COBB COUNTY GOVERNMENT



FY 2014
ADOPTED BUDGET

Cobb County…Expect the Best!

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Chairman's Budget Message

September 10, 2013

Fellow Commissioners,

In accordance with state law, I am pleased to present the Recommended Annual Budget for FY 2014. This balanced budget supports the long-term goals of the Board of Commissioners and continues to reflect our county government's conservative financial management policies while recognizing our citizens' demands for effective county services and affordable property taxes.

The FY 2014 Recommended Annual Budget is the Year 2 of the FY 2013/2014 Biennial Budget that was approved last September. This latest recommended budget is very similar to the version presented and proposed for FY 2014 a year-ago. Most of the assumptions and projections used in the version last year are still applicable to this recommended version that I am presenting to you today. The budget includes all recurring impacts of the changes to departmental operations, staffing, and revenues that were approved by the Board of Commissioners (BOC) during FY 2013. The most significant update in this latest version is the impact of the 3% pay increase in 2013 for county employees, such that the FY 2014 budget for county staff does factor in the latest pay rates as well as the latest funded staffing levels for all departments.

BUDGETS AT A GLANCE

The FY 2014 recommended Operating Budgets total $743.16 million, and the Capital Budgets total $72.06 million. Combined, the total FY 2014 recommended budget is approximately $815.22 million.

The FY 2014 Operating Budgets account for more than 91% of the total $815.22 million budget. The Operating Budgets have an overall increase of $5.71 million over the FY 2013 adopted operating budgets, or only a 0.77% increase. Despite the overall increase, the following individual funds in this group had decreases: Claims, CSBG, Debt Service, Law Library and Solid Waste. Of the nine individual funds in this group with increases, the Water Operating Fund had the largest dollar amount increase at $5.67 million and the Street Light District Fund had the largest percentage increase at 19.23%.

The FY 2014 Capital Budgets are the remaining 9% of the total $815.22 million annual budget. The FY 2014 Capital Budget is decreased by $6.20 million or 7.93% compared to FY 2013 adopted. Of the four capital funds in this group, one has an increased budget and two have decreased budgets compared to the prior year. The largest dollar amount change was a decrease of $6.92 million in the Water Regional System Development Fund.

CHALLENGES MET

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

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

As a brief reminder, during these last few years several key measures were undertaken by the county government to successfully navigate through the difficult times faced by our community: strategic employee hiring freezes; four-year suspension of employee pay increases; employee early retirements; positions eliminated or under-filled; vacant positions unfunded or funded at lower percentages; employee unpaid-furlough days in 2011; and the reduction of health care costs to the county for employees and retirees with modifications to plans and coverage. The net result of all these prudent measures has been that county employees have been asked to "do more with less".

Another serious challenge the county faces is the recovery and rebuilding in south Cobb from the unprecedented historic flood event of September 2009. Numerous homes, businesses, government facilities, schools, roadways, bridges, and water/sewer/storm-water facilities were destroyed and damaged. Much of the affected area was within the cities of Austell & Powder Springs. The economic impact of this event is still apparent in that portion of the community hardest hit.

Recent Federal budget cuts in Defense harm our economy. The most significant local impact is to Lockheed-Martin and its production plant in Marietta. In 2011 the plant employed over 8,100 people, but this number has seen a large drop to about 6,200 currently. This company is historically one of Cobb's top 20 largest employers.

Although there are some signs of economic recovery, the effects of the global recession continue to be evident in many local economic indicators and historical evidence suggests a very slow recovery period. Due to this, the FY 2013/2014 Biennial Budget was constructed and balanced within the framework of limited expenditures and efficient business practices. Throughout all these challenges our county government has been able to stabilize spending at sustainable levels while maintaining essential services.

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 annual balanced budgets. The BOC created an independent Citizens Oversight Committee in 2011 that reported back in early 2012 with numerous valuable observations and recommendations. The FY 2013/2014 Biennial Budget reflects several of the recommendations made by the committee. Cobb County is working to transform the allocation of resources by assessing the long-term sustainability and balance of revenues, prioritizing citizens' interests, providing for essential public safety and further implementing long-term planning.

PROPERTY TAX DIGEST & MILLAGE RATES

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

Declining real estate valuations in the Atlanta area have adversely affected the Cobb property owner. Likewise the Cobb Property Tax Digest (total inventory of real and personal property assessed values, 40% of FMV) has tumbled. These declines in the Cobb Tax Digest have occurred every year since 2008. Fortunately, the most recent annual decline in 2013 for the General Fund digest was less than ½% and was on-track with the earlier forecast. Based on latest projections, the FY 2014 budget assumes that the 2014 tax digest will not decrease and remain flat compared to 2013. The changing size of the annual tax digest is driven by the prevailing market conditions and is outside the control of the BOC. *Note- State law requires that the tax assessor appraise*

property at close to the fair market value (FMV), called the 'gross value'. State law also determines that, the 'gross assessment' value will be equal to 40% of the 'gross value'.

Therefore the primary means for the county in affecting county property tax revenues and what property owners pay in taxes is the property tax millage rate. This rate is determined annually by the BOC in July for each of the General Fund, Fire Fund, and Debt Service Fund. The Cobb School Board and each of the Cobb cities determine their own annual millage rates for their portions of the property taxes billed to property owners within their jurisdictions/districts. Below is a table of recent annual Cobb County millage rates.

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

During FY 2013 the BOC approved a reduction in the General Fund millage by 0.20 mills that I proposed as promised. **Further, the FY 2014 recommended budget reflects my proposal to decrease the General Fund millage rate in 2014 by another 0.20 mills to 7.32 mills.** These are concrete steps in our county's on-going commitment to having one of the lowest property tax millage rates in the Atlanta metro area. The table below illustrates our commitment in that respect. 2012 data is used because it is the latest for many counties.

2012 Property Tax Millage Rates Comparisons				
County	**BOC Millage**	**City Millage**	**Total Millage**	**Notes**
Cobb	11.110		11.110	
Gwinnett	13.020		13.020	
North Fulton/cities	10.551	4.614	15.165	Fire & Police provided only by cities
Clayton	19.312		19.312	
South Fulton	21.020		21.020	
DeKalb	21.210		21.210	
Fulton-Atlanta	11.751	11.964	23.715	Fire & Police provided only by city
DeKalb-Atlanta	13.270	11.964	25.234	Fire & Police provided only by city

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

Both of these homestead exemptions apply to the General Fund portion of the county tax bill. The first is the standard $10,000 homestead exemption. The second is the "Floating" Homestead Exemption. Under the leadership of a previous Cobb BOC Chairman, this exemption was approved by state law in the 1990's. The intent of this exemption 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 increasing the "net assessment". It is this "net assessment" that is used with the millage rate to calculate taxes owed.

With the combined exemptions, the Cobb property owner has a significant property tax savings over those in nearby counties offering similar types of county services. Also, Cobb's total (state/county) sales tax percentage (6%) is lower than a majority of other counties in the Atlanta area that may range up to 7-8%. Despite the lower taxes, we still provide the best services of any county in the area, state and region.

FY 2014 BUDGET GOALS & PRIORITIES

The FY 2014 Recommended Annual Budget has similar goals and priorities to the FY 2013/2014 Biennial Budget published last year. Several goals & priorities are illustrated by decisions made and actions taken in FY 2013 by the BOC. Some of those are worth repeating here.

Provide consistent and superior levels of service while maintaining an affordable property tax millage rate. Despite the current economic conditions that have caused many local governments to decrease services and/or increase millage rates, Cobb County is proposing a budget that maintains current service levels, and lowers the millage rate. To continue to provide the best county services at the lowest cost, the BOC approved on July 23, 2013, the FY 2013 millage rate at 10.91 mills, which is a decrease of 0.20 mills in the General Fund. The FY 2014 recommended annual budget assumes another 0.20 millage decrease in the General Fund. Over the last two decades, the Board of Commissioners has managed to maintain one of the lowest millage rates in the Atlanta metropolitan area, and the lowest among the 'big four' counties of Cobb, Gwinnett, Fulton and DeKalb.

Fund capital replacements for the operating departments. The Capital Plan is the primary means for funding the county's capital needs. In the distant past, all capital replacements and improvements were addressed jointly. Today the merits of each are considered separately, with replacements receiving priority within the Capital Plan. Additionally, scheduled department vehicle replacements are funded annually in the General Fund operating-capital category of the budget.

Maintain a strong Capital Plan. The Capital Plan is often cited as one of the primary reasons Cobb County remains a leader in the Atlanta metropolitan area. With BOC approvals, the Capital Plan is funded through annual budget adoptions, sales tax program appropriations at inception, and periodic appropriation of fund balances (prior year budget savings). Despite the challenges of today's economy, maintaining the County's infrastructure remains a critical component of the FY 2013/2014 Biennial Budget, and now the FY 2014 Recommended Annual Budget. Rating Agencies have historically 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 $150 million budgeted for the FY 2013/2014 capital program, through the annual budget process of the Capital Funds, as well as through the on-going 2005 & 2011 SPLOST Programs, and various federal/state grant funded projects in the grant funds.

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

In the FY 2013/2014 Biennial Budget and in subsequent actions, we addressed this workforce sustainment challenge in several ways. In 2013 a 3% pay raise approved for employees was funded by the savings in the personnel budget. The FY 2014 recommended budget includes funding for the return of the Performance-based Merit Pay System for employees, based on a 3% average. In FY 2013 and FY 2014, the county and employee health care costs have been stabilized. County Wellness programs have expanded, and their benefits are becoming more apparent. Additionally in FY 2013 some departments received approval to fill vacant positions, add and/or reclassify positions in efforts to meet the workload demands on county staff. Likewise some additional staffing adjustments are requested in the recommended budget for FY 2014. Regardless of past approved or new requested staffing changes, the overall county workforce size remains less than the 2009 levels.

Pay down long-term debt and liabilities. Cobb's excellent credit rating has allowed Cobb to borrow at the lowest possible interest rates. Cobb has wisely undertaken policies to minimize the use of long-term debt, and

to borrow primarily for important capital projects that require large expenditures up-front (such as Parks land purchases) and only when the annual interest and principal payments can be satisfied by annual revenues. The county has occasionally refinanced/refunded debt to get lower interest rates and lower annual payments. Sometimes the debt is paid off early. All of these financially prudent and beneficial measures are taken to lower the cost of the government for the taxpayer.

The county has outstanding financial obligations or liabilities related to the retired employee pension and health care fiduciary funds. These are not operating funds and are therefore not adopted as part of the annual county budget. They are regularly funded through the county payroll process, but occasionally need additional funding to keep pace with the latest actuarial requirements or conditions in the investment markets. A recent example is the 2013 BOC approval of a transfer of up to $5 million from the General, Fire, Water and Health Funds to the Pension Fund to reduce the outstanding pension liability related to the county's Traditional-Defined Benefit retirement plan. Although this specific retirement plan is no longer an option for new employees, the county has an outstanding liability for payments to current retirees, and those currently eligible employees that will retire in the future under this plan. It is anticipated that contributions in future years will be made using fund balance reserves (prior year savings) to help assure that the pension is fully funded at some point sooner than later. If however we only made the minimum contributions required, then we would unfortunately be hit by a very large contribution requirement in later years. Additional periodic cash contributions are only one part of the solution to this challenge. Employee/employer payroll contribution adjustments and improved investment portfolio management are other tools available. The bond rating agencies are already taking a close look at governments with large unfunded pension liabilities.

Diversify Revenue with Sustainable Sources. Diversified and reliable/sustainable revenues are keys to the financial health of any business or investment portfolio. It is the same for a county government, specifically in the General Fund. The county's revenues are diversified as much possible now, however the property tax source is most predominant and subject to occasional changes by the state government. A recent example is the changes made for the Georgia motor vehicle tax/tag/title. We are continually reviewing fee schedules for the various programs and services that the county operates to look for increased revenue opportunities. Not surprisingly, increased fees proposals sometimes lead to a vigorous public debate akin to a proposed tax increase. Most other revenue sources are decided and set by the Georgia state government. One key source of revenue that the county has discretion over is the Water System's Transfer (of up to 10%) to the General Fund. This reliable and sustainable source of revenue has been pivotal for the General Fund and county operations during the last five years of economic uncertainty and decreased revenues in most other areas. As a prudent financial measure, the FY 2014 recommended annual budget includes the continuation of this important revenue source, at an 8.0% transfer level.

Contingencies & Fund Balance Reserves. One key lesson learned by many at the onset of the recession and declining revenues is the importance of contingencies and reserves. Fortunately Cobb wisely created these cushions decades ago. However, the duration, magnitude, and scope of the economic crisis far exceeded the parameters that most governments set for their "rainy day" reserves. In hindsight, we all wanted much larger reserves to help overcome the severe drop in revenues. Speaking of the national economic situation, I wish we could be certain that the worst is over, or that no more economic downturns will occur in the next few years. Unfortunately no lasting economic stability appears imminent or likely at the national level. No one knows for sure what impact the federal government's Patient Protection and Affordable Care Act of 2010 will have on businesses and governments. Even our state government is and has been making far-reaching changes in the ways that county governments are funded. Given these circumstances, it is wise to increase our reserves and contingencies whenever possible, and the FY 2014 recommended budget does just that.

BUDGETS BY FUND

General Fund. With a FY 2014 budget of $325.38 million, the General Fund is the largest fund within the operating budgets component. This budget has an increase of 1.11% compared to the FY 2013 adopted budget. This fund includes most agencies and departments of the county government, primarily the Police, Sheriff, Judicial System, Parks, Library, Elections, Senior Services, Community Development Agency, DOT Agency, and the Support Service Agency.

Within the expenditure budget for this fund, personnel costs (the largest portion of the budget) increased by only $2.33 million or 1.01%. Operating expenses increased by $1.52 million or 2.19%. Capital (vehicle replacements) was the same as the prior year. Debt Service decreased by $55,683 or -14.54% compared to FY 2013 adopted. Transfers out decreased by $3.40 million or -19.39%. Although transfers out to the Transit Fund increased, the transfers out to the Solid Waste Fund and to the Capital Projects Fund have decreased. The budget for Contingencies increased by $3.17 million or 127.79% primarily due to funds reserved for the proposed FY 2014 employee merit and the potential clean-up of severe storm damage.

The revenue budget for this fund is illustrative of the latest mixed bag of economic forecasts and uneven sectors of post-recession recovery for our county, state and region. Although we see a growth in real estate transaction related revenues (i.e. transfer tax & building permits), we do not yet see growth in the property tax digest or the related taxes. Property taxes represent about 54.7% of this fund's total revenues. All Cobb property taxpayers, including those in the cities, pay into this fund. We have projected decreases in property taxes, penalties & interest, and intergovernmental (federal & state funding). We see increases in licenses & permits, charges for services, fines & forfeitures, transfers-in, miscellaneous & other financing, and in other taxes (primarily due to the Title Ad Valorem Tax and the Insurance Premium Tax).

Other Operating Funds:

Claims Funds. The Claims Funds include Casualty/Liability, Medical, Dental and Workers' Compensation. Each is funded by payments received from other funds. The FY 2014 budget for the Claims Funds is decreased by 6.54% compared to FY 2013. Most of the decrease is attributed to the Medical/Dental Claims Fund and the county's participation in the "Extend Health" option for retirees aged 65+ which maintains our 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). GASB Statement 45 covers such employee benefits as retiree medical and dental. This standard, effective for Cobb County in FY 2008 and beyond, requires the setting aside of funding for future retiree medical benefits.

CSBG. The Community Services Block Grant Fund accounts for grant funding received through the Georgia Department of Human Resources from the Federal government. This budget is decreased by 10.0% in FY 2014 compared to the prior year adopted based on the uncertainty of future funding levels.

Debt Service Fund. This fund's revenue is primarily determined by the tax digest and millage rate, such that 97% of revenues are from property taxes. Expenditures are determined by the level of debt the county incurred for general obligation bonds, and the applicable interest rates. All these debt issues were previously approved by Cobb voter referendums as required by state law. Current general obligation bonds outstanding include: 2005 Refunding of the 1996 Park Bonds, and the 2007 and 2008 Park Bonds. Debt payments will remain basically flat until FY 2018, when they will decrease, due to the pay-off of the two oldest bonds. The budget in FY 2014 is almost completely unchanged from the prior year, with a slight 0.54% decrease. The current FY 2013 property tax millage rate for this fund is 0.33 mills, the same as in FY 2012. No change is projected for FY 2014. All Cobb property taxpayers, including those in the cities, pay into this fund. Our excellent credit rating

with each of the three major bond rating agencies allows us keep our borrowing costs extremely low, and it helps maintain a low property tax millage rate for this fund.

E911 Fund. The Emergency 911 call & dispatch center and operations are supported almost entirely by a $1.25 monthly fee paid by all residential and non-exempt commercial telephone customers in unincorporated Cobb County, the City of Powder Springs, and the City of Marietta and a $1.25 monthly fee paid by wireless telephone customers within the county's service area. This fund's FY 2014 budget increases by 2.57% compared to FY 2013. The increase is due to the FY 2014 impact of the 3% pay raise in FY 2013, and two new positions in FY 2014. Any revenues collected in excess of expenditures in this fund are, by law (O.C.G.A. 46-5-134), reinvested in the E-911 system.

