$ 5,630,072
<i>Subtotal</i>	<b>\$ 186,106,385</b>	<b>\$ 183,697,563</b>	<b>\$ 191,470,995</b>	<b>\$ 192,820,239</b>
<b>Business-type Funds</b>				
Golf Course	\$ 1,826,386	\$ 1,835,117	\$ 1,795,731	\$ 1,810,731
Solid Waste	\$ 2,290,181	\$ 1,155,623	\$ 1,020,677	\$ 1,019,480
Transit	\$ 19,579,373	\$ 18,805,089	\$ 19,652,226	\$ 21,096,697
Water	\$ 185,082,990	\$ 212,287,798	\$ 209,968,723	\$ 212,577,020
<i>Subtotal</i>	<b>\$ 208,778,930</b>	<b>\$ 234,083,627</b>	<b>\$ 232,437,357</b>	<b>\$ 236,503,928</b>
<i>Total Other Operating Funds</i>	<b>\$ 394,885,315</b>	<b>\$ 417,781,190</b>	<b>\$ 423,908,352</b>	<b>\$ 429,324,167</b>

	Expenditures FY13 Actual	Expenditures FY14 Adopted	Expenditures FY15 Recommended	Expenditures FY16 Proposed
<b>Governmental Fund Types</b>				
Claims	\$ 71,999,927	\$ 74,944,691	\$ 75,911,050	\$ 75,907,128
CSBG	\$ 567,127	\$ 570,351	\$ 558,020	\$ 558,020
Debt Service	\$ 8,635,426	\$ 9,082,191	\$ 9,346,026	\$ 9,346,026
E911	\$ 12,810,260	\$ 10,575,917	\$ 10,910,412	\$ 11,008,841
Fire	\$ 69,555,717	\$ 70,678,499	\$ 75,686,198	\$ 76,820,255
Hotel/Motel Tax	\$ 11,244,163	\$ 11,222,392	\$ 12,000,000	\$ 12,000,000
Law Library	\$ 538,034	\$ 594,313	\$ 605,122	\$ 605,752
Parking Deck	\$ 799,929	\$ 868,037	\$ 933,514	\$ 944,145
Street Light District	\$ 4,980,667	\$ 5,161,172	\$ 5,520,653	\$ 5,630,072
<i>Subtotal</i>	<b>\$ 181,131,249</b>	<b>\$ 183,697,563</b>	<b>\$ 191,470,995</b>	<b>\$ 192,820,239</b>
<b>Business-type Funds</b>				
Golf Course	\$ 1,613,862	\$ 1,835,117	\$ 1,795,731	\$ 1,810,731
Solid Waste	\$ 899,358	\$ 1,155,623	\$ 1,020,677	\$ 1,019,480
Transit	\$ 17,920,625	\$ 18,805,089	\$ 19,652,226	\$ 21,096,697
Water	\$ 190,015,913	\$ 212,287,798	\$ 209,968,723	\$ 212,577,020
<i>Subtotal</i>	<b>\$ 210,449,758</b>	<b>\$ 234,083,627</b>	<b>\$ 232,437,357</b>	<b>\$ 236,503,928</b>
<i>Total Other Operating Funds</i>	<b>\$ 391,581,007</b>	<b>\$ 417,781,190</b>	<b>\$ 423,908,352</b>	<b>\$ 429,324,167</b>

**COBB COUNTY GOVERNMENT**  
**Other Operating Governmental Fund Types Detail**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

Governmental Fund Types:	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Claims Funds:</b>				
<u>Health &amp; Dental</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 8,000	\$ 4,699	\$ 4,000	\$ 4,000
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 2,826,773	\$ 6,248,622	\$ 3,109,987	\$ 3,109,987
Other Financing Sources	\$ 69,837,549	\$ 60,905,955	\$ 64,893,849	\$ 64,888,849
Transfers	\$ -	\$ -	\$ -	\$ -
Fund Balance Appropriations	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 72,672,322</u>	<u>\$ 67,159,276</u>	<u>\$ 68,007,836</u>	<u>\$ 68,002,836</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating	\$ 66,393,274	\$ 67,159,276	\$ 68,007,836	\$ 68,002,836
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 411,000	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 66,804,274</u>	<u>\$ 67,159,276</u>	<u>\$ 68,007,836</u>	<u>\$ 68,002,836</u>
<u>Casualty &amp; Liability</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 150,000	\$ 364,102	\$ 150,000	\$ 151,078
Other Financing Sources	\$ 4,537,588	\$ 4,606,747	\$ 4,917,053	\$ 4,917,053
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 4,687,588</u>	<u>\$ 4,970,849</u>	<u>\$ 5,067,053</u>	<u>\$ 5,068,131</u>
Personnel Services	\$ 453,049	\$ 498,908	\$ 537,648	\$ 537,648
Operating	\$ 2,028,389	\$ 4,111,077	\$ 3,975,565	\$ 3,980,565
Capital	\$ -	\$ 351,440	\$ 400,000	\$ 400,000
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 276,468	\$ 1,078	\$ 1,078	\$ 1,078
Contingency	\$ -	\$ 8,346	\$ 152,762	\$ 148,840
Total	<u>\$ 2,757,905</u>	<u>\$ 4,970,849</u>	<u>\$ 5,067,053</u>	<u>\$ 5,068,131</u>

