

# COBB COUNTY GOVERNMENT

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**FY 13/14 ADOPTED BUDGET**

September 11, 2012

Fellow Commissioners,

In accordance with state law, I am pleased to present the FY 13 Recommended Budget. The FY 13 Recommended Budget maintains the long-term goals of the Board of Commissioners while recognizing the immediate demands for county services.

**BUDGET AT A GLANCE**

The FY 13 recommended budget operating budgets total \$737.5 million, and the capital budgets total \$78.2 million. Combined the total FY 13 recommended budget is approximately \$815.7 million.

The FY 13 operating budgets account for more than 90% of the total \$815.7 million budget. The operating budgets have an increase of \$14.1 million over FY 12 adopted operating budgets, or 1.95%, which is due primarily to the increase in the Water Operating Fund.

The following table shows a four year comparison of expenditure budgets for FY 11 actual, FY 12 adopted, FY 13 recommended and FY 14 proposed.

BUDGET COMPARISONS			
Year	Operating Budgets	Capital Budgets	Total Budget
FY 11 Actual	\$690,538,999	\$125,546,623	\$816,085,622
FY 12 Adopted	\$723,318,778	\$50,668,146	\$773,986,924
FY 13 Recommended	\$737,456,955	\$78,268,196	\$815,725,151
FY 14 Proposed	\$746,624,714	\$72,836,623	\$819,461,337

The FY 13/14 Capital Budget is in excess of \$151 million over the two-year period, which accounts for approximately 9.2% of the total biennial budget. The FY 13 Capital Funds budget is 54.5% increased over FY 12 due entirely to increases in the Water Capital funds. This net increase is mostly attributed to GEFA loan repayments that will now pass through the Water System’s capital funds for the construction of the 6 mile South Cobb Tunnel for wastewater conveyance.

**CHALLENGES & PRIORITIES**

By far, the greatest challenge facing this government in recent memory has been the severe impact of the global recession and drastic decline of the real estate market since 2008. Cobb’s population growth in the last few decades has fortunately been accompanied with economic growth, jobs and prosperity. In response to the needs of the Cobb community, the past and present Board of Commissioners (BOC) and other local elected officials responsibly built an effective and efficient county government that provided absolutely superior service at the lowest possible cost to the taxpayer. Historically, as the county property tax base expanded, the property tax rates were lowered by the BOC.



Now during this period of severe economic strain with declining real estate values, the directly related property tax digest has also decreased. Since 2008 the fair market value of property in Cobb County has decreased by a little over \$12 Billion. This equates to a decrease of almost \$4.9 Billion in the Cobb Tax Digest. Given that there was no change in the tax millage rate, Cobb property owners overall paid substantially less taxes in 2009 and 2010 than in prior years. At the time, tax revenues were forecasted to continue the downward trend for the next few years. 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.

Although the County made substantial pro-active budget cuts each year starting in FY 2008, the county's financial situation reached a key decision point in FY 11. The BOC and the Cobb citizens were asked to decide if any of Cobb's 'discretionary' services such as libraries, senior centers, government service centers, parks, recreation, and the transit system should be scaled-back, cut or eliminated to preserve the current property tax rate. These discussions intensified during the difficult early months of 2011, and culminated in the summer when a general consensus was reached and approved by the BOC that identified some specific limited services within the libraries, parks, senior services, and transit that should be scaled-back while modestly increasing the property tax rate. Primary & core services of those departments, as well as those in Public Safety, Judicial, Transportation, and Community Development were left intact.

There have been several other important actions taken over the last few years to help balance budgets. A non-essential employee hiring freeze was enacted in 2008. Austerity measures affecting already-tight departmental operating budgets were put in place starting 2008. The annual county employee performance merit pay increases were suspended starting in 2009. An employee early retirement initiative, the Immediate Retirement Incentive Program, was taken in 2010. This early retirement window included incentives and was offered to 406 eligible employees. The program was accepted by 236 employees. The county's workforce and payroll costs shrank as a result. Departments were encouraged to eliminate positions or to under-fill with lower-grade, full-time or part-time positions. Also existing vacant positions were not funded or funded at a lower percentage based on the situation. In 2011 the county implemented an employee five day unpaid-furlough program. Significant efforts have been made to reduce employee and retiree health care costs with modifications to plans and coverage, while at the same time performing eligibility audits, and encouraging wellness.

The net result of all these prudent measures has been that county employees providing services have been asked increasingly every year to 'do more with less'. Further, the BOC committed to review all possible alternatives and solutions to maintain a consistent and superior level of service within the principles of limited responsible government and balanced budgets every year. As evidence of this, the BOC created from experienced and qualified community volunteers an independent Citizens Oversight Committee in early 2011 that reported back to the BOC in early 2012 with numerous valuable observations and recommendations. The committee recommended ending the employee furlough program in 2012. The government implemented several of these recommendations quickly, and has been reviewing the remainder for possible future implementation.

Another daunting challenge being overcome is the recovery and rebuilding in south Cobb from the unprecedented historic September 2009 flood. Numerous homes and businesses were destroyed and damaged, as well some government facilities and schools. Several roadways, bridges, and water/sewer/storm-water facilities were damaged. Much of the affected area was within the cities of Austell & Powder Springs. The county and city governments responded quickly to this natural disaster and together with FEMA and GEMA assisted the affected population. The county's Austell Senior Center was mostly destroyed and has just recently been rebuilt and reopened on a safer site nearby. In spite



of the assistance of the Federal and state agencies, there was a large adverse financial impact to county operating budgets in FY 09 and FY 10. The economic impact of the event is still apparent in that portion of the community hardest hit.

Another issue for our local economy, recent Federal budget cuts in Defense, which impacts Lockheed-Martin and its production plant here in Marietta. The plant employed over 8,100 people at the end of 2011, but this number has dropped to around 7,400 currently. This company is one of Cobb's top 20 largest employers. On August 22, 2012 the company announced plans to cut about 550 of these positions at the plant, due to reduced production of the C-130J Super Hercules military air transport aircraft.

Effects of the global recession continue to be evident in virtually all local economic indicators, and historical evidence suggests a very slow recovery period. Due to this, the FY 13 budget was constructed within the framework of limited expenditures and finding more efficient ways to do business.

### PROPERTY TAX DIGEST & MILLAGE RATES

Declining real estate valuations in the Atlanta area have adversely affected the Cobb property owner with total declines in the county overall exceeding \$12 billion. Likewise the Cobb Property Tax Digest (total inventory of real and personal property assessed values, 40% of FMV) has tumbled by almost \$4.9 billion. These declines in the Cobb Tax Digest have occurred every year since 2008. Fortunately, based on latest projections, the FY 13 budget assumes that the tax digest will not decrease and remain flat compared to FY 12. The FY 14 budget assumes a flat tax digest compared to FY 13. The FY 13 budget reflects the County's on-going commitment to retaining one of the lowest millage rates (11.11) in the metro area.

State law requires that each county tax assessor appraise property at close to the fair market value (FMV), called the 'gross value'. Further, the 'gross assessment' value will be equal to 40% of the 'gross value'. To accomplish this requirement, approximately one-third of residential properties are revalued by the Tax Assessor each year. Any legally authorized and applied dollar exemptions for disability, school, or homestead are used to reduce the 'gross assessment' value to a lower 'net assessment' value, before the property tax millage rate is applied.

The Cobb General Fund does see increased tax revenue due to increased assessments if the property has a homestead exemption. This is because of the county's Floating Homestead Exemption enacted by state law. The intent of this legislation is to eliminate property tax increases on residential homesteaded property, due solely to property reassessment increases. This is accomplished by offsetting the 'gross assessment' increase amount by increasing the homestead exemption amount in an equal amount, thereby not changing the 'net assessment'. Prior to the Cobb Floating Homestead Exemption, growth in the digest was attributed mainly to residential property revaluations. In recent years with declining assessments, the corresponding and offsetting floating homestead exemption has also been decreasing, leaving many property's 'net assessments' unchanged. The law does not affect taxes for schools, bond indebtedness, and fire protection. This Floating Homestead Exemption law applies only to the General Fund portion of each tax bill. Each portion of the tax bill may have different amounts for applied exemptions, thereby having different 'net assessments'. The overall impact of the Cobb Floating Homestead Exemption is that the Net Taxable Digest of the General Fund is less affected by changes in residential values than the Fire and Debt Service Funds.



**FY 13/14 BUDGET GOALS & PRIORITIES**

The FY 13/14 Biennial Budget accomplishes several goals that were identified as imperative in the early stages of budget preparation. The following goals influenced all operating and capital budgets:

***Provide consistent and superior levels of service while maintaining the current property tax millage rate.*** Despite the current economic trends that have caused many local governments to decrease services and eliminate positions in order to present a balanced budget, Cobb County is proposing a budget that maintains current service levels. In an effort to continue to provide the best county services at the lowest cost, the Board of Commissioners recently approved, on July 24, 2012, the FY 12 millage rate at 11.11 mills, which is the same as for FY 11.

Over the last two decades, the Board of Commissioners has managed to maintain one of the lowest millage rates in the Atlanta metropolitan area.

***Continue funding capital replacements for the Operating Funds.*** The Capital Plan is the primary means for funding the county's capital needs. In the distant past, all capital replacements and improvements were addressed jointly. Today the merits of each are considered separately, with replacements receiving priority. As a result, approximately \$10.9 million combined total is proposed in the FY 13/14 budget for non-Water System capital replacements. Included in this amount is funding for the 800 MHz Radio System Core Replacement, PC and printer replacements, Enterprise GIS plan, Police and Sheriff Records Management System (RMS) lease, Police Video Camera & Radar units, Emergency Notification Sirens, and Transit Infrastructure.

***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. Despite the challenges of today's economy, maintaining the County's infrastructure remains a critical component of the FY 13/14 Biennial Budget. Rating Agencies have cited that the failure to properly maintain facilities and infrastructure can be viewed as a credit negative. Cobb continues to maintain an emphasis on capital improvements and replacements with more than \$151 million budgeted for the FY 13/14 capital program.

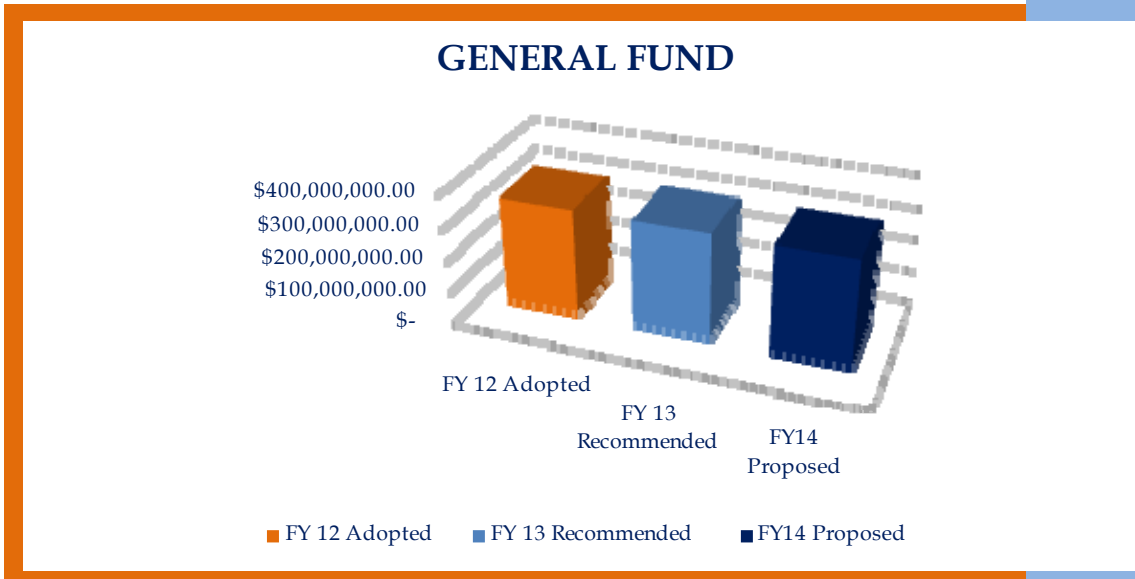


**BUDGETS BY FUND**

**General Fund.** The General Fund budget is the largest component of the operating budgets with an FY 13 budget of \$321.8 million. This represents a decrease of (0.04%) compared to the FY 12 adopted budget. The primary decreases in the General Fund expenditures are due to the reduction of all operating and capital budgets for each department throughout the General Fund.

GENERAL FUND				
FY 12 Adopted	FY 13 Recommended	% Decrease	FY14 Proposed	% Increase
\$ 321,948,188	\$ 321,824,870	-0.04%	\$ 323,324,112	0.47%

Approximately \$6.1 million of FY 13 General Fund dollars are budgeted for capital. Of this amount, \$1.5 million is for operating capital, with the remaining \$4.6 million for capital projects. DOT related projects amount to \$1.9 million for the Regional Transportation Plan’s Transit Infrastructure. Other projects include \$647k for the 800 MHz radio core replacement, operating and capital lease payments in the combined amount of \$1.4 million for the Sheriff and Police Department’s records management system and PC replacements.



**Other Funds:**

OTHER FUND TYPES					
	FY 12 Adopted	FY 13 Recommended	% Increase/Decrease	FY14 Proposed	% Increase/Decrease
Claims	\$82,769,506	\$80,192,684	-3.11%	\$80,445,724	0.32%
CSBG	\$640,123	\$633,723	-1.00%	\$633,723	0.00%
Debt Service	\$9,132,176	\$9,131,658	-0.01%	\$9,135,564	0.04%
E911	\$10,256,888	\$10,310,856	0.53%	\$10,135,454	-1.70%
Fire	\$69,369,029	\$70,334,584	1.39%	\$70,827,739	0.70%
Hotel/Motel Tax	\$9,500,000	\$9,800,000	3.16%	\$9,857,000	0.58%
Law Library	\$421,192	\$601,664	42.85%	\$605,563	0.65%
Parking Decks	\$766,722	\$772,520	0.76%	\$819,639	6.10%
Street Light District	\$4,872,310	\$4,328,696	-11.16%	\$4,386,491	1.34%

**Claims Funds.** The Claims Funds include Casualty/Liability, Medical, Dental and Workers' Compensation. Each is funded by payments received from operating funds. The FY 13 budget for the Claims Fund is decreased by 3.11% compared to FY 12. The majority of this decrease is attributed to the county's compliance with the Governmental Accounting Standards Board (GASB) 45 requirement.

In June 2004, the GASB issued a new accounting standard for what it calls "Other Post-Employment Benefits" (OPEB). This standard, GASB Statement 45, covers such 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 Fund accounts for monies received from the Georgia Department of Human Resources. This funding, established by the State, has decreased by 1.0% in FY 13 compared to the prior year based on expected future funding levels.

**Debt Service Fund.** A majority of this fund's revenue is determined by the tax digest and millage rate. Expenditures, however, are determined by the level of debt incurred by the county for general obligation bonds. Current general obligation bonds outstanding include: 2005 Refunding of the 1996 Park Bonds, and the 2007 and 2008 Park Bonds. The budget is almost completely unchanged from the prior year, with a slight 0.01% decrease. The current property tax millage rate for this fund is 0.33 mills, the same as in FY 11.

**E911 Fund.** E-911 is supported almost entirely by a \$1.25 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 13 budget is almost flat compared to FY 12 with only a 0.53% increase. 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 97.8% of the total revenues collected. This fund's FY 13 budget is 1.39% increased over the prior year. The current property tax millage rate for this fund is 3.06 mills, the same as in FY11.

FY 2013 & FY 2014



**Hotel/Motel Tax Fund.** Cobb County has levied an 8% lodging tax. The receipts from Cobb County, less 37.5%, are pledged as a revenue source for debt service requirements of the coliseum and exhibit hall, 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. For FY 13, the debt service requirements amount to \$3,626,119. Any remaining monies will be spent at the direction of the Chairman and Board of Commissioners per O.C.G.A. 48-13-51. The FY 13 budgeted revenues are a 3.16% positive increase than 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 Superior, State, Juvenile and Probate Courts. Recent state legislation now allows the Law Library funding from the Magistrate Court actions, and these revenues began in July 2012. Because of these increased revenues, the FY 13 budget is increased by 42.85% over FY 12 and will be used to increase the fund balance that had previously been decreasing.

**Parking Decks Fund.** This fund provides two parking facilities for Cobb County employees and the general public. 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 65% of budgeted revenues while County employees account for 34% of budgeted revenues. The FY 13 revenue budget has a slightly positive increase of 0.76% over FY 12.

**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 for BOC approved Street Light Districts within the community. The budget for FY 13 is FY 12 adopted budget, primarily due to the on-going audit that is expected to identify special revenue will be paid by the General Fund, instead of this fund.

**Other Business Type Funds:**

BUSINESS TYPE FUNDS					
	FY 12 Adopted	FY 13 Recommended	% Increase/Decrease	FY14 Proposed	% Increase/Decrease
Golf Course	\$1,695,327	\$1,799,000	6.12%	\$1,837,152	2.12%
Solid Waste	\$3,883,388	\$3,065,249	-21.07%	\$2,902,849	-5.30%
Transit	\$18,650,503	\$18,039,005	-3.28%	\$18,716,703	3.76%
Water	\$189,413,426	\$206,622,446	9.09%	\$212,997,001	3.09%

**Golf Course Fund.** Cobblestone Golf Course is under the management of a private firm offering quality championship golf services to the local community. Cobblestone provided slightly over 40,000 rounds of golf in 2011, which is funded by a \$1.8 million annual revenue budget in FY 13. This represents a positive 6.12% increase over the prior year. Prior-year budgets included interest on the 1997 Refunding Recreation Authority Bonds, with the final payment on these bonds to be due on January 1, 2014. This debt was paid-off early during FY 12, giving this fund greater financial flexibility and opportunity in FY 13 and beyond.