Fire Fund. Property taxes are the primary source of revenues for this fund, comprising 96.8% of the total revenues budgeted. Personnel costs account for 83.5% of the expenditure budget. This fund's FY 2014 budget is almost flat (0.49% increase) versus the prior year. The Cobb Fire Department is included in this fund, and provides emergency medical & fire services to the areas of unincorporated Cobb, and the cities of Acworth, Kennesaw, and Powder Springs. The current FY 2013 property tax millage rate for this fund is 3.06 mills, the same as in FY 2012. No change is projected for FY 2014. Only property owners in those areas served by the Cobb Fire Department pay property taxes into this fund.

Hotel/Motel Tax Fund. Cobb County levies an 8% lodging tax. From these receipts, 62.5% are pledged as a revenue source for the debt service requirements of the Cobb-Marietta Coliseum and Exhibit Hall Authority, as required by O.C.G.A. 48-13-51. The remaining 37.5% of these funds are first dedicated to the annual debt service requirements of the Cobb Energy Performing Arts Center. Any remaining funds will be spent at the direction of the Chairman and Board of Commissioners per O.C.G.A. 48-13-51. The FY 2014 budgeted revenues show a 14.51% positive increase over the prior year.

Law Library Fund. The Law Library fund is funded through legal fees charged to each action or case in a court of record, whether civil or criminal, filed with the county at a sum not to exceed $5.00 per case or action at the Superior, State, Juvenile, and Probate Courts and recently starting in the Magistrate Court. The FY 2014 budget is decreased by 1.22% versus FY 2013, primarily due to the reallocation of one staff member's cost from this budget to the Superior Court Administration budget in the General Fund. Revenue received in this fund is earmarked for Law Library use only.

Parking Decks Fund. This fund provides two parking facilities (191 Lawrence Street & 115 Waddell Street) for Cobb County employees and the general public at the Marietta Square Complex. Cobb County Property Management provides the maintenance and operational support for these facilities. Revenues are derived from Cobb County employees as well as from public parking fees. There are currently two public parking fee options, $5 per day or $50 per month. Public parking revenues account for about two-thirds of budgeted revenues while County employees account for about the other third. The FY 2014 revenue budget has a positive increase of 12.36% over FY 2013, due to the planned move of Juvenile Court from County Services Parkway to the Marietta Square Complex by January 2014.

Golf Course Fund. Cobblestone Golf Course is under the management of a private firm offering quality championship golf services to the local community. The FY 2014 budget is increased by 2.01% 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 2012, giving this fund greater financial flexibility and opportunity in FY 2013 and beyond.

Solid Waste. The budget for FY 2014 is decreased by 62.3% below the FY 2013 adopted budget. We will be entering into our fifth consecutive year with operations from the compost facility, transfer station and vegetative waste facility being operated under private contracts. Cobb maintains the close oversight function over operations as well as the ongoing monitoring of our two landfills. The Keep Cobb Beautiful staff was

transferred from this fund to the Parks Department in the General Fund effective in FY 2013. The 2004 Solid Waste Management Authority Refunding Bonds (for the previous compost facility) mature in year 2015. The principal and interest payments in FY 2014 will be funded with FY 2013 fund balance reserves, and not included in the FY 2014 adopted budget. This is the reason for the budget decrease in FY 2014.

Street Light District Fund. This fund was created in FY 2011 by moving this activity and revenue sources out of the General Fund into its own fund to improve transparency and accountability of earmarked revenues for BOC approved Street Light Districts within the community. The budget for FY 2014 is increased by 19.23% compared to the FY 2013 adopted budget, due to the increased number of paying customers in the Street Light District and the resulting increased revenues. These revenues are used to pay the electric utility bills for the lighting.

Transit Fund. This fund is subsidized by the General Fund. In FY 2014 this contribution of $9.59 million represents about 51% of the fund's revenues. Transit fares, at about $6.35 million, are the largest operating revenue source generated by Cobb Community Transit (CCT). Additionally, advertising revenues are earned from ads placed on bus shelters and on buses. Federal and state grants of about $2.65 million are also projected to partially offset the operating expenditures of the transit system. The FY 2014 Transit operating budget is increased by 4.25% compared to the FY 2013 adopted budget. This is due primarily to the increased costs of fuel, the annual scheduled rate increases for the operator service fee, and the county transit staff added in FY 2013 and FY 2014 (July BOC Agenda Item). The General Fund subsidy of the Transit Fund has increased by $859,563 compared to the prior year adopted.

Water Fund. The Water System's FY 2014 Operating Fund budget has an increase of 2.74% compared to FY 2013 adopted. This expense budget primarily reflects an anticipated increase in the cost of wholesale water purchased and additional increases in the cost of utilities and other services purchased. The Cobb County Marietta Water Authority, Cobb's wholesale water provider, has amended its wholesale rate program. The latest approved program includes annual rate increases of 8%, although in recent past they were able to hold the increase to about 6%. Revenues in excess of expenses support the ongoing renewal of county water and sewer lines, as well as upgrades to the four county water reclamation facilities. Cobb County is one of only three independently funded water systems in the nation with the Triple-Triple "A" bond ratings from the top three rating agencies.

CONCLUSION

The FY 2013/2014 Biennial Budget is the tenth biennial budget approved by Cobb County. The FY 2014 Recommended Annual Budget is the Year 2 of the current biennial. Most assumptions and projections used in the original version last year are still applicable to this latest recommended version. This budget includes all recurring impacts of the changes that were approved by the BOC during FY 2013, such as the latest pay rates and the latest funded staffing levels for all departments.

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 Poors became the third of the nation's top three bond rating agencies to rate Cobb's credit Triple "A" - the highest grade possible.

In June 2013, Cobb County's Triple-Triple "A" credit rating for the General Obligation Bonds was reconfirmed by all three rating agencies. Thus, the county has maintained its Triple-Triple "A" credit rating for the 17th consecutive year. The three rating agencies cited several factors that attributed to the county's renewed ratings. Those factors included the county's low property tax rates, low debt levels, financial management fund balance

reserve policy, diverse economy, a significant use of current resources for capital needs, and the practice of biennial budgeting.

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

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

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

It is with great pride that I present to you, my fellow Commissioners, the FY 2014 Recommended Annual Budget that communicates the positive leadership and vision of the Board of Commissioners to identify our present opportunities and anticipate our future challenges.

Respectfully submitted,



Tim Lee, Chairman
Cobb County Board of Commissioners

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Cobb County Government
FY 2014 Proposed Budget
Positions & Benefits

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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 2014.

ADDITIONS:

The following new positions are included in the FY 2014 budget effective October 1, 2013:

Clerk of Superior Court
- 1 System Administrator, Grade 58

District Attorney
- 1 Assistant District Attorney, Grade L

E911
- 2 Emergency Communications Shift Supervisor, Grade 51

Fire Department
- 1 Fire Captain, Grade 59
- 1 Firefighter II, Grade 51
- 1 Administrative Specialist II, Grade 44

Human Resources
- 1 Wellness Coordinator, Grade 56

Probate Court
- 1 Associate Judge, Grade L
- 1 Judicial Administrative Technician II, Grade 42

Property Management
- 1 Custodian, Grade 38

Senior Services
- 1 Business Manager, Grade 55

POSITIONS FUNDED IN FY 2014, NOT FUNDED IN FY 2013:

The following 3 existing full-time positions were unfunded during FY 2013 and are now funded in the FY 2014 budget, effective October 1, 2013.

Fire
- 1 Firefighter II, Grade 51

Senior Services
- 1 Senior Services Program Specialist, Grade 47

Water System
- 1 Environmental Compliance Technician I, Grade 47

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 Citizens Oversight Committee recommended the Internal Audit position reclassification. The following reclassifications will be effective October 1, 2013.

Department	From	To
Clerk of State Court	1 Judicial Administrative Specialist, Grade 49	1 Administrative Coordinator, Grade 49
Clerk of Superior Court	2 Judicial Administrative Specialist, Grade 49	2 Administrative Coordinator, Grade 49
Clerk of Superior Court-BOE	1 Assistant, PT Grade 2P	1 Judicial Administrative Technician II, Grade 47
County Attorney	1 Legal Support Specialist, Grade 48 1 Senior Associate County Attorney, Grade 63 1 Assistant County Attorney, Grade 67	1 Administrative Coordinator, Grade 49 2 Deputy County Attorney, Grade 65
Department of Transportation	1 Fiscal Tech, PT, Grade 6P	1 Fiscal Tech III, Grade 45
District Attorney	1 Judicial Administrative Specialist, Grade 49 1 Attorney, PT, Grade 14P	1 Criminal investigator, Grade 53 1 Assistant District Attorney, Grade L
Internal Audit	1 Internal Audit Manager, Grade 58	1 Internal Audit Director, Grade 64
Magistrate Court	2 Judicial Administrative Specialist, Grade 49	2 Administrative Coordinator, Grade 49
Sheriff	1 Detention Facility Technician, Grade 51 1Inmate Worker Supervisor, PT, Grade 2P	1 Facility Operations Manager, Grade 57 1 Senior Facility Project Manager, PT, Grade 12P
Solicitor	1 Judicial Administrative Specialist, Grade 49 6 Judicial Administrative Tech II, Grade 42	1 Judicial Administrative Supervisor, Grade 50 6 Legal Administrative Specialist, Grade 46
State Court	1 Judicial Administrative Specialist, Grade 49	1 Administrative Coordinator, Grade 49
Superior Court	2 Judicial Administrative Specialist, Grade 49	2 Administrative Coordinator, Grade 49

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, 2013.

The following positions currently within Senior Services in the General Fund along with the associated salary and fringe budgets will be reallocated to the Senior Services Grant Fund:

1 Administrative Specialist I, Grade 41
1 Dispatch Operator, Grade 42
6 Senior Services Program Coordinator, Grade 52
4 Senior Services Case Manager, Grade 48
5 Senior Services Program Leader, Grade 45
1 Maintenance Tech I, Grade 4P
3 Clerk, Grade 1P
4 Assistant, Grade 2P
26 Driver, Grade 4P

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

In the 2013 year the County made three major changes. For Medicare-eligible retirees and their eligible spouses the County implemented a private exchange model, which improved benefits for most retirees and saved the County over $1 million. Secondly, as a result of good investment results and plan management, we reduced the premium load on the health plan rates that is used to fund the GASB retiree medical trust. This reduction on the load allowed us to keep employee and County cost relatively level from 2012 to 2013. Thirdly, we changed the Kaiser HMO plan design to match, as closely as possible, the Blue Cross Blue Shield of Georgia (BCBSGA) HMO plan.

For 2014 budgeting we have again reviewed the premium load and determined, primarily as a result of the accounting savings from the private exchange strategy for Medicare-eligible retirees, we can again implement a reduction. This reduction, along with some modest savings resulting from an RFP process executed in 2013 for our 2014 Medical, Pharmacy, and Dental vendors, offsets the underwriting increases in our health plans. The result of this is that our health plan budget for 2014 can be held at the same relative level as 2013.

The following program and vendor changes will be made to the health benefit programs. The adoption of the 2014 budget authorizes the above and below changes:

EMPLOYEE ONSITE HEALTH CLINIC

After a feasibility study in the summer of 2012, an RFP process in 2013, and an extensive review and negotiation process, the County has selected Healthstat as our vendor for our onsite health clinic strategy. The initial clinic will open in the county facility at Powder Springs Station. This Marietta location is conveniently located near three of the county's primary work areas, the Administration/Judicial center off the Marietta Square, the County Services Parkway area, and the Water System and Auto Tag offices.

The clinic will be our focal point for health management going forward, and will be providing basic primary and acute care for participating employees, pre-Medicare retirees, and their families, including pediatric services over age two. The clinic will also provide a limited Rx dispensary, where plan members can receive certain prescription drugs. Members can utilize the clinic services with no out-of-pocket cost.

Mid- to long-term return-on-investment is projected to exceed 2:1, but in the initial year we are expecting a 1:1 ROI, thus initial funding is included in the budget.

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 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. They also sponsored several weight loss challenges.

For plan year 2014, as part of our health plan contracting negotiated by our benefits consultant, we were able to increase our Wellness Program funding from our vendors. Kaiser has agreed to continue their $120,000 commitment and Blue Cross Blue Shield of Georgia (BCBSGA) has increased their commitment from $50,000 to $175,000; in addition to a $75,000 annual communications fund. Some of the programs and activities these funds will be used for include the Healthiest 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

The RFP process resulted in a change from Express Scripts to Cigna for pharmacy benefits management services, beginning January 1, 2014. Cigna was selected because they could match the current plan provisions while providing a significant improvement in our pricing terms. The projected savings from this change will exceed $1 million per year compared to the expiring pricing terms.

MEDICAL BENEFITS

Effective for the 2014 plan year there will be no change in the employee/retiree contributions nor in the County's funding rates. As a result of the RFP process conducted in late spring the County is retaining Blue Cross Blue Shield of Georgia and Kaiser as vendors**.**

DENTAL BENEFITS

Effective for the 2014 plan year there will be no change in the employee contributions nor in the County's funding rates. As a result of the RFP process conducted in late spring the County is changing vendors from Cigna to United Concordia. The proposal review process identified a slight cost and network advantage for United Concordia, resulting in a slight savings to the County and improved network access for employees.

2014 BENEFIT PREMIUMS

There are no premium increases for the 2014 plan year for any of the medical plans or the dental plan. The approval of the FY 2014 budget authorizes the premiums summarized below for health and dental benefit programs for FY 2014 and the 2014 plan year.

Kaiser Permanente will renew its Signature HMO option for the 2013 plan year with a 6.0% overall increase; however this is offset by a 6% reduction in the load used to fund the GASB retiree medical trust discussed above. 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 2014 plan year.

In the 2014 plan year, the County will continue to add a $25.00 per biweekly tobacco surcharge for those employees who identify themselves as a tobacco user during annual enrollment. The County will also continue to add a $46.15 per biweekly surcharge for those employees who elect spouse coverage but whose spouse has other coverage available to them.

Bi-weekly Premiums for the BCBSGA PPO Plan

	Effective 10/04/2013 paydate		Effective 01/10/2014 paydate	
	Employee	***County***	***Employee***	***County***
Single	$63.56	$291.93	$63.56	$291.93
Single + Spouse	$171.24	$539.75	$171.24	$539.75
Single + Child/ren	$162.68	$512.77	$162.68	$512.77
Family	$240.20	$755.20	$240.20	$755.20

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

	Effective 10/04/2013 paydate		Effective 01/10/2014 paydate	
	Employee	***County***	***Employee***	***County***
Single	$19.08	$284.19	$19.08	$284.19
Single + Spouse	$81.12	$525.40	$81.12	$525.40
Single + Child/ren	$77.07	$499.13	$77.07	$499.13
Family	$114.33	$734.80	$114.33	$734.80

Bi-weekly Premiums for the BCBSGA HMO Plan

	Effective 10/04/2013 paydate		Effective 01/10/2014 paydate	
	Employee	***County***	***Employee***	***County***
Single	$26.02	$246.67	$26.02	$246.67
Single + Spouse	$88.31	$457.07	$88.31	$457.07
Single+ Child/ren	$83.90	$434.21	$83.90	$434.21
Family	$124.27	$639.26	$124.27	$639.26

Bi-weekly Premiums for the Kaiser-Permanente HMO Plan

	Effective 10/04/2013 paydate		Effective 01/10/2014 paydate	
	Employee	***County***	***Employee***	***County***
Single	$13.65	$183.64	$13.65	$183.64
Single + Spouse	$59.19	$335.37	$59.19	$335.37
	$56.23	$318.60	$56.23	$318.60

Single + Child/ren				
Family	$82.86	$469.51	$82.86	$469.51

Bi-Weekly Premiums for the Dental Plan - There will be **no** increase in the employee contribution rates or the County funding rates for 2014.

	Effective 10/04/2013 paydate		**Effective 01/10/2014 paydate**	
	Employee	***County***	***Employee***	***County***
Single	$0	$15.50	$0	$15.50
Family	$23.15	$15.50	$23.15	$15.50

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

	October 2013 – December 2013				
	PPO	***OAP***	***BCBS HMO***	***Kaiser HMO***	***Dental***
Single	$683.16	$582.80	$524.03	$379.13	$34.26
Single + Spouse	$1,366.34	$1,165.57	$1,048.08	$758.24	N/A
Single + Child/ren	$1,298.03	$1,107.30	$995.67	$720.34	N/A
Family	$1,912.90	$1,631.80	$1,467.30	$1,061.51	$85.43

	January 2014 – September 2014				
	PPO	***OAP***	***BCBS HMO***	***Kaiser HMO***	***Dental***
Single	$725.52	$618.93	$556.52	$401.88	$34.26
Single + Spouse	$1,451.05	$1,237.84	$1,113.06	$803.73	N/A
Single + Child/ren	$1,378.51	$1,175.95	$1,057.40	$763.56	N/A
Family	$2,031.50	$1,732.97	$1,558.27	$1,125.20	$85.43

RETIREMENT PLAN ADJUSTMENT

For the FY 2014 Budget the Employer contribution rate for the retirement plan for both the Traditional Plan participants and the Hybrid Plan participants will be set at 16.38% per the actuarial calculation. Employees participating in the traditional retirement plan will see an increase in their retirement contributions of 0.25% from 6.25% to 6.50% effective on the February 21, 2014 paycheck.