**COBB COUNTY GOVERNMENT**  
**Other Operating Governmental Fund Types Detail**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

Governmental Fund Types:	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b><u>Workers Comp</u></b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ 2,832,774	\$ 2,814,566	\$ 2,836,161	\$ 2,836,161
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 2,832,774</u>	<u>\$ 2,814,566</u>	<u>\$ 2,836,161</u>	<u>\$ 2,836,161</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating	\$ 2,437,748	\$ 2,814,566	\$ 2,836,161	\$ 2,836,161
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 2,437,748</u>	<u>\$ 2,814,566</u>	<u>\$ 2,836,161</u>	<u>\$ 2,836,161</u>
<b><u>CSBG</u></b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 633,723	\$ 570,351	\$ 558,020	\$ 558,020
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total CSBG Fund	<u>\$ 633,723</u>	<u>\$ 570,351</u>	<u>\$ 558,020</u>	<u>\$ 558,020</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating	\$ 553,992	\$ 570,351	\$ 558,020	\$ 558,020
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 13,135	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total CSBG Fund	<u>\$ 567,127</u>	<u>\$ 570,351</u>	<u>\$ 558,020</u>	<u>\$ 558,020</u>

**COBB COUNTY GOVERNMENT**  
**Other Operating Governmental Fund Types Detail**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

Governmental Fund Types:	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b><u>Debt Service</u></b>				
Taxes	\$ 8,982,658	\$ 8,819,278	\$ 9,123,726	\$ 9,123,726
Penalties & Interest	\$ 25,000	\$ 25,000	\$ 21,000	\$ 21,000
Other Taxes	\$ 20,000	\$ 41,527	\$ 46,300	\$ 46,300
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 100,000	\$ 191,886	\$ 150,000	\$ 150,000
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ 4,000	\$ 4,500	\$ 5,000	\$ 5,000
Transfers	\$ -	\$ -	\$ -	\$ -
Total Debt Service Fund	<b>\$ 9,131,658</b>	<b>\$ 9,082,191</b>	<b>\$ 9,346,026</b>	<b>\$ 9,346,026</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating	\$ 80,570	\$ 83,571	\$ 80,691	\$ 80,691
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 8,554,856	\$ 8,557,781	\$ 8,554,238	\$ 8,557,412
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ 440,839	\$ 711,097	\$ 707,923
Total Debt Service Fund	<b>\$ 8,635,425.81</b>	<b>\$ 9,082,191</b>	<b>\$ 9,346,026</b>	<b>\$ 9,346,026</b>
<b><u>E911</u></b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 10,306,856	\$ 10,568,917	\$ 10,904,412	\$ 11,002,841
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 1,000	\$ 3,000	\$ 3,000	\$ 3,000
Other Financing Sources	\$ 3,000	\$ 4,000	\$ 3,000	\$ 3,000
Transfers	\$ -	\$ -	\$ -	\$ -
Total E911 Fund	<b>\$ 10,310,856</b>	<b>\$ 10,575,917</b>	<b>\$ 10,910,412</b>	<b>\$ 11,008,841</b>
Personnel Services	\$ 7,585,982	\$ 7,923,034	\$ 8,195,616	\$ 8,195,616
Operating	\$ 3,228,759	\$ 2,532,517	\$ 2,598,077	\$ 2,701,165
Capital	\$ 1,995,519	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ 120,366	\$ 116,719	\$ 112,060
Total E911 Fund	<b>\$ 12,810,260</b>	<b>\$ 10,575,917</b>	<b>\$ 10,910,412</b>	<b>\$ 11,008,841</b>

**COBB COUNTY GOVERNMENT**  
**Other Operating Governmental Fund Types Detail**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