**Solid Waste.** The budget for FY 13 is decreased by 21.07% below the FY 12 adopted budget. We will be entering into our fourth 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

13. The 2004 Solid Waste Management Authority Refunding Bonds mature in year 2015 with principal and interest payments in FY 13 amounting to \$2,381,250. The interest portion of these bonds (\$127,500) is budgeted in this fund.

**Transit Fund.** Transit fares are the primary operating revenue source generated by Cobb Community Transit (CCT). Additionally, advertising revenues are earned from ads placed on bus shelters and soon for ads placed on buses. Federal and state grants are also available to partially offset the operating expenditures and capital improvements of the transit system. The FY 13 Transit operating budget is decreased by 3.28% compared to the FY 12 adopted budget. The Board of Commissioners has made several tough choices since 2010 in serious and successful efforts to reduce the cost of Transit and that of its General Fund support. Fixed Route and Paratransit services were modified to increase cost effectiveness while maintaining customer satisfaction. These improvements are reflected in the decrease of operator service fees and other operational expenses.

**Water Fund.** The Water Fund's FY 13 budget has an increase in their operating budget of 9.09% compared to FY 12 Adopted. This expense budget reflects an anticipated 8.0% increase in the cost of wholesale water purchased and additional increases in the cost of utilities and other services purchased. The proposed revenue budget includes a 6.0% rate increase for water sales as well as a 2.0% annual increase for sewer fees. These two revenue sources are estimated to generate a combined \$205.8 million annually. 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.

At its September 20, 2010 board meeting, the Cobb County Marietta Water Authority, Cobb's wholesale water provider, voted to amend its wholesale rate program. The previous rate program included annual rate increases of 11.5%. The newly approved program includes annual rates of 8%.

Cobb County is one of only three independently funded water systems in the nation with the Triple-A bond ratings from the top three rating agencies.

### **FY 13/14 AND BEYOND**

The FY 13/14 Biennial Budget is a continuation of efforts by the Board of Commissioners to anticipate and adequately fund future demands on services provided by Cobb County. Several planning tools aid in the identification of potential needs and the effective management of countywide growth.

**Capital Plan.** The Capital Plan results from a long-term planning process that often involves most departments during the budget preparation cycle. Departments are asked to identify all future capital needs for the next five-year period. Through the Capital Improvement Program and the Capital Replacement Schedule, major funding requirements are recognized far in advance of the actual fiscal year in which the project is anticipated. This schedule enables the planned budgeting of funds required. In the FY 13/14 budget process, the capital improvement and replacement requirements for the county are identified through FY 17.

In the FY 13/14 Biennial Budget, \$151 million is budgeted for capital projects to include the 800 MHz Radio System replacements, information technology improvements, transit infrastructure, water and sewer renewals, storm-water management, and water reclamation facility renewals. The FY 13/14 Biennial Budget continues to maintain an emphasis on capital replacements and improvements with more than \$151 million budgeted in capital funds.

***Comprehensive Plan and Future Land Use Map.*** With a diversity of needs for residential and commercial development throughout the county, the Board of Commissioners continues to enact land use policy changes in an effort to effectively manage development and support job creation while preserving environmentally sensitive areas. The Future Land Use Map is amended in conjunction with these policy changes. Based on the density within a designated land use category, this map facilitates planning for services, infrastructure, and transportation. As a result, the planning process assists in projecting future funding requirements.

***Economic Development.*** With the assistance of an Economic Development Incentives Ordinance, nonresidential development, including high-tech manufacturing and redevelopment of commercial areas, is encouraged in coordination with the Comprehensive Plan and Land Use Map. The effectiveness of this ordinance is represented in employment growth. As a result of the county's diverse economy, its unemployment rate is 0.4% less than the state average.

Cobb County has been active in encouraging the economic revitalization of its major thoroughfare corridors. The revitalization efforts include redevelopment, rehabilitation, and appropriateness for redevelopment in a mixed use style. Corridor studies have been reviewed which contain strategies specific to encouraging new investment in older commercial corridors, so as to maintain the nodal concept of development and discourage commercial expansion into established residential areas.

In 1998, Cobb County began establishing Enterprise Zones. The County currently has four zones in areas primed for development. Businesses that invest within these Enterprise Zones are eligible for incentives such as tax abatements and reduced fees. Cobb has taken an aggressive approach to recruit businesses that best complement the community while revitalizing areas targeted for an economic boost. These zones have generated approximately \$65 million in investments in the County and resulted in the creation of approximately 525 new jobs. Additionally, in 2009 and 2010 the County, in accordance with State requirements, has also created opportunity zone areas to enhance business development and job creation in appropriate areas of the community.

***Senior Services.*** The senior population in Cobb County is projected to double in the next few decades to constitute 20% of the total population by 2030. The Senior Services Department has implemented solid plans which position Cobb County as a place for seniors to be healthy, independent, vital members of the community. The County continues to support seniors through transportation, needed social services and an array of health & wellness initiatives.

On August 29, 2012 the long awaited Senior Wellness Center at the Powder Springs Station officially opened. This facility was built largely by Federal grant funding and ear-marked SPLOST dollars. About 80% of the furnishings were purchased through fundraising efforts. The WellStar Clinic, for seniors in the 125 percentile of the Federal poverty level, is located on site as part of a collaborative effort that will help make this facility a valuable long-term asset to the seniors of Cobb County. This project is an example of our government's important partnership with non-profits, the faith based community, the Cobb Health Department and the hundreds of community



volunteers.

The Austell Senior Center, largely destroyed in the major flood of September 2009, has been relocated and rebuilt at the Clarkdale Park in Austell. This facility opened in April 2012.

## CONCLUSION

The FY 13/14 Biennial Budget is the tenth biennial budget prepared and presented for Cobb County. The 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 Triple "A" in 1996. In 1997, Standard and Poor's became the third of the nation's top three bond rating agencies to rate Cobb's credit Triple "A" - the highest grade possible.

In early June 2012, Cobb County's Triple - Triple "A" credit rating for the General Obligation and Revenue Bonds was reconfirmed by all three rating agencies. Thus, the county has maintained its Triple-Triple "A" credit rating for the 15<sup>th</sup> consecutive year.

Also in March 2012, the county received 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.

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.

It is with great pride that I present to you, my fellow Commissioners, the FY 13/14 Biennial Budget that communicates the leadership and vision of the Board of Commissioners to define our present opportunities and anticipate our future challenges.

Respectfully submitted,



Tim Lee, Chairman  
Cobb County Board of Commissioners

# COBB COUNTY GOVERNMENT

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## Personnel Summary: FY 13 Position & 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.

The following is a list of additions, reclassifications, reallocations, and other changes to Personal Services for FY 13.

**ADDITIONS**

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The following four new full-time and four part-time positions are included in the FY 2013/2014 budget effective October 1, 2012.

**Magistrate Court**

- 2 Judicial Administrative Technician II, grade 42

**Department of Transportation (SPLOST)**

- 1 Program Division Manager, grade 62

**Information Services (SPLOST)**

- 1 Client Support Analyst II, grade 57

**Community Development**

- 4 Part-Time Clerk, grade 1P

**ADDITIONS APPROVED DURING FY 2012**

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The following eleven full-time positions were added with Board of Commissioners approval during FY 12 and are continued into the FY 2013/2014 budget.

**Clerk of Superior Court-Board of Equalization**

- 1 Judicial Admin Supervisor, grade 50

**Fleet Management**

- 1 Automotive Tech III, grade 48

**Property Management**

- 1 Custodian, grade 38
- 1 Property Management Division Manager, grade 58

**Property Management (SPLOST)**

- 1 Maintenance Tech III, grade 48

**Department of Transportation (SPLOST)**

- 2 Equipment Operator II, grade 42
- 3 Maintenance Worker II, grade 40
- 1 General Crew Chief, grade 46

**POSITIONS FUNDED IN FY 2013, NOT FUNDED IN FY 2012**

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The following 28 existing full-time positions were unfunded during FY 2012 and are now funded in the FY 2013 budget, effective October 1, 2012. The Citizens Oversight Committee recommended that the Public Services Agency Director, Public Safety Agency Director and the Emergency Management Deputy Director positions be filled.

## Personnel Summary

## Positions and Benefits

### Public Services Agency

- 1 Public Services Agency Director, grade 69

### Public Safety Agency

- 1 Public Safety Agency Director, grade 70

### Emergency Management Agency (EMA)

- 1 EMA Deputy Director, grade 58

### Police Department

- 1 Police Major, grade 61
- 2 Police Lieutenant, grade 56
- 1 Police Sergeant, grade 53

### Fire Department

- 1 Fire Captain (40 hr), grade 59
- 3 Fire Driver/Engineer, grade 53
- 15 Firefighter II, grade 51

### Parks, Recreation, & Cultural Affairs

- 1 Administrative Supervisor, grade 50

### Risk Management (Claims Fund-Finance Dept)

- 1 Risk Analyst, grade 53

## 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 recommended. The following reclassifications will be effective October 1, 2012.

<u>Department</u>	<u>From</u>	<u>To</u>
Library	(2) Librarian II, grade 50	(2) Librarian III, grade 52
Magistrate Court	(1) Administrative Specialist I, grade 41	(1) Judicial Admin Technician II, grade 42
Medical Examiner's Office	(1) Administrative Specialist II, grade 44	(1) Administrative Specialist III, grade 47
Property Management	(1) Maintenance Technician III, grade 48	(1) Maintenance Technician IV, grade 51
Risk Management	(1) Safety Tech II, position #2016-001, grade 51	(1) Safety Coordinator, grade not to exceed 56
Risk Management	(1) Safety Tech I, position #2015-001, grade 49	(1) Senior Safety Specialist, grade not to exceed 53

**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 reallocations will be effective October 1, 2012.

The following positions within the Department of Transportation and the Water System (respectively), along with the associated salary and fringe budgets, will be reallocated to the Finance Department (Claims Fund).

- Safety Technician I, grade 49 #2015-002
- Safety Technician I, grade 49 #2015-003

The following position's salary and fringe budgets will be reallocated to be split 50/50 between Information Services and the Superior Court Law Library.

- Systems Administrator, grade 58 #3025-008

The following position's salary and fringe budgets will be reallocated to the Water System.

- Technology Services Manager, grade 60 #6141-009

**DESIGNATIONS**

The adoption of the FY05 budget authorized the creation of 12 Communication Training Officer (CTO) designations in the Emergency Communications Department of the Public Safety Agency. These designations provide additional compensation (5%) for senior employees meeting the eligibility requirements who are selected to serve as CTO for new employees completing their field training. During FY12, the number of designations was increased from 12 to 14 for a period of one year. The number of designations will remain at 14 for FY13 for an additional one year period.

**HEALTH BENEFIT PROGRAMS**

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 offered to employees and family members for condition care/disease management, case management and utilization programs.

Following a year (plan year 2012) where the County made the most significant health benefit changes in over a decade, the changes impacting employees for plan year 2013 are relatively modest. The 2012 changes included significant changes in plan design on our self-funded plans and implementation of more stringent rules around dependent coverage and the smoking surcharge. These changes were very effective in producing savings for the County.

For 2013 there are three major changes. For Medicare-eligible retirees and their eligible spouses the County is implementing a new program through Extend Health using a private exchange model. Instead of participating in the group insurance program these retirees will receive a cash stipend from the County which will help them buy individual Medicare Supplement or Medicare Advantage policies. Extend Health will coordinate a detailed communication campaign and provide assistance to each retiree individually through the transition period and through the

duration of their coverage. This change is expected to save the County in excess of \$1 million annually.

The second major change involves the premium 'load' that was adopted several years ago by the Board, with support of both employees and retirees, to cover the funding of the retiree medical program. This occurred due to governmental accounting rule changes promulgated by the Governmental Accounting Standards Board. Due to a build-up of assets in the Trust and changes made to the health benefits an analysis was done on the load and it was determined it should be reduced. This reduction, to be implemented for FY13, effectively offsets any regular underwriting increase that would have been needed for the health benefits program.

The third major change involves our insured HMO plan option through Kaiser. When Kaiser HMO was first implemented the benefit level was established to mimic the existing BCBSGA HMO plan. The changes made for CY2013 will adjust that plan to once again match the BCBSGA HMO where possible.

The following plan design changes will be made to the health benefit programs. The adoption of the 2013 budget authorizes the amendments to the applicable plan documents for the following plan design changes:

**WELLNESS PROGRAM**

The Wellness Works Committee is charged with identifying, implementing, and/or promoting activities and alternatives that result in healthier lifestyles for employees and reduced health care costs for the County. Again this year, the Committee continued to support programs such as *Weight Watchers at Work*, health seminars, water aerobics, boot camp classes, a Tai Chi class, Zumba, yoga, cardio tennis, encouraged participation in the University of Georgia/Cobb Extension Service's "*Walk Georgia*" Program, the Healthy Cooking Throwdown, and a smoking cessation program.

For plan year 2012, as part of our health plan renewals negotiated by our benefits consultant, we were able to obtain some Wellness Program funding from our vendors. Kaiser has committed \$120,000 and Blue Cross Blue Shield of Georgia (BCBSGA) has committed \$50,000. The County retained Corporate Health Partners (CHP), on an interim basis, to act in a program management role to help facilitate the best use of this wellness funding. CHP's fees come from a portion of the BCBSGA funds. Some of the programs and activities CHP is assisting with include a Biggest Loser challenge, enhanced smoking cessation program, the Healthy Cooking Throwdown, a Well Workplace assessment, some limited individual health coaching, an Employee Interest survey, and training for the Wellness Committee.

**PHARMACY BENEFITS**

No material changes are being made to the pharmacy benefit program for 2013. Some minor Utilization Management tweaks are being made as we continue to search for ways to make the program as efficient as possible. A slight improvement in pricing was negotiated with Express Scripts (formerly Medco) in exchange for a 1-year extension in our contract with them.



**MEDICAL BENEFITS**

**Effective with the 2013 plan year the following plan design revisions will be effective for the Kaiser HMO option.**

- Add \$300 per admission co-pay for inpatient admits
- Add \$300 Out Patient surgery co-pay
- Increase Out of Pocket Max from \$1,000/\$3,000 to \$1,500/\$4,500
- Increase Doctor Visit co-pay from \$15 to \$20
- Rx Brand Retail copay increase from \$20 to \$30
- Rx Brand Mail Order copay increase from \$40 to \$60
- Urgent Care copay increase from \$30 to \$40

**Effective with the 2013 plan year the following plan design revision will be effective for the CDHP w/ HRA option.**

- Increase the Deductible for each coverage tier by \$500.

**Effective with the 2013 plan year the following eligibility will be effective for all plan options.**

- Group coverage plans will not be available for current and future Medicare eligible retirees and/or their Medicare eligible dependents. Group coverage plans will be available for retiree or eligible dependents who are not yet Medicare eligible.
- Retirees and/or their eligible dependents will receive a monthly allocation from the County as determined annually to assist in funding premiums and/or eligible medical expenses for individual Medicare Supplement or other Medicare-integrated plans. The County will contract with a Medicare Exchange to fund the monthly allocations to a Health Reimbursement Account (HRA).
- Those Medicare eligible retirees who reached eligibility for retiree health coverage on or after January 1, 2010 will receive a percentage of the monthly allocation based on 2.5 percent for each year of service up to a maximum of 30 years of service or (75%). The Medicare eligible dependent will receive their allocation based on the same percentage as calculated for the retiree.
- Any current Medicare eligible retiree and/or their Medicare eligible dependents that have not been enrolled in a Cobb County group plan since January 1, 2012 are not eligible for the monthly allocation from the County.
- Those Medicare eligible retirees and/or their Medicare eligible dependents who opted to waive coverage due to Cobb County Group Medical Coverage requirements when other coverage is available due to subsequent employment will be eligible to receive the monthly allocation with the following provision. Proof of loss of coverage from previous employer or insurance provider within the last 60 days immediately preceding request for allocation must be provided to the Human Resources Department.

All eligibility and coverage rules as stated previously in the plan document will remain in effect.

**2013 BENEFIT PREMIUMS**

There are no premium increases for the 2013 plan year for the self-funded PPO and HMO benefit plans administered by Blue Cross Blue Shield of Georgia. Effective with the 2011 plan year, a “re-balancing” of the premium rates used for budgeting the self-funded plans began. Further, in the interest of fairness, the County based its contribution for future years on the lowest cost self-funded plan with participants paying the difference for higher cost options. Since some of the rate changes from the 2010 plan year to 2011 plan year resulted in a significant increase to the employees, the County implemented 50% of that increase for the 2011 plan year; with the remaining 50% of that increase to be implemented in 2012. However, this second phase was initially delayed until the 2013 plan year, and has been further delayed to 2014 so that a full review of the employer/ employee premium sharing can be undertaken.

The Employee Contributions for the lowest cost options, Kaiser and CDHP/HRA, were slightly reduced for 2013. This was done to incentivize employees to move from the higher cost options at the upcoming open enrollment period. Any employee movement will result in savings to the County as well as lower contributions for the employee.

The approval of the FY13 budget authorizes the premiums summarized below for health and dental benefit programs for FY13 and the 2013 plan year.

Kaiser Permanente will renew its Signature HMO option for the 2013 plan year with a 5.4% overall increase. This plan continues to be the lowest cost option for active employees and the under-65 retiree population. Additionally Kaiser will continue to provide some additional wellness services eligible to all full-time County employees in the 2013 plan year.