Cobb County Government
FY 2014 Proposed Budget

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COBB COUNTY GOVERNMENT
General Fund Budget
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY13 Adopted	FY14 Proposed	Increase / (Decrease) From Adopted FY13	Percentage Change - FY 14 Proposed to FY 12 Actual	Percentage Change - FY 14 Proposed to FY 13 Adopted
General Fund							
Revenues:							
Property Taxes	$ 189,603,594	$ 188,749,977	$ 190,261,776	$ 178,145,784	$ (12,115,992)	-5.62%	-6.37%
Penalties & Interest	$ 4,681,545	$ 4,443,734	$ 4,648,000	$ 4,561,800	$ (86,200)	2.66%	-1.85%
Other Taxes	$ 34,435,845	$ 34,503,544	$ 33,890,000	$ 49,501,709	$ 15,611,709	43.47%	46.07%
Licenses and Permits	$ 20,408,787	$ 20,721,939	$ 20,109,999	$ 21,303,000	$ 1,193,001	2.80%	5.93%
Intergovernmental Revenues	$ 4,189,100	$ 4,793,535	$ 3,908,999	$ 3,664,000	$ (244,999)	-23.56%	-6.27%
Charges for Services	$ 34,846,890	$ 39,623,889	$ 35,397,775	$ 36,958,136	$ 1,560,361	-6.73%	4.41%
Fines and Forfeitures	$ 12,034,509	$ 10,153,836	$ 9,291,001	$ 9,479,998	$ 188,997	-6.64%	2.03%
Miscellaneous Revenue	$ 4,131,594	$ 3,964,560	$ 2,362,016	$ 3,036,015	$ 673,999	-23.42%	28.53%
Other Financing Sources	$ 159,015	$ 467,885	$ 321,996	$ 451,816	$ 129,820	-3.43%	40.32%
Transfers	$ 29,998,846	$ 19,026,807	$ 21,633,308	$ 18,280,488	$ (3,352,820)	-3.92%	-15.50%
Total General Fund	$ 334,489,725	$ 326,449,706	$ 321,824,870	$ 325,382,746	$ 3,557,876	-0.33%	1.11%
Expenditures:							
Personnel Services	$ 222,636,348	$ 223,627,120	$ 230,583,414	$ 232,913,080	$ 2,329,666	4.15%	1.01%
Operating	$ 65,121,730	$ 67,947,780	$ 69,314,319	$ 70,831,534	$ 1,517,215	4.24%	2.19%
Capital	$ 1,106,019	$ 3,586,796	$ 1,500,000	$ 1,500,000	$ -	-58.18%	0.00%
Debt Service	$ 361,827	$ 228,064	$ 382,905	$ 327,222	$ (55,683)	43.48%	-14.54%
Transfers Out	$ 20,812,107	$ 16,570,568	$ 17,562,527	$ 14,157,915	$ (3,404,612)	-14.56%	-19.39%
Contingency	$ -	$ -	$ 2,481,705	$ 5,652,995	$ 3,171,290	100.00%	127.79%
Total General Fund	$ 310,038,031	$ 311,960,327	$ 321,824,870	$ 325,382,746	$ 3,557,876	4.30%	1.11%

COBB COUNTY GOVERNMENT

General Fund Budget

FY 2014 Proposed Budget

By Department:	FY 11 Actual Expenditures	FY 12 Actual Expenditures	FY13 Adopted Expenditures	FY14 Proposed Expenditures
800 MHz Radio Comm.	$ 1,462,678	$ 1,504,705	$ 1,679,225	$ 1,632,074
Animal Control	$ 2,622,363	$ 2,748,292	$ 2,919,789	$ 3,007,635
Bd. of Commissioners	$ 796,709	$ 796,633	$ 838,756	$ 845,926
Circuit Defender	$ 5,803,029	$ 5,258,702	$ 5,319,899	$ 5,354,678
Clerk of State Court	$ 4,190,798	$ 4,102,163	$ 4,314,171	$ 4,351,714
Clerk of Superior Ct.	$ 5,015,982	$ 5,143,101	$ 5,427,009	$ 5,514,106
Code Enforcement	$ 806,080	$ 793,596	$ 843,049	$ 882,492
Communications	$ 1,279,086	$ 1,066,606	$ 1,084,882	$ 1,148,867
Community Dev.-Admin	$ 726,529	$ 704,135	$ 621,919	$ 470,181
County Clerk	$ 290,469	$ 298,335	$ 315,218	$ 305,890
County Manager	$ 687,863	$ 717,525	$ 741,649	$ 743,671
Dept of Transportation	$ 12,002,835	$ 11,806,314	$ 12,854,643	$ 13,241,662
Dept of Trans - Airport	$ 254,184	$ 268,293	$ 277,053	$ 285,609
Dept of Trans - SPLOST Mgmt	$ 660,618	$ 702,149	$ 998,163	$ 1,219,263
Development & Inspect.	$ 3,145,144	$ 3,082,526	$ 3,260,721	$ 3,225,999
District Attorney	$ 5,877,860	$ 6,005,400	$ 6,142,457	$ 6,434,383
Drug Treatment Educ.	$ 461,835	$ 464,679	$ 478,275	$ 509,015
Economic Development	$ 347,193	$ 290,461	$ 327,538	$ 334,234
Elections & Registration	$ 2,734,243	$ 2,897,264	$ 2,724,014	$ 2,609,746
Emergency Management	$ 100,949	$ 106,992	$ 187,923	$ 100,895
Erosion Control	$ 412,158	$ 418,401	$ 433,848	$ 438,591
Ethics Board	$ -	$ -	$ 1,130	$ 1,130
Extension Service	$ 468,715	$ 492,801	$ 563,376	$ 583,546
Finance	$ 2,734,919	$ 2,694,865	$ 2,794,404	$ 2,835,223
Fleet Management	$ 3,715,086	$ 3,916,399	$ 3,714,766	$ 3,790,891
General Fund Admin.	$ 26,033,656	$ 24,908,281	$ 23,339,677	$ 19,985,062
General Fund Cont.	$ -	$ -	$ 1,981,705	$ 5,152,995
GIS- Mapping	$ 8,054	$ 8,608	$ 19,548	$ 19,548
Govt. Service Centers	$ 271,732	$ 264,690	$ 294,499	$ 402,690
Human Resources	$ 1,987,692	$ 1,998,978	$ 2,254,789	$ 2,442,074
Information Services	$ 12,379,478	$ 12,701,945	$ 13,393,967	$ 14,492,379
Internal Audit	$ 288,726	$ 269,332	$ 268,641	$ 312,954
Juvenile Court	$ 4,954,632	$ 4,818,590	$ 5,159,320	$ 5,288,933
Law Department	$ 1,750,373	$ 1,750,041	$ 1,854,390	$ 1,798,081
Library	$ 10,668,923	$ 10,304,698	$ 10,789,437	$ 10,796,146
Magistrate Court	$ 2,984,265	$ 3,097,312	$ 3,324,613	$ 3,231,908
Mail Services	$ 1,109,791	$ 1,110,433	$ 1,114,974	$ 1,173,434
Medical Examiner	$ 1,069,339	$ 1,061,703	$ 1,121,287	$ 1,146,330
Non-Profit	$ 974,374	$ 945,504	$ 963,695	$ 963,695
Occupational Tax	$ 693,457	$ 709,720	$ 790,149	$ 789,036
Other Govt. Agencies	$ 2,708,975	$ 2,566,417	$ 2,696,631	$ 2,696,631
Parks, Rec & Cultural Affairs	$ 17,405,177	$ 17,940,031	$ 18,643,381	$ 18,902,320
Planning	$ 708,724	$ 714,577	$ 738,843	$ 773,549
Police	$ 53,498,182	$ 55,064,905	$ 55,420,523	$ 54,602,325
Probate Court	$ 1,172,445	$ 1,216,695	$ 1,273,327	$ 1,364,721
Property Management	$ 8,790,290	$ 8,557,105	$ 9,558,281	$ 9,704,705
Public Safety-Admin	$ 1,342,255	$ 1,233,799	$ 1,513,643	$ 1,482,181
Public Safety-Safety Village	$ 212,601	$ 245,206	$ 267,856	$ 260,034
Public Safety Training	$ 1,411,269	$ 1,310,482	$ 1,484,815	$ 1,558,215
Public Services-Admin	$ 90,014	$ 91,655	$ 236,522	$ 286,953
Purchasing	$ 815,457	$ 838,527	$ 784,441	$ 795,820
Records Management	$ 975,875	$ 955,223	$ 936,364	$ 971,866
Senior Services	$ 4,163,925	$ 3,954,016	$ 3,271,073	$ 3,381,877
Sheriff	$ 64,334,268	$ 64,583,367	$ 66,648,172	$ 67,360,610
Solicitor	$ 5,155,534	$ 5,235,676	$ 4,997,357	$ 5,106,667
State Court	$ 6,437,557	$ 6,379,652	$ 6,514,061	$ 6,689,469
State Court - DUI Court	$ 200,233	$ 234,604	$ 108,171	$ 153,450
Superior Court	$ 5,863,050	$ 5,956,813	$ 6,034,148	$ 6,388,896
Support Service-Admin	$ 296,255	$ 301,357	$ 309,192	$ 304,393
Tax Assessor	$ 4,630,102	$ 5,007,246	$ 5,142,682	$ 5,180,240
Tax Commissioner	$ 7,178,563	$ 7,164,615	$ 7,651,119	$ 7,489,726
Vehicle Acquisition	$ 294,369	$ 1,612,027	$ 1,500,000	$ 1,500,000
Zoning	$ 581,097	$ 566,158	$ 559,700	$ 565,412
	$ 310,038,031	$ 311,960,327	$ 321,824,870	$ 325,382,746

FY 2014 Proposed Budget - Operating Funds

Operating Budgets	Revenues FY 11 Actual	Revenues FY 12 Actual	Revenues FY 13 Adopted	Revenues FY14 Proposed	Increase / (Decrease) From Adopted FY13	Percentage Change -FY 14 Proposed to: FY 12 Actual	FY 13 Adopted
Governmental Activities:							
General Fund	$ 334,489,725	$ 326,449,706	$ 321,824,870	$ 325,382,746	$ 3,557,876	-0.33%	1.11%
Claims	$ 82,837,318	$ 78,445,250	$ 80,192,684	$ 74,944,691	$ (5,247,993)	-4.46%	-6.54%
CSBG	$ 673,190	$ 559,771	$ 633,723	$ 570,351	$ (63,372)	1.89%	-10.00%
Debt Service	$ 9,127,183	$ 9,189,489	$ 9,131,658	$ 9,082,191	$ (49,467)	-1.17%	-0.54%
E911	$ 10,644,123	$ 10,633,479	$ 10,310,856	$ 10,575,917	$ 265,061	-0.54%	2.57%
Fire	$ 71,573,881	$ 71,069,705	$ 70,334,584	$ 70,678,499	$ 343,915	-0.55%	0.49%
Hotel/Motel Tax	$ 9,887,246	$ 10,366,262	$ 9,800,000	$ 11,222,392	$ 1,422,392	8.26%	14.51%
Law Library	$ 460,962	$ 462,147	$ 601,664	$ 594,313	$ (7,351)	28.60%	-1.22%
Parking Deck	$ 489,931	$ 847,833	$ 772,520	$ 868,037	$ 95,517	2.38%	12.36%
Street Light District	$ 4,563,561	$ 4,971,615	$ 4,328,696	$ 5,161,172	$ 832,476	3.81%	19.23%
Subtotal	$ 524,747,120	$ 512,995,257	$ 507,931,255	$ 509,080,309	$ 1,149,054	-0.76%	0.23%
Business-type Activities:							
Golf Course	$ 1,790,599	$ 1,941,266	$ 1,799,000	$ 1,835,117	$ 36,117	-5.47%	2.01%
Solid Waste	$ 4,278,725	$ 3,584,513	$ 3,065,249	$ 1,155,623	$ (1,909,626)	-67.76%	-62.30%
Transit	$ 19,476,341	$ 18,148,805	$ 18,039,005	$ 18,805,089	$ 766,084	3.62%	4.25%
Water	$ 195,245,220	$ 199,530,870	$ 206,622,446	$ 212,287,798	$ 5,665,352	6.39%	2.74%
Subtotal	$ 220,790,885	$ 223,205,454	$ 229,525,700	$ 234,083,627	$ 4,557,927	4.87%	1.99%
Total Revenues	$ 745,538,005	$ 736,200,711	$ 737,456,955	$ 743,163,936	$ 5,706,981	0.95%	0.77%

	Expenditures FY 11 Actual	Expenditures FY 12 Actual	Expenditures FY 13 Adopted	Expenditures FY14 Proposed	Increase / (Decrease) From Adopted FY13	Percentage Change -FY 14 Proposed to: FY 12 Actual	FY 13 Adopted
Governmental Activities:							
General Fund	$ 310,038,031	$ 311,960,327	$ 321,824,870	$ 325,382,746	$ 3,557,876	4.30%	1.11%
Claims	$ 81,286,095	$ 74,330,683	$ 80,192,684	$ 74,944,691	$ (5,247,993)	0.83%	-6.54%
CSBG	$ 674,146	$ 570,406	$ 633,723	$ 570,351	$ (63,372)	-0.01%	-10.00%
Debt Service	$ 8,642,719	$ 8,670,085	$ 9,131,658	$ 9,082,191	$ (49,467)	4.75%	-0.54%
E911	$ 10,324,873	$ 10,912,469	$ 10,310,856	$ 10,575,917	$ 265,061	-3.08%	2.57%
Fire	$ 63,364,349	$ 66,353,543	$ 70,334,584	$ 70,678,499	$ 343,915	6.52%	0.49%
Hotel/Motel Tax	$ 9,887,246	$ 10,366,262	$ 9,800,000	$ 11,222,392	$ 1,422,392	8.26%	14.51%
Law Library	$ 692,606	$ 525,626	$ 601,664	$ 594,313	$ (7,351)	13.07%	-1.22%
Parking Deck	$ 2,976,296	$ 748,090	$ 772,520	$ 868,037	$ 95,517	16.03%	12.36%
Street Light District	$ 4,479,041	$ 4,881,687	$ 4,328,696	$ 5,161,172	$ 832,476	5.73%	19.23%
Subtotal	$ 492,365,402	$ 489,319,177	$ 507,931,255	$ 509,080,309	$ 1,149,054	4.04%	0.23%
Business-type Activities:							
Golf Course	$ 1,630,362	$ 2,281,592	$ 1,799,000	$ 1,835,117	$ 36,117	-19.57%	2.01%
Solid Waste	$ 1,042,914	$ 1,267,580	$ 3,065,249	$ 1,155,623	$ (1,909,626)	-8.83%	-62.30%
Transit	$ 19,080,813	$ 17,409,890	$ 18,039,005	$ 18,805,089	$ 766,084	8.01%	4.25%
Water	$ 176,419,509	$ 186,230,497	$ 206,622,446	$ 212,287,798	$ 5,665,352	13.99%	2.74%
Subtotal	$ 198,173,598	$ 207,189,559	$ 229,525,700	$ 234,083,627	$ 4,557,927	12.98%	1.99%
Total Expenditures/Expenses	$ 690,538,999	$ 696,508,736	$ 737,456,955	$ 743,163,936	$ 5,706,981	6.70%	0.77%

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
800 MHz Radio Comm.				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 278,333	$ 277,425	$ 366,966	$ 477,056
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -
Contributions and Donations from Priv	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 7,133	$ 3,350	$ -	$ -
Other Financing Sources	$ -	$ 6,000	$ 14	$ 20
Transfers	$ -	$ -	$ -	$ -
Total	$ 285,466	$ 286,775	$ 366,980	$ 477,076
Personnel Services	$ 243,765	$ 246,785	$ 252,140	$ 204,989
Operating	$ 1,183,913	$ 1,257,920	$ 1,427,085	$ 1,427,085
Capital	$ 35,000	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total	$ 1,462,678	$ 1,504,705	$ 1,679,225	$ 1,632,074
Animal Control				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ (5,538)	$ 5,538	$ -	$ -
Charges for Services	$ 218,148	$ 382,550	$ 350,000	$ 350,000
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 17,335	$ 28,422	$ -	$ -
Other Financing Sources	$ 1,873	$ -	$ 65	$ 81
Transfers	$ -	$ 22,919	$ -	$ -
Total	$ 231,818	$ 439,429	$ 350,065	$ 350,081
Personnel Services	$ 2,191,909	$ 2,282,471	$ 2,450,219	$ 2,538,065
Operating	$ 423,054	$ 440,372	$ 469,570	$ 469,570
Capital	$ 7,399	$ 25,449	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Animal Control	$ 2,622,363	$ 2,748,292	$ 2,919,789	$ 3,007,635

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
Bd. of Commissioners				
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	$ 758,034	$ 787,406	$ 794,576
Operating	$ 42,320	$ 38,599	$ 51,350	$ 51,350
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Bd. of Commissioners	$ 796,709	$ 796,633	$ 838,756	$ 845,926
Bd of Equalization				
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	$ 60,864	$ 79,145	$ 127,493
Operating	$ 75,777	$ 91,466	$ 92,089	$ 92,089
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Bd of Equalization	$ 96,342	$ 152,330	$ 171,234	$ 219,582