Governmental Fund Types:	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Fire</b>				
Taxes	\$ 68,645,384	\$ 68,402,799	\$ 73,476,598	\$ 74,610,655
Penalties & Interest	\$ 190,000	\$ 160,000	\$ 185,000	\$ 185,000
Other Taxes	\$ 200,000	\$ 327,000	\$ 378,000	\$ 378,000
Licenses and Permits	\$ 273,000	\$ 407,000	\$ 10,000	\$ 10,000
Intergovernmental Revenues	\$ -	\$ -	\$ 25,000	\$ 25,000
Charges for Services	\$ 1,002,200	\$ 1,352,700	\$ 1,582,600	\$ 1,582,600
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ -	\$ -	\$ -	\$ -
Contributions and Donations from Private	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 1,000	\$ 5,000	\$ 5,000	\$ 5,000
Other Financing Sources	\$ 23,000	\$ 24,000	\$ 24,000	\$ 24,000
Transfers	\$ -	\$ -	\$ -	\$ -
Total Fire Fund	<b>\$ 70,334,584</b>	<b>\$ 70,678,499</b>	<b>\$ 75,686,198</b>	<b>\$ 76,820,255</b>
<b>Personnel Services</b>				
Operating	\$ 58,297,478	\$ 59,006,735	\$ 61,511,469	\$ 61,511,469
Capital	\$ 10,753,170	\$ 10,143,094	\$ 10,435,727	\$ 10,306,141
Debt Service	\$ 87,971	\$ 104,200	\$ 1,220,022	\$ -
Depreciation	\$ 35,510	\$ 95,000	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ 381,588	\$ 387,660	\$ 470,133	\$ 519,728
Total Fire Fund	<b>\$ 69,555,717</b>	<b>\$ 70,678,499</b>	<b>\$ 75,686,198</b>	<b>\$ 76,820,255</b>
<b>Hotel/Motel Tax</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ 9,800,000	\$ 11,222,392	\$ 12,000,000	\$ 12,000,000
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total Hotel/Motel Tax Fund	<b>\$ 9,800,000</b>	<b>\$ 11,222,392</b>	<b>\$ 12,000,000</b>	<b>\$ 12,000,000</b>
<b>Personnel Services</b>				
Operating	\$ -	\$ -	\$ -	\$ -
Capital	\$ 10,693,720	\$ 11,222,392	\$ 10,897,250	\$ 10,964,500
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 550,442	\$ -	\$ 1,102,750	\$ 1,035,500
Contingency	\$ -	\$ -	\$ -	\$ -
Total Hotel/Motel Tax Fund	<b>\$ 11,244,163</b>	<b>\$ 11,222,392</b>	<b>\$ 12,000,000</b>	<b>\$ 12,000,000</b>

**COBB COUNTY GOVERNMENT**  
**Other Operating Governmental Fund Types Detail**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

Governmental Fund Types:	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b><u>Law Library</u></b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ 598,364	\$ 591,013	\$ 601,212	\$ 601,212
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ 3,300	\$ 3,300	\$ 3,910	\$ 4,540
Transfers	\$ -	\$ -	\$ -	\$ -
Total Law Library Fund	\$ 601,664	\$ 594,313	\$ 605,122	\$ 605,752
Personnel Services	\$ 197,305	\$ 151,441	\$ 159,489	\$ 159,489
Operating	\$ 340,729	\$ 440,632	\$ 443,390	\$ 444,020
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ 2,240	\$ 2,243	\$ 2,243
Total Law Library Fund	\$ 538,034	\$ 594,313	\$ 605,122	\$ 605,752
<b><u>Parking Deck</u></b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 772,220	\$ 867,737	\$ 932,814	\$ 943,445
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ 500	\$ 500
Other Financing Sources	\$ 300	\$ 300	\$ 200	\$ 200
Transfers	\$ -	\$ -	\$ -	\$ -
Total Parking Deck Fund	\$ 772,520	\$ 868,037	\$ 933,514	\$ 944,145
Personnel Services	\$ 79,385	\$ 78,334	\$ 80,690	\$ 80,690
Operating	\$ 106,944	\$ 134,640	\$ 126,761	\$ 127,642
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 613,600	\$ 655,063	\$ 726,063	\$ 735,813
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Parking Deck Fund	\$ 799,929	\$ 868,037	\$ 933,514	\$ 944,145

**COBB COUNTY GOVERNMENT**  
**Other Operating Governmental Fund Types Detail**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

Governmental Fund Types:	FY 13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Street Light District</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 4,328,696	\$ 5,161,172	\$ 5,520,653	\$ 5,630,072
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total Street Light District Fund	<u>\$ 4,328,696</u>	<u>\$ 5,161,172</u>	<u>\$ 5,520,653</u>	<u>\$ 5,630,072</u>
Personnel Services	\$ 173,455	\$ 174,532	\$ 181,847	\$ 181,847
Operating	\$ 4,783,676	\$ 4,960,713	\$ 5,315,195	\$ 5,424,614
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 23,536	\$ 23,000	\$ 23,000	\$ 23,000
Contingency	\$ -	\$ 2,927	\$ 611	\$ 611
Total Street Light District Fund	<u>\$ 4,980,667</u>	<u>\$ 5,161,172</u>	<u>\$ 5,520,653</u>	<u>\$ 5,630,072</u>

**COBB COUNTY GOVERNMENT**  
**Other Operating Business-Type Funds Detail**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