Effective with the start of the 2011 plan year, a biweekly tobacco surcharge was implemented for those employees who identified themselves as a tobacco user during annual enrollment. This surcharge will remain at \$25 per biweekly in the 2013 plan year.

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

	Effective 10/05/2012 paydate		Effective 01/11/2013 paydate	
	<i>Employee</i>	<i>County</i>	<i>Employee</i>	<i>County</i>
<b>Single</b>	\$63.56	\$291.93	\$63.56	\$291.93
<b>Single + Spouse</b>	\$171.24	\$539.75	\$171.24	\$539.75
<b>Single +Child/ren</b>	\$162.68	\$512.77	\$162.68	\$512.77
<b>Family</b>	\$240.20	\$755.20	\$240.20	\$755.20

**Bi-weekly Premiums for the CDHP / Open Access POS Plan**

	Effective 10/05/2012 paydate		Effective 01/11/2013 paydate	
	<i>Employee</i>	<i>County</i>	<i>Employee</i>	<i>County</i>
<b>Single</b>	\$26.85	\$284.19	\$19.08	\$284.19
<b>Single + Spouse</b>	\$96.67	\$525.40	\$81.12	\$525.40
<b>Single +Child/ren</b>	\$91.84	\$499.13	\$77.07	\$499.13
<b>Family</b>	\$136.10	\$734.80	\$114.33	\$734.80

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

	Effective 10/05/2012 paydate		Effective 01/11/2013 paydate	
	<i>Employee</i>	<i>County</i>	<i>Employee</i>	<i>County</i>
<b>Single</b>	\$26.02	\$246.67	\$26.02	\$246.67
<b>Single + Spouse</b>	\$88.31	\$457.07	\$88.31	\$457.07
<b>Single+Child/ren</b>	\$83.90	\$434.21	\$83.90	\$434.21
<b>Family</b>	\$124.27	\$639.26	\$124.27	\$639.26

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

	Effective 10/05/2012 paydate		Effective 01/11/2013 paydate	
	<i>Employee</i>	<i>County</i>	<i>Employee</i>	<i>County</i>
<b>Single</b>	\$20.32	\$184.76	\$13.65	\$183.64
<b>Single + Spouse</b>	\$72.73	\$337.42	\$59.19	\$335.37
<b>Single +Child/ren</b>	\$69.10	\$320.55	\$56.23	\$318.60
<b>Family</b>	\$101.82	\$472.38	\$82.86	\$469.51

**Personnel Summary**

**Positions and Benefits**

**Bi-Weekly Premiums for the Dental Plan** - There will be **no** increase in the employee contribution rates from the previous year for the plan. The 2013 total plan cost will increase by 7.8%.

	Effective 10/05/2012 paydate		Effective 01/11/2013 paydate	
	<i>Employee</i>	<i>County</i>	<i>Employee</i>	<i>County</i>
<b>Single</b>	\$0	\$13.45	\$0	\$15.50
<b>Family</b>	\$23.15	\$13.45	\$23.15	\$15.50

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

	October 2012 – December 2012				
	<i>PPO</i>	<i>OAP</i>	<i>BCBS HMO</i>	<i>Kaiser HMO</i>	<i>Dental</i>
<b>Single</b>	\$623.53	\$545.55	\$478.29	\$359.69	\$29.72
<b>Single + Spouse</b>	\$1,184.71	\$1,036.54	\$908.75	\$683.42	N/A
<b>Single + Child/ren</b>	\$1,247.07	\$1,091.10	\$956.58	\$719.39	N/A
<b>Family</b>	\$1,745.89	\$1,527.54	\$1,339.21	\$1,007.14	\$80.89

	January 2013 – September 2013				
	<i>PPO</i>	<i>OAP</i>	<i>BCBS HMO</i>	<i>Kaiser HMO</i>	<i>Dental</i>
<b>Single</b>	\$683.16	\$582.80	\$524.03	\$379.13	\$34.26
<b>Single + Spouse</b>	\$1,366.34	\$1,165.57	\$1,048.08	\$758.24	N/A
<b>Single + Child/ren</b>	\$1,298.03	\$1,107.30	\$995.67	\$720.34	N/A
<b>Family</b>	\$1,912.90	\$1,631.80	\$1,467.30	\$1,061.51	\$85.43

**RETIREMENT PLAN ADJUSTMENT**

The FY13 Budget for the retirement plan includes an increase in the Employer contribution rate for the Traditional Plan participants from 14.2% to 17% and a decrease in the Employer contribution rate from 11% to 10.9% for the Hybrid Plan participants. Employees participating in the traditional retirement plan will see an increase in their retirement contributions of 0.25%. The employees' retirement contribution for those in the Traditional Plan currently at 6.00% will increase to 6.25% on the February 22, 2013 paycheck.

# COBB COUNTY GOVERNMENT

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## FY 13 & FY 14 Operating Funds Summary

**COBB COUNTY GOVERNMENT**  
**FY 2013 & 2014 Proposed Budget - Operating Funds**

Operating Budgets	Revenues FY 11 Actual	Revenues FY 12 Adopted	Revenues FY 13 Proposed	Revenues FY 14 Proposed
<b>Governmental Activities:</b>				
General Fund	\$ 334,489,725	\$ 321,948,188	\$ 321,824,870	\$ 323,324,112
Claims	\$ 82,837,318	\$ 82,769,506	\$ 80,192,684	\$ 80,445,724
CSBG	\$ 673,190	\$ 640,123	\$ 633,723	\$ 633,723
Debt Service	\$ 9,127,183	\$ 9,132,176	\$ 9,131,658	\$ 9,135,564
E911	\$ 10,644,123	\$ 10,256,888	\$ 10,310,856	\$ 10,135,454
Fire	\$ 71,573,881	\$ 69,369,029	\$ 70,334,584	\$ 70,827,739
Hotel/Motel Tax	\$ 9,887,246	\$ 9,500,000	\$ 9,800,000	\$ 9,857,000
Law Library	\$ 460,962	\$ 421,192	\$ 601,664	\$ 605,563
Parking Deck	\$ 489,931	\$ 766,722	\$ 772,520	\$ 819,639
Street Light District	\$ 4,563,561	\$ 4,872,310	\$ 4,328,696	\$ 4,386,491
<i>Subtotal</i>	\$ 524,747,120	\$ 509,676,134	\$ 507,931,255	\$ 510,171,009
<b>Business-type Activities:</b>				
Golf Course	\$ 1,790,599	\$ 1,695,327	\$ 1,799,000	\$ 1,837,152
Solid Waste	\$ 4,278,725	\$ 3,883,388	\$ 3,065,249	\$ 2,902,849
Transit	\$ 19,476,341	\$ 18,650,503	\$ 18,039,005	\$ 18,716,703
Water	\$ 195,245,220	\$ 189,413,426	\$ 206,622,446	\$ 212,997,001
<i>Subtotal</i>	\$ 220,790,885	\$ 213,642,644	\$ 229,525,700	\$ 236,453,705
<b>Total Revenues</b>	<b>\$ 745,538,005</b>	<b>\$ 723,318,778</b>	<b>\$ 737,456,955</b>	<b>\$ 746,624,714</b>

	Expenditures FY 11 Actual	Expenditures FY 12 Adopted	Expenditures FY 13 Proposed	Expenditures FY 14 Proposed
<b>Governmental Activities:</b>				
General Fund	\$ 310,038,031	\$ 321,948,188	\$ 321,824,870	\$ 323,324,112
Claims	\$ 81,286,095	\$ 82,769,506	\$ 80,192,684	\$ 80,445,724
CSBG	\$ 674,146	\$ 640,123	\$ 633,723	\$ 633,723
Debt Service	\$ 8,642,719	\$ 9,132,176	\$ 9,131,658	\$ 9,135,564
E911	\$ 10,324,873	\$ 10,256,888	\$ 10,310,856	\$ 10,135,454
Fire	\$ 63,364,349	\$ 69,369,029	\$ 70,334,584	\$ 70,827,739
Hotel/Motel Tax	\$ 9,887,246	\$ 9,500,000	\$ 9,800,000	\$ 9,857,000
Law Library	\$ 692,606	\$ 421,192	\$ 601,664	\$ 605,563
Parking Deck	\$ 2,976,296	\$ 766,722	\$ 772,520	\$ 819,639
Street Light District	\$ 4,479,041	\$ 4,872,310	\$ 4,328,696	\$ 4,386,491
<i>Subtotal</i>	\$ 492,365,402	\$ 509,676,134	\$ 507,931,255	\$ 510,171,009
<b>Business-type Activities:</b>				
Golf Course	\$ 1,630,362	\$ 1,695,327	\$ 1,799,000	\$ 1,837,152
Solid Waste	\$ 1,042,914	\$ 3,883,388	\$ 3,065,249	\$ 2,902,849
Transit	\$ 19,080,813	\$ 18,650,503	\$ 18,039,005	\$ 18,716,703
Water	\$ 176,419,509	\$ 189,413,426	\$ 206,622,446	\$ 212,997,001
<i>Subtotal</i>	\$ 198,173,598	\$ 213,642,644	\$ 229,525,700	\$ 236,453,705
<b>Total Expenditures/Expenses</b>	<b>\$ 690,538,999</b>	<b>\$ 723,318,778</b>	<b>\$ 737,456,955</b>	<b>\$ 746,624,714</b>

# COBB COUNTY GOVERNMENT

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## FY 13 & FY 14 General Fund Details

# COBB COUNTY GOVERNMENT

## General Fund Budget FY 2013 & 2014 Proposed Budget

	FY 11 Actual	FY 12 Adopted	FY13 Proposed	FY14 Proposed
<b>General Fund</b>				
<b>Revenues:</b>				
Property Taxes	\$ 189,603,594	\$ 186,657,935	\$ 190,261,776	\$ 190,224,513
Penalties & Interest	\$ 4,681,545	\$ 4,562,201	\$ 4,648,000	\$ 4,618,000
Other Taxes	\$ 34,435,845	\$ 34,589,000	\$ 33,890,000	\$ 34,000,000
Licenses and Permits	\$ 20,408,787	\$ 19,640,000	\$ 20,109,999	\$ 20,164,999
Intergovernmental Revenues	\$ 4,189,100	\$ 3,692,478	\$ 3,908,999	\$ 3,929,000
Charges for Services	\$ 34,846,890	\$ 36,097,989	\$ 35,397,775	\$ 35,612,142
Fines and Forfeitures	\$ 12,034,509	\$ 11,050,500	\$ 9,291,001	\$ 9,296,000
Miscellaneous Revenue	\$ 4,131,594	\$ 3,676,415	\$ 2,362,016	\$ 2,557,023
Other Financing Sources	\$ 159,015	\$ 443,500	\$ 321,996	\$ 321,996
Transfers	\$ 29,998,846	\$ 21,538,170	\$ 21,633,308	\$ 22,600,439
<b>Total General Fund</b>	<b>\$ 334,489,725</b>	<b>\$ 321,948,188</b>	<b>\$ 321,824,870</b>	<b>\$ 323,324,112</b>
<b>Expenditures:</b>				
Personnel Services	\$ 222,636,348	\$ 231,001,527	\$ 230,583,414	\$ 230,583,414
Operating	\$ 65,121,730	\$ 67,547,292	\$ 69,314,319	\$ 71,084,973
Capital	\$ 1,106,019	\$ 1,352,602	\$ 1,500,000	\$ 1,500,000
Debt Service	\$ 361,827	\$ 397,355	\$ 382,905	\$ 327,222
Transfers Out	\$ 20,812,107	\$ 19,820,167	\$ 17,562,527	\$ 17,828,710
Contingency	\$ -	\$ 1,829,245	\$ 2,481,705	\$ 1,999,793
<b>Total General Fund</b>	<b>\$ 310,038,031</b>	<b>\$ 321,948,188</b>	<b>\$ 321,824,870</b>	<b>\$ 323,324,112</b>



# COBB COUNTY GOVERNMENT

## General Fund Budget

### FY 2013 & 2014 Proposed Budget

	FY 11 Actual	FY 12 Adopted	FY13 Proposed	FY14 Proposed
<b>By Department:</b>				
800 MHz Radio Comm.	\$ 1,462,678	\$ 1,561,133	\$ 1,679,225	\$ 1,679,225
Animal Control	\$ 2,622,363	\$ 2,798,987	\$ 2,919,789	\$ 2,919,789
Bd. of Commissioners	\$ 796,709	\$ 816,424	\$ 838,756	\$ 838,756
Circuit Defender	\$ 5,803,029	\$ 5,294,342	\$ 5,319,899	\$ 5,319,899
Clerk of State Court	\$ 4,190,798	\$ 4,353,689	\$ 4,314,171	\$ 4,311,971
Clerk of Superior Ct.	\$ 5,015,982	\$ 5,268,227	\$ 5,427,009	\$ 5,427,009
Code Enforcement	\$ 806,080	\$ 824,255	\$ 843,049	\$ 843,049
Communications	\$ 1,279,086	\$ 1,156,827	\$ 1,084,882	\$ 1,084,882
Community Dev.-Admin	\$ 726,529	\$ 597,525	\$ 621,919	\$ 621,919
County Clerk	\$ 290,469	\$ 311,058	\$ 315,218	\$ 315,218
County Manager	\$ 687,863	\$ 734,406	\$ 741,649	\$ 741,649
Dept of Transportation	\$ 12,002,835	\$ 12,336,526	\$ 12,854,643	\$ 12,876,930
Dept of Trans - Airport	\$ 254,184	\$ 265,101	\$ 277,053	\$ 282,053
Dept of Trans - SPLOST Mgmt	\$ 660,618	\$ 667,669	\$ 998,163	\$ 998,163
Development & Inspect.	\$ 3,145,144	\$ 3,292,942	\$ 3,260,721	\$ 3,256,721
District Attorney	\$ 5,877,860	\$ 6,282,847	\$ 6,142,457	\$ 6,142,457
Drug Treatment Educ.	\$ 461,835	\$ 494,933	\$ 478,275	\$ 478,275
Economic Development	\$ 347,193	\$ 358,669	\$ 327,538	\$ 327,538
Elections & Registration	\$ 2,734,243	\$ 3,833,957	\$ 2,724,014	\$ 2,622,975
Emergency Management	\$ 100,949	\$ 128,437	\$ 187,923	\$ 187,923
Erosion Control	\$ 412,158	\$ 419,113	\$ 433,848	\$ 431,448
Ethics Board	\$ -	\$ 1,130	\$ 1,130	\$ 1,130
Extension Service	\$ 468,715	\$ 551,966	\$ 563,376	\$ 563,410
Finance	\$ 2,734,919	\$ 2,768,689	\$ 2,794,404	\$ 2,799,769
Fleet Management	\$ 3,715,086	\$ 3,595,292	\$ 3,714,766	\$ 3,744,766
General Fund Admin.	\$ 26,033,656	\$ 25,392,269	\$ 23,339,677	\$ 23,655,857
General Fund Cont.	\$ -	\$ 1,461,868	\$ 1,981,705	\$ 1,499,793
GIS- Mapping	\$ 8,054	\$ 8,948	\$ 19,548	\$ 19,548
Govt. Service Centers	\$ 271,732	\$ 289,324	\$ 294,499	\$ 294,499
Human Resources	\$ 1,987,692	\$ 2,071,019	\$ 2,254,789	\$ 2,259,210
Information Services	\$ 12,379,478	\$ 12,995,503	\$ 13,393,967	\$ 13,893,272
Internal Audit	\$ 288,726	\$ 296,172	\$ 268,641	\$ 268,641
Juvenile Court	\$ 4,954,632	\$ 5,313,822	\$ 5,159,320	\$ 5,159,320
Law Department	\$ 1,750,373	\$ 1,865,858	\$ 1,854,390	\$ 1,857,190
Library	\$ 10,668,923	\$ 10,821,396	\$ 10,789,438	\$ 10,796,025
Magistrate Court	\$ 2,984,265	\$ 3,205,967	\$ 3,324,613	\$ 3,324,613
Mail Services	\$ 1,109,791	\$ 1,079,960	\$ 1,114,974	\$ 1,115,414
Medical Examiner	\$ 1,069,339	\$ 1,053,528	\$ 1,121,287	\$ 1,129,172
Non-Profit	\$ 974,374	\$ 963,695	\$ 963,695	\$ 963,695
Occupational Tax	\$ 693,457	\$ 738,418	\$ 790,149	\$ 790,389
Other Govt. Agencies	\$ 2,708,975	\$ 2,696,631	\$ 2,696,631	\$ 2,696,631
Parks, Rec & Cultural Affairs	\$ 17,405,177	\$ 18,182,702	\$ 18,643,381	\$ 18,868,654
Planning	\$ 708,724	\$ 728,412	\$ 738,843	\$ 738,843
Police	\$ 53,498,182	\$ 55,209,903	\$ 55,420,523	\$ 55,445,523
Probate Court	\$ 1,172,445	\$ 1,250,015	\$ 1,273,327	\$ 1,273,364
Property Management	\$ 8,790,290	\$ 9,539,550	\$ 9,558,281	\$ 9,789,648
Public Safety-Admin	\$ 1,342,255	\$ 1,322,202	\$ 1,513,643	\$ 1,513,643
Public Safety-Safety Village	\$ 212,601	\$ 270,139	\$ 267,856	\$ 267,856
Public Safety Training	\$ 1,411,269	\$ 1,377,817	\$ 1,484,815	\$ 1,437,660
Public Services-Admin	\$ 90,014	\$ 92,978	\$ 236,522	\$ 236,522
Purchasing	\$ 815,457	\$ 827,523	\$ 784,441	\$ 784,541
Records Management	\$ 975,875	\$ 942,413	\$ 936,364	\$ 965,615
Senior Services	\$ 4,163,925	\$ 4,020,204	\$ 3,271,073	\$ 3,271,073
Sheriff	\$ 64,334,268	\$ 66,833,530	\$ 66,648,172	\$ 67,319,837
Solicitor	\$ 5,155,534	\$ 4,956,093	\$ 4,997,357	\$ 4,997,357
State Court	\$ 6,437,557	\$ 6,667,857	\$ 6,514,061	\$ 6,514,061
State Court - DUI Court	\$ 200,233	\$ 115,144	\$ 108,171	\$ 108,171
Superior Court	\$ 5,863,050	\$ 6,273,198	\$ 6,034,148	\$ 6,034,648
Support Service-Admin	\$ 296,255	\$ 302,536	\$ 309,192	\$ 310,012
Tax Assessor	\$ 4,630,102	\$ 5,203,786	\$ 5,142,682	\$ 5,192,682
Tax Commissioner	\$ 7,178,563	\$ 7,552,111	\$ 7,651,119	\$ 7,654,509
Vehicle Acquisition	\$ 294,369	\$ 729,000	\$ 1,500,000	\$ 1,500,000
Zoning	\$ 581,097	\$ 582,553	\$ 559,700	\$ 559,700
	<b>\$ 310,038,031</b>	<b>\$ 321,948,188</b>	<b>\$ 321,824,870</b>	<b>\$ 323,324,112</b>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<b>800 MHz Radio Comm.</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 278,333	\$ 293,573	\$ 366,966	\$ 366,966
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ -	\$ -	\$ -	\$ -
Contributions and Donations from Priv	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 7,133	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ 14	\$ 14
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 285,466</u>	<u>\$ 293,573</u>	<u>\$ 366,980</u>	<u>\$ 366,980</u>
Personnel Services	\$ 243,765	\$ 252,091	\$ 252,140	\$ 252,140
Operating	\$ 1,183,913	\$ 1,309,042	\$ 1,427,085	\$ 1,427,085
Capital	\$ 35,000	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 1,462,678</u>	<u>\$ 1,561,133</u>	<u>\$ 1,679,225</u>	<u>\$ 1,679,225</u>
<b>Animal Control</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ (5,538)	\$ -	\$ -	\$ -
Charges for Services	\$ 218,148	\$ 141,000	\$ 350,000	\$ 375,000
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 17,335	\$ 3,006	\$ -	\$ -
Other Financing Sources	\$ 1,873	\$ 96	\$ 65	\$ 65
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 231,818</u>	<u>\$ 144,102</u>	<u>\$ 350,065</u>	<u>\$ 375,065</u>
Personnel Services	\$ 2,191,909	\$ 2,386,156	\$ 2,450,219	\$ 2,450,219
Operating	\$ 423,054	\$ 412,831	\$ 469,570	\$ 469,570
Capital	\$ 7,399	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Animal Control	<u>\$ 2,622,363</u>	<u>\$ 2,798,987</u>	<u>\$ 2,919,789</u>	<u>\$ 2,919,789</u>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 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	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -
Personnel Services	\$ 754,389	\$ 761,209	\$ 787,406	\$ 787,406
Operating	\$ 42,320	\$ 55,215	\$ 51,350	\$ 51,350
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Bd. of Commissioners	\$ 796,709	\$ 816,424	\$ 838,756	\$ 838,756
<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	\$ -	\$ -	\$ -	\$ -
Personnel Services	\$ 20,565	\$ 79,739	\$ 79,145	\$ 79,145
Operating	\$ 75,777	\$ 61,130	\$ 92,089	\$ 92,089
Capital	\$ -	\$ 2,750	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Bd of Equalization	\$ 96,342	\$ 143,619	\$ 171,234	\$ 171,234