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
Circuit Defender				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 519,524	$ 408,416	$ 400,000	$ 400,000
Charges for Services	$ 40,839	$ 37,416	$ 40,000	$ 40,000
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 482,291	$ 462,203	$ 454,350	$ 449,358
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ 5,969	$ -	$ -	$ -
Total	$ 1,048,623	$ 908,035	$ 894,350	$ 889,358
Personnel Services	$ 709,772	$ 703,582	$ 739,274	$ 774,053
Operating	$ 5,093,257	$ 4,555,120	$ 4,580,625	$ 4,580,625
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Circuit Defender	$ 5,803,029	$ 5,258,702	$ 5,319,899	$ 5,354,678
Clerk of State Court				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 1,087,191	$ 1,006,821	$ 1,220,814	$ 1,140,185
Fines and Forfeitures	$ 7,910,531	$ 6,455,191	$ 5,813,444	$ 6,010,510
Miscellaneous Revenue	$ 3,820	$ -	$ -	$ -
Other Financing Sources	$ 797	$ 554	$ 365	$ 731
Transfers	$ -	$ -	$ -	$ -
Total	$ 9,002,339	$ 7,462,566	$ 7,034,623	$ 7,151,426
Personnel Services	$ 4,108,853	$ 4,048,666	$ 4,226,702	$ 4,266,445
Operating	$ 80,945	$ 47,599	$ 87,469	$ 85,269
Capital	$ 999	$ 5,898	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Clerk of State Court	$ 4,190,798	$ 4,102,163	$ 4,314,171	$ 4,351,714

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
Clerk of Superior Ct.				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ 619,019	$ 719,087	$ 625,000	$ 750,000
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 5,871,805	$ 7,463,025	$ 5,595,881	$ 7,178,187
Fines and Forfeitures	$ 1,150,154	$ 1,000,748	$ 1,048,048	$ 1,013,272
Miscellaneous Revenue	$ 580	$ -	$ -	$ -
Other Financing Sources	$ 1,230	$ 692	$ 579	$ 1,152
Transfers	$ -	$ -	$ -	$ -
Total	$ 7,642,788	$ 9,183,552	$ 7,269,508	$ 8,942,611
Personnel Services	$ 4,786,123	$ 4,857,751	$ 5,099,728	$ 5,138,477
Operating	$ 155,086	$ 128,540	$ 156,047	$ 156,047
Capital	$ 12,828	$ 4,480	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Clerk of Superior Ct.	$ 4,954,036	$ 4,990,771	$ 5,255,775	$ 5,294,524
Code Enforcement				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ 96,588	$ 92,439	$ 90,000	$ 80,000
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 137	$ 120	$ 55	$ 39
Other Financing Sources	$ -	$ 1,364	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 96,725	$ 93,923	$ 90,055	$ 80,039
Personnel Services	$ 765,883	$ 753,633	$ 789,067	$ 828,510
Operating	$ 40,197	$ 39,963	$ 53,982	$ 53,982
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Code Enforcement	$ 806,080	$ 793,596	$ 843,049	$ 882,492

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
Communications				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 332,676	$ 337,063	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 1,323	$ 823	$ 2,394	$ 1,710
Other Financing Sources	$ 16	$ -	$ 7	$ 7
Transfers	$ -	$ -	$ -	$ -
Total	$ 334,015	$ 337,886	$ 2,401	$ 1,717
Personnel Services	$ 949,469	$ 928,358	$ 958,282	$ 1,022,267
Operating	$ 301,422	$ 72,873	$ 126,600	$ 126,600
Capital	$ 28,195	$ 65,376	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Communications	$ 1,279,086	$ 1,066,606	$ 1,084,882	$ 1,148,867
Community Dev.-Admin				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 19,486	$ 19,486	$ 19,000	$ 19,000
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 63,364	$ 295,255	$ -	$ -
Other Financing Sources	$ -	$ -	$ 497	$ 746
Transfers	$ -	$ -	$ -	$ -
Total	$ 82,850	$ 314,741	$ 19,497	$ 19,746
Personnel Services	$ 530,555	$ 556,810	$ 574,293	$ 422,555
Operating	$ 76,356	$ 147,324	$ 47,626	$ 47,626
Capital	$ 1,210	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ 118,408	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Community Dev.-Admin	$ 726,529	$ 704,135	$ 621,919	$ 470,181

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
County Clerk				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -
Other Financing Sources	$ 681	$ 274	$ 1,801	$ 1,801
Transfers	$ -	$ -	$ -	$ -
Total	$ 681	$ 274	$ 1,801	$ 1,801
Personnel Services	$ 270,641	$ 274,039	$ 279,570	$ 270,242
Operating	$ 19,828	$ 20,778	$ 35,648	$ 35,648
Capital	$ -	$ 3,518	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total County Clerk	$ 290,469	$ 298,335	$ 315,218	$ 305,890
County Manager				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 1,868	$ 1,981	$ 6,300	$ 4,500
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 1,868	$ 1,981	$ 6,300	$ 4,500
Personnel Services	$ 664,969	$ 686,393	$ 705,644	$ 707,666
Operating	$ 22,893	$ 31,132	$ 36,005	$ 36,005
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total County Manager	$ 687,863	$ 717,525	$ 741,649	$ 743,671

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
Dept of Transportation				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ (375,506)	$ 375,506	$ -	$ -
Charges for Services	$ 163,805	$ 212,249	$ 150,000	$ 173,000
Fines and Forfeitures	$ -	$ -	$ 11	$ 10
Miscellaneous Revenue	$ 747,854	$ 773,835	$ 735,731	$ 644,777
Other Financing Sources	$ 31,399	$ 24,550	$ 685	$ 851
Transfers	$ -	$ -	$ -	$ -
Total	$ 567,552	$ 1,386,140	$ 886,427	$ 818,638
Personnel Services	$ 10,097,107	$ 10,200,129	$ 10,703,055	$ 11,045,943
Operating	$ 2,609,625	$ 2,397,983	$ 2,926,804	$ 3,200,591
Capital	$ 145,906	$ 178,643	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ 65,000	$ -	$ -	$ -
Contingency	$ -	$ -	$ 500,000	$ 500,000
Total Dept of Transportation	$ 12,917,637	$ 12,776,755	$ 14,129,859	$ 14,746,534
Development & Inspect.				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ 3,102,786	$ 3,088,088	$ 3,003,513	$ 3,843,077
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 120,435	$ 103,400	$ 109,499	$ 99,396
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 325	$ 300	$ -	$ -
Other Financing Sources	$ 12,526	$ 6,167	$ 2,738	$ 2,738
Transfers	$ -	$ -	$ -	$ -
Total	$ 3,236,072	$ 3,197,955	$ 3,115,750	$ 3,945,211
Personnel Services	$ 3,089,760	$ 3,050,166	$ 3,157,686	$ 3,126,964
Operating	$ 55,384	$ 32,360	$ 103,035	$ 99,035
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Development & Inspect.	$ 3,145,144	$ 3,082,526	$ 3,260,721	$ 3,225,999

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
District Attorney				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 86,469	$ 88,333	$ 93,734	$ 105,410
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 363	$ -	$ -	$ -
Other Financing Sources	$ 2,600	$ 9,505	$ 1,015	$ 1,015
Transfers	$ 64,202	$ 9,789	$ -	$ -
Total	$ 153,634	$ 107,627	$ 94,749	$ 106,425
Personnel Services	$ 5,549,180	$ 5,702,283	$ 5,819,950	$ 6,039,348
Operating	$ 173,665	$ 177,789	$ 222,507	$ 295,035
Capital	$ 56,827	$ 327	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ 63,792	$ 125,000	$ 100,000	$ 100,000
Contingency	$ -	$ -	$ -	$ -
Total District Attorney	$ 5,843,465	$ 6,005,400	$ 6,142,457	$ 6,434,383
Drug Treatment Educ.				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ 358,501	$ 340,374	$ 350,000	$ 335,000
Miscellaneous Revenue	$ 1,225	$ 2,583	$ 2,333	$ 1,667
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 359,726	$ 342,957	$ 352,333	$ 336,667
Personnel Services	$ 258,394	$ 253,450	$ 255,975	$ 286,715
Operating	$ 203,441	$ 211,230	$ 222,300	$ 222,300
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Drug Treatment Educ.	$ 461,835	$ 464,679	$ 478,275	$ 509,015

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
Economic Development				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 87,128	$ 84,641	$ 126,434	$ 164,364
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ 4,000	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 87,128	$ 88,641	$ 126,434	$ 164,364
Personnel Services	$ 339,217	$ 282,663	$ 317,990	$ 324,686
Operating	$ 7,976	$ 7,798	$ 9,548	$ 9,548
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Economic Development	$ 347,193	$ 290,461	$ 327,538	$ 334,234
Emergency Management				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ (14,233)	$ 14,233	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ 38	$ 27
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ (14,233)	$ 14,233	$ 38	$ 27
Personnel Services	$ 56,193	$ 51,071	$ 136,828	$ 49,800
Operating	$ 44,756	$ 55,921	$ 51,095	$ 51,095
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Emergency Management	$ 100,949	$ 106,992	$ 187,923	$ 100,895

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
Elections & Registration				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 20,238	$ 88,760	$ 4,121	$ 1,889
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 20,238	$ 88,760	$ 4,121	$ 1,889
Personnel Services	$ 2,092,443	$ 2,176,974	$ 2,043,954	$ 2,030,725
Operating	$ 641,799	$ 715,970	$ 680,060	$ 579,021
Capital	$ -	$ 4,320	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Elections & Registration	$ 2,734,243	$ 2,897,264	$ 2,724,014	$ 2,609,746
Erosion Control				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ 2,988	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -
Other Financing Sources	$ 1	$ 25	$ 30	$ 30
Transfers	$ -	$ -	$ -	$ -
Total	$ 1	$ 3,013	$ 30	$ 30
Personnel Services	$ 398,316	$ 404,358	$ 416,327	$ 423,470
Operating	$ 13,842	$ 14,043	$ 17,521	$ 15,121
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Erosion Control	$ 412,158	$ 418,401	$ 433,848	$ 438,591

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
Ethics Board				
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	$ -	$ -	$ -	$ -
Operating	$ -	$ -	$ 1,130	$ 1,130
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Ethics Board	$ -	$ -	$ 1,130	$ 1,130
Extension Service				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 40,731	$ 58,216	$ 25,879	$ 28,466
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 40,731	$ 58,216	$ 25,879	$ 28,466
Personnel Services	$ 446,894	$ 470,328	$ 540,007	$ 560,143
Operating	$ 21,821	$ 22,473	$ 23,369	$ 23,403
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Extension Service	$ 468,715	$ 492,801	$ 563,376	$ 583,546

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
Finance				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ 22,576,449	$ 21,942,328	$ 21,900,000	$ 23,130,000
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 10,237,681	$ 12,905,307	$ 12,263,433	$ 11,943,155
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 106,156	$ 89,777	$ 403,243	$ 291,125
Other Financing Sources	$ 66,101	$ 45,874	$ 57,957	$ 92,609
Transfers	$ -	$ -	$ -	$ -
Total	$ 32,986,387	$ 34,983,286	$ 34,624,633	$ 35,456,889
Personnel Services	$ 2,504,987	$ 2,499,026	$ 2,548,229	$ 2,583,683
Operating	$ 229,932	$ 195,840	$ 246,175	$ 251,540
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Finance	$ 2,734,919	$ 2,694,865	$ 2,794,404	$ 2,835,223
Fleet Management				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 4,502	$ 4,388	$ 2,143	$ 2,338
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 11,918	$ 1,148	$ 2,543	$ 1,817
Other Financing Sources	$ 18,452	$ 5,618	$ 1,263	$ 1,894
Transfers	$ -	$ -	$ -	$ -
Total	$ 34,872	$ 11,154	$ 5,949	$ 6,049
Personnel Services	$ 2,218,240	$ 2,152,861	$ 2,301,521	$ 2,347,646
Operating	$ 1,496,845	$ 1,758,938	$ 1,413,245	$ 1,443,245
Capital	$ -	$ 4,600	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Fleet Management	$ 3,715,086	$ 3,916,399	$ 3,714,766	$ 3,790,891

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
General Fund Admin. & Contingency				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 472,702	$ 87,027	$ 42,599	$ 39,566
Other Financing Sources	$ -	$ 3,151	$ -	$ -
Transfers	$ 27,986,809	$ 17,238,202	$ 21,633,308	$ 18,280,488
Total	$ 28,459,511	$ 17,328,380	$ 21,675,907	$ 18,320,054
Personnel Services	$ 1,448	$ -	$ 23,000	$ 23,000
Operating	$ 5,767,576	$ 8,750,727	$ 6,799,613	$ 6,849,610
Capital	$ -	$ -	$ -	$ -
Debt Service	$ 145,198	$ 80,698	$ 250,000	$ 250,000
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ 20,119,433	$ 16,076,856	$ 16,267,064	$ 12,862,452
Contingency	$ -	$ -	$ 1,981,705	$ 5,152,995
Total General Fund Admin. & Cont	$ 26,033,656	$ 24,908,281	$ 25,321,382	$ 25,138,057
GIS- Mapping				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ 9,541	$ 13,358
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ -	$ -	$ 9,541	$ 13,358
Personnel Services	$ -	$ -	$ -	$ -
Operating	$ 8,054	$ 8,608	$ 19,548	$ 19,548
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total GIS- Mapping	$ 8,054	$ 8,608	$ 19,548	$ 19,548

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
Govt. Service Centers				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 60	$ -	$ 28	$ 20
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 60	$ -	$ 28	$ 20
Personnel Services	$ 270,127	$ 262,163	$ 291,856	$ 400,047
Operating	$ 1,605	$ 2,528	$ 2,643	$ 2,643
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Govt. Service Centers	$ 271,732	$ 264,690	$ 294,499	$ 402,690
Human Resources				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 112,394	$ 101,284	$ 88	$ 63
Other Financing Sources	$ 185	$ 426	$ 450	$ 450
Transfers	$ -	$ -	$ -	$ -
Total	$ 112,579	$ 101,710	$ 538	$ 513
Personnel Services	$ 1,637,484	$ 1,638,204	$ 1,666,876	$ 1,849,740
Operating	$ 349,365	$ 360,775	$ 587,913	$ 592,334
Capital	$ 843	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Human Resources	$ 1,987,692	$ 1,998,978	$ 2,254,789	$ 2,442,074

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
Information Services				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ 754	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 63,121	$ 63,610	$ -	$ -
Other Financing Sources	$ 8	$ -	$ -	$ -
Transfers	$ 298,940	$ -	$ -	$ -
Total	$ 362,069	$ 64,364	$ -	$ -
Personnel Services	$ 8,640,261	$ 8,474,179	$ 8,895,983	$ 9,495,090
Operating	$ 3,576,420	$ 4,080,400	$ 4,365,079	$ 4,920,067
Capital	$ 970	$ -	$ -	$ -
Debt Service	$ 161,827	$ 147,365	$ 132,905	$ 77,222
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Information Services	$ 12,379,478	$ 12,701,945	$ 13,393,967	$ 14,492,379
Internal Audit				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 29,535	$ 5,235	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 29,535	$ 5,235	$ -	$ -
Personnel Services	$ 287,008	$ 267,165	$ 264,980	$ 309,293
Operating	$ 1,718	$ 2,167	$ 3,661	$ 3,661
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Internal Audit	$ 288,726	$ 269,332	$ 268,641	$ 312,954

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
Juvenile Court				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 212,500	$ 212,500	$ 205,848	$ 213,766
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ 57,124	$ 61,103	$ 44,445	$ 42,328
Miscellaneous Revenue	$ 54	$ 125	$ -	$ -
Other Financing Sources	$ 5,565	$ 457	$ 669	$ 846
Transfers	$ 28,517	$ -	$ -	$ -
Total	$ 303,760	$ 274,185	$ 250,962	$ 256,940
Personnel Services	$ 4,707,355	$ 4,612,052	$ 4,929,957	$ 5,055,370
Operating	$ 142,025	$ 98,000	$ 120,825	$ 125,025
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ 105,252	$ 108,538	$ 108,538	$ 108,538
Contingency	$ -	$ -	$ -	$ -
Total Juvenile Court	$ 4,954,632	$ 4,818,590	$ 5,159,320	$ 5,288,933
Law Department				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ 285	$ 294
Miscellaneous Revenue	$ 375,476	$ 371,802	$ 362,333	$ 361,667
Other Financing Sources	$ 950	$ 183	$ 593	$ 593
Transfers	$ -	$ -	$ -	$ -
Total	$ 376,426	$ 371,985	$ 363,211	$ 362,554
Personnel Services	$ 1,429,197	$ 1,457,205	$ 1,510,396	$ 1,451,287
Operating	$ 321,176	$ 292,835	$ 343,994	$ 346,794
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Law Department	$ 1,750,373	$ 1,750,041	$ 1,854,390	$ 1,798,081

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
Library				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 539,086	$ 539,393	$ 535,000	$ 540,000
Charges for Services	$ -	$ -	$ 417	$ 191
Fines and Forfeitures	$ 597,971	$ 506,584	$ 485,000	$ 460,000
Miscellaneous Revenue	$ 60,651	$ 28,103	$ 28,034	$ 20,024
Other Financing Sources	$ 25,433	$ 100,783	$ 60,744	$ 91,117
Transfers	$ -	$ -	$ -	$ -
Total	$ 1,223,141	$ 1,174,863	$ 1,109,195	$ 1,111,332
Personnel Services	$ 7,963,255	$ 7,677,244	$ 8,069,510	$ 8,069,631
Operating	$ 2,705,668	$ 2,495,587	$ 2,719,927	$ 2,726,515
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ 131,868	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Library	$ 10,668,923	$ 10,304,698	$ 10,789,437	$ 10,796,146
Magistrate Court				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 2,259,983	$ 2,247,190	$ 1,900,000	$ 1,900,000
Fines and Forfeitures	$ -	$ 7,824	$ 4,834	$ 5,578
Miscellaneous Revenue	$ -	$ 5,996	$ -	$ -
Other Financing Sources	$ 316	$ 272	$ 76	$ 152
Transfers	$ -	$ -	$ -	$ -
Total	$ 2,260,299	$ 2,261,282	$ 1,904,910	$ 1,905,730
Personnel Services	$ 2,916,375	$ 3,025,997	$ 3,243,444	$ 3,150,739
Operating	$ 67,890	$ 71,314	$ 81,169	$ 81,169
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Magistrate Court	$ 2,984,265	$ 3,097,312	$ 3,324,613	$ 3,231,908