Business-type Funds:	FY13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b><u>Golf Course</u></b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 1,825,183	\$ 1,835,117	\$ 1,795,531	\$ 1,810,531
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 114	\$ -	\$ -	\$ -
Other Financing Sources	\$ 1,089	\$ -	\$ 200	\$ 200
Transfers	\$ -	\$ -	\$ -	\$ -
Total Golf Course Fund	<u>\$ 1,826,386</u>	<u>\$ 1,835,117</u>	<u>\$ 1,795,731</u>	<u>\$ 1,810,731</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating	\$ 1,417,887	\$ 1,534,632	\$ 1,497,351	\$ 1,512,351
Capital	\$ 15,750	\$ 91,600	\$ 91,600	\$ 91,600
Debt Service	\$ 5,609	\$ 74,525	\$ 72,420	\$ 72,420
Depreciation	\$ 172,496	\$ 132,596	\$ 132,596	\$ 132,596
Transfers Out	\$ 2,120	\$ 1,764	\$ 1,764	\$ 1,764
Contingency	\$ -	\$ -	\$ -	\$ -
Total Golf Course Fund	<u>\$ 1,613,862</u>	<u>\$ 1,835,117</u>	<u>\$ 1,795,731</u>	<u>\$ 1,810,731</u>
<b><u>Solid Waste</u></b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 315	\$ 300	\$ 300	\$ 300
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 281,001	\$ 251,921	\$ 287,812	\$ 290,000
Other Financing Sources	\$ 173	\$ 150	\$ 200	\$ 200
Transfers	\$ 2,008,692	\$ 903,252	\$ 732,365	\$ 728,980
Total Solid Waste Fund	<u>\$ 2,290,181</u>	<u>\$ 1,155,623</u>	<u>\$ 1,020,677</u>	<u>\$ 1,019,480</u>
Personnel Services	\$ 272,815	\$ 385,221	\$ 377,264	\$ 377,264
Operating	\$ 63,538	\$ 352,536	\$ 232,382	\$ 232,882
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 152,238	\$ -	\$ -	\$ -
Depreciation	\$ 410,767	\$ 405,342	\$ 405,342	\$ 405,342
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ 12,524	\$ 5,689	\$ 3,992
Total Solid Waste Fund	<u>\$ 899,358</u>	<u>\$ 1,155,623</u>	<u>\$ 1,020,677</u>	<u>\$ 1,019,480</u>

**COBB COUNTY GOVERNMENT**  
**Other Operating Business-Type Funds Detail**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

Business-type Funds:	FY13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Transit</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 4,409,329	\$ 2,653,260	\$ 5,066,178	\$ 4,891,697
Charges for Services	\$ 6,050,804	\$ 6,558,242	\$ 5,586,048	\$ 5,655,000
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 25,766	\$ -	\$ -	\$ -
Other Financing Sources	\$ 311	\$ -	\$ -	\$ -
Transfers	\$ 9,093,163	\$ 9,593,587	\$ 9,000,000	\$ 10,550,000
<b>Total Transit Fund</b>	<b>\$ 19,579,373</b>	<b>\$ 18,805,089</b>	<b>\$ 19,652,226</b>	<b>\$ 21,096,697</b>
Personnel Services	\$ 545,972	\$ 744,894	\$ 768,031	\$ 768,031
Operating	\$ 17,322,152	\$ 17,996,888	\$ 18,822,911	\$ 20,266,403
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 52,501	\$ 51,329	\$ 49,274	\$ 50,253
Contingency	\$ -	\$ 11,978	\$ 12,010	\$ 12,010
<b>Total Transit Fund</b>	<b>\$ 17,920,625</b>	<b>\$ 18,805,089</b>	<b>\$ 19,652,226</b>	<b>\$ 21,096,697</b>
<b>Water</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 925	\$ -	\$ -	\$ -
Charges for Services	\$ 184,772,990	\$ 212,154,797	\$ 209,761,123	\$ 212,369,420
Fines and Forfeitures	\$ 2,650	\$ -	\$ 2,600	\$ 2,600
Miscellaneous Revenue	\$ 122,590	\$ 25,000	\$ 110,000	\$ 110,000
Other Financing Sources	\$ 160,299	\$ 85,001	\$ 72,000	\$ 72,000
Transfers	\$ 23,536	\$ 23,000	\$ 23,000	\$ 23,000
<b>Total Water Fund</b>	<b>\$ 185,082,990</b>	<b>\$ 212,287,798</b>	<b>\$ 209,968,723</b>	<b>\$ 212,577,020</b>

**COBB COUNTY GOVERNMENT**  
**Other Operating Business-Type Funds Detail**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