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<b>Circuit Defender</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 519,524	\$ 417,276	\$ 400,000	\$ 390,000
Charges for Services	\$ 40,839	\$ 38,000	\$ 40,000	\$ 40,000
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 482,291	\$ 454,955	\$ 454,350	\$ 449,358
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 5,969	\$ -	\$ -	\$ -
Total	<u>\$ 1,048,623</u>	<u>\$ 910,231</u>	<u>\$ 894,350</u>	<u>\$ 879,358</u>
Personnel Services	\$ 709,772	\$ 713,717	\$ 739,274	\$ 739,274
Operating	\$ 5,093,257	\$ 4,580,625	\$ 4,580,625	\$ 4,580,625
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Circuit Defender	<u>\$ 5,803,029</u>	<u>\$ 5,294,342</u>	<u>\$ 5,319,899</u>	<u>\$ 5,319,899</u>
<b>Clerk of State Court</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 1,087,191	\$ 1,477,930	\$ 1,220,814	\$ 1,160,185
Fines and Forfeitures	\$ 7,910,531	\$ 7,590,012	\$ 5,813,444	\$ 5,813,444
Miscellaneous Revenue	\$ 3,820	\$ 25,573	\$ -	\$ -
Other Financing Sources	\$ 797	\$ 640	\$ 365	\$ 365
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 9,002,339</u>	<u>\$ 9,094,155</u>	<u>\$ 7,034,623</u>	<u>\$ 6,973,994</u>
Personnel Services	\$ 4,108,853	\$ 4,260,017	\$ 4,226,702	\$ 4,226,702
Operating	\$ 80,945	\$ 93,672	\$ 87,469	\$ 85,269
Capital	\$ 999	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Clerk of State Court	<u>\$ 4,190,798</u>	<u>\$ 4,353,689</u>	<u>\$ 4,314,171</u>	<u>\$ 4,311,971</u>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<b>Clerk of Superior Ct.</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ 619,019	\$ 505,000	\$ 625,000	\$ 625,000
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 5,871,805	\$ 5,516,064	\$ 5,595,881	\$ 5,464,460
Fines and Forfeitures	\$ 1,150,154	\$ 1,178,810	\$ 1,048,048	\$ 1,000,165
Miscellaneous Revenue	\$ 580	\$ -	\$ -	\$ -
Other Financing Sources	\$ 1,230	\$ 528	\$ 579	\$ 579
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 7,642,788</b>	<b>\$ 7,200,402</b>	<b>\$ 7,269,508</b>	<b>\$ 7,090,204</b>
Personnel Services	\$ 4,786,123	\$ 4,983,741	\$ 5,099,728	\$ 5,099,728
Operating	\$ 155,086	\$ 140,867	\$ 156,047	\$ 156,047
Capital	\$ 12,828	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Clerk of Superior Ct.</b>	<b>\$ 4,954,036</b>	<b>\$ 5,124,608</b>	<b>\$ 5,255,775</b>	<b>\$ 5,255,775</b>
<b>Code Enforcement</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ 96,588	\$ 85,000	\$ 90,000	\$ 90,000
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 137	\$ 60	\$ 55	\$ 70
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 96,725</b>	<b>\$ 85,060</b>	<b>\$ 90,055</b>	<b>\$ 90,070</b>
Personnel Services	\$ 765,883	\$ 793,466	\$ 789,067	\$ 789,067
Operating	\$ 40,197	\$ 30,789	\$ 53,982	\$ 53,982
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Code Enforcement</b>	<b>\$ 806,080</b>	<b>\$ 824,255</b>	<b>\$ 843,049</b>	<b>\$ 843,049</b>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<b>Communications</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 332,676	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 1,323	\$ -	\$ 2,394	\$ 3,079
Other Financing Sources	\$ 16	\$ -	\$ 7	\$ 7
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 334,015</b>	<b>\$ -</b>	<b>\$ 2,401</b>	<b>\$ 3,086</b>
Personnel Services	\$ 949,469	\$ 993,867	\$ 958,282	\$ 958,282
Operating	\$ 301,422	\$ 162,960	\$ 126,600	\$ 126,600
Capital	\$ 28,195	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Communications</b>	<b>\$ 1,279,086</b>	<b>\$ 1,156,827</b>	<b>\$ 1,084,882</b>	<b>\$ 1,084,882</b>
<b>Community Dev.-Admin</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 19,486	\$ 20,000	\$ 19,000	\$ 19,000
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 63,364	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ 1,491	\$ 497	\$ 497
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 82,850</b>	<b>\$ 21,491</b>	<b>\$ 19,497</b>	<b>\$ 19,497</b>
Personnel Services	\$ 530,555	\$ 552,369	\$ 574,293	\$ 574,293
Operating	\$ 76,356	\$ 45,156	\$ 47,626	\$ 47,626
Capital	\$ 1,210	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 118,408	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Community Dev.-Admin</b>	<b>\$ 726,529</b>	<b>\$ 597,525</b>	<b>\$ 621,919</b>	<b>\$ 621,919</b>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 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	\$ 681	\$ 3,036	\$ 1,801	\$ 1,801
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 681</b>	<b>\$ 3,036</b>	<b>\$ 1,801</b>	<b>\$ 1,801</b>
Personnel Services	\$ 270,641	\$ 278,275	\$ 279,570	\$ 279,570
Operating	\$ 19,828	\$ 32,783	\$ 35,648	\$ 35,648
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total County Clerk</b>	<b>\$ 290,469</b>	<b>\$ 311,058</b>	<b>\$ 315,218</b>	<b>\$ 315,218</b>
<b>County Manager</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 1,868	\$ -	\$ 6,300	\$ 8,100
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,868</b>	<b>\$ -</b>	<b>\$ 6,300</b>	<b>\$ 8,100</b>
Personnel Services	\$ 664,969	\$ 699,650	\$ 705,644	\$ 705,644
Operating	\$ 22,893	\$ 34,756	\$ 36,005	\$ 36,005
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total County Manager</b>	<b>\$ 687,863</b>	<b>\$ 734,406</b>	<b>\$ 741,649</b>	<b>\$ 741,649</b>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<b>Dept of Transportation</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ (375,506)	\$ -	\$ -	\$ -
Charges for Services	\$ 163,805	\$ -	\$ 150,000	\$ 150,000
Fines and Forfeitures	\$ -	\$ -	\$ 11	\$ 10
Miscellaneous Revenue	\$ 747,854	\$ 732,952	\$ 735,731	\$ 732,250
Other Financing Sources	\$ 31,399	\$ 1,076	\$ 685	\$ 685
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 567,552</b>	<b>\$ 734,028</b>	<b>\$ 886,427</b>	<b>\$ 882,945</b>
Personnel Services	\$ 10,097,107	\$ 10,272,158	\$ 10,703,055	\$ 10,703,055
Operating	\$ 2,609,625	\$ 2,925,138	\$ 2,926,804	\$ 2,954,091
Capital	\$ 145,906	\$ 72,000	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 65,000	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ 500,000	\$ 500,000
<b>Total Dept of Transportation</b>	<b>\$ 12,917,637</b>	<b>\$ 13,269,296</b>	<b>\$ 14,129,859</b>	<b>\$ 14,157,146</b>
<b>Development &amp; Inspect.</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ 3,102,786	\$ 2,355,239	\$ 3,003,513	\$ 3,003,513
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 120,435	\$ 119,140	\$ 109,499	\$ 109,427
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 325	\$ 60	\$ -	\$ -
Other Financing Sources	\$ 12,526	\$ 3,324	\$ 2,738	\$ 2,738
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 3,236,072</b>	<b>\$ 2,477,763</b>	<b>\$ 3,115,750</b>	<b>\$ 3,115,678</b>
Personnel Services	\$ 3,089,760	\$ 3,215,422	\$ 3,157,686	\$ 3,157,686
Operating	\$ 55,384	\$ 77,520	\$ 103,035	\$ 99,035
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Development &amp; Inspect.</b>	<b>\$ 3,145,144</b>	<b>\$ 3,292,942</b>	<b>\$ 3,260,721</b>	<b>\$ 3,256,721</b>



**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<b>District Attorney</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 86,469	\$ 141,976	\$ 93,734	\$ 87,896
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 363	\$ -	\$ -	\$ -
Other Financing Sources	\$ 2,600	\$ 1,380	\$ 1,015	\$ 1,015
Transfers	\$ 64,202	\$ 8,053	\$ -	\$ -
<b>Total</b>	<b>\$ 153,634</b>	<b>\$ 151,409</b>	<b>\$ 94,749</b>	<b>\$ 88,911</b>
Personnel Services	\$ 5,549,180	\$ 5,940,417	\$ 5,819,950	\$ 5,819,950
Operating	\$ 173,665	\$ 217,430	\$ 222,507	\$ 222,507
Capital	\$ 56,827	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 63,792	\$ 125,000	\$ 100,000	\$ 100,000
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total District Attorney</b>	<b>\$ 5,843,465</b>	<b>\$ 6,282,847</b>	<b>\$ 6,142,457</b>	<b>\$ 6,142,457</b>
<b>Drug Treatment Educ.</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ 358,501	\$ -	\$ 350,000	\$ 355,000
Miscellaneous Revenue	\$ 1,225	\$ -	\$ 2,333	\$ 3,000
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 359,726</b>	<b>\$ -</b>	<b>\$ 352,333</b>	<b>\$ 358,000</b>
Personnel Services	\$ 258,394	\$ 274,633	\$ 255,975	\$ 255,975
Operating	\$ 203,441	\$ 220,300	\$ 222,300	\$ 222,300
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Drug Treatment Educ.</b>	<b>\$ 461,835</b>	<b>\$ 494,933</b>	<b>\$ 478,275</b>	<b>\$ 478,275</b>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<b>Economic Development</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 87,128	\$ 101,147	\$ 126,434	\$ 126,434
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<b>\$ 87,128</b>	<b>\$ 101,147</b>	<b>\$ 126,434</b>	<b>\$ 126,434</b>
Personnel Services	\$ 339,217	\$ 349,011	\$ 317,990	\$ 317,990
Operating	\$ 7,976	\$ 9,658	\$ 9,548	\$ 9,548
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Economic Development	<b>\$ 347,193</b>	<b>\$ 358,669</b>	<b>\$ 327,538</b>	<b>\$ 327,538</b>
<b>Emergency Management</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ (14,233)	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ 38	\$ 49
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<b>\$ (14,233)</b>	<b>\$ -</b>	<b>\$ 38</b>	<b>\$ 49</b>
Personnel Services	\$ 56,193	\$ 79,659	\$ 136,828	\$ 136,828
Operating	\$ 44,756	\$ 48,778	\$ 51,095	\$ 51,095
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Emergency Management	<b>\$ 100,949</b>	<b>\$ 128,437</b>	<b>\$ 187,923</b>	<b>\$ 187,923</b>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<b>Elections &amp; Registration</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 20,238	\$ 1,190	\$ 4,121	\$ 3,434
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 20,238</u>	<u>\$ 1,190</u>	<u>\$ 4,121</u>	<u>\$ 3,434</u>
Personnel Services	\$ 2,092,443	\$ 2,684,550	\$ 2,043,954	\$ 2,043,954
Operating	\$ 641,799	\$ 782,030	\$ 680,060	\$ 579,021
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ 367,377	\$ -	\$ -
Total Elections & Registration	<u>\$ 2,734,243</u>	<u>\$ 3,833,957</u>	<u>\$ 2,724,014</u>	<u>\$ 2,622,975</u>
<b>Erosion Control</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ 1	\$ 72	\$ 30	\$ 30
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 1</u>	<u>\$ 72</u>	<u>\$ 30</u>	<u>\$ 30</u>
Personnel Services	\$ 398,316	\$ 410,501	\$ 416,327	\$ 416,327
Operating	\$ 13,842	\$ 8,612	\$ 17,521	\$ 15,121
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Erosion Control	<u>\$ 412,158</u>	<u>\$ 419,113</u>	<u>\$ 433,848</u>	<u>\$ 431,448</u>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<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	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Personnel Services</b>				
Operating	\$ -	\$ 1,130	\$ 1,130	\$ 1,130
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Ethics Board</b>	<b>\$ -</b>	<b>\$ 1,130</b>	<b>\$ 1,130</b>	<b>\$ 1,130</b>
<b>Extension Service</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 40,731	\$ 22,388	\$ 25,879	\$ 25,879
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 40,731</b>	<b>\$ 22,388</b>	<b>\$ 25,879</b>	<b>\$ 25,879</b>
<b>Personnel Services</b>				
Operating	\$ 446,894	\$ 528,597	\$ 540,007	\$ 540,007
Capital	\$ 21,821	\$ 23,369	\$ 23,369	\$ 23,403
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Extension Service</b>	<b>\$ 468,715</b>	<b>\$ 551,966</b>	<b>\$ 563,376</b>	<b>\$ 563,410</b>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<b>Finance</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ 22,576,449	\$ 22,600,000	\$ 21,900,000	\$ 21,800,000
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 10,237,681	\$ 13,125,694	\$ 12,263,433	\$ 12,842,956
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 106,156	\$ 10,875	\$ 403,243	\$ 514,452
Other Financing Sources	\$ 66,101	\$ 94,972	\$ 57,957	\$ 57,957
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<b>\$ 32,986,387</b>	<b>\$ 35,831,541</b>	<b>\$ 34,624,633</b>	<b>\$ 35,215,365</b>
Personnel Services	\$ 2,504,987	\$ 2,519,257	\$ 2,548,229	\$ 2,548,229
Operating	\$ 229,932	\$ 249,432	\$ 246,175	\$ 251,540
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Finance	<b>\$ 2,734,919</b>	<b>\$ 2,768,689</b>	<b>\$ 2,794,404</b>	<b>\$ 2,799,769</b>
<b>Fleet Management</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 4,502	\$ -	\$ 2,143	\$ 2,338
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 11,918	\$ 4,521	\$ 2,543	\$ 3,270
Other Financing Sources	\$ 18,452	\$ 3,359	\$ 1,263	\$ 1,263
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<b>\$ 34,872</b>	<b>\$ 7,880</b>	<b>\$ 5,949</b>	<b>\$ 6,871</b>
Personnel Services	\$ 2,218,240	\$ 2,232,963	\$ 2,301,521	\$ 2,301,521
Operating	\$ 1,496,845	\$ 1,362,329	\$ 1,413,245	\$ 1,443,245
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Fleet Management	<b>\$ 3,715,086</b>	<b>\$ 3,595,292</b>	<b>\$ 3,714,766</b>	<b>\$ 3,744,766</b>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<b>General Fund Admin. &amp; Contingency</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 472,702	\$ 687,863	\$ 42,599	\$ 45,199
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 27,986,809	\$ 20,730,117	\$ 21,633,308	\$ 22,600,439
<b>Total</b>	<b>\$ 28,459,511</b>	<b>\$ 21,417,980</b>	<b>\$ 21,675,907</b>	<b>\$ 22,645,638</b>
<b>Personnel Services</b>	<b>\$ 1,448</b>	<b>\$ 23,000</b>	<b>\$ 23,000</b>	<b>\$ 23,000</b>
<b>Operating</b>	<b>\$ 5,767,576</b>	<b>\$ 5,867,987</b>	<b>\$ 6,799,613</b>	<b>\$ 6,849,610</b>
<b>Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Debt Service</b>	<b>\$ 145,198</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>
<b>Depreciation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers Out</b>	<b>\$ 20,119,433</b>	<b>\$ 19,251,282</b>	<b>\$ 16,267,064</b>	<b>\$ 16,533,247</b>
<b>Contingency</b>	<b>\$ -</b>	<b>\$ 1,461,868</b>	<b>\$ 1,981,705</b>	<b>\$ 1,499,793</b>
<b>Total General Fund Admin. &amp; Cont</b>	<b>\$ 26,033,656</b>	<b>\$ 26,854,137</b>	<b>\$ 25,321,382</b>	<b>\$ 25,155,650</b>
<b>GIS- Mapping</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ 25,762	\$ 9,541	\$ 9,541
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 25,762</b>	<b>\$ 9,541</b>	<b>\$ 9,541</b>
<b>Personnel Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Operating</b>	<b>\$ 8,054</b>	<b>\$ 8,948</b>	<b>\$ 19,548</b>	<b>\$ 19,548</b>
<b>Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Depreciation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Contingency</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total GIS- Mapping</b>	<b>\$ 8,054</b>	<b>\$ 8,948</b>	<b>\$ 19,548</b>	<b>\$ 19,548</b>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<b>Govt. Service Centers</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 60	\$ -	\$ 28	\$ 37
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ 28</u>	<u>\$ 37</u>
Personnel Services	\$ 270,127	\$ 286,681	\$ 291,856	\$ 291,856
Operating	\$ 1,605	\$ 2,643	\$ 2,643	\$ 2,643
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Govt. Service Centers	<u>\$ 271,732</u>	<u>\$ 289,324</u>	<u>\$ 294,499</u>	<u>\$ 294,499</u>
<b>Human Resources</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 112,394	\$ 80	\$ 88	\$ 113
Other Financing Sources	\$ 185	\$ 468	\$ 450	\$ 450
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 112,579</u>	<u>\$ 548</u>	<u>\$ 538</u>	<u>\$ 563</u>
Personnel Services	\$ 1,637,484	\$ 1,619,900	\$ 1,666,876	\$ 1,666,876
Operating	\$ 349,365	\$ 449,919	\$ 587,913	\$ 592,334
Capital	\$ 843	\$ 1,200	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Human Resources	<u>\$ 1,987,692</u>	<u>\$ 2,071,019</u>	<u>\$ 2,254,789</u>	<u>\$ 2,259,210</u>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<b>Information Services</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 63,121	\$ -	\$ -	\$ -
Other Financing Sources	\$ 8	\$ -	\$ -	\$ -
Transfers	\$ 298,940	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 362,069</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Personnel Services</b>				
Operating	\$ 8,640,261	\$ 9,012,988	\$ 8,895,983	\$ 8,895,983
Capital	\$ 3,576,420	\$ 3,835,160	\$ 4,365,079	\$ 4,920,067
Debt Service	\$ 970	\$ -	\$ -	\$ -
Depreciation	\$ 161,827	\$ 147,355	\$ 132,905	\$ 77,222
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Information Services</b>	<b>\$ 12,379,478</b>	<b>\$ 12,995,503</b>	<b>\$ 13,393,967</b>	<b>\$ 13,893,272</b>
<b>Internal Audit</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 29,535	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 29,535</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Personnel Services</b>				
Operating	\$ 287,008	\$ 292,511	\$ 264,980	\$ 264,980
Capital	\$ 1,718	\$ 3,661	\$ 3,661	\$ 3,661
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Internal Audit</b>	<b>\$ 288,726</b>	<b>\$ 296,172</b>	<b>\$ 268,641</b>	<b>\$ 268,641</b>