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
Mail Services				
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	$ 221,156	$ 218,081	$ 223,784	$ 241,804
Operating	$ 888,635	$ 892,352	$ 891,190	$ 931,630
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Mail Services	$ 1,109,791	$ 1,110,433	$ 1,114,974	$ 1,173,434
Medical Examiner				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ 15	$ 22
Transfers	$ -	$ -	$ -	$ -
Total	$ -	$ -	$ 15	$ 22
Personnel Services	$ 557,319	$ 567,886	$ 600,985	$ 618,143
Operating	$ 497,670	$ 493,817	$ 520,302	$ 528,187
Capital	$ 14,350	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Medical Examiner	$ 1,069,339	$ 1,061,703	$ 1,121,287	$ 1,146,330

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
Occupational Tax				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ 224,527	$ 289,457	$ 206,392	$ 257,721
Other Taxes	$ 11,229,821	$ 11,832,880	$ 11,360,000	$ 12,165,000
Licenses and Permits	$ 16,680,969	$ 16,963,093	$ 16,480,000	$ 16,735,000
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 54,155	$ 91,333	$ 48,410	$ 37,224
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ 1,396	$ -	$ -
Other Financing Sources	$ -	$ -	$ 780	$ 1,171
Transfers	$ -	$ -	$ -	$ -
Total	$ 28,189,472	$ 29,178,159	$ 28,095,582	$ 29,196,116
Personnel Services	$ 669,106	$ 684,006	$ 754,109	$ 752,756
Operating	$ 24,351	$ 21,504	$ 36,040	$ 36,280
Capital	$ -	$ 4,210	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Occupational Tax	$ 693,457	$ 709,720	$ 790,149	$ 789,036
Other Govt./Non-Profit				
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	$ -	$ -	$ -	$ -
Operating	$ 3,439,744	$ 3,383,616	$ 3,416,721	$ 3,416,721
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ 243,605	$ 128,305	$ 243,605	$ 243,605
Contingency	$ -	$ -	$ -	$ -
Total Other Govt./Non-Profit	$ 3,683,349	$ 3,511,921	$ 3,660,326	$ 3,660,326

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
Parks, Rec & Cultural Affairs				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ 2,810	$ 3,150	$ 813	$ 348
Intergovernmental Revenues	$ (137,973)	$ 137,973	$ -	$ -
Charges for Services	$ 2,843,044	$ 3,241,809	$ 2,985,661	$ 3,200,676
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 1,002,167	$ 1,039,008	$ 56,745	$ 1,025,425
Other Financing Sources	$ 15,504	$ 13,172	$ 487	$ 679
Transfers	$ 192,550	$ 314,917	$ -	$ -
Total	$ 3,918,102	$ 4,750,029	$ 3,043,706	$ 4,227,128
Personnel Services	$ 11,962,927	$ 11,950,993	$ 13,047,553	$ 13,081,219
Operating	$ 5,431,567	$ 5,439,860	$ 5,595,828	$ 5,821,101
Capital	$ 10,683	$ 549,177	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Parks, Rec & Cultural Affairs	$ 17,405,177	$ 17,940,031	$ 18,643,381	$ 18,902,320
Planning				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ 6,810	$ 5,120	$ 4,281	$ 5,994
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ 138	$ 63
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 12	$ -	$ 56	$ 40
Other Financing Sources	$ 150	$ 165	$ 169	$ 169
Transfers	$ -	$ -	$ -	$ -
Total	$ 6,972	$ 5,285	$ 4,644	$ 6,266
Personnel Services	$ 697,159	$ 702,670	$ 729,226	$ 763,932
Operating	$ 11,565	$ 11,907	$ 9,617	$ 9,617
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Planning	$ 708,724	$ 714,577	$ 738,843	$ 773,549

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
Police				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ 4,180	$ 2,510	$ 3,838	$ 1,645
Intergovernmental Revenues	$ 474,836	$ 497,509	$ 319,116	$ 350,620
Charges for Services	$ 248,390	$ 256,498	$ 272,283	$ 270,213
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 27,273	$ 11,189	$ 2,915	$ 2,152
Other Financing Sources	$ 157,965	$ 183,216	$ 122,277	$ 140,702
Transfers	$ 214,883	$ 284,974	$ -	$ -
Total	$ 1,127,527	$ 1,235,896	$ 720,429	$ 765,332
Personnel Services	$ 50,050,138	$ 50,761,778	$ 51,627,557	$ 50,784,359
Operating	$ 3,166,140	$ 3,554,696	$ 3,792,966	$ 3,817,966
Capital	$ 281,905	$ 748,431	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Police	$ 53,498,182	$ 55,064,905	$ 55,420,523	$ 54,602,325
Probate Court				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ 404,040	$ 458,725	$ 425,000	$ 500,000
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 638,515	$ 629,076	$ 494,466	$ 482,221
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 1,042,555	$ 1,087,801	$ 919,466	$ 982,221
Personnel Services	$ 1,100,877	$ 1,104,688	$ 1,142,362	$ 1,223,386
Operating	$ 71,568	$ 112,006	$ 130,965	$ 141,335
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Probate Court	$ 1,172,445	$ 1,216,695	$ 1,273,327	$ 1,364,721

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
Property Management				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ (407)	$ 407	$ 6,600	$ 8,580
Charges for Services	$ 158,703	$ 150,496	$ 163,166	$ 112,118
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 47,850	$ 96,979	$ 31,213	$ 24,838
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 206,146	$ 247,882	$ 200,979	$ 145,536
Personnel Services	$ 4,097,094	$ 4,211,866	$ 4,398,386	$ 4,588,443
Operating	$ 4,687,664	$ 4,318,600	$ 5,159,895	$ 5,116,262
Capital	$ 5,532	$ 26,639	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Property Management	$ 8,790,290	$ 8,557,105	$ 9,558,281	$ 9,704,705
Public Safety-Admin				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 886	$ 1,230	$ -	$ -
Other Financing Sources	$ 1,646	$ 2,387	$ 626	$ 626
Transfers	$ -	$ -	$ -	$ -
Total	$ 2,532	$ 3,617	$ 626	$ 626
Personnel Services	$ 1,280,169	$ 1,181,916	$ 1,437,800	$ 1,406,338
Operating	$ 62,086	$ 51,884	$ 75,843	$ 75,843
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Public Safety-Admin	$ 1,342,255	$ 1,233,799	$ 1,513,643	$ 1,482,181

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
Public Safety Safety Village				
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	$ 113,901	$ 110,917	$ 112,612	$ 104,790
Operating	$ 98,699	$ 134,289	$ 155,244	$ 155,244
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Public Safety Safety Village	$ 212,601	$ 245,206	$ 267,856	$ 260,034
Public Safety Training				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 66	$ -	$ -	$ -
Other Financing Sources	$ -	$ 227	$ -	$ -
Transfers	$ 116,000	$ -	$ -	$ -
Total	$ 116,066	$ 227	$ -	$ -
Personnel Services	$ 1,081,184	$ 1,114,156	$ 1,183,245	$ 1,303,800
Operating	$ 176,640	$ 178,766	$ 301,570	$ 254,415
Capital	$ 153,445	$ 17,560	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Public Safety Training	$ 1,411,269	$ 1,310,482	$ 1,484,815	$ 1,558,215

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
Public Services-Admin				
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	$ 90,014	$ 91,655	$ 228,377	$ 274,808
Operating	$ -	$ -	$ 8,145	$ 12,145
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Public Services-Admin	$ 90,014	$ 91,655	$ 236,522	$ 286,953
Purchasing				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 35,684	$ 41,086	$ -	$ -
Other Financing Sources	$ 1,138	$ 239	$ 946	$ 946
Transfers	$ -	$ -	$ -	$ -
Total	$ 36,822	$ 41,325	$ 946	$ 946
	$ 36,822		$ 946	
Personnel Services	$ 794,134	$ 815,519	$ 758,881	$ 770,160
Operating	$ 21,323	$ 23,009	$ 25,560	$ 25,660
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Purchasing	$ 815,457	$ 838,527	$ 784,441	$ 795,820

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
Records Management				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ 105	$ 75
Other Financing Sources	$ (271,595)	$ -	$ 11,288	$ 11,288
Transfers	$ -	$ -	$ -	$ -
Total	$ (271,595)	$ -	$ 11,393	$ 11,363
Personnel Services	$ 237,906	$ 214,930	$ 219,168	$ 225,419
Operating	$ 683,166	$ 740,293	$ 717,196	$ 746,447
Capital	$ -	$ -	$ -	$ -
Debt Service	$ 54,802	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Records Management	$ 975,875	$ 955,223	$ 936,364	$ 971,866
Senior Services				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 108,067	$ 125,742	$ 105,111	$ 106,926
Fines and Forfeitures	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -
Contributions and Donations from Priv	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 123,445	$ 110,301	$ 12,343	$ 10,475
Other Financing Sources	$ 50	$ 980	$ 12	$ 18
Transfers	$ 1,019,408	$ 959,295	$ -	$ -
Total	$ 1,250,970	$ 1,196,318	$ 117,466	$ 117,419
Personnel Services	$ 3,491,007	$ 3,343,093	$ 1,978,191	$ 2,088,995
Operating	$ 576,301	$ 597,996	$ 449,562	$ 449,562
Capital	$ -	$ 12,927	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ 96,617	$ -	$ 843,320	$ 843,320
Contingency	$ -	$ -	$ -	$ -
Total Senior Services	$ 4,163,925	$ 3,954,016	$ 3,271,073	$ 3,381,877

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
Sheriff				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ 4,515	$ 7,120	$ 4,157	$ 1,782
Intergovernmental Revenues	$ 1,707,807	$ 1,110,841	$ 1,157,861	$ 658,576
Charges for Services	$ 1,109,000	$ 1,088,386	$ 1,083,345	$ 1,017,104
Fines and Forfeitures	$ 1,843,088	$ 1,669,708	$ 1,460,898	$ 1,526,122
Miscellaneous Revenue	$ 20,123	$ 6,050	$ 67,125	$ 48,190
Other Financing Sources	$ 11,282	$ 13,210	$ 4,941	$ 6,520
Transfers	$ 12,225	$ 175,162	$ -	$ -
Total	$ 4,708,040	$ 4,070,477	$ 3,778,327	$ 3,258,294
Personnel Services	$ 48,231,776	$ 48,579,721	$ 50,466,176	$ 50,906,949
Operating	$ 16,058,334	$ 15,704,288	$ 16,181,996	$ 16,453,661
Capital	$ 44,158	$ 299,358	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Sheriff	$ 64,334,268	$ 64,583,367	$ 66,648,172	$ 67,360,610
Solicitor				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 30,000	$ 20,000	$ -	$ 20,000
Charges for Services	$ 75,300	$ 88,908	$ 58,266	$ 66,590
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 27,703	$ -	$ -	$ -
Other Financing Sources	$ 612	$ 108	$ 1,228	$ 1,664
Transfers	$ 22,819	$ -	$ -	$ -
Total	$ 156,434	$ 109,016	$ 59,494	$ 88,254
Personnel Services	$ 5,120,926	$ 5,197,387	$ 4,960,655	$ 5,069,965
Operating	$ 34,609	$ 38,289	$ 36,702	$ 36,702
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Solicitor	$ 5,155,534	$ 5,235,676	$ 4,997,357	$ 5,106,667

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
State Court				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 841,892	$ 788,151	$ 950,107	$ 815,049
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 841,892	$ 788,151	$ 950,107	$ 815,049
Personnel Services	$ 6,048,335	$ 6,039,901	$ 6,114,208	$ 6,249,616
Operating	$ 389,222	$ 339,750	$ 399,853	$ 439,853
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total State Court	$ 6,437,557	$ 6,379,652	$ 6,514,061	$ 6,689,469
State Court - DUI				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 125,207	$ 170,535	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ 7,980	$ 11,815	$ -	$ -
Total	$ 133,187	$ 182,350	$ -	$ -
Personnel Services	$ 95,383	$ 97,287	$ 108,171	$ 153,450
Operating	$ 104,850	$ 137,318	$ -	$ -
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total State Court - DUI	$ 200,233	$ 234,604	$ 108,171	$ 153,450

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
Superior Court				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 468,972	$ 476,610	$ 444,152	$ 461,234
Charges for Services	$ 588,982	$ 572,089	$ 83,000	$ 635,000
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 5,442	$ 6,048	$ 7	$ 5
Other Financing Sources	$ 40	$ -	$ 15	$ 15
Transfers	$ 28,544	$ 9,734	$ -	$ -
Total	$ 1,091,980	$ 1,064,481	$ 527,174	$ 1,096,254
Personnel Services	$ 4,877,008	$ 4,951,624	$ 5,026,363	$ 5,380,611
Operating	$ 986,043	$ 1,005,189	$ 1,007,785	$ 1,008,285
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Superior Court	$ 5,863,050	$ 5,956,813	$ 6,034,148	$ 6,388,896
Support Service-Admin				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 9,070	$ 8,270	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 9,070	$ 8,270	$ -	$ -
Personnel Services	$ 279,927	$ 285,608	$ 292,072	$ 282,453
Operating	$ 16,327	$ 15,749	$ 17,120	$ 21,940
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Support Service-Admin	$ 296,255	$ 301,357	$ 309,192	$ 304,393

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
Tax Assessor				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 2,560	$ 4,176	$ 5,384	$ 2,468
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -
Other Financing Sources	$ 5,124	$ 4,462	$ 4,439	$ 4,596
Transfers	$ -	$ -	$ -	$ -
Total	$ 7,684	$ 8,638	$ 9,823	$ 7,064
Personnel Services	$ 3,338,833	$ 3,381,201	$ 3,469,586	$ 3,457,144
Operating	$ 1,291,270	$ 1,626,045	$ 1,673,096	$ 1,723,096
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Tax Assessor	$ 4,630,102	$ 5,007,246	$ 5,142,682	$ 5,180,240
Tax Commissioner				
Property Taxes	$ 189,603,594	$ 188,749,977	$ 190,261,776	$ 178,145,784
Penalties & Interest	$ 4,457,018	$ 4,154,277	$ 4,441,608	$ 4,304,079
Other Taxes	$ 10,556	$ 9,249	$ 5,000	$ 13,456,709
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 339,852	$ 550,453	$ 300,000	$ 320,000
Charges for Services	$ 7,735,871	$ 7,710,514	$ 7,419,505	$ 7,279,637
Fines and Forfeitures	$ 117,140	$ 109,316	$ 84,036	$ 86,884
Miscellaneous Revenue	$ 146,981	$ 145,489	$ 151,438	$ 108,455
Other Financing Sources	$ 68,416	$ 43,646	$ 44,865	$ 86,207
Transfers	$ -	$ -	$ -	$ -
Total	$ 202,479,428	$ 201,472,921	$ 202,708,228	$ 203,787,755
Personnel Services	$ 6,791,376	$ 6,704,609	$ 7,134,902	$ 6,970,119
Operating	$ 375,786	$ 436,151	$ 516,217	$ 519,607
Capital	$ 11,401	$ 23,855	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Tax Commissioner	$ 7,178,563	$ 7,164,615	$ 7,651,119	$ 7,489,726

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
Vehicle Acquisition				
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	$ -	$ -	$ -	$ -
Operating	$ -	$ -	$ -	$ -
Capital	$ 294,369	$ 1,612,027	$ 1,500,000	$ 1,500,000
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Vehicle Acquisition	$ 294,369	$ 1,612,027	$ 1,500,000	$ 1,500,000
Zoning				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ 106,089	$ 101,694	$ 88,856	$ 121,796
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 3,141	$ 3,843	$ 1,034	$ 1,434
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -
Other Financing Sources	$ 550	$ 178	$ 360	$ 360
Transfers	$ -	$ -	$ -	$ -
Total	$ 109,780	$ 105,715	$ 90,250	$ 123,590
Personnel Services	$ 508,557	$ 500,722	$ 490,051	$ 495,763
Operating	$ 72,540	$ 65,436	$ 69,649	$ 69,649
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Zoning	$ 581,097	$ 566,158	$ 559,700	$ 565,412

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2014 Proposed Budget

	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed
General Fund Summary				
Property Taxes	$ 189,603,594	$ 188,749,977	$ 190,261,776	$ 178,145,784
Penalties & Interest	$ 4,681,545	$ 4,443,734	$ 4,648,000	$ 4,561,800
Other Taxes	$ 34,435,845	$ 34,503,544	$ 33,890,000	$ 49,501,709
Licenses and Permits	$ 20,408,787	$ 20,721,939	$ 20,109,999	$ 21,303,000
Intergovernmental Revenues	$ 4,189,100	$ 4,793,535	$ 3,908,999	$ 3,664,000
Charges for Services	$ 34,846,890	$ 39,623,889	$ 35,397,775	$ 36,958,136
Fines and Forfeitures	$ 12,034,509	$ 10,153,836	$ 9,291,001	$ 9,479,998
Miscellaneous Revenue	$ 4,131,594	$ 3,964,560	$ 2,362,016	$ 3,036,015
Other Financing Sources	$ 159,015	$ 467,885	$ 321,996	$ 451,816
Transfers	$ 29,998,846	$ 19,026,807	$ 21,633,308	$ 18,280,488
Total	$ 334,489,725	$ 326,449,706	$ 321,824,870	$ 325,382,746
	$ -	$ -	$ -	
Personnel Services	$ 222,636,348	$ 223,627,120	$ 230,583,414	$ 232,913,080
Operating	$ 65,121,730	$ 67,947,780	$ 69,314,319	$ 70,831,534
Capital	$ 1,106,019	$ 3,586,796	$ 1,500,000	$ 1,500,000
Debt Service	$ 361,827	$ 228,064	$ 382,905	$ 327,222
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ 20,812,107	$ 16,570,568	$ 17,562,527	$ 14,157,915
Contingency	$ -	$ -	$ 2,481,705	$ 5,652,995
Total General Fund Summary	$ 310,038,031	$ 311,960,327	$ 321,824,870	$ 325,382,746