Business-type Funds:	FY13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Water (continued)</b>				
<b>Administration Division</b>				
Personnel Services	\$ 1,933,919	\$ 1,787,895	\$ 2,019,048	\$ 2,019,048
Operating	\$ 2,164,253	\$ 1,314,789	\$ 2,042,531	\$ 2,048,723
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 11,418,087	\$ 13,070,230	\$ 13,414,114	\$ 12,984,188
Contingency	\$ -	\$ 3,820,828	\$ 439,439	\$ 414,998
<b>Total</b>	<b>\$ 15,516,259</b>	<b>\$ 19,993,742</b>	<b>\$ 17,915,132</b>	<b>\$ 17,466,957</b>
<b>Administrative Expenses</b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating	\$ 49,441,914	\$ 62,039,752	\$ 62,611,252	\$ 65,723,393
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 7,489,905	\$ 8,469,575	\$ 6,116,837	\$ 5,749,683
Depreciation	\$ 40,900,407	\$ 43,732,668	\$ 43,732,668	\$ 45,498,392
Transfers Out	\$ 17,232,626	\$ 17,279,806	\$ 14,423,613	\$ 12,842,011
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 115,064,852</b>	<b>\$ 131,521,801</b>	<b>\$ 126,884,370</b>	<b>\$ 129,813,479</b>
<b>Customer Service</b>				
Personnel Services	\$ 3,529,470	\$ 3,581,883	\$ 3,737,290	\$ 3,737,290
Operating	\$ 4,764,771	\$ 4,832,429	\$ 4,862,056	\$ 4,868,425
Capital	\$ 77,000	\$ 125,000	\$ 190,000	\$ 80,000
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 8,371,241</b>	<b>\$ 8,539,312</b>	<b>\$ 8,789,346</b>	<b>\$ 8,685,715</b>
<b>Engineering</b>				
Personnel Services	\$ 2,503,499	\$ 2,520,623	\$ 2,636,719	\$ 2,636,719
Operating	\$ 145,248	\$ 160,939	\$ 161,838	\$ 166,179
Capital	\$ 14,500	\$ 15,000	\$ 292,000	\$ 70,000
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 2,663,247</b>	<b>\$ 2,696,562</b>	<b>\$ 3,090,557</b>	<b>\$ 2,872,898</b>

**COBB COUNTY GOVERNMENT**  
**Other Operating Business-Type Funds Detail**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

Business-type Funds:	FY13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Water (continued)</b>				
<b>Operations Division Admin</b>				
Personnel Services	\$ 1,375,153	\$ 1,336,051	\$ 1,427,446	\$ 1,427,446
Operating	\$ 129,943	\$ 139,765	\$ 177,648	\$ 178,828
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,505,096</b>	<b>\$ 1,475,816</b>	<b>\$ 1,605,094</b>	<b>\$ 1,606,274</b>
<b>Central Lab</b>				
Personnel Services	\$ 1,473,320	\$ 1,571,967	\$ 1,556,135	\$ 1,556,135
Operating	\$ 177,102	\$ 142,950	\$ 169,879	\$ 169,496
Capital	\$ -	\$ 14,600	\$ 13,500	\$ 18,000
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,650,422</b>	<b>\$ 1,729,517</b>	<b>\$ 1,739,514</b>	<b>\$ 1,743,631</b>
<b>Central Maintenance</b>				
Personnel Services	\$ 4,086,689	\$ 4,023,111	\$ 4,309,218	\$ 4,309,218
Operating	\$ 1,717,721	\$ 1,871,176	\$ 1,885,191	\$ 1,856,237
Capital	\$ 1,039,345	\$ 120,000	\$ 206,000	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 6,843,755</b>	<b>\$ 6,014,287</b>	<b>\$ 6,400,409</b>	<b>\$ 6,165,455</b>

**COBB COUNTY GOVERNMENT**  
**Other Operating Business-Type Funds Detail**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

Business-type Funds:	FY13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Water (continued)</b>				
<b>South Cobb WRF</b>				
Personnel Services	\$ 1,133,042	\$ 1,069,839	\$ 1,183,978	\$ 1,183,978
Operating	\$ 6,723,859	\$ 8,255,844	\$ 7,938,349	\$ 8,131,791
Capital	\$ 89,277	\$ 19,900	\$ 170,000	\$ 138,000
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 7,946,178</b>	<b>\$ 9,345,583</b>	<b>\$ 9,292,327</b>	<b>\$ 9,453,769</b>
<b>Noonday WRF</b>				
Personnel Services	\$ 1,022,251	\$ 935,306	\$ 958,523	\$ 958,523
Operating	\$ 2,744,310	\$ 3,252,995	\$ 3,110,382	\$ 3,104,882
Capital	\$ -	\$ -	\$ 226,000	\$ 60,000
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 3,766,561</b>	<b>\$ 4,188,301</b>	<b>\$ 4,294,905</b>	<b>\$ 4,123,405</b>
<b>Sutton WRF</b>				
Personnel Services	\$ 1,829,941	\$ 1,798,653	\$ 1,926,165	\$ 1,926,165
Operating	\$ 5,934,762	\$ 5,928,354	\$ 7,040,477	\$ 7,346,745
Capital	\$ 49,730	\$ -	\$ 9,800	\$ 9,800
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 7,814,433</b>	<b>\$ 7,727,007</b>	<b>\$ 8,976,442</b>	<b>\$ 9,282,710</b>
<b>Northwest WRF</b>				
Personnel Services	\$ 957,569	\$ 931,600	\$ 987,867	\$ 987,867
Operating	\$ 2,920,820	\$ 3,083,934	\$ 3,568,568	\$ 3,390,953
Capital	\$ 39,900	\$ 165,000	\$ 156,000	\$ 58,000
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 3,918,289</b>	<b>\$ 4,180,534</b>	<b>\$ 4,712,435</b>	<b>\$ 4,436,820</b>

**COBB COUNTY GOVERNMENT**  
**Other Operating Business-Type Funds Detail**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