**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<b>Juvenile Court</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 212,500	\$ 204,216	\$ 205,848	\$ 213,766
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ 57,124	\$ 50,730	\$ 44,445	\$ 42,328
Miscellaneous Revenue	\$ 54	\$ -	\$ -	\$ -
Other Financing Sources	\$ 5,565	\$ 1,172	\$ 669	\$ 669
Transfers	\$ 28,517	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 303,760</b>	<b>\$ 256,118</b>	<b>\$ 250,962</b>	<b>\$ 256,763</b>
Personnel Services	\$ 4,707,355	\$ 5,090,191	\$ 4,929,957	\$ 4,929,957
Operating	\$ 142,025	\$ 115,093	\$ 120,825	\$ 120,825
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 105,252	\$ 108,538	\$ 108,538	\$ 108,538
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Juvenile Court</b>	<b>\$ 4,954,632</b>	<b>\$ 5,313,822</b>	<b>\$ 5,159,320</b>	<b>\$ 5,159,320</b>
<b>Law Department</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ 285	\$ 285
Miscellaneous Revenue	\$ 375,476	\$ 350,000	\$ 362,333	\$ 373,000
Other Financing Sources	\$ 950	\$ 144	\$ 593	\$ 593
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 376,426</b>	<b>\$ 350,144</b>	<b>\$ 363,211</b>	<b>\$ 373,878</b>
Personnel Services	\$ 1,429,197	\$ 1,523,730	\$ 1,510,396	\$ 1,510,396
Operating	\$ 321,176	\$ 342,128	\$ 343,994	\$ 346,794
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Law Department</b>	<b>\$ 1,750,373</b>	<b>\$ 1,865,858</b>	<b>\$ 1,854,390</b>	<b>\$ 1,857,190</b>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<b>Library</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 539,086	\$ 535,300	\$ 535,000	\$ 535,000
Charges for Services	\$ -	\$ -	\$ 417	\$ 347
Fines and Forfeitures	\$ 597,971	\$ 615,000	\$ 485,000	\$ 485,000
Miscellaneous Revenue	\$ 60,651	\$ 4,840	\$ 28,034	\$ 36,044
Other Financing Sources	\$ 25,433	\$ 20,343	\$ 60,744	\$ 60,744
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<b>\$ 1,223,141</b>	<b>\$ 1,175,483</b>	<b>\$ 1,109,195</b>	<b>\$ 1,117,135</b>
Personnel Services	\$ 7,963,255	\$ 8,094,997	\$ 8,069,510	\$ 8,069,510
Operating	\$ 2,705,668	\$ 2,726,399	\$ 2,719,928	\$ 2,726,515
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Library	<b>\$ 10,668,923</b>	<b>\$ 10,821,396</b>	<b>\$ 10,789,438</b>	<b>\$ 10,796,025</b>
<b>Magistrate Court</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 2,259,983	\$ 1,975,000	\$ 1,900,000	\$ 1,900,000
Fines and Forfeitures	\$ -	\$ 8,558	\$ 4,834	\$ 4,834
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ 316	\$ 24	\$ 76	\$ 76
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<b>\$ 2,260,299</b>	<b>\$ 1,983,582</b>	<b>\$ 1,904,910</b>	<b>\$ 1,904,910</b>
Personnel Services	\$ 2,916,375	\$ 3,126,853	\$ 3,243,444	\$ 3,243,444
Operating	\$ 67,890	\$ 79,114	\$ 81,169	\$ 81,169
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Magistrate Court	<b>\$ 2,984,265</b>	<b>\$ 3,205,967</b>	<b>\$ 3,324,613</b>	<b>\$ 3,324,613</b>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<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	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -
<b>Personnel Services</b>				
Operating	\$ 221,156	\$ 222,932	\$ 223,784	\$ 223,784
Capital	\$ 888,635	\$ 857,028	\$ 891,190	\$ 891,630
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Mail Services	\$ 1,109,791	\$ 1,079,960	\$ 1,114,974	\$ 1,115,414
<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	\$ -	\$ -	\$ 15	\$ 15
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 15	\$ 15
<b>Personnel Services</b>				
Operating	\$ 557,319	\$ 554,986	\$ 600,985	\$ 600,985
Capital	\$ 497,670	\$ 498,542	\$ 520,302	\$ 528,187
Debt Service	\$ 14,350	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Medical Examiner	\$ 1,069,339	\$ 1,053,528	\$ 1,121,287	\$ 1,129,172

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<b>Occupational Tax</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ 224,527	\$ 212,945	\$ 206,392	\$ 201,307
Other Taxes	\$ 11,229,821	\$ 11,479,000	\$ 11,360,000	\$ 11,570,000
Licenses and Permits	\$ 16,680,969	\$ 16,730,000	\$ 16,480,000	\$ 16,535,000
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 54,155	\$ 30,921	\$ 48,410	\$ 44,865
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ 2,341	\$ 780	\$ 780
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<b>\$ 28,189,472</b>	<b>\$ 28,455,207</b>	<b>\$ 28,095,582</b>	<b>\$ 28,351,952</b>
<b>Personnel Services</b>				
Operating	\$ 669,106	\$ 703,983	\$ 754,109	\$ 754,109
Capital	\$ 24,351	\$ 34,435	\$ 36,040	\$ 36,280
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Occupational Tax	<b>\$ 693,457</b>	<b>\$ 738,418</b>	<b>\$ 790,149</b>	<b>\$ 790,389</b>
<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>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Personnel Services</b>				
Operating	\$ -	\$ -	\$ -	\$ -
Capital	\$ 3,439,744	\$ 3,416,721	\$ 3,416,721	\$ 3,416,721
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 243,605	\$ 243,605	\$ 243,605	\$ 243,605
Contingency	\$ -	\$ -	\$ -	\$ -
Total Other Govt./Non-Profit	<b>\$ 3,683,349</b>	<b>\$ 3,660,326</b>	<b>\$ 3,660,326</b>	<b>\$ 3,660,326</b>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<b>Parks, Rec &amp; Cultural Affairs</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ 2,810	\$ -	\$ 813	\$ 813
Intergovernmental Revenues	\$ (137,973)	\$ -	\$ -	\$ -
Charges for Services	\$ 2,843,044	\$ 3,066,508	\$ 2,985,661	\$ 3,022,390
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 1,002,167	\$ 1,237,057	\$ 56,745	\$ 56,743
Other Financing Sources	\$ 15,504	\$ 652	\$ 487	\$ 487
Transfers	\$ 192,550	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 3,918,102</b>	<b>\$ 4,304,217</b>	<b>\$ 3,043,706</b>	<b>\$ 3,080,433</b>

Personnel Services	\$ 11,962,927	\$ 12,632,865	\$ 13,047,553	\$ 13,047,553
Operating	\$ 5,431,567	\$ 5,549,837	\$ 5,595,828	\$ 5,821,101
Capital	\$ 10,683	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Parks, Rec &amp; Cultural Affairs</b>	<b>\$ 17,405,177</b>	<b>\$ 18,182,702</b>	<b>\$ 18,643,381</b>	<b>\$ 18,868,654</b>

<b>Planning</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ 6,810	\$ 2,390	\$ 4,281	\$ 4,281
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ 138	\$ 115
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 12	\$ -	\$ 56	\$ 71
Other Financing Sources	\$ 150	\$ 180	\$ 169	\$ 169
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 6,972</b>	<b>\$ 2,570</b>	<b>\$ 4,644</b>	<b>\$ 4,636</b>

Personnel Services	\$ 697,159	\$ 714,418	\$ 729,226	\$ 729,226
Operating	\$ 11,565	\$ 13,994	\$ 9,617	\$ 9,617
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Planning</b>	<b>\$ 708,724</b>	<b>\$ 728,412</b>	<b>\$ 738,843</b>	<b>\$ 738,843</b>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<b>Police</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ 4,180	\$ 3,629	\$ 3,838	\$ 3,838
Intergovernmental Revenues	\$ 474,836	\$ 332,514	\$ 319,116	\$ 323,207
Charges for Services	\$ 248,390	\$ 293,351	\$ 272,283	\$ 268,569
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 27,273	\$ 15,708	\$ 2,915	\$ 3,582
Other Financing Sources	\$ 157,965	\$ 144,418	\$ 122,277	\$ 122,277
Transfers	\$ 214,883	\$ -	\$ -	\$ -
Total	<b>\$ 1,127,527</b>	<b>\$ 789,620</b>	<b>\$ 720,429</b>	<b>\$ 721,473</b>
Personnel Services	\$ 50,050,138	\$ 51,707,395	\$ 51,627,557	\$ 51,627,557
Operating	\$ 3,166,140	\$ 3,107,031	\$ 3,792,966	\$ 3,817,966
Capital	\$ 281,905	\$ 395,477	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Police	<b>\$ 53,498,182</b>	<b>\$ 55,209,903</b>	<b>\$ 55,420,523</b>	<b>\$ 55,445,523</b>
<b>Probate Court</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ 404,040	\$ 370,000	\$ 425,000	\$ 425,000
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 638,515	\$ 556,384	\$ 494,466	\$ 469,531
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<b>\$ 1,042,555</b>	<b>\$ 926,384</b>	<b>\$ 919,466</b>	<b>\$ 894,531</b>
Personnel Services	\$ 1,100,877	\$ 1,119,461	\$ 1,142,362	\$ 1,142,362
Operating	\$ 71,568	\$ 130,554	\$ 130,965	\$ 131,002
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Probate Court	<b>\$ 1,172,445</b>	<b>\$ 1,250,015</b>	<b>\$ 1,273,327</b>	<b>\$ 1,273,364</b>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<b>Property Management</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ (407)	\$ 5,280	\$ 6,600	\$ 6,600
Charges for Services	\$ 158,703	\$ 118,803	\$ 163,166	\$ 146,305
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 47,850	\$ 19,392	\$ 31,213	\$ 36,205
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 206,146</u>	<u>\$ 143,475</u>	<u>\$ 200,979</u>	<u>\$ 189,110</u>
Personnel Services	\$ 4,097,094	\$ 4,374,927	\$ 4,398,386	\$ 4,398,386
Operating	\$ 4,687,664	\$ 5,161,373	\$ 5,159,895	\$ 5,391,262
Capital	\$ 5,532	\$ 3,250	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Property Management	<u>\$ 8,790,290</u>	<u>\$ 9,539,550</u>	<u>\$ 9,558,281</u>	<u>\$ 9,789,648</u>
<b>Public Safety-Admin</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 886	\$ -	\$ -	\$ -
Other Financing Sources	\$ 1,646	\$ 228	\$ 626	\$ 626
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 2,532</u>	<u>\$ 228</u>	<u>\$ 626</u>	<u>\$ 626</u>
Personnel Services	\$ 1,280,169	\$ 1,255,100	\$ 1,437,800	\$ 1,437,800
Operating	\$ 62,086	\$ 67,102	\$ 75,843	\$ 75,843
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Public Safety-Admin	<u>\$ 1,342,255</u>	<u>\$ 1,322,202</u>	<u>\$ 1,513,643</u>	<u>\$ 1,513,643</u>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<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	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Personnel Services	\$ 113,901	\$ 114,895	\$ 112,612	\$ 112,612
Operating	\$ 98,699	\$ 155,244	\$ 155,244	\$ 155,244
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Public Safety Safety Village	<u>\$ 212,601</u>	<u>\$ 270,139</u>	<u>\$ 267,856</u>	<u>\$ 267,856</u>
<b>Public Safety Training</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 66	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 116,000	\$ -	\$ -	\$ -
Total	<u>\$ 116,066</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Personnel Services	\$ 1,081,184	\$ 1,103,959	\$ 1,183,245	\$ 1,183,245
Operating	\$ 176,640	\$ 204,233	\$ 301,570	\$ 254,415
Capital	\$ 153,445	\$ 69,625	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Public Safety Training	<u>\$ 1,411,269</u>	<u>\$ 1,377,817</u>	<u>\$ 1,484,815</u>	<u>\$ 1,437,660</u>



**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<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	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Personnel Services	\$ 90,014	\$ 90,633	\$ 228,377	\$ 228,377
Operating	\$ -	\$ 2,345	\$ 8,145	\$ 8,145
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Public Services-Admin	<u>\$ 90,014</u>	<u>\$ 92,978</u>	<u>\$ 236,522</u>	<u>\$ 236,522</u>
<b>Purchasing</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 35,684	\$ 5,557	\$ -	\$ -
Other Financing Sources	\$ 1,138	\$ 50,528	\$ 946	\$ 946
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 36,822</u>	<u>\$ 56,085</u>	<u>\$ 946</u>	<u>\$ 946</u>
Personnel Services	\$ 794,134	\$ 798,173	\$ 758,881	\$ 758,881
Operating	\$ 21,323	\$ 29,350	\$ 25,560	\$ 25,660
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Purchasing	<u>\$ 815,457</u>	<u>\$ 827,523</u>	<u>\$ 784,441</u>	<u>\$ 784,541</u>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<b>Records Management</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ 105	\$ 135
Other Financing Sources	\$ (271,595)	\$ 14,868	\$ 11,288	\$ 11,288
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ (271,595)</b>	<b>\$ 14,868</b>	<b>\$ 11,393</b>	<b>\$ 11,423</b>