COBB COUNTY GOVERNMENT
Other Operating Fund Budgets
FY 2014 Proposed Budget

	Revenues FY 11 Actual	Revenues FY 12 Actual	Revenues FY13 Adopted	Revenues FY14 Proposed	Increase / (Decrease) From Adopted FY13	Percentage Change - FY 14 Proposed to: FY 12 Actual	FY13 Adopted
Governmental Fund Types							
Claims	$ 82,837,318	$ 78,445,250	$ 80,192,684	$ 74,944,691	$ (5,247,993)	-4.46%	-6.54%
CSBG	$ 673,190	$ 559,771	$ 633,723	$ 570,351	$ (63,372)	1.89%	-10.00%
Debt Service	$ 9,127,183	$ 9,189,489	$ 9,131,658	$ 9,082,191	$ (49,467)	-1.17%	-0.54%
E911	$ 10,644,123	$ 10,633,479	$ 10,310,856	$ 10,575,917	$ 265,061	-0.54%	2.57%
Fire	$ 71,573,881	$ 71,069,705	$ 70,334,584	$ 70,678,499	$ 343,915	-0.55%	0.49%
Hotel/Motel Tax	$ 9,887,246	$ 10,366,262	$ 9,800,000	$ 11,222,392	$ 1,422,392	8.26%	14.51%
Law Library	$ 460,962	$ 462,147	$ 601,664	$ 594,313	$ (7,351)	28.60%	-1.22%
Parking Deck	$ 489,931	$ 847,833	$ 772,520	$ 868,037	$ 95,517	2.38%	12.36%
Street Light District	$ 4,563,561	$ 4,971,615	$ 4,328,696	$ 5,161,172	$ 832,476	3.81%	19.23%
Subtotal	$ 190,257,395	$ 186,545,551	$ 186,106,385	$ 183,697,563	$ (2,408,822)	-1.53%	-1.29%
Business-type Funds							
Golf Course	$ 1,790,599	$ 1,941,266	$ 1,799,000	$ 1,835,117	$ 36,117	-5.47%	2.01%
Solid Waste	$ 4,278,725	$ 3,584,513	$ 3,065,249	$ 1,155,623	$ (1,909,626)	-67.76%	-62.30%
Transit	$ 19,476,341	$ 18,148,805	$ 18,039,005	$ 18,805,089	$ 766,084	3.62%	4.25%
Water	$ 195,245,220	$ 199,530,870	$ 206,622,446	$ 212,287,798	$ 5,665,352	6.39%	2.74%
Subtotal	$ 220,790,885	$ 223,205,454	$ 229,525,700	$ 234,083,627	$ 4,557,927	4.87%	1.99%
Total Other Operating Funds	$ 411,048,280	$ 409,751,005	$ 415,632,085	$ 417,781,190	$ 2,149,105	1.96%	0.52%

Governmental Fund Types	Expenditures FY 11 Actual	Expenditures FY 12 Actual	Expenditures FY13 Adopted	Expenditures FY14 Proposed	Increase / (Decrease) From Adopted FY13	Percentage Change - FY 14 Proposed to: FY 12 Adopted	FY13 Adopted
Claims	$ 81,286,095	$ 74,330,682.97	$ 80,192,684	$ 74,944,691	$ (5,247,993)	0.83%	-6.54%
CSBG	$ 674,146	$ 570,406	$ 633,723	$ 570,351	$ (63,372)	-0.01%	-10.00%
Debt Service	$ 8,642,719	$ 8,670,085	$ 9,131,658	$ 9,082,191	$ (49,467)	4.75%	-0.54%
E911	$ 10,324,873	$ 10,912,469	$ 10,310,856	$ 10,575,917	$ 265,061	-3.08%	2.57%
Fire	$ 63,364,349	$ 66,353,543	$ 70,334,584	$ 70,678,499	$ 343,915	6.52%	0.49%
Hotel/Motel Tax	$ 9,887,246	$ 10,366,262	$ 9,800,000	$ 11,222,392	$ 1,422,392	8.26%	14.51%
Law Library	$ 692,606	$ 525,626	$ 601,664	$ 594,313	$ (7,351)	13.07%	-1.22%
Parking Deck	$ 2,976,296	$ 748,090	$ 772,520	$ 868,037	$ 95,517	16.03%	12.36%
Street Light District	$ 4,479,041	$ 4,881,687	$ 4,328,696	$ 5,161,172	$ 832,476	5.73%	19.23%
Subtotal	$ 182,327,371	$ 177,358,851	$ 186,106,385	$ 183,697,563	$ (2,408,822)	3.57%	-1.29%
Business-type Funds							
Golf Course	$ 1,630,362	$ 2,281,592	$ 1,799,000	$ 1,835,117	$ 36,117	-19.57%	2.01%
Solid Waste	$ 1,042,914	$ 1,267,580	$ 3,065,249	$ 1,155,623	$ (1,909,626)	-8.83%	-62.30%
Transit	$ 19,080,813	$ 17,409,889.85	$ 18,039,005	$ 18,805,089	$ 766,084	8.01%	4.25%
Water	$ 176,419,509	$ 186,230,497	$ 206,622,446	$ 212,287,798	$ 5,665,352	13.99%	2.74%
Subtotal	$ 198,173,598	$ 207,189,559	$ 229,525,700	$ 234,083,627	$ 4,557,927	12.98%	1.99%
Total Other Operating Funds	$ 380,500,968	$ 384,548,410	$ 415,632,085	$ 417,781,190	$ 2,149,105	8.64%	0.52%

COBB COUNTY GOVERNMENT

Department Detail - Other Operating Governmental Fund Types

FY 2014 Proposed Budget

Governmental Fund Types:	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed	Increase / (Decrease) From Adopted FY13	Percentage Change - FY 14 Proposed to: FY 12 Actual	FY 13 Adopted
Claims Funds:							
Health & Dental							
Taxes	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Penalties & Interest	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Other Taxes	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Licenses and Permits	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Charges for Services	$ 8,375	$ 8,417	$ 8,000	$ 4,699	$ (3,301)	-44.17%	-41.26%
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Investment Income	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Contributions and Donations from Private Sources	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Miscellaneous Revenue	$ 2,826,894	$ 2,770,464	$ 2,826,773	$ 6,248,622	$ 3,421,849	125.54%	121.05%
Other Financing Sources	$ 71,779,653	$ 68,983,819	$ 69,837,549	$ 60,905,955	$ (8,931,594)	-11.71%	-12.79%
Transfers	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Fund Balance Appropriations	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Total	$ 74,614,922	$ 71,762,700	$ 72,672,322	$ 67,159,276	$ (5,513,046)	-6.41%	-7.59%
Personnel Services	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Operating	$ 72,398,014	$ 67,686,703	$ 72,672,322	$ 67,159,276	$ (5,513,046)	-0.78%	-7.59%
Capital	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Debt Service	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Depreciation	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Transfers Out	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Contingency	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Total	$ 72,398,014	$ 67,686,703.49	$ 72,672,322	$ 67,159,276	$ (5,513,046)	-0.78%	-7.59%
Casualty & Liability							
Taxes	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Penalties & Interest	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Other Taxes	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Licenses and Permits	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Charges for Services	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Miscellaneous Revenue	$ 1,723,644	$ 168,016	$ 150,000	$ 364,102	$ 214,102	116.71%	142.73%
Other Financing Sources	$ 3,705,176	$ 3,710,478	$ 4,537,588	$ 4,606,747	$ 69,159	24.16%	1.52%
Transfers	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Total	$ 5,428,820	$ 3,878,494	$ 4,687,588	$ 4,970,849	$ 283,261	28.16%	6.04%
Personnel Services	$ 260,019	$ 270,882	$ 474,205	$ 498,908	$ 24,703	84.18%	5.21%
Operating	$ 4,469,821	$ 3,450,001	$ 3,860,865	$ 4,111,077	$ 250,212	19.16%	6.48%
Capital	$ -	$ 1,440	$ 351,440	$ 351,440	$ -	24306.23%	0.00%
Debt Service	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Depreciation	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Transfers Out	$ 1,316,937	$ 368,004	$ 1,078	$ 1,078	$ -	-99.71%	0.00%
Contingency	$ -	$ -	$ -	$ 8,346	$ 8,346	100.00%	100.00%
Total	$ 6,046,777	$ 4,090,327.40	$ 4,687,588	$ 4,970,849	$ 283,261	21.53%	6.04%

COBB COUNTY GOVERNMENT

Department Detail - Other Operating Governmental Fund Types

FY 2014 Proposed Budget

Governmental Fund Types:	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed	Increase / (Decrease) From Adopted FY13	Percentage Change - FY 14 Proposed to: FY 12 Actual	FY 13 Adopted
Workers Comp							
Taxes	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Penalties & Interest	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Other Taxes	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Licenses and Permits	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Charges for Services	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Other Financing Sources	$ 2,793,576	$ 2,804,056	$ 2,832,774	$ 2,814,566	$ (18,208)	0.37%	-0.64%
Transfers	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Total	$ 2,793,576	$ 2,804,056	$ 2,832,774	$ 2,814,566	$ (18,208)	0.37%	-0.64%
Personnel Services	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Operating	$ 2,841,305	$ 2,553,652	$ 2,832,774	$ 2,814,566	$ (18,208)	10.22%	-0.64%
Capital	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Debt Service	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Depreciation	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Transfers Out	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Contingency	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Total	$ 2,841,305	$ 2,553,652.08	$ 2,832,774	$ 2,814,566	$ (18,208)	10.22%	-0.64%
CSBG							
Taxes	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Penalties & Interest	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Other Taxes	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Licenses and Permits	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Intergovernmental Revenues	$ 673,145	$ 559,759	$ 633,723	$ 570,351	$ (63,372)	1.89%	-10.00%
Charges for Services	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Other Financing Sources	$ 45	$ 12	$ -	$ -	$ -	-100.00%	0.00%
Transfers	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Total CSBG Fund	$ 673,190	$ 559,771	$ 633,723	$ 570,351	$ (63,372)	1.89%	-10.00%
Personnel Services	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Operating	$ 674,146	$ 550,406	$ 633,723	$ 570,351	$ (63,372)	3.62%	-10.00%
Capital	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Debt Service	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Depreciation	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Transfers Out	$ -	$ 20,000	$ -	$ -	$ -	-100.00%	0.00%
Contingency	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Total CSBG Fund	$ 674,146	$ 570,406	$ 633,723	$ 570,351	$ (63,372)	-0.01%	-10.00%

COBB COUNTY GOVERNMENT

Department Detail - Other Operating Governmental Fund Types

FY 2014 Proposed Budget

Governmental Fund Types:	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed	Increase / (Decrease) From Adopted FY13	Percentage Change - FY 14 Proposed to: FY 12 Actual	FY 13 Adopted
Debt Service							
Taxes	$ 8,920,797	$ 8,977,783	$ 8,982,658	$ 8,819,278	$ (163,380)	-1.77%	-1.82%
Penalties & Interest	$ 23,927	$ 23,562	$ 25,000	$ 25,000	$ -	6.10%	0.00%
Other Taxes	$ 20,149	$ 44,226	$ 20,000	$ 41,527	$ 21,527	-6.10%	107.64%
Licenses and Permits	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Charges for Services	$ 96,418	$ 138,993	$ 100,000	$ 191,886	$ 91,886	38.05%	91.89%
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Other Financing Sources	$ 7,575	$ 4,925	$ 4,000	$ 4,500	$ 500	-8.63%	12.50%
Transfers	$ 58,317	$ -	$ -	$ -	$ -	0.00%	0.00%
Total Debt Service Fund	$ 9,127,183	$ 9,189,489	$ 9,131,658	$ 9,082,191	$ (49,467)	-1.17%	-0.54%
Personnel Services	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Operating	$ 104,733	$ 115,835	$ 80,882	$ 83,571	$ 2,689	-27.85%	3.32%
Capital	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Debt Service	$ 8,537,986	$ 8,554,250	$ 8,554,019	$ 8,557,781	$ 3,762	0.04%	0.04%
Depreciation	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Transfers Out	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Contingency	$ -	$ -	$ 496,757	$ 440,839	$ (55,918)	100.00%	-11.26%
Total Debt Service Fund	$ 8,642,719	$ 8,670,085	$ 9,131,658.00	$ 9,082,191	$ (49,467)	4.75%	-0.54%
E911							
Taxes	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Penalties & Interest	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Other Taxes	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Licenses and Permits	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Charges for Services	$ 10,634,133	$ 10,575,998	$ 10,306,856	$ 10,568,917	$ 262,061	-0.07%	2.54%
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Miscellaneous Revenue	$ 4,694	$ 3,293	$ 1,000	$ 3,000	$ 2,000	-8.90%	200.00%
Other Financing Sources	$ 5,296	$ 4,188	$ 3,000	$ 4,000	$ 1,000	-4.49%	33.33%
Transfers	$ -	$ 50,000	$ -	$ -	$ -	-100.00%	0.00%
Total E911 Fund	$ 10,644,123	$ 10,633,479	$ 10,310,856	$ 10,575,917	$ 265,061	-0.54%	2.57%
Personnel Services	$ 7,187,802	$ 7,151,488	$ 7,602,937	$ 7,923,034	$ 320,097	10.79%	4.21%
Operating	$ 3,036,490	$ 3,029,347	$ 2,705,541	$ 2,532,517	$ (173,024)	-16.40%	-6.40%
Capital	$ 100,582	$ 731,635	$ -	$ -	$ -	-100.00%	0.00%
Debt Service	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Depreciation	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Transfers Out	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Contingency	$ -	$ -	$ 2,378	$ 120,366	$ 117,988	100.00%	4961.65%
Total E911 Fund	$ 10,324,873	$ 10,912,469	$ 10,310,856	$ 10,575,917	$ 265,061	-3.08%	2.57%

COBB COUNTY GOVERNMENT

Department Detail - Other Operating Governmental Fund Types

FY 2014 Proposed Budget

Governmental Fund Types:	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed	Increase / (Decrease) From Adopted FY13	Percentage Change - FY 14 Proposed to: FY 12 Actual	FY 13 Adopted
Fire							
Taxes	$ 69,789,654	$ 68,821,055	$ 68,645,384	$ 68,402,799	$ (242,585)	-0.61%	-0.35%
Penalties & Interest	$ 190,868	$ 192,649	$ 190,000	$ 160,000	$ (30,000)	-16.95%	-15.79%
Other Taxes	$ 201,983	$ 247,921	$ 200,000	$ 327,000	$ 127,000	31.90%	63.50%
Licenses and Permits	$ 275,112	$ 375,221	$ 273,000	$ 407,000	$ 134,000	8.47%	49.08%
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Charges for Services	$ 1,017,758	$ 1,349,717	$ 1,002,200	$ 1,352,700	$ 350,500	0.22%	34.97%
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Investment Income	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Contributions and Donations from Private Sources	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Miscellaneous Revenue	$ 8,293	$ 5,272	$ 1,000	$ 5,000	$ 4,000	-5.16%	400.00%
Other Financing Sources	$ 58,814	$ 59,573	$ 23,000	$ 24,000	$ 1,000	-59.71%	4.35%
Transfers	$ 31,399	$ 18,297	$ -	$ -	$ -	-100.00%	0.00%
Total Fire Fund	$ 71,573,881	$ 71,069,705	$ 70,334,584	$ 70,678,499	$ 343,915	-0.55%	0.49%
Personnel Services	$ 55,456,101	$ 56,006,459	$ 59,403,072	$ 59,006,735	$ (396,337)	5.36%	-0.67%
Operating	$ 7,354,024	$ 9,565,082	$ 10,335,122	$ 10,143,094	$ (192,028)	6.04%	-1.86%
Capital	$ 65,047	$ 280,905	$ 114,200	$ 104,200	$ (10,000)	-62.91%	-8.76%
Debt Service	$ 91,135	$ 55,987	$ 95,000	$ 95,000	$ -	69.68%	0.00%
Depreciation	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Transfers Out	$ 398,042	$ 445,110	$ 387,190	$ 387,660	$ 470	-12.91%	0.12%
Contingency	$ -	$ -	$ -	$ 941,810	$ 941,810	100.00%	100.00%
Total Fire Fund	$ 63,364,349	$ 66,353,543	$ 70,334,584	$ 70,678,499	$ 343,915	6.52%	0.49%
Hotel/Motel Tax							
Taxes	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Penalties & Interest	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Other Taxes	$ 9,887,246	$ 10,366,262	$ 9,800,000	$ 11,222,392	$ 1,422,392	8.26%	14.51%
Licenses and Permits	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Charges for Services	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Other Financing Sources	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Transfers	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Total Hotel/Motel Tax Fund	$ 9,887,246	$ 10,366,262	$ 9,800,000	$ 11,222,392	$ 1,422,392	8.26%	14.51%
Personnel Services	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Operating	$ 9,703,579	$ 10,051,345	$ 9,800,000	$ 11,222,392	$ 1,422,392	11.65%	14.51%
Capital	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Debt Service	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Depreciation	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Transfers Out	$ 183,667	$ 314,917	$ -	$ -	$ -	-100.00%	0.00%
Contingency	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Total Hotel/Motel Tax Fund	$ 9,887,246	$ 10,366,262	$ 9,800,000	$ 11,222,392	$ 1,422,392	8.26%	14.51%