Business-type Funds:	FY13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Water (continued)</b>				
<b>System Maintenance</b>				
Personnel Services	\$ 6,077,130	\$ 6,091,656	\$ 6,470,622	\$ 6,470,622
Operating	\$ 6,391,535	\$ 6,026,611	\$ 6,614,160	\$ 6,594,121
Capital	\$ 383,027	\$ 331,560	\$ 909,736	\$ 1,593,149
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 12,851,692</b>	<b>\$ 12,449,827</b>	<b>\$ 13,994,518</b>	<b>\$ 14,657,892</b>
<b>Stormwater Management</b>				
Personnel Services	\$ 1,902,447	\$ 1,880,195	\$ 1,971,374	\$ 1,971,374
Operating	\$ 201,441	\$ 275,114	\$ 238,150	\$ 237,741
Capital	\$ -	\$ 270,200	\$ 64,150	\$ 58,900
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 2,103,888</b>	<b>\$ 2,425,509</b>	<b>\$ 2,273,674</b>	<b>\$ 2,268,015</b>
<b>Total Water &amp; Sewer Fund</b>				
Personnel Services	\$ 27,824,430	\$ 27,528,779	\$ 29,184,385	\$ 29,184,385
Operating	\$ 83,457,679	\$ 97,324,652	\$ 100,420,481	\$ 103,817,514
Capital	\$ 1,692,779	\$ 1,061,260	\$ 2,237,186	\$ 2,085,849
Debt Service	\$ 7,489,905	\$ 8,469,575	\$ 6,116,837	\$ 5,749,683
Depreciation	\$ 40,900,407	\$ 43,732,668	\$ 43,732,668	\$ 45,498,392
Transfers Out	\$ 28,650,713	\$ 30,350,036	\$ 27,837,727	\$ 25,826,199
Contingency	\$ -	\$ 3,820,828	\$ 439,439	\$ 414,998
<b>Total</b>	<b>\$ 190,015,913</b>	<b>\$ 212,287,798</b>	<b>\$ 209,968,723</b>	<b>\$ 212,577,020</b>

**COBB COUNTY GOVERNMENT**  
**Other Operating Business-Type Funds Detail**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

Business-type Funds:	FY13 Actual	FY14 Adopted	FY15 Adopted	FY16 Proposed
<b>Total Business-type Funds:</b>				
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 4,410,254	\$ 2,653,260	\$ 5,066,178	\$ 4,891,697
Charges for Services	\$ 192,649,292	\$ 220,548,456	\$ 217,143,002	\$ 219,835,251
Fines and Forfeitures	\$ 2,650	\$ -	\$ 2,600	\$ 2,600
Investment Income	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 429,471	\$ 276,921	\$ 397,812	\$ 400,000
Other Financing Sources	\$ 161,872	\$ 85,151	\$ 72,400	\$ 72,400
Transfers	\$ 11,125,391	\$ 10,519,839	\$ 9,755,365	\$ 11,301,980
Total	<u>\$ 208,778,930</u>	<u>\$ 234,083,627</u>	<u>\$ 232,437,357</u>	<u>\$ 236,503,928</u>
<b>Expenditures</b>				
Personnel Services	\$ 28,643,217	\$ 28,658,894	\$ 30,329,680	\$ 30,329,680
Operating	\$ 102,261,256	\$ 117,208,708	\$ 120,973,125	\$ 125,829,150
Capital	\$ 1,708,529	\$ 1,152,860	\$ 2,328,786	\$ 2,177,449
Debt Service	\$ 7,647,752	\$ 8,544,100	\$ 6,189,257	\$ 5,822,103
Depreciation	\$ 41,483,670	\$ 44,270,606	\$ 44,270,606	\$ 46,036,330
Transfers Out	\$ 28,705,334	\$ 30,403,129	\$ 27,888,765	\$ 25,878,216
Contingency	\$ -	\$ 3,845,330	\$ 457,138	\$ 431,000
Total	<u>\$ 210,449,758</u>	<u>\$ 234,083,627</u>	<u>\$ 232,437,357</u>	<u>\$ 236,503,928</u>



**Cobb County Government  
FY 15 & FY 16 Capital Funds**

**COBB COUNTY GOVERNMENT**  
**Capital Funds**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

	Revenues FY 14 Adopted	Revenues FY 15 Adopted	Revenues FY 16 Proposed	Percentage Change FY 15 Adopted to: FY 14 Adopted
<b>Capital Funds</b>				
<b>800 MHz Radio System</b>	\$ 1,111,965	\$ 1,111,965	\$ 1,111,965	0.00%
<b>Capital Projects</b>	\$ 2,155,994	\$ 4,362,711	\$ 4,503,634	102.35%
<b>Water RE&amp;I</b>	\$ 50,072,908	\$ 51,722,828	\$ 49,752,828	3.30%
<b>Water System Development</b>	\$ 18,723,928	\$ 20,657,310	\$ 21,332,310	10.33%
<b>Total Capital Funds</b>	<b>\$ 72,064,795</b>	<b>\$ 77,854,814</b>	<b>\$ 76,700,737</b>	<b>8.03%</b>