Personnel Services	\$ 237,906	\$ 224,660	\$ 219,168	\$ 219,168
Operating	\$ 683,166	\$ 717,753	\$ 717,196	\$ 746,447
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 54,802	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Records Management</b>	<b>\$ 975,875</b>	<b>\$ 942,413</b>	<b>\$ 936,364</b>	<b>\$ 965,615</b>

<b>Senior Services</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 108,067	\$ 91,791	\$ 105,111	\$ 105,111
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ -	\$ -	\$ -	\$ -
Contributions and Donations from Priv	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 123,445	\$ 20,451	\$ 12,343	\$ 12,343
Other Financing Sources	\$ 50	\$ -	\$ 12	\$ 12
Transfers	\$ 1,019,408	\$ 800,000	\$ -	\$ -
<b>Total</b>	<b>\$ 1,250,970</b>	<b>\$ 912,242</b>	<b>\$ 117,466</b>	<b>\$ 117,466</b>

Personnel Services	\$ 3,491,007	\$ 3,414,674	\$ 1,978,191	\$ 1,978,191
Operating	\$ 576,301	\$ 513,788	\$ 449,562	\$ 449,562
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 96,617	\$ 91,742	\$ 843,320	\$ 843,320
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Senior Services</b>	<b>\$ 4,163,925</b>	<b>\$ 4,020,204</b>	<b>\$ 3,271,073</b>	<b>\$ 3,271,073</b>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<b>Sheriff</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ 4,515	\$ 4,099	\$ 4,157	\$ 4,157
Intergovernmental Revenues	\$ 1,707,807	\$ 1,330,000	\$ 1,157,861	\$ 1,158,576
Charges for Services	\$ 1,109,000	\$ 1,022,916	\$ 1,083,345	\$ 1,027,345
Fines and Forfeitures	\$ 1,843,088	\$ 1,508,800	\$ 1,460,898	\$ 1,510,898
Miscellaneous Revenue	\$ 20,123	\$ 2,922	\$ 67,125	\$ 85,494
Other Financing Sources	\$ 11,282	\$ 11,167	\$ 4,941	\$ 4,941
Transfers	\$ 12,225	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 4,708,040</b>	<b>\$ 3,879,904</b>	<b>\$ 3,778,327</b>	<b>\$ 3,791,411</b>
Personnel Services	\$ 48,231,776	\$ 49,680,230	\$ 50,466,176	\$ 50,466,176
Operating	\$ 16,058,334	\$ 17,074,000	\$ 16,181,996	\$ 16,853,661
Capital	\$ 44,158	\$ 79,300	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Sheriff</b>	<b>\$ 64,334,268</b>	<b>\$ 66,833,530</b>	<b>\$ 66,648,172</b>	<b>\$ 67,319,837</b>
<b>Solicitor</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 30,000	\$ -	\$ -	\$ -
Charges for Services	\$ 75,300	\$ 29,024	\$ 58,266	\$ 54,104
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 27,703	\$ -	\$ -	\$ -
Other Financing Sources	\$ 612	\$ 2,891	\$ 1,228	\$ 1,228
Transfers	\$ 22,819	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 156,434</b>	<b>\$ 31,915</b>	<b>\$ 59,494</b>	<b>\$ 55,332</b>
Personnel Services	\$ 5,120,926	\$ 4,919,760	\$ 4,960,655	\$ 4,960,655
Operating	\$ 34,609	\$ 36,333	\$ 36,702	\$ 36,702
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Solicitor</b>	<b>\$ 5,155,534</b>	<b>\$ 4,956,093</b>	<b>\$ 4,997,357</b>	<b>\$ 4,997,357</b>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<b>State Court</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 841,892	\$ 873,929	\$ 950,107	\$ 945,089
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ 159	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 841,892</b>	<b>\$ 874,088</b>	<b>\$ 950,107</b>	<b>\$ 945,089</b>
Personnel Services	\$ 6,048,335	\$ 6,263,054	\$ 6,114,208	\$ 6,114,208
Operating	\$ 389,222	\$ 404,803	\$ 399,853	\$ 399,853
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total State Court</b>	<b>\$ 6,437,557</b>	<b>\$ 6,667,857</b>	<b>\$ 6,514,061</b>	<b>\$ 6,514,061</b>
<b>State Court - DUI</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 125,207	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 7,980	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 133,187</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel Services	\$ 95,383	\$ 115,144	\$ 108,171	\$ 108,171
Operating	\$ 104,850	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total State Court - DUI</b>	<b>\$ 200,233</b>	<b>\$ 115,144</b>	<b>\$ 108,171</b>	<b>\$ 108,171</b>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<b>Superior Court</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 468,972	\$ 430,784	\$ 444,152	\$ 461,234
Charges for Services	\$ 588,982	\$ 282,500	\$ 83,000	\$ 83,000
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 5,442	\$ 935	\$ 7	\$ 9
Other Financing Sources	\$ 40	\$ -	\$ 15	\$ 15
Transfers	\$ 28,544	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,091,980</b>	<b>\$ 714,219</b>	<b>\$ 527,174</b>	<b>\$ 544,258</b>
Personnel Services	\$ 4,877,008	\$ 5,239,693	\$ 5,026,363	\$ 5,026,363
Operating	\$ 986,043	\$ 1,033,505	\$ 1,007,785	\$ 1,008,285
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Superior Court</b>	<b>\$ 5,863,050</b>	<b>\$ 6,273,198</b>	<b>\$ 6,034,148</b>	<b>\$ 6,034,648</b>
<b>Support Service-Admin</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 9,070	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 9,070</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel Services	\$ 279,927	\$ 285,871	\$ 292,072	\$ 292,072
Operating	\$ 16,327	\$ 16,665	\$ 17,120	\$ 17,940
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Support Service-Admin</b>	<b>\$ 296,255</b>	<b>\$ 302,536</b>	<b>\$ 309,192</b>	<b>\$ 310,012</b>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<b>Tax Assessor</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 2,560	\$ 1,503	\$ 5,384	\$ 4,487
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ 5,124	\$ 6,088	\$ 4,439	\$ 4,439
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 7,684	\$ 7,591	\$ 9,823	\$ 8,926
Personnel Services	\$ 3,338,833	\$ 3,549,087	\$ 3,469,586	\$ 3,469,586
Operating	\$ 1,291,270	\$ 1,654,699	\$ 1,673,096	\$ 1,723,096
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Tax Assessor	\$ 4,630,102	\$ 5,203,786	\$ 5,142,682	\$ 5,192,682
<b>Tax Commissioner</b>				
Property Taxes	\$ 189,603,594	\$ 186,657,935	\$ 190,261,776	\$ 190,224,513
Penalties & Interest	\$ 4,457,018	\$ 4,349,256	\$ 4,441,608	\$ 4,416,693
Other Taxes	\$ 10,556	\$ 5,000	\$ 5,000	\$ 5,000
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 339,852	\$ -	\$ 300,000	\$ 300,000
Charges for Services	\$ 7,735,871	\$ 7,194,365	\$ 7,419,505	\$ 7,306,512
Fines and Forfeitures	\$ 117,140	\$ 98,590	\$ 84,036	\$ 84,036
Miscellaneous Revenue	\$ 146,981	\$ 99,449	\$ 151,438	\$ 194,420
Other Financing Sources	\$ 68,416	\$ 77,858	\$ 44,865	\$ 44,865
Transfers	\$ -	\$ -	\$ -	\$ -
Total	\$ 202,479,428	\$ 198,482,453	\$ 202,708,228	\$ 202,576,039
Personnel Services	\$ 6,791,376	\$ 7,068,148	\$ 7,134,902	\$ 7,134,902
Operating	\$ 375,786	\$ 483,963	\$ 516,217	\$ 519,607
Capital	\$ 11,401	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Tax Commissioner	\$ 7,178,563	\$ 7,552,111	\$ 7,651,119	\$ 7,654,509

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<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	\$ 294,369	\$ 729,000	\$ 1,500,000	\$ 1,500,000
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Vehicle Acquisition	<u>\$ 294,369</u>	<u>\$ 729,000</u>	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>
<b>Zoning</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ 106,089	\$ 63,881	\$ 88,856	\$ 88,856
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 3,141	\$ -	\$ 1,034	\$ 1,014
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ 550	\$ 156	\$ 360	\$ 360
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 109,780</u>	<u>\$ 64,037</u>	<u>\$ 90,250</u>	<u>\$ 90,230</u>
Personnel Services	\$ 508,557	\$ 515,163	\$ 490,051	\$ 490,051
Operating	\$ 72,540	\$ 67,390	\$ 69,649	\$ 69,649
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Zoning	<u>\$ 581,097</u>	<u>\$ 582,553</u>	<u>\$ 559,700</u>	<u>\$ 559,700</u>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - General Fund**  
**FY 2013 & FY 2014 Proposed Budget**

	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<b>General Fund Summary</b>				
Property Taxes	\$ 189,603,594	\$ 186,657,935	\$ 190,261,776	\$ 190,224,513
Penalties & Interest	\$ 4,681,545	\$ 4,562,201	\$ 4,648,000	\$ 4,618,000
Other Taxes	\$ 34,435,845	\$ 34,589,000	\$ 33,890,000	\$ 34,000,000
Licenses and Permits	\$ 20,408,787	\$ 19,640,000	\$ 20,109,999	\$ 20,164,999
Intergovernmental Revenues	\$ 4,189,100	\$ 3,692,478	\$ 3,908,999	\$ 3,929,000
Charges for Services	\$ 34,846,890	\$ 36,097,989	\$ 35,397,775	\$ 35,612,142
Fines and Forfeitures	\$ 12,034,509	\$ 11,050,500	\$ 9,291,001	\$ 9,296,000
Miscellaneous Revenue	\$ 4,131,594	\$ 3,676,415	\$ 2,362,016	\$ 2,557,023
Other Financing Sources	\$ 159,015	\$ 443,500	\$ 321,996	\$ 321,996
Transfers	\$ 29,998,846	\$ 21,538,170	\$ 21,633,308	\$ 22,600,439
<b>Total</b>	<b>\$ 334,489,725</b>	<b>\$ 321,948,188</b>	<b>\$ 321,824,870</b>	<b>\$ 323,324,112</b>
	\$ -	\$ -	\$ -	\$ -
<b>Personnel Services</b>	<b>\$ 222,636,348</b>	<b>\$ 231,001,527</b>	<b>\$ 230,583,414</b>	<b>\$ 230,583,414</b>
Operating	\$ 65,121,730	\$ 67,547,292	\$ 69,314,319	\$ 71,084,973
Capital	\$ 1,106,019	\$ 1,352,602	\$ 1,500,000	\$ 1,500,000
Debt Service	\$ 361,827	\$ 397,355	\$ 382,905	\$ 327,222
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 20,812,107	\$ 19,820,167	\$ 17,562,527	\$ 17,828,710
Contingency	\$ -	\$ 1,829,245	\$ 2,481,705	\$ 1,999,793
<b>Total General Fund Summary</b>	<b>\$ 310,038,031</b>	<b>\$ 321,948,188</b>	<b>\$ 321,824,870</b>	<b>\$ 323,324,112</b>



# COBB COUNTY GOVERNMENT

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## FY 13 & FY 14 Other Operating Funds Details

# COBB COUNTY GOVERNMENT

## Other Operating Fund Budgets FY 2013 & FY 2014 Proposed Budget

	Revenues FY 11 Actual	Revenues FY 12 Adopted	Revenues FY13 Proposed	Revenues FY14 Proposed
<b>Governmental Fund Types</b>				
Claims	\$ 82,837,318	\$ 82,769,506	\$ 80,192,684	\$ 80,445,724
CSBG	\$ 673,190	\$ 640,123	\$ 633,723	\$ 633,723
Debt Service	\$ 9,127,183	\$ 9,132,176	\$ 9,131,658	\$ 9,135,564
E911	\$ 10,644,123	\$ 10,256,888	\$ 10,310,856	\$ 10,135,454
Fire	\$ 71,573,881	\$ 69,369,029	\$ 70,334,584	\$ 70,827,739
Hotel/Motel Tax	\$ 9,887,246	\$ 9,500,000	\$ 9,800,000	\$ 9,857,000
Law Library	\$ 460,962	\$ 421,192	\$ 601,664	\$ 605,563
Parking Deck	\$ 489,931	\$ 766,722	\$ 772,520	\$ 819,639
Street Light District	\$ 4,563,561	\$ 4,872,310	\$ 4,328,696	\$ 4,386,491
<i>Subtotal</i>	<u>\$ 190,257,395</u>	<u>\$ 187,727,946</u>	<u>\$ 186,106,385</u>	<u>\$ 186,846,897</u>
<b>Business-type Funds</b>				
Golf Course	\$ 1,790,599	\$ 1,695,327	\$ 1,799,000	\$ 1,837,152
Solid Waste	\$ 4,278,725	\$ 3,883,388	\$ 3,065,249	\$ 2,902,849
Transit	\$ 19,476,341	\$ 18,650,503	\$ 18,039,005	\$ 18,716,703
Water	\$ 195,245,220	\$ 189,413,426	\$ 206,622,446	\$ 212,997,001
<i>Subtotal</i>	<u>\$ 220,790,885</u>	<u>\$ 213,642,644</u>	<u>\$ 229,525,700</u>	<u>\$ 236,453,705</u>
<i>Total Other Operating Funds</i>	<u>\$ 411,048,280</u>	<u>\$ 401,370,590</u>	<u>\$ 415,632,085</u>	<u>\$ 423,300,602</u>

	Expenditures FY 11 Actual	Expenditures FY 12 Adopted	Expenditures FY13 Proposed	Expenditures FY14 Proposed
<b>Governmental Fund Types</b>				
Claims	\$ 81,286,095	\$ 82,769,506	\$ 80,192,684	\$ 80,445,724
CSBG	\$ 674,146	\$ 640,123	\$ 633,723	\$ 633,723
Debt Service	\$ 8,642,719	\$ 9,132,176	\$ 9,131,658	\$ 9,135,564
E911	\$ 10,324,873	\$ 10,256,888	\$ 10,310,856	\$ 10,135,454
Fire	\$ 63,364,349	\$ 69,369,029	\$ 70,334,584	\$ 70,827,739
Hotel/Motel Tax	\$ 9,887,246	\$ 9,500,000	\$ 9,800,000	\$ 9,857,000
Law Library	\$ 692,606	\$ 421,192	\$ 601,664	\$ 605,563
Parking Deck	\$ 2,976,296	\$ 766,722	\$ 772,520	\$ 819,639
Street Light District	\$ 4,479,041	\$ 4,872,310	\$ 4,328,696	\$ 4,386,491
<i>Subtotal</i>	<u>\$ 182,327,371</u>	<u>\$ 187,727,946</u>	<u>\$ 186,106,385</u>	<u>\$ 186,846,897</u>
<b>Business-type Funds</b>				
Golf Course	\$ 1,630,362	\$ 1,695,327	\$ 1,799,000	\$ 1,837,152
Solid Waste	\$ 1,042,914	\$ 3,883,388	\$ 3,065,249	\$ 2,902,849
Transit	\$ 19,080,813	\$ 18,650,503	\$ 18,039,005	\$ 18,716,703
Water	\$ 176,419,509	\$ 189,413,426	\$ 206,622,446	\$ 212,997,001
<i>Subtotal</i>	<u>\$ 198,173,598</u>	<u>\$ 213,642,644</u>	<u>\$ 229,525,700</u>	<u>\$ 236,453,705</u>
<i>Total Other Operating Funds</i>	<u>\$ 380,500,968</u>	<u>\$ 401,370,590</u>	<u>\$ 415,632,085</u>	<u>\$ 423,300,602</u>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - Other Operating Governmental Fund Types**  
**FY 2013 & FY 2014 Proposed Budget**

Governmental Fund Types:	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<b>Claims Funds:</b>				
<b><u>Health &amp; Dental</u></b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 8,375	\$ -	\$ 8,000	\$ 8,000
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ -	\$ -	\$ -	\$ -
Contributions and Donations from Pri	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 2,826,894	\$ 2,854,386	\$ 2,826,773	\$ 2,826,773
Other Financing Sources	\$ 71,779,653	\$ 73,069,494	\$ 69,837,549	\$ 70,021,430
Transfers	\$ -	\$ -	\$ -	\$ -
Fund Balance Appropriations	\$ -	\$ -	\$ -	\$ -
Total	<b>\$ 74,614,922</b>	<b>\$ 75,923,880</b>	<b>\$ 72,672,322</b>	<b>\$ 72,856,203</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating	\$ 72,398,014	\$ 75,920,352	\$ 72,672,322	\$ 72,856,203
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ 3,528	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total	<b>\$ 72,398,014</b>	<b>\$ 75,923,880</b>	<b>\$ 72,672,322</b>	<b>\$ 72,856,203</b>
<b><u>Casualty &amp; Liability</u></b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 1,723,644	\$ 240,906	\$ 150,000	\$ 150,000
Other Financing Sources	\$ 3,705,176	\$ 3,709,624	\$ 4,537,588	\$ 4,606,747
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<b>\$ 5,428,820</b>	<b>\$ 3,950,530</b>	<b>\$ 4,687,588</b>	<b>\$ 4,756,747</b>
Personnel Services	\$ 260,019	\$ 268,159	\$ 474,205	\$ 474,205
Operating	\$ 4,469,821	\$ 3,377,103	\$ 3,860,865	\$ 3,930,024
Capital	\$ -	\$ 300,000	\$ 351,440	\$ 351,440
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ 4,190	\$ -	\$ -
Transfers Out	\$ 1,316,937	\$ 1,078	\$ 1,078	\$ 1,078
Contingency	\$ -	\$ -	\$ -	\$ -
Total	<b>\$ 6,046,777</b>	<b>\$ 3,950,530</b>	<b>\$ 4,687,588</b>	<b>\$ 4,756,747</b>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - Other Operating Governmental Fund Types**  
**FY 2013 & FY 2014 Proposed Budget**