COBB COUNTY GOVERNMENT

Department Detail - Other Operating Governmental Fund Types

FY 2014 Proposed Budget

Governmental Fund Types:	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed	Increase / (Decrease) From Adopted FY13	Percentage Change - FY 14 Proposed to: FY 12 Actual	FY 13 Adopted
Law Library							
Taxes	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Penalties & Interest	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Other Taxes	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Licenses and Permits	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Charges for Services	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Fines and Forfeitures	$ 454,830	$ 457,039	$ 598,364	$ 591,013	$ (7,351)	29.31%	-1.23%
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Other Financing Sources	$ 6,132	$ 5,108	$ 3,300	$ 3,300	$ -	-35.40%	0.00%
Transfers	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Total Law Library Fund	$ 460,962	$ 462,147	$ 601,664	$ 594,313	$ (7,351)	28.60%	-1.22%
Personnel Services	$ 249,221	$ 128,134	$ 197,200	$ 151,441	$ (45,759)	18.19%	-23.20%
Operating	$ 443,385	$ 397,492	$ 404,464	$ 440,632	$ 36,168	10.85%	8.94%
Capital	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Debt Service	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Depreciation	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Transfers Out	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Contingency	$ -	$ -	$ -	$ 2,240	$ 2,240	100.00%	100.00%
Total Law Library Fund	$ 692,606	$ 525,626	$ 601,664	$ 594,313	$ (7,351)	13.07%	-1.22%
Parking Deck							
Taxes	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Penalties & Interest	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Other Taxes	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Licenses and Permits	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Charges for Services	$ 489,364	$ 520,595	$ 772,220	$ 867,737	$ 95,517	66.68%	12.37%
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Miscellaneous Revenue	$ 258	$ 380	$ -	$ -	$ -	-100.00%	0.00%
Other Financing Sources	$ 309	$ 333	$ 300	$ 300	$ -	-9.91%	0.00%
Transfers	$ -	$ 326,525	$ -	$ -	$ -	-100.00%	0.00%
Total Parking Deck Fund	$ 489,931	$ 847,833	$ 772,520	$ 868,037	$ 95,517	2.38%	12.36%
Personnel Services	$ 50,375	$ 73,506	$ 39,168	$ 78,334	$ 39,166	6.57%	99.99%
Operating	$ 80,646	$ 95,363	$ 121,252	$ 134,640	$ 13,388	41.19%	11.04%
Capital	$ 5,000	$ -	$ -	$ -	$ -	0.00%	0.00%
Debt Service	$ 2,840,274	$ 579,221	$ 612,100	$ 655,063	$ 42,963	13.09%	7.02%
Depreciation	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Transfers Out	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Contingency	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Total Parking Deck Fund	$ 2,976,296	$ 748,090	$ 772,520	$ 868,037	$ 95,517	16.03%	12.36%

COBB COUNTY GOVERNMENT

Department Detail - Other Operating Governmental Fund Types

FY 2014 Proposed Budget

Governmental Fund Types:	FY 11 Actual	FY 12 Actual	FY 13 Adopted	FY14 Proposed	Increase / (Decrease) From Adopted FY13	Percentage Change - FY 14 Proposed to: FY 12 Actual	FY 13 Adopted
Street Light District							
Taxes	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Penalties & Interest	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Other Taxes	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Licenses and Permits	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Charges for Services	$ 4,563,124	$ 4,954,414	$ 4,328,696	$ 5,161,172	$ 832,476	4.17%	19.23%
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Miscellaneous Revenue	$ -	$ 17,169	$ -	$ -	$ -	-100.00%	0.00%
Other Financing Sources	$ 437	$ 32	$ -	$ -	$ -	-100.00%	0.00%
Transfers	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Total Street Light District Fund	$ 4,563,561	$ 4,971,615	$ 4,328,696	$ 5,161,172	$ 832,476	3.81%	19.23%
Personnel Services	$ 88,284	$ 131,611	$ 172,214	$ 174,532	$ 2,318	32.61%	1.35%
Operating	$ 4,331,000	$ 4,721,424	$ 4,133,482	$ 4,960,713	$ 827,231	5.07%	20.01%
Capital	$ 37,593	$ 5,647	$ -	$ -	$ -	-100.00%	0.00%
Debt Service	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Depreciation	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Transfers Out	$ 22,164	$ 23,005	$ 23,000	$ 23,000	$ -	-0.02%	0.00%
Contingency	$ -	$ -	$ -	$ 2,927	$ 2,927	100.00%	100.00%
Total Street Light District Fund	$ 4,479,041	$ 4,881,687	$ 4,328,696	$ 5,161,172	$ 832,476	5.73%	19.23%

COBB COUNTY GOVERNMENT
Department Detail - Other Operating Business-Type Funds
FY 2014 Proposed Budget

Business-type Funds:	FY 11 Actual	FY 12 Actual	FY13 Adopted	FY14 Proposed	Increase / (Decrease) From Adopted FY13	Percentage Change - FY 14 Proposed to: FY 12 Actual	FY 13 Adopted
Golf Course							
Taxes	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Penalties & Interest	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Other Taxes	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Licenses and Permits	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Charges for Services	$ 1,790,076	$ 1,940,549	$ 1,799,000	$ 1,835,117	$ 36,117	-5.43%	2.01%
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Investment Income	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Miscellaneous Revenue	$ 39	$ (140)	$ -	$ -	$ -	-100.00%	0.00%
Other Financing Sources	$ 484	$ 857	$ -	$ -	$ -	-100.00%	0.00%
Transfers	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Total Golf Course Fund	$ 1,790,599	$ 1,941,266	$ 1,799,000	$ 1,835,117	$ 36,117	-5.47%	2.01%
Personnel Services	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Operating	$ 1,429,193	$ 1,449,915	$ 1,498,159	$ 1,534,632	$ 36,473	5.84%	2.43%
Capital	$ 4,840	$ 577,321	$ 91,600	$ 91,600	$ -	-84.13%	0.00%
Debt Service	$ 128,482	$ 162,971	$ 74,525	$ 74,525	$ -	-54.27%	0.00%
Depreciation	$ 65,583	$ 89,121	$ 132,596	$ 132,596	$ -	48.78%	0.00%
Transfers Out	$ 2,264	$ 2,264	$ 2,120	$ 1,764	$ (356)	-22.08%	-16.79%
Contingency	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Total Golf Course Fund	$ 1,630,362	$ 2,281,592	$ 1,799,000	$ 1,835,117	$ 36,117	-19.57%	2.01%
Solid Waste							
Taxes	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Penalties & Interest	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Other Taxes	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Licenses and Permits	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Charges for Services	$ 480	$ 360	$ 285	$ 300	$ 15	-16.67%	5.26%
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Investment Income	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Miscellaneous Revenue	$ 280,510	$ 309,393	$ 194,830	$ 251,921	$ 57,091	-18.58%	29.30%
Other Financing Sources	$ (29,320)	$ 9,854	$ 117	$ 150	$ 33	-98.48%	28.21%
Transfers	$ 4,027,055	$ 3,264,906	$ 2,870,017	$ 903,252	$ (1,966,765)	-72.33%	-68.53%
Total Solid Waste Fund	$ 4,278,725	$ 3,584,513	$ 3,065,249	$ 1,155,623	$ (1,909,626)	-67.76%	-62.30%
Personnel Services	$ 348,159	$ 439,330	$ 443,810	$ 385,221	$ (58,589)	-12.32%	-13.20%
Operating	$ (139,054)	$ 117,798	$ 341,790	$ 352,536	$ 10,746	199.27%	3.14%
Capital	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Debt Service	$ 363,809	$ 274,134	$ 172,259	$ -	$ (172,259)	-100.00%	-100.00%
Depreciation	$ 470,000	$ 436,318	$ 405,342	$ 405,342	$ -	-7.10%	0.00%
Transfers Out	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Contingency	$ -	$ -	$ 1,702,048	$ 12,524	$ (1,689,524)	100.00%	-99.26%
Total Solid Waste Fund	$ 1,042,914	$ 1,267,580	$ 3,065,249	$ 1,155,623	$ (1,909,626)	-8.83%	-62.30%

COBB COUNTY GOVERNMENT
Department Detail - Other Operating Business-Type Funds
FY 2014 Proposed Budget

Business-type Funds:	FY 11 Actual	FY 12 Actual	FY13 Adopted	FY14 Proposed	Increase / (Decrease) From Adopted FY13	Percentage Change - FY 14 Proposed to: FY 12 Actual	FY 13 Adopted
Transit							
Taxes	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Penalties & Interest	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Other Taxes	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Licenses and Permits	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Intergovernmental Revenues	$ 3,491,233	$ 7,798,354	$ 2,790,000	$ 2,653,260	$ (136,740)	-65.98%	-4.90%
Charges for Services	$ 6,061,173	$ 6,334,855	$ 6,514,981	$ 6,558,242	$ 43,261	3.53%	0.66%
Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Investment Income	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Miscellaneous Revenue	$ 6,689	$ 5,829	$ -	$ -	$ -	-100.00%	0.00%
Other Financing Sources	$ 4,244	$ -	$ -	$ -	$ -	0.00%	0.00%
Transfers	$ 9,913,002	$ 4,009,767	$ 8,734,024	$ 9,593,587	$ 859,563	139.26%	9.84%
Total Transit Fund	$ 19,476,341	$ 18,148,805	$ 18,039,005	$ 18,805,089	$ 766,084	3.62%	4.25%
Personnel Services	$ 581,356	$ 618,419	$ 600,534	$ 744,894	$ 144,360	20.45%	24.04%
Operating	$ 18,443,144	$ 16,735,431	$ 17,386,851	$ 17,996,888	$ 610,037	7.54%	3.51%
Capital	$ -	$ 1,700	$ -	$ -	$ -	-100.00%	0.00%
Debt Service	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Depreciation	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Transfers Out	$ 56,313	$ 54,340	$ 51,620	$ 51,329	$ (291)	-5.54%	-0.56%
Contingency	$ -	$ -	$ -	$ 11,978	$ 11,978	100.00%	100.00%
Total Transit Fund	$ 19,080,813	$ 17,409,890	$ 18,039,005	$ 18,805,089	$ 766,084	8.01%	4.25%
Water							
Taxes	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Penalties & Interest	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Other Taxes	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Licenses and Permits	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Intergovernmental Revenues	$ -	$ 5,000	$ -	$ -	$ -	-100.00%	0.00%
Charges for Services	$ 194,780,430	$ 198,149,505	$ 206,504,445	$ 212,154,797	$ 5,650,352	7.07%	2.74%
Fines and Forfeitures	$ 3,850	$ 11,781	$ -	$ -	$ -	-100.00%	0.00%
Miscellaneous Revenue	$ 290,734	$ 137,387	$ 25,000	$ 25,000	$ -	-81.80%	0.00%
Other Financing Sources	$ 148,042	$ 119,694	$ 70,001	$ 85,001	$ 15,000	-28.98%	21.43%
Transfers	$ 22,164	$ 1,107,503	$ 23,000	$ 23,000	$ -	-97.92%	0.00%
Total Water Fund	$ 195,245,220	$ 199,530,870	$ 206,622,446	$ 212,287,798	$ 5,665,352	6.39%	2.74%

COBB COUNTY GOVERNMENT
Department Detail - Other Operating Business-Type Funds
FY 2014 Proposed Budget

Business-type Funds:	FY 11 Actual	FY 12 Actual	FY13 Adopted	FY14 Proposed	Increase / (Decrease) From Adopted FY13	Percentage Change - FY 14 Proposed to: FY 12 Actual	FY 13 Adopted
Water (continued)							
Administration Division							
Personnel Services	$ 2,103,829	$ 2,002,411	$ 2,039,253	$ 1,787,895	$ (251,358)	-10.71%	-12.33%
Operating	$ 1,215,613	$ 1,258,488	$ 1,277,947	$ 1,314,790	$ 36,843	4.47%	2.88%
Capital	$ 1,309	$ -	$ -	$ -	$ -	0.00%	0.00%
Debt Service	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Depreciation	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Transfers Out	$ 891,679	$ 10,357,472	$ 13,068,470	$ 13,070,230	$ 1,760	26.19%	0.01%
Contingency	$ -	$ -	$ -	$ 3,820,828	$ 3,820,828	100.00%	100.00%
Total	$ 4,212,430	$ 13,618,371	$ 16,385,670	$ 19,993,743	$ 3,608,073	46.81%	22.02%
Administrative Expenses							
Personnel Services	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Operating	$ 48,706,778	$ 51,796,655	$ 57,525,623	$ 62,039,752	$ 4,514,129	19.78%	7.85%
Capital	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Debt Service	$ 9,442,945	$ 8,773,082	$ 8,989,325	$ 8,469,575	$ (519,750)	-3.46%	-5.78%
Depreciation	$ 39,145,731	$ 39,017,461	$ 42,884,668	$ 43,732,668	$ 848,000	12.08%	1.98%
Transfers Out	$ 18,824,585	$ 16,205,649	$ 20,632,626	$ 17,279,806	$ (3,352,820)	6.63%	-16.25%
Contingency	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Total	$ 116,120,039	$ 115,792,847	$ 130,032,242	$ 131,521,801	$ 1,489,559	13.58%	1.15%
Customer Service							
Personnel Services	$ 3,446,492	$ 3,519,571	$ 3,714,430	$ 3,581,883	$ (132,547)	1.77%	-3.57%
Operating	$ 4,771,348	$ 4,984,275	$ 4,903,838	$ 4,832,429	$ (71,409)	-3.05%	-1.46%
Capital	$ 97,195	$ 16,347	$ 161,000	$ 125,000	$ (36,000)	664.67%	-22.36%
Debt Service	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Depreciation	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Transfers Out	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Contingency	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Total	$ 8,315,036	$ 8,520,193	$ 8,779,268	$ 8,539,312	$ (239,956)	0.22%	-2.73%
Engineering							
Personnel Services	$ 2,538,920	$ 2,588,228	$ 2,731,428	$ 2,520,623	$ (210,805)	-2.61%	-7.72%
Operating	$ 137,677	$ 118,903	$ 168,524	$ 160,939	$ (7,585)	35.35%	-4.50%
Capital	$ 1,695	$ 45,666	$ 20,000	$ 15,000	$ (5,000)	-67.15%	-25.00%
Debt Service	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Depreciation	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Transfers Out	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Contingency	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Total	$ 2,678,292	$ 2,752,797	$ 2,919,952	$ 2,696,562	$ (223,390)	-2.04%	-7.65%

COBB COUNTY GOVERNMENT
Department Detail - Other Operating Business-Type Funds
FY 2014 Proposed Budget

Business-type Funds:	FY 11 Actual	FY 12 Actual	FY13 Adopted	FY14 Proposed	Increase / (Decrease) From Adopted FY13	Percentage Change - FY 14 Proposed to: FY 12 Actual	FY 13 Adopted
Water (continued)							
Operations Division Admin							
Personnel Services	$ 1,161,659	$ 1,200,980	$ 1,162,434	$ 1,336,051	$ 173,617	11.25%	14.94%
Operating	$ 130,281	$ 137,753	$ 141,503	$ 139,765	$ (1,738)	1.46%	-1.23%
Capital	$ 1,626	$ 1,556	$ -	$ -	$ -	-100.00%	0.00%
Debt Service	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Depreciation	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Transfers Out	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Contingency	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Total	$ 1,293,566	$ 1,340,288	$ 1,303,937	$ 1,475,816	$ 171,879	10.11%	13.18%
Central Lab							
Personnel Services	$ 1,335,313	$ 1,377,527	$ 1,388,943	$ 1,571,967	$ 183,024	14.12%	13.18%
Operating	$ 129,931	$ 131,969	$ 161,015	$ 142,950	$ (18,065)	8.32%	-11.22%
Capital	$ 5,818	$ 9,169	$ 5,000	$ 14,600	$ 9,600	59.23%	192.00%
Debt Service	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Depreciation	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Transfers Out	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Contingency	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Total	$ 1,471,062	$ 1,518,666	$ 1,554,958	$ 1,729,517	$ 174,559	13.88%	11.23%
Central Maintenance							
Personnel Services	$ 3,797,728	$ 3,842,059	$ 3,939,213	$ 4,023,111	$ 83,898	4.71%	2.13%
Operating	$ 1,586,647	$ 1,758,800	$ 1,901,861	$ 1,871,177	$ (30,684)	6.39%	-1.61%
Capital	$ 154,219	$ 188,472	$ 121,195	$ 120,000	$ (1,195)	-36.33%	-0.99%
Debt Service	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Depreciation	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Transfers Out	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Contingency	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Total	$ 5,538,594	$ 5,789,331	$ 5,962,269	$ 6,014,288	$ 52,019	3.89%	0.87%

COBB COUNTY GOVERNMENT
Department Detail - Other Operating Business-Type Funds
FY 2014 Proposed Budget