**COBB COUNTY GOVERNMENT**  
**Capital Projects Fund**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

<b>Projects</b>	<b>FY 15 Adopted</b>	<b>FY 16 Proposed</b>
Mobile Data Computers	\$ 200,000	\$ 200,000
PC & Printer Replacement	\$ -	\$ 392,979
PC & Printer Replacement-Capital Lease	\$ 736,822	\$ 298,433
Enterprise Content Management - Onbase	\$ 1,755,665	\$ 1,579,586
GIS Implementation (Year 5)	\$ 963,909	\$ 974,770
Communications Infrastructure	\$ 283,815	\$ 675,366
Server Replacement & Virtualization	\$ 262,000	\$ 222,000
Radar Units & Digital Video Cameras-Police Vehicles	\$ 160,500	\$ 160,500
	<b>\$ 4,362,711</b>	<b>\$ 4,503,634</b>

**COBB COUNTY GOVERNMENT**  
**Water RE&I and Water System Development Fee Funds**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

**FUND 510: Water RE&I**

Revenue (by Revenue Source)		FY13	FY14	FY15	FY16	FY17	FY18	FY19
#	Revenue Source Name	Actual	Adopted	Adopted	Proposed	Projected	Projected	Projected
4493	GEMA	21,312	0	0	0	0	0	0
4505	COMMUNITY IMPROV. DISTRICT	25,109	0	0	0	0	0	0
4740	SEWER TAP FEES	30,983	0	0	0	0	0	0
4761	SEWER EXTENSION ASSESSMENT	61,067	0	0	0	0	0	0
4762	WATER LINE FEES	144,685	360,000	200,000	300,000	400,000	400,000	400,000
4764	WATER METER INSTALLATIONS	989,800	1,710,000	1,400,000	1,600,000	1,900,000	1,900,000	1,900,000
4772	SDF-NON-REGIONAL RESIDENTIAL	551,038	1,125,000	1,062,500	1,125,000	1,250,000	1,250,000	1,250,000
4776	SDF-NON-REGIONAL COMMERCIAL	618,086	1,125,000	1,062,500	1,125,000	1,250,000	1,250,000	1,250,000
4858	OTHER INCOME	0	0	0	0	0	0	0
4864	POOL INTEREST	10	0	0	0	0	0	0
4918	DEVELOPER CONTRIBUTIONS	39,200	0	0	0	0	0	0
4955	MISCELLANEOUS-OTHER	1,375	0	0	0	0	0	0
4960	INTERFUND TRANSFERS (from 580)	0	0	7,793,385	468,385	18,385	9,518,385	9,518,385
4992	RETAINED EARNINGS-DESIGNATED	0	45,752,908	40,204,443	45,134,443	40,574,443	32,824,443	32,124,443
4994	RETAINED EARNINGS-UNDESIGNATED	0	0	0	0	0	0	0
4960	INTERFUND TRANSFERS-From General	0	0	0	0	0	0	0
	<b>TOTALS:</b>	<b>\$2,482,665</b>	<b>\$50,072,908</b>	<b>\$51,722,828</b>	<b>\$49,752,828</b>	<b>\$45,392,828</b>	<b>\$47,142,828</b>	<b>\$46,442,828</b>
Expenses (by Fund 510 Unit)		FY13	FY14	FY15	FY16	FY17	FY18	FY19
#	Unit or Object Name	Actual	Adopted	Adopted	Proposed	Projected	Projected	Projected
5758	STORMWATER	4,537,309	5,250,000	5,650,000	5,850,000	5,650,000	5,650,000	5,000,000
5751	WATER METER INSTALLATION	2,353,745	3,300,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
5752	MISC. IMPROVEMENTS	7,819,044	9,155,000	10,035,000	8,900,000	9,300,000	9,550,000	9,500,000
5753	TREATMENT PLANT	202,818	2,000,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000
5754	WATER PROJECTS	10,415,339	15,815,000	14,970,000	15,410,000	11,500,000	11,000,000	11,000,000
5755	SEWER PROJECTS	1,275,529	10,515,000	8,325,000	7,350,000	8,200,000	11,700,000	11,700,000
5756	ROAD PROJECTS-COUNTY	2,940,393	3,000,000	4,500,000	4,000,000	4,000,000	2,000,000	2,000,000
5757	ROAD PROJECTS-STATE	0	1,000,000	2,000,000	2,000,000	500,000	1,000,000	1,000,000
5750	ADMINISTRATIVE ALLOCATION	70,990	35,158	40,078	40,078	40,078	40,078	40,078
5750	BANK SERVICE CHARGES	143.54	250	250	250	250	250	250
5750	LGIP-ADMINISTRATIVE EXPENSE	0	0	0	0	0	0	0
5750	ACCOUNTING & AUDITING	2448.06	2500	2,500	2,500	2,500	2,500	2,500
5801	ACCOUNTING & AUDITING	0	0	0	0	0	0	0
5750	INTERFUND TRANSFER (to 580)	14500000	0	0	0	0	0	0
5750	UNDESIGNATED CONTINGENCY	0	0	0	0	0	0	0
	<b>TOTALS:</b>	<b>\$44,117,759</b>	<b>\$50,072,908</b>	<b>\$51,722,828</b>	<b>\$49,752,828</b>	<b>\$45,392,828</b>	<b>\$47,142,828</b>	<b>\$46,442,828</b>