Governmental Fund Types:	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 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	\$ 2,793,576	\$ 2,895,096	\$ 2,832,774	\$ 2,832,774
Transfers	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 2,793,576</u>	<u>\$ 2,895,096</u>	<u>\$ 2,832,774</u>	<u>\$ 2,832,774</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating	\$ 2,841,305	\$ 2,895,096	\$ 2,832,774	\$ 2,832,774
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 2,841,305</u>	<u>\$ 2,895,096</u>	<u>\$ 2,832,774</u>	<u>\$ 2,832,774</u>
<b><u>CSBG</u></b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 673,145	\$ 640,123	\$ 633,723	\$ 633,723
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ 45	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total CSBG Fund	<u>\$ 673,190</u>	<u>\$ 640,123</u>	<u>\$ 633,723</u>	<u>\$ 633,723</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating	\$ 674,146	\$ 640,123	\$ 633,723	\$ 633,723
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total CSBG Fund	<u>\$ 674,146</u>	<u>\$ 640,123</u>	<u>\$ 633,723</u>	<u>\$ 633,723</u>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - Other Operating Governmental Fund Types**  
**FY 2013 and FY 2014 Proposed Budget**

Governmental Fund Types:	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<b>Debt Service</b>				
Taxes	\$ 8,920,797	\$ 8,980,176	\$ 8,982,658	\$ 8,986,564
Penalties & Interest	\$ 23,927	\$ 25,000	\$ 25,000	\$ 25,000
Other Taxes	\$ 20,149	\$ 18,000	\$ 20,000	\$ 20,000
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 96,418	\$ 102,000	\$ 100,000	\$ 100,000
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ 7,575	\$ 7,000	\$ 4,000	\$ 4,000
Transfers	\$ 58,317	\$ -	\$ -	\$ -
Total Debt Service Fund	<u>\$ 9,127,183</u>	<u>\$ 9,132,176</u>	<u>\$ 9,131,658</u>	<u>\$ 9,135,564</u>
<b>Personnel Services</b>				
Operating	\$ 104,733	\$ 116,216	\$ 80,882	\$ 84,788
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 8,537,986	\$ 8,555,723	\$ 8,554,019	\$ 8,557,781
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ 460,237	\$ 496,757	\$ 492,995
Total Debt Service Fund	<u>\$ 8,642,719</u>	<u>\$ 9,132,176</u>	<u>\$ 9,131,658</u>	<u>\$ 9,135,564</u>
<b>E911</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 10,634,133	\$ 10,253,242	\$ 10,306,856	\$ 10,131,454
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 4,694	\$ -	\$ 1,000	\$ 1,000
Other Financing Sources	\$ 5,296	\$ 3,646	\$ 3,000	\$ 3,000
Transfers	\$ -	\$ -	\$ -	\$ -
Total E911 Fund	<u>\$ 10,644,123</u>	<u>\$ 10,256,888</u>	<u>\$ 10,310,856</u>	<u>\$ 10,135,454</u>
<b>Personnel Services</b>				
Operating	\$ 7,187,802	\$ 8,087,030	\$ 7,602,937	\$ 7,602,937
Capital	\$ 3,036,490	\$ 1,998,933	\$ 2,705,541	\$ 2,532,517
Debt Service	\$ 100,582	\$ 170,925	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ 2,378	\$ -
Total E911 Fund	<u>\$ 10,324,873</u>	<u>\$ 10,256,888</u>	<u>\$ 10,310,856</u>	<u>\$ 10,135,454</u>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - Other Operating Governmental Fund Types**  
**FY 2013 & FY 2014 Proposed Budget**

Governmental Fund Types:	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<b><u>Fire</u></b>				
Taxes	\$ 69,789,654	\$ 67,876,129	\$ 68,645,384	\$ 69,138,539
Penalties & Interest	\$ 190,868	\$ 206,000	\$ 190,000	\$ 190,000
Other Taxes	\$ 201,983	\$ 188,000	\$ 200,000	\$ 200,000
Licenses and Permits	\$ 275,112	\$ 163,000	\$ 273,000	\$ 273,000
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 1,017,758	\$ 902,400	\$ 1,002,200	\$ 1,002,200
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ -	\$ -	\$ -	\$ -
Contributions and Donations from Pr	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 8,293	\$ 1,000	\$ 1,000	\$ 1,000
Other Financing Sources	\$ 58,814	\$ 32,500	\$ 23,000	\$ 23,000
Transfers	\$ 31,399	\$ -	\$ -	\$ -
Total Fire Fund	<u>\$ 71,573,881</u>	<u>\$ 69,369,029</u>	<u>\$ 70,334,584</u>	<u>\$ 70,827,739</u>
Personnel Services	\$ 55,456,101	\$ 58,508,400	\$ 59,403,072	\$ 59,511,382
Operating	\$ 7,354,024	\$ 10,002,049	\$ 10,335,122	\$ 10,729,497
Capital	\$ 65,047	\$ 258,775	\$ 114,200	\$ 104,200
Debt Service	\$ 91,135	\$ 150,000	\$ 95,000	\$ 95,000
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 398,042	\$ 449,805	\$ 387,190	\$ 387,660
Contingency	\$ -	\$ -	\$ -	\$ -
Total Fire Fund	<u>\$ 63,364,349</u>	<u>\$ 69,369,029</u>	<u>\$ 70,334,584</u>	<u>\$ 70,827,739</u>
<b><u>Hotel/Motel Tax</u></b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ 9,887,246	\$ 9,500,000	\$ 9,800,000	\$ 9,857,000
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total Hotel/Motel Tax Fund	<u>\$ 9,887,246</u>	<u>\$ 9,500,000</u>	<u>\$ 9,800,000</u>	<u>\$ 9,857,000</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating	\$ 9,703,579	\$ 9,500,000	\$ 9,800,000	\$ 9,857,000
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 183,667	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Hotel/Motel Tax Fund	<u>\$ 9,887,246</u>	<u>\$ 9,500,000</u>	<u>\$ 9,800,000</u>	<u>\$ 9,857,000</u>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - Other Operating Governmental Fund Types**  
**FY 2013 & FY 2014 Proposed Budget**

Governmental Fund Types:	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<b><u>Law Library</u></b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	\$ 454,830	\$ 420,892	\$ 598,364	\$ 602,263
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ 6,132	\$ 300	\$ 3,300	\$ 3,300
Transfers	\$ -	\$ -	\$ -	\$ -
Total Law Library Fund	<b>\$ 460,962</b>	<b>\$ 421,192</b>	<b>\$ 601,664</b>	<b>\$ 605,563</b>
Personnel Services	\$ 249,221	\$ 145,516	\$ 197,200	\$ 197,200
Operating	\$ 443,385	\$ 271,655	\$ 404,464	\$ 408,363
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ 4,021	\$ -	\$ -
Total Law Library Fund	<b>\$ 692,606</b>	<b>\$ 421,192</b>	<b>\$ 601,664</b>	<b>\$ 605,563</b>
<b><u>Parking Deck</u></b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 489,364	\$ 764,122	\$ 772,220	\$ 819,339
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 258	\$ 600	\$ -	\$ -
Other Financing Sources	\$ 309	\$ 2,000	\$ 300	\$ 300
Transfers	\$ -	\$ -	\$ -	\$ -
Total Parking Deck Fund	<b>\$ 489,931</b>	<b>\$ 766,722</b>	<b>\$ 772,520</b>	<b>\$ 819,639</b>
Personnel Services	\$ 50,375	\$ 71,982	\$ 39,168	\$ 39,168
Operating	\$ 80,646	\$ 112,015	\$ 121,252	\$ 125,408
Capital	\$ 5,000	\$ 5,000	\$ -	\$ -
Debt Service	\$ 2,840,274	\$ 577,725	\$ 612,100	\$ 655,063
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
Total Parking Deck Fund	<b>\$ 2,976,296</b>	<b>\$ 766,722</b>	<b>\$ 772,520</b>	<b>\$ 819,639</b>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - Other Operating Governmental Fund Types**  
**FY 2013 & FY 2014 Proposed Budget**

Governmental Fund Types:	FY 11 Actual	FY 12 Adopted	FY 13 Proposed	FY 14 Proposed
<b><u>Street Light District</u></b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 4,563,124	\$ 4,872,310	\$ 4,328,696	\$ 4,386,491
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ 437	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total Street Light District Fund	<u>\$ 4,563,561</u>	<u>\$ 4,872,310</u>	<u>\$ 4,328,696</u>	<u>\$ 4,386,491</u>
Personnel Services	\$ 88,284	\$ 162,342	\$ 172,214	\$ 172,214
Operating	\$ 4,331,000	\$ 4,571,373	\$ 4,133,482	\$ 4,191,277
Capital	\$ 37,593	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 22,164	\$ 138,595	\$ 23,000	\$ 23,000
Contingency	\$ -	\$ -	\$ -	\$ -
Total Street Light District Fund	<u>\$ 4,479,041</u>	<u>\$ 4,872,310</u>	<u>\$ 4,328,696</u>	<u>\$ 4,386,491</u>



**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - Other Operating Business-Type Funds**  
**FY 2013 & FY 2014 Proposed Budget**

Business-type Funds:	FY 11 Actual	FY 12 Adopted	FY13 Proposed	FY14 Proposed
<b><u>Golf Course</u></b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 1,790,076	\$ 1,695,327	\$ 1,799,000	\$ 1,837,152
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 39	\$ -	\$ -	\$ -
Other Financing Sources	\$ 484	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Total Golf Course Fund	<u>\$ 1,790,599</u>	<u>\$ 1,695,327</u>	<u>\$ 1,799,000</u>	<u>\$ 1,837,152</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating	\$ 1,429,193	\$ 1,515,023	\$ 1,498,159	\$ 1,536,667
Capital	\$ 4,840	\$ -	\$ 91,600	\$ 91,600
Debt Service	\$ 128,482	\$ 104,821	\$ 74,525	\$ 74,525
Depreciation	\$ 65,583	\$ 73,219	\$ 132,596	\$ 132,596
Transfers Out	\$ 2,264	\$ 2,264	\$ 2,120	\$ 1,764
Contingency	\$ -	\$ -	\$ -	\$ -
Total Golf Course Fund	<u>\$ 1,630,362</u>	<u>\$ 1,695,327</u>	<u>\$ 1,799,000</u>	<u>\$ 1,837,152</u>
<b><u>Solid Waste</u></b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 480	\$ -	\$ 285	\$ 285
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 280,510	\$ 714,391	\$ 194,830	\$ 205,000
Other Financing Sources	\$ (29,320)	\$ 5,000	\$ 117	\$ 117
Transfers	\$ 4,027,055	\$ 3,163,997	\$ 2,870,017	\$ 2,697,447
Total Solid Waste Fund	<u>\$ 4,278,725</u>	<u>\$ 3,883,388</u>	<u>\$ 3,065,249</u>	<u>\$ 2,902,849</u>
Personnel Services	\$ 348,159	\$ 603,915	\$ 443,810	\$ 443,810
Operating	\$ (139,054)	\$ 442,030	\$ 341,790	\$ 352,536
Capital	\$ -	\$ 129,000	\$ -	\$ -
Debt Service	\$ 363,809	\$ 350,646	\$ 172,259	\$ 49,113
Depreciation	\$ 470,000	\$ 500,407	\$ 405,342	\$ 405,342
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ 1,857,390	\$ 1,702,048	\$ 1,652,048
Total Solid Waste Fund	<u>\$ 1,042,914</u>	<u>\$ 3,883,388</u>	<u>\$ 3,065,249</u>	<u>\$ 2,902,849</u>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - Other Operating Business-Type Funds**  
**FY 2013 & FY 2014 Proposed Budget**

Business-type Funds:	FY 11 Actual	FY 12 Adopted	FY13 Proposed	FY14 Proposed
<b>Transit</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ 3,491,233	\$ 3,227,786	\$ 2,790,000	\$ 2,790,000
Charges for Services	\$ 6,061,173	\$ 7,388,679	\$ 6,514,981	\$ 6,514,920
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 6,689	\$ -	\$ -	\$ -
Other Financing Sources	\$ 4,244	\$ -	\$ -	\$ -
Transfers	\$ 9,913,002	\$ 8,034,038	\$ 8,734,024	\$ 9,411,783
Total Transit Fund	<u>\$ 19,476,341</u>	<u>\$ 18,650,503</u>	<u>\$ 18,039,005</u>	<u>\$ 18,716,703</u>
Personnel Services	\$ 581,356	\$ 634,632	\$ 600,534	\$ 600,473
Operating	\$ 18,443,144	\$ 17,962,973	\$ 17,386,851	\$ 18,064,901
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 56,313	\$ 52,898	\$ 51,620	\$ 51,329
Contingency	\$ -	\$ -	\$ -	\$ -
Total Transit Fund	<u>\$ 19,080,813</u>	<u>\$ 18,650,503</u>	<u>\$ 18,039,005</u>	<u>\$ 18,716,703</u>
			\$ -	\$ -
<b>Water</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 194,780,430	\$ 189,019,831	\$ 206,504,445	\$ 212,879,000
Fines and Forfeitures	\$ 3,850	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 290,734	\$ 25,000	\$ 25,000	\$ 25,000
Other Financing Sources	\$ 148,042	\$ 230,000	\$ 70,001	\$ 70,001
Transfers	\$ 22,164	\$ 138,595	\$ 23,000	\$ 23,000
Total Water Fund	<u>\$ 195,245,220</u>	<u>\$ 189,413,426</u>	<u>\$ 206,622,446</u>	<u>\$ 212,997,001</u>
<b>Administration Division</b>				
Personnel Services	\$ 2,103,829	\$ 2,035,258	\$ 2,039,253	\$ 2,039,253
Operating	\$ 1,215,613	\$ 1,297,706	\$ 1,277,947	\$ 1,276,945
Capital	\$ 1,309	\$ 2,000	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 891,679	\$ 452,222	\$ 13,068,470	\$ 13,070,230
Contingency	\$ -	\$ 2,092,676	\$ -	\$ -
Total	<u>\$ 4,212,430</u>	<u>\$ 5,879,862</u>	<u>\$ 16,385,670</u>	<u>\$ 16,386,428</u>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - Other Operating Business-Type Funds**  
**FY 2013 & FY 2014 Proposed Budget**

Business-type Funds:	FY 11 Actual	FY 12 Adopted	FY13 Proposed	FY14 Proposed
<b>Administrative Expenses</b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating	\$ 48,706,778	\$ 50,252,554	\$ 57,525,623	\$ 62,729,222
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 9,442,945	\$ 13,324,672	\$ 8,989,325	\$ 8,469,575
Depreciation	\$ 39,145,731	\$ 41,043,501	\$ 42,884,668	\$ 43,732,668
Transfers Out	\$ 18,824,585	\$ 19,605,649	\$ 20,632,626	\$ 21,599,757
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 116,120,039</b>	<b>\$ 124,226,376</b>	<b>\$ 130,032,242</b>	<b>\$ 136,531,222</b>
<b>Customer Service</b>				
Personnel Services	\$ 3,446,492	\$ 3,687,682	\$ 3,714,430	\$ 3,714,430
Operating	\$ 4,771,348	\$ 4,178,918	\$ 4,903,838	\$ 4,901,883
Capital	\$ 97,195	\$ 251,500	\$ 161,000	\$ 125,000
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 8,315,036</b>	<b>\$ 8,118,100</b>	<b>\$ 8,779,268</b>	<b>\$ 8,741,313</b>
<b>Engineering</b>				
Personnel Services	\$ 2,538,920	\$ 2,604,630	\$ 2,731,428	\$ 2,731,428
Operating	\$ 137,677	\$ 150,501	\$ 168,524	\$ 160,939
Capital	\$ 1,695	\$ 12,596	\$ 20,000	\$ 15,000
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 2,678,292</b>	<b>\$ 2,767,727</b>	<b>\$ 2,919,952</b>	<b>\$ 2,907,367</b>
<b>Operations Division Admin</b>				
Personnel Services	\$ 1,161,659	\$ 1,197,421	\$ 1,162,434	\$ 1,162,434
Operating	\$ 130,281	\$ 122,322	\$ 141,503	\$ 139,765
Capital	\$ 1,626	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,293,566</b>	<b>\$ 1,319,743</b>	<b>\$ 1,303,937</b>	<b>\$ 1,302,199</b>
<b>Central Lab</b>				
Personnel Services	\$ 1,335,313	\$ 1,390,986	\$ 1,388,943	\$ 1,388,943
Operating	\$ 129,931	\$ 142,850	\$ 161,015	\$ 142,950
Capital	\$ 5,818	\$ 36,100	\$ 5,000	\$ 14,600
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,471,062</b>	<b>\$ 1,569,936</b>	<b>\$ 1,554,958</b>	<b>\$ 1,546,493</b>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - Other Operating Business-Type Funds**  
**FY 2013 & FY 2014 Proposed Budget**