Business-type Funds:	FY 11 Actual	FY 12 Actual	FY13 Adopted	FY14 Proposed	Increase / (Decrease) From Adopted FY13	Percentage Change - FY 14 Proposed to: FY 12 Actual	FY 13 Adopted
Water (continued)							
South Cobb WRF							
Personnel Services	$ 997,716	$ 1,020,801	$ 1,060,993	$ 1,069,839	$ 8,846	4.80%	0.83%
Operating	$ 7,628,450	$ 6,722,818	$ 8,067,184	$ 8,255,843	$ 188,659	22.80%	2.34%
Capital	$ 8,173	$ 85,033	$ 19,900	$ 19,900	$ -	-76.60%	0.00%
Debt Service	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Depreciation	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Transfers Out	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Contingency	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Total	$ 8,634,340	$ 7,828,652	$ 9,148,077	$ 9,345,582	$ 197,505	19.38%	2.16%
Noonday WRF							
Personnel Services	$ 1,164,216	$ 1,193,408	$ 1,222,274	$ 935,306	$ (286,968)	-21.63%	-23.48%
Operating	$ 2,672,763	$ 2,614,686	$ 3,118,974	$ 3,252,995	$ 134,021	24.41%	4.30%
Capital	$ 22,333	$ 5,626	$ 5,400	$ -	$ (5,400)	-100.00%	-100.00%
Debt Service	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Depreciation	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Transfers Out	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Contingency	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Total	$ 3,859,312	$ 3,813,720	$ 4,346,648	$ 4,188,301	$ (158,347)	9.82%	-3.64%
Sutton WRF							
Personnel Services	$ 1,641,993	$ 1,726,565	$ 1,759,060	$ 1,798,653	$ 39,593	4.18%	2.25%
Operating	$ 5,024,501	$ 5,456,047	$ 5,570,480	$ 5,928,353	$ 357,873	8.66%	6.42%
Capital	$ 44,928	$ 28,345	$ 15,000	$ -	$ (15,000)	-100.00%	-100.00%
Debt Service	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Depreciation	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Transfers Out	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Contingency	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Total	$ 6,711,422	$ 7,210,957	$ 7,344,540	$ 7,727,006	$ 382,466	7.16%	5.21%
Northwest WRF							
Personnel Services	$ 728,002	$ 759,267	$ 759,288	$ 931,600	$ 172,312	22.70%	22.69%
Operating	$ 2,467,733	$ 2,624,565	$ 3,066,464	$ 3,083,934	$ 17,470	17.50%	0.57%
Capital	$ 38,850	$ 16,216	$ 14,000	$ 165,000	$ 151,000	917.48%	1078.57%
Debt Service	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Depreciation	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Transfers Out	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Contingency	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Total	$ 3,234,585	$ 3,400,049	$ 3,839,752	$ 4,180,534	$ 340,782	22.96%	8.88%

COBB COUNTY GOVERNMENT
Department Detail - Other Operating Business-Type Funds
FY 2014 Proposed Budget

Business-type Funds:	FY 11 Actual	FY 12 Actual	FY13 Adopted	FY14 Proposed	Increase / (Decrease) From Adopted FY13	Percentage Change - FY 14 Proposed to: FY 12 Actual	FY 13 Adopted
Water (continued)							
System Maintenance							
Personnel Services	$ 5,981,661	$ 6,094,539	$ 6,173,145	$ 6,091,656	$ (81,489)	-0.05%	-1.32%
Operating	$ 6,159,339	$ 6,391,580	$ 6,014,812	$ 6,026,611	$ 11,799	-5.71%	0.20%
Capital	$ 25,025	$ 16,000	$ 537,094	$ 331,560	$ (205,534)	1972.25%	-38.27%
Debt Service	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Depreciation	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Transfers Out	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Contingency	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Total	$ 12,166,025	$ 12,502,119	$ 12,725,051	$ 12,449,827	$ (275,224)	-0.42%	-2.16%
Stormwater Management							
Personnel Services	$ 1,870,434	$ 1,925,094	$ 1,991,878	$ 1,880,195	$ (111,683)	-2.33%	-5.61%
Operating	$ 292,828	$ 214,710	$ 288,204	$ 275,114	$ (13,090)	28.13%	-4.54%
Capital	$ 21,545	$ 2,702	$ -	$ 270,200	$ 270,200	9899.59%	100.00%
Debt Service	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Depreciation	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Transfers Out	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Contingency	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Total	$ 2,184,806	$ 2,142,506	$ 2,280,082	$ 2,425,509	$ 145,427	13.21%	6.38%
Total Water & Sewer Fund							
Personnel Services	$ 26,767,964	$ 27,250,450	$ 27,942,339	$ 27,528,779	$ (413,560)	1.02%	-1.48%
Operating	$ 80,923,889	$ 84,211,250	$ 92,206,429	$ 97,324,652	$ 5,118,223	15.57%	5.55%
Capital	$ 422,716	$ 415,133	$ 898,589	$ 1,061,260	$ 162,671	155.64%	18.10%
Debt Service	$ 9,442,945	$ 8,773,082	$ 8,989,325	$ 8,469,575	$ (519,750)	-3.46%	-5.78%
Depreciation	$ 39,145,731	$ 39,017,461	$ 42,884,668	$ 43,732,668	$ 848,000	12.08%	1.98%
Transfers Out	$ 19,716,264	$ 26,563,121	$ 33,701,096	$ 30,350,036	$ (3,351,060)	14.26%	-9.94%
Contingency	$ -	$ -	$ -	$ 3,820,828	$ 3,820,828	100.00%	100.00%
Total	$ 176,419,509	$ 186,230,497	$ 206,622,446	$ 212,287,798	$ 5,665,352	13.99%	2.74%

COBB COUNTY GOVERNMENT
Department Detail - Other Operating Business-Type Funds
FY 2014 Proposed Budget

Business-type Funds:	FY 11 Actual	FY 12 Actual	FY13 Adopted	FY14 Proposed	Increase / (Decrease) From Adopted FY13	Percentage Change - FY 14 Proposed to: FY 12 Actual	FY 13 Adopted
Revenues							
Taxes	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Penalties & Interest	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Other Taxes	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Licenses and Permits	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Intergovernmental Revenues	$ 3,491,233	$ 7,803,354	$ 2,790,000	$ 2,653,260	$ (136,740)	-66.00%	-4.90%
Charges for Services	$ 202,632,159	$ 206,425,269	$ 214,818,711	$ 220,548,456	$ 5,729,745	6.84%	2.67%
Fines and Forfeitures	$ 3,850	$ 11,781	$ -	$ -	$ -	-100.00%	0.00%
Investment Income	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Contributions and Donations f	$ -	$ -	$ -	$ -	$ -	0.00%	0.00%
Miscellaneous Revenue	$ 577,972	$ 452,469	$ 219,830	$ 276,921	$ 57,091	-38.80%	25.97%
Other Financing Sources	$ 123,450	$ 130,405	$ 70,118	$ 85,151	$ 15,033	-34.70%	21.44%
Transfers	$ 13,962,221	$ 8,382,176	$ 11,627,041	$ 10,519,839	$ (1,107,202)	25.50%	-9.52%
Total	$ 220,790,885	$ 223,205,454	$ 229,525,700	$ 234,083,627	$ 4,557,927	4.87%	1.99%
Expenditures							
Personnel Services	$ 27,697,479	$ 28,308,199	$ 28,986,683	$ 28,658,894	$ (327,789)	1.24%	-1.13%
Operating	$ 100,657,172	$ 102,514,394	$ 111,433,229	$ 117,208,708	$ 5,775,479	14.33%	5.18%
Capital	$ 427,556	$ 994,153	$ 990,189	$ 1,152,860	$ 162,671	15.96%	16.43%
Debt Service	$ 9,935,236	$ 9,210,187	$ 9,236,109	$ 8,544,100	$ (692,009)	-7.23%	-7.49%
Depreciation	$ 39,681,314	$ 39,542,900	$ 43,422,606	$ 44,270,606	$ 848,000	11.96%	1.95%
Transfers Out	$ 19,774,841	$ 26,619,725	$ 33,754,836	$ 30,403,129	$ (3,351,707)	14.21%	-9.93%
Contingency	$ -	$ -	$ 1,702,048	$ 3,845,330	$ 2,143,282	100.00%	125.92%
Total	$ 198,173,598	$ 207,189,558	$ 229,525,700	$ 234,083,627	$ 4,557,927	12.98%	1.99%

COBB COUNTY GOVERNMENT
Capital Funds
FY 2014 Proposed Budget

	Revenues FY 12 Adopted	Revenues FY 13 Adopted	Revenues FY 14 Proposed	Percentage Change FY 14 Proposed to: FY 13 Adopted
Capital Funds				
800 MHz Radio System	$ 1,111,968	$ 1,111,965	$ 1,111,965	0.00%
Capital Projects	$ 8,075,789	$ 4,453,259	$ 2,155,994	-51.59%
Water RE&I	$ 35,420,389	$ 47,061,240	$ 50,072,908	6.40%
Water System Development	$ 6,060,000	$ 25,641,732	$ 18,723,928	-26.98%
Total Capital Funds	**$ 50,668,146**	**$ 78,268,196**	**$ 72,064,795**	**-7.93%**

COBB COUNTY GOVERNMENT
Capital Projects Fund
FY 2014 Proposed Budget

Projects	Unit	FY 13 Adopted	FY 14 Proposed
Voice Over IP	4504	$ -	$ -
Community Development Application System	4505	$ -	$ -
Public Safety-Records Management System	4533	$ 807,972	$ 403,987
PC & Printer Replacement	4580	$ 55,704	$ 10,240
PC & Printer Replacement-Capital Lease	4534	$ 822,967	$ 873,612
Judicial Upgrade System	4633	$ -	$ -
GIS Implementation (Years 5 & 6)	4639	$ 599,195	$ 607,655
DOT-Construction Management	4608	$ -	$ -
DOT-Regional Transportation Plan-Local Share	4654	$ 1,906,921	$ -
DOT-Local Share For State Contracts	4655	$ -	$ -
Powder Springs Station	4490	$ -	$ -
Radar Units & Digital Video Cameras-Police Vehicles	4649	$ 160,500	$ 160,500
Emergency Notification Sirens	4473	$ 100,000	$ 100,000
		$ 4,453,259	**$ 2,155,994**

COBB COUNTY GOVERNMENT

Water RE&I and Water System Development Funds

FY 2014 Proposed Budget

Fund 510: Water Renewal, Extension & Improvements (RE&I) Fund

revised

Revenue (by Revenue Source)		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
#	Revenue Source Name	Adopted	Proposed	Projected	Projected	Projected
4493	GEMA	0	0	0	0	0
4506	OTHER LOCAL REVENUE	0	0	0	0	0
4740	SEWER TAP FEES	0	0	0	0	0
4761	SEWER EXTENSION ASSESSMENT	0	0	0	0	0
4762	WATER LINE FEES	300,000	360,000	400,000	400,000	400,000
4764	WATER METER INSTALLATIONS	1,425,000	1,710,000	1,900,000	1,900,000	1,900,000
4772	SDF-NON-REGIONAL RESIDENTIAL	937,500	1,125,000	1,250,000	1,250,000	1,250,000
4776	SDF-NON-REGIONAL COMMERCIAL	937,500	1,125,000	1,250,000	1,250,000	1,250,000
4854	INTEREST EARNINGS	0	0	0	0	0
4855	LGIP-INTEREST EARNINGS	0	0	0	0	0
4858	OTHER INCOME	0	0	0	0	0
4864	POOL INTEREST	0	0	0	0	0
4918	DEVELOPER CONTRIBUTIONS	0	0	0	0	0
4955	MISCELLANEOUS-OTHER	0	0	0	0	0
4960	INTERFUND TRANSFERS	0	0	6,570,660	9,570,660	9,570,660
4992	RETAINED EARNINGS-DESIGNATED	43,461,240	45,752,908	35,554,729	39,214,729	30,314,729
4994	RETAINED EARNINGS-UNDESIGNATED	0	0	0	0	0
4960	INTERFUND TRANSFERS-From General	0	0	0	0	0
	TOTALS:	**$47,061,240**	**$50,072,908**	**$46,925,389**	**$53,585,389**	**$44,685,389**
Expenses (by Fund 510 Unit)		**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**
#	Unit or Object Name	Adopted	Proposed	Projected	Projected	Projected
5758	STORMWATER	5,250,000	5,250,000	5,250,000	5,450,000	5,250,000
5751	WATER METER INSTALLATION	3,000,000	3,300,000	3,600,000	3,750,000	3,900,000
5752	MISC. IMPROVEMENTS	8,950,000	9,155,000	9,400,000	9,650,000	9,800,000
5753	TREATMENT PLANT	1,500,000	2,000,000	2,200,000	2,200,000	2,200,000
5754	WATER PROJECTS	16,290,000	15,815,000	11,740,000	11,500,000	11,500,000
5755	SEWER PROJECTS	7,500,000	10,515,000	8,200,000	16,500,000	7,500,000
5756	ROAD PROJECTS-COUNTY	4,000,000	3,000,000	5,500,000	3,500,000	3,500,000
5757	ROAD PROJECTS-STATE	500,000	1,000,000	1,000,000	1,000,000	1,000,000
5750	ADMINISTRATIVE ALLOCATION	70,990	35,158	32,639	32,639	32,639
5750	BANK SERVICE CHARGES	250	250	250	250	250
5750	LGIP-ADMINISTRATIVE EXPENSE	0	0	0	0	0
5801	ACCOUNTING & AUDITING	0	2,500	2,500	2,500	2,500
5750	INTERFUND TRANSFER-TO FUND 580	0	0	0	0	0
5750	UNDESIGNATED CONTINGENCY	0	0	0	0	0
	TOTALS:	**$47,061,240**	**$50,072,908**	**$46,925,389**	**$53,585,389**	**$44,685,389**

COBB COUNTY GOVERNMENT
Water RE&I and Water System Development Funds
FY 2014 Proposed Budget

Fund 580: Water Regional System Development (RSD) Fund

revised

Revenue (by Revenue Source)		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
#	Revenue Source Name	Adopted	Proposed	Projected	Projected	Projected
4494	OTHER STATE REVENUE	0	0	0	0	0
4496	STATE GRANT	0	0	0	0	0
4506	OTHER LOCAL REVENUE	0	0	0	0	0
4771	SDF-REGIONAL RESIDENTIAL	2,812,500	2,523,120	3,750,000	3,750,000	3,750,000
4775	SDF-REGIONAL COMMERCIAL	2,812,500	2,523,120	3,750,000	3,750,000	3,750,000
4782	SDF-ACWORTH	0	0	0	0	0
4783	SDF-AUSTELL	16,000	18,007	20,000	20,000	20,000
4784	SDF-KENNESAW	0	0	0	0	0
4785	SDF-MARIETTA	1,280,000	530,000	1,600,000	1,600,000	1,600,000
4787	SDF-POWDER SPRINGS	48,000	54,000	60,000	60,000	60,000
4788	SDF-SMYRNA	160,000	180,000	200,000	200,000	200,000
4792	SDF-CHEROKEE COUNTY	96,000	108,000	120,000	120,000	120,000
4793	SDF-DOUGLAS COUNTY	0	0	0	0	0
4794	SDF-FULTON COUNTY	0	0	0	0	0
4796	SDF-BARTOW COUNTY	0	0	0	0	0
4854	INTEREST EARNINGS	0	0	0	0	0
4855	LGIP-INTEREST EARNINGS	0	0	0	0	0
4864	POOL INTEREST	100,000	100,000	100,000	100,000	100,000
4930	INSURANCE RECOVERY	0	0	0	0	0
4955	MISCELLANEOUS	0	0	0	0	0
4960	INTERFUND TRANSFER-from 500	12,690,733	12,687,681	12,675,451	12,671,942	12,668,328
4994	RETAINED EARNINGS-UNDESIGNATED	0	0	0	0	0
4992	RETAINED EARNINGS-DESIGNATED	5,625,999	0	0	0	0
	TOTALS:	**$25,641,732**	**$18,723,928**	**$22,275,451**	**$22,271,942**	**$22,268,328**

Expenses (by Fund 580 Unit)		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
#	Unit or Object Name	Adopted	Proposed	Projected	Projected	Projected
6953	SEWER PROJECTS	500,000	6,000,000	3,000,000	0	0
6953	SOUTH COBB TUNNEL	0	0	0	0	0
6954	TREATMENT PLANTS	12,400,000	0	0	0	5,000,000
6951	ADMINISTRATIVE:					
6951	(1) ACCOUNTING & AUDITING	15,000	15,000	15,000	15,000	15,000
6951	(2) FOOD & SERVICE SUPPLIES	0	0	0	0	0
6951	ADMINISTRATIVE ALLOCATION	35,799	21,047	14,140	14,140	14,140
6951	BANK SERVICE CHARGES	200	200	200	200	200
6951	LGIP-ADMINISTRATIVE EXPENSE	0	0	0	0	0
6951	INTERFUND TRANSFER-TO FUND 510	0	0	6,570,660	9,570,660	9,570,660
6951	LOAN INTEREST EXPENSE	5,209,604	4,521,462	4,747,423	4,506,149	4,255,507
6951	LOAN PRINCIPAL EXPENSE	7,481,129	8,166,219	7,928,028	8,165,793	8,412,821
	TOTALS:	**$25,641,732**	**$18,723,928**	**$22,275,451**	**$22,271,942**	**$27,268,328**