**COBB COUNTY GOVERNMENT**  
**Water RE&I and Water System Development Fee Funds**  
**FY 2015 Adopted & FY 2016 Proposed Budget**

**FUND 580 (Water RSDF)**

Revenue (by Revenue Source)		FY13	FY14	FY15	FY16	FY17	FY18	FY19
#	Revenue Source Name	Actual	Adopted	Adopted	Proposed	Projected	Projected	Projected
4494	OTHER STATE REVENUE	0	0	0	0	0	0	0
4496	STATE GRANT	0	0	0	0	0	0	0
4506	OTHER LOCAL REVENUE	0	0	0	0	0	0	0
4771	SDF-REGIONAL RESIDENTIAL	2,599,381	2,523,120	3,187,518	3,375,018	3,750,018	3,750,018	3,750,018
4775	SDF-REGIONAL COMMERCIAL	2,900,101	2,523,120	3,187,518	3,375,018	3,750,018	3,750,018	3,750,018
4782	SDF-ACWORTH	0	0	0	0	0	0	0
4783	SDF-AUSTELL	16,800	18,007	14,000	17,000	20,000	20,000	20,000
4784	SDF-KENNESAW	0	0	0	0	0	0	0
4785	SDF-MARIETTA	185,640	530,000	1,120,000	1,360,000	1,600,000	1,600,000	1,600,000
4787	SDF-POWDER SPRINGS	107,737	54,000	42,000	51,000	60,000	60,000	60,000
4788	SDF-SMYRNA	744,000	180,000	140,000	170,000	200,000	200,000	200,000
4792	SDF-CHEROKEE COUNTY	60,000	108,000	84,000	102,000	120,000	120,000	120,000
4793	SDF-DOUGLAS COUNTY	0	0	0	0	0	0	0
4794	SDF-FULTON COUNTY	0	0	0	0	0	0	0
4796	SDF-BARTOW COUNTY	0	0	0	0	0	0	0
4854	INTEREST EARNINGS	0	0	0	0	0	0	0
4855	LGIP-INTEREST EARNINGS	0	0	0	0	0	0	0
4864	POOL INTEREST	7,816	100,000	50,000	50,000	50,000	50,000	50,000
4930	INSURANCE RECOVERY	0	0	0	0	0	0	0
4955	MISCELLANEOUS	0	0	0	0	0	0	0
4960	INTERFUND TRANSFER (from 500 and 5	25,540,089	12,687,681	12,832,274	12,832,274	12,832,274	12,832,274	12,832,274
4994	RETAINED EARNINGS-UNDESIGNATED	0	0	0	0	0	0	0
4992	RETAINED EARNINGS-DESIGNATED	0	0			0	0	0
	<b>TOTALS:</b>	<b>\$32,161,564</b>	<b>\$18,723,928</b>	<b>\$20,657,310</b>	<b>\$21,332,310</b>	<b>\$22,382,310</b>	<b>\$22,382,310</b>	<b>\$22,382,310</b>
Expenses (by Fund 580 Unit)		FY13	FY14	FY15	FY16	FY17	FY18	FY19
#	Unit or Object Name	Actual	Adopted	Adopted	Proposed	Projected	Projected	Projected
6953	SEWER PROJECTS	284,688	6,000,000	0	0	1,500,000	0	0
6953	SOUTH COBB TUNNEL	6,485,258	0	0	0	0	0	0
6954	TREATMENT PLANTS	11,628,858	0	0	8,000,000	8,000,000	0	0
6951	ADMINISTRATIVE:							
6951	(1) ACCOUNTING & AUDITING	11,535	15,000	9,709	9,709	9,709	9,709	9,709
6951	(2) FOOD & SERVICE SUPPLIES	0	0	0	0	0	0	0
6951	ADMINISTRATIVE ALLOCATION	35,799	21,047	21,742	21,742	21,742	21,742	21,742
6951	BANK SERVICE CHARGES	73	200	200	200	200	200	200
6951	LGIP-ADMINISTRATIVE EXPENSE	0	0	0	0	0	0	0
6951	INTERFUND TRANSFER (to 510)	0	0	7,793,385	468,385	18,385	9,518,385	9,518,385
6951	LOAN INTEREST EXPENSE	4692988	4521462	8,550,911	8,796,766	9,053,517	9,314,221	9,583,713
6951	LOAN PRINCIPAL EXPENSE	6919491	8166219	4,281,363	4,035,507	3,778,756	3,518,053	3,248,561
	<b>TOTALS:</b>	<b>\$ 30,058,691</b>	<b>\$ 18,723,928</b>	<b>\$ 20,657,310</b>	<b>\$ 21,332,310</b>	<b>\$ 22,382,310</b>	<b>\$ 22,382,310</b>	<b>\$ 22,382,310</b>