Business-type Funds:	FY 11 Actual	FY 12 Adopted	FY13 Proposed	FY14 Proposed
<b><u>Water (continued)</u></b>				
<b>Central Maintenance</b>				
Personnel Services	\$ 3,797,728	\$ 3,857,500	\$ 3,939,213	\$ 3,939,213
Operating	\$ 1,586,647	\$ 1,712,810	\$ 1,901,862	\$ 1,871,177
Capital	\$ 154,219	\$ 223,117	\$ 121,195	\$ 120,000
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 5,538,594</b>	<b>\$ 5,793,427</b>	<b>\$ 5,962,270</b>	<b>\$ 5,930,390</b>
<b>South Cobb WRF</b>				
Personnel Services	\$ 997,716	\$ 1,031,990	\$ 1,060,993	\$ 1,060,993
Operating	\$ 7,628,450	\$ 8,368,165	\$ 8,067,183	\$ 7,255,843
Capital	\$ 8,173	\$ 188,036	\$ 19,900	\$ 19,900
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 8,634,340</b>	<b>\$ 9,588,191</b>	<b>\$ 9,148,076</b>	<b>\$ 8,336,736</b>
<b>Nooday WRF</b>				
Personnel Services	\$ 1,164,216	\$ 1,208,203	\$ 1,222,274	\$ 1,222,274
Operating	\$ 2,672,763	\$ 2,783,491	\$ 3,118,974	\$ 3,252,995
Capital	\$ 22,333	\$ -	\$ 5,400	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 3,859,312</b>	<b>\$ 3,991,694</b>	<b>\$ 4,346,648</b>	<b>\$ 4,475,269</b>
<b>Sutton WRF</b>				
Personnel Services	\$ 1,641,993	\$ 1,696,648	\$ 1,759,060	\$ 1,759,060
Operating	\$ 5,024,501	\$ 5,058,258	\$ 5,570,480	\$ 5,928,353
Capital	\$ 44,928	\$ 22,698	\$ 15,000	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 6,711,422</b>	<b>\$ 6,777,604</b>	<b>\$ 7,344,540</b>	<b>\$ 7,687,413</b>
<b>Northwest WRF</b>				
Personnel Services	\$ 728,002	\$ 782,356	\$ 759,288	\$ 759,288
Operating	\$ 2,467,733	\$ 2,643,304	\$ 3,066,464	\$ 3,083,934
Capital	\$ 38,850	\$ 337,355	\$ 14,000	\$ 165,000
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 3,234,585</b>	<b>\$ 3,763,015</b>	<b>\$ 3,839,752</b>	<b>\$ 4,008,222</b>

**COBB COUNTY GOVERNMENT**  
**Behind the Scenes Detail - Other Operating Business-Type Funds**  
**FY 2013 & FY 2014 Proposed Budget**

Business-type Funds:	FY 11 Actual	FY 12 Adopted	FY13 Proposed	FY14 Proposed
<b><u>Water (continued)</u></b>				
<b>System Maintenance</b>				
Personnel Services	\$ 5,981,661	\$ 6,181,343	\$ 6,173,145	\$ 6,248,586
Operating	\$ 6,159,339	\$ 7,173,738	\$ 6,014,812	\$ 6,026,611
Capital	\$ 25,025	\$ 16,475	\$ 537,094	\$ 331,560
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 12,166,025</b>	<b>\$ 13,371,556</b>	<b>\$ 12,725,051</b>	<b>\$ 12,606,757</b>
<b>Stormwater Management</b>				
Personnel Services	\$ 1,870,434	\$ 1,966,936	\$ 1,991,878	\$ 1,991,878
Operating	\$ 292,828	\$ 251,259	\$ 288,204	\$ 275,114
Capital	\$ 21,545	\$ 28,000	\$ -	\$ 270,200
Debt Service	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 2,184,806</b>	<b>\$ 2,246,195</b>	<b>\$ 2,280,082</b>	<b>\$ 2,537,192</b>
<b>Total Water &amp; Sewer Fund</b>				
Personnel Services	\$ 26,767,964	\$ 27,640,953	\$ 27,942,339	\$ 28,017,780
Operating	\$ 80,923,889	\$ 84,135,876	\$ 92,206,429	\$ 97,045,731
Capital	\$ 422,716	\$ 1,117,877	\$ 898,589	\$ 1,061,260
Debt Service	\$ 9,442,945	\$ 13,324,672	\$ 8,989,325	\$ 8,469,575
Depreciation	\$ 39,145,731	\$ 41,043,501	\$ 42,884,668	\$ 43,732,668
Transfers Out	\$ 19,716,264	\$ 20,057,871	\$ 33,701,096	\$ 34,669,987
Contingency	\$ -	\$ 2,092,676	\$ -	\$ -
<b>Total</b>	<b>\$ 176,419,509</b>	<b>\$ 189,413,426</b>	<b>\$ 206,622,446</b>	<b>\$ 212,997,001</b>

# COBB COUNTY GOVERNMENT

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FY 13 & FY 14 Capital Funds

# COBB COUNTY GOVERNMENT

## Capital Funds

### FY 2013 & FY 2014 Proposed Budgets

	<b>FY 12 Adopted Revenues</b>	<b>FY 13 Proposed Revenues</b>	<b>FY 14 Proposed Revenues</b>	<b>% Change FY 13 Proposed to: FY 12 Adopted</b>
<b>Capital Funds</b>				
<b>800 MHz Radio System</b>	\$ 1,111,968	\$ 1,111,965	\$ 1,111,965	0.00%
<b>Capital Projects</b>	\$ 8,075,789	\$ 4,453,259	\$ 4,214,398	-44.86%
<b>Water RE&amp;I</b>	\$ 35,420,389	\$ 47,061,240	\$ 43,769,790	32.86%
<b>Water System Development</b>	\$ 6,060,000	\$ 25,641,732	\$ 23,740,470	323.13%
<b>Total Capital Funds</b>	<b>\$ 50,668,146</b>	<b>\$ 78,268,196</b>	<b>\$ 72,836,623</b>	<b>54.47%</b>

**COBB COUNTY GOVERNMENT**  
**Capital Projects Fund**  
**FY 2013 & FY 2014 Proposed Budgets**

<b>Projects</b>	<b>Unit</b>	<b>FY 12 Adopted</b>	<b>FY 13 Proposed</b>	<b>FY 14 Proposed</b>
Voice Over IP	4504	\$ 784,218	\$ -	\$ -
Community Development Application System	4505	\$ 458,302	\$ -	\$ -
Public Safety-Records Management System	4533	\$ 807,971	\$ 807,972	\$ 403,987
PC & Printer Replacement	4580	\$ 822,943	\$ 55,704	\$ 10,240
PC & Printer Replacement-Capital Lease	4534	\$ -	\$ 822,967	\$ 873,612
Judicial Upgrade System	4633	\$ 73,486	\$ -	\$ -
GIS Implementation (Years 5 & 6)	4639	\$ 585,704	\$ 599,195	\$ 607,655
DOT-Construction Management	4608	\$ 25,335	\$ -	\$ -
DOT-Regional Transportation Plan-Local Share	4654	\$ 798,417	\$ 1,906,921	\$ 2,058,404
DOT-Local Share For State Contracts	4655	\$ 588,335	\$ -	\$ -
Powder Springs Station	4490	\$ 2,835,578	\$ -	\$ -
Radar Units & Digital Video Cameras-Police Vehicles	4649	\$ 195,500	\$ 160,500	\$ 160,500
Emergency Notification Sirens	4473	\$ 100,000	\$ 100,000	\$ 100,000
		<b>\$ 8,075,789</b>	<b>\$ 4,453,259</b>	<b>\$ 4,214,398</b>



**COBB COUNTY GOVERNMENT**  
**Water RE&I and Water System Development Fee Funds**  
**FY 2013 & FY 2014 Proposed Budgets**

**FUND 510: Water Renewal Extension & Improvements Fund**

Revenue (by Revenue Source)		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
#	Revenue Source Name	Actual	Adopted	Proposed	Proposed	Projected	Projected	Projected
4493	GEMA	721	0	0	0	0	0	0
4506	OTHER LOCAL REVENUE	1,805	0	0	0	0	0	0
4740	SEWER TAP FEES	256,154	0	0	0	0	0	0
4761	SEWER EXTENSION ASSESSMENT	51,671	0	0	0	0	0	0
4762	WATER LINE FEES	90,001	240,000	300,000	360,000	400,000	400,000	400,000
4764	WATER METER INSTALLATIONS	819,390	1,140,000	1,425,000	1,710,000	1,900,000	1,900,000	1,900,000
4772	SDF-NON-REGIONAL RESIDENTIAL	325,645	720,000	937,500	1,125,000	1,250,000	1,250,000	1,250,000
4776	SDF-NON-REGIONAL COMMERCIAL	477,578	720,000	937,500	1,125,000	1,250,000	1,250,000	1,250,000
4858	OTHER INCOME	25,000	0	0	0	0	0	0
4864	POOL INTEREST	0	0	0	0	0	0	0
4918	DEVELOPER CONTRIBUTIONS	17,110	0	0	0	0	0	0
4955	MISCELLANEOUS-OTHER	4,094	0	0	0	0	0	0
4960	INTERFUND TRANSFERS	2,828,969	0	0	0	6,570,660	9,570,660	9,570,660
4992	RETAINED EARNINGS-DESIGNATED	0	32,600,389	43,461,240	39,449,790	32,342,229	36,762,229	31,502,229
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>\$4,898,138</b>	<b>\$35,420,389</b>	<b>\$47,061,240</b>	<b>\$43,769,790</b>	<b>\$43,712,889</b>	<b>\$51,132,889</b>	<b>\$45,872,889</b>

Expenses (by Fund 510 Unit)		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
#	Unit or Object Name	Actual	Adopted	Proposed	Proposed	Projected	Projected	Projected
5758	STORMWATER		5,450,000	5,250,000	5,250,000	5,250,000	5,250,000	5,250,000
5751	WATER METER INSTALLATION		2,700,000	3,000,000	3,300,000	3,600,000	3,750,000	3,900,000
5752	MISC. IMPROVEMENTS		10,500,000	8,950,000	9,000,000	9,090,000	9,400,000	9,490,000
5753	TREATMENT PLANT		1,200,000	1,500,000	1,600,000	2,200,000	2,200,000	2,200,000
5754	WATER PROJECTS		7,860,000	16,290,000	10,545,000	12,040,000	10,000,000	10,000,000
5755	SEWER PROJECTS		5,675,000	7,500,000	7,000,000	7,500,000	16,500,000	6,500,000
5756	ROAD PROJECTS-COUNTY		1,500,000	4,000,000	6,000,000	3,000,000	3,000,000	7,500,000
5757	ROAD PROJECTS-STATE		500,000	500,000	1,000,000	1,000,000	1,000,000	1,000,000
5750	ADMINISTRATIVE ALLOCATION		32,639	70,990	74,540	32,639	32,639	32,639
5750	BANK SERVICE CHARGES		250	250	250	250	250	250
5750	LGIP-ADMINISTRATIVE EXPENSE		0	0	0	0	0	0
5801	ACCOUNTING & AUDITING		2,500	0	0	0	0	0
5750	INTERFUND TRANSFER-TO FUND 580		0	0	0	0	0	0
5750	UNDESIGNATED CONTINGENCY		0	0	0	0	0	0
<b>TOTALS:</b>			<b>\$35,420,389</b>	<b>\$47,061,240</b>	<b>\$43,769,790</b>	<b>\$43,712,889</b>	<b>\$51,132,889</b>	<b>\$45,872,889</b>

**COBB COUNTY GOVERNMENT**  
**Water RE&I and Water System Development Fee Funds**  
**FY 2013 & FY 2014 Proposed Budgets**

**FUND 580: Water Regional System Development Fund**

Revenue (by Revenue Source)		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
#	Revenue Source Name	Actual	Adopted	Proposed	Proposed	Projected	Projected	Projected
4494	OTHER STATE REVENUE	0	0	0	0	0	0	0
4496	STATE GRANT	750,000	0	0	0	0	0	0
4506	OTHER LOCAL REVENUE	2,500,000	0	0	0	0	0	0
4771	SDF-REGIONAL RESIDENTIAL	1,588,157	2,280,000	2,812,500	3,375,000	3,750,000	3,750,000	3,750,000
4775	SDF-REGIONAL COMMERCIAL	2,376,240	2,280,000	2,812,500	3,375,000	3,750,000	3,750,000	3,750,000
4782	SDF-ACWORTH	0	0	0	0	0	0	0
4783	SDF-AUSTELL	12,000	14,000	16,000	18,000	20,000	20,000	20,000
4784	SDF-KENNESAW	0	0	0	0	0	0	0
4785	SDF-MARIETTA	318,840	1,120,000	1,280,000	1,440,000	1,600,000	1,600,000	1,600,000
4787	SDF-POWDER SPRINGS	2,400	42,000	48,000	54,000	60,000	60,000	60,000
4788	SDF-SMYRNA	278,589	140,000	160,000	180,000	200,000	200,000	200,000
4792	SDF-CHEROKEE COUNTY	19,200	84,000	96,000	108,000	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	11,802	100,000	100,000	100,000	100,000	100,000	100,000
4930	INSURANCE RECOVERY	0	0	0	0	0	0	0
4955	MISCELLANEOUS	0	0	0	0	0	0	0
4960	INTERFUND TRANSFER-from 500	17,487,831	0	12,690,733	12,687,681	12,684,540	12,681,303	12,677,969
4994	RETAINED EARNINGS-UNDESIGNATED	0	0	0	0	0	0	0
4992	RETAINED EARNINGS-DESIGNATED	0	0	5,625,999	2,402,789	0	0	0
	<b>TOTALS:</b>	<b>\$25,345,059</b>	<b>\$6,060,000</b>	<b>\$25,641,732</b>	<b>\$23,740,470</b>	<b>\$22,284,540</b>	<b>\$22,281,303</b>	<b>\$22,277,969</b>

Expenses (by Fund 580 Unit)		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
#	Unit or Object Name	Actual	Adopted	Proposed	Proposed	Projected	Projected	Projected
6953	SEWER PROJECTS		0	500,000	11,000,000	3,000,000	0	0
6953	SOUTH COBB TUNNEL		0	0	0	0	0	0
6954	TREATMENT PLANTS		0	12,400,000	0	0	0	0
6951	ADMINISTRATIVE:							
6951	(1) ACCOUNTING & AUDITING		15,000	15,000	15,000	15,000	15,000	15,000
6951	(2) FOOD & SERVICE SUPPLIES		0	0	0	0	0	0
6951	ADMINISTRATIVE ALLOCATION		14,140	35,799	37,589	14,140	14,140	14,140
6951	BANK SERVICE CHARGES		200	200	200	200	200	200
6951	LGIP-ADMINISTRATIVE EXPENSE		-	0	0	0	0	0
6951	INTERFUND TRANSFER-TO FUND 510		6,030,660	0	0	6,570,660	9,570,660	9,570,660
6951	LOAN INTEREST EXPENSE		-	5,209,604	4,982,351	4,747,423	4,506,149	4,255,507
6951	LOAN PRINCIPAL EXPENSE		-	7,481,129	7,705,330	7,937,117	8,175,154	8,422,462
	<b>TOTALS:</b>		<b>\$6,060,000</b>	<b>\$25,641,732</b>	<b>\$23,740,470</b>	<b>\$22,284,540</b>	<b>\$22,281,303</b>	<b>\$22,277,969</b>

<b>Cobb County Non-Profit Grant FY 13-14</b>			
<b>Organization</b>	<b>Requests</b>	<b>Score</b>	<b>Recommendation</b>
21ST CENTURY LEADERS	12,500	100	11,375
ATLANTA LEGAL AID SOCIETY	110,000	97	61,612
BIG BROTHERS BIG SISTERS	50,000	98	35,300
C.A.M.P	15,000	100	13,800
CAMP KUDZU	10,000	95	7,200
CELEBRATE LIFE INTERNATIONAL	15,000	100	12,000
CENTER FOR CHILDREN AND YOUNG ADULTS	125,000	100	115,000
CENTER FOR FAMILY RESOURCES	214,800	100	197,294
CENTER FOR PAN ASIAN COMMUNITY SERVICES	22,356	100	20,446
COBB COUNTY PUBLIC SCHOOLS EDUCATIONAL FOUNDATION**	75,000	99	60,600
COMMUNITIES IN SCHOOLS MARIETTA/COBB	25,000	100	22,750
CREDABILITY**	20,000	98	14,120
EDGE CONNECTION	15,000	100	13,650
FAMILIES FIRST	30,000	100	27,600
FOUNTAIN GATE LIFE AND WELLNESS**	35,000	93	17,943
GIRLS INCORPORATED OF GREATER ATLANTA	25,000	95	15,100
JEWISH FAMILY AND CAREER SERVICES	20,000	100	18,200
MARIETTA MENTORING FOR LEADERSHIP**	20,000	93	10,252
MARIETTA YELLS**	64,728	98	44,748
MUST MINISTRIES	40,000	98	30,520
RIGHT IN THE COMMUNITY	20,000	100	18,200
SAFEPATH CHILDREN'S ADVOCACY CENTER	100,000	100	80,000
THE EXTENSION	15,000	93	7,690
TOMMY NOBIS CENTER (Nobis Works)	25,214	95	15,229
TRAVELER'S AID OF METRO ATLANTA, INC. (Hope Atlanta)	25,000	100	23,000
YWCA OF NORTHWEST GEORGIA	40,000	100	32,000
COBB COMMUNITY COLLABORATIVE			38,066
<b>TOTAL</b>	<b>1,169,598</b>		<b>963,695</b>
**NEW APPLICANT			