COBB COUNTY GOVERNMENT



FY 2016
PROPOSED BUDGET

Cobb County…Expect the Best!

Chairman's Budget Message

September 8, 2015

Fellow Commissioners,

In accordance with state law, I am pleased to present the Recommended Annual Budget for FY 2016 as part of the FY 2015-2016 Biennial. This balanced budget supports the long-term goals of the Board of Commissioners and continues to reflect Cobb County Government's conservative financial management policies while recognizing our residents' demands for effective county services and affordable property taxes.

The FY 2016 Recommended Annual Budget is the 2nd year of the FY 2015-2016 Biennial Budget that was approved last August. This latest recommended budget is similar to the version presented and proposed for FY 2016 a year ago. Most of the assumptions and projections on which the proposed budget was based 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 2015.

BUDGETS AT A GLANCE

The FY 2016 Recommended Operating Budgets total $789.17 million, and the Capital Budgets total $76.07 million. Combined, the total FY 2016 recommended budget is approximately $865.24 million.

The FY 2016 Operating Budgets account for more than 91% of the total $865.24 million budget. The Operating Budgets have an overall increase of $24.47 million over the FY 2015 adopted operating budgets, or only a 3.20% increase. Despite the overall increase, the following individual funds in this group had decreases: Community Services Block Grant (CSBG), Law Library, and Water. Of the eleven individual funds in this group with increases, the General Fund had the largest dollar amount increase at $10.31 million and Hotel/Motel Tax had the largest percentage increase at 12.50%. Three new Special Service District operating budgets have been added for FY 2016.

The FY 2016 Capital Budgets are the remaining 9% of the total $865.24 million annual budget. The FY 2016 Capital Budget decreased by $1.78 million or -2.29% compared to FY 2015 adopted. Of the four capital funds in this group, two have an increased budget and two have a decreased budget compared to the prior year. The largest dollar amount change was a decrease of $1.97 million in the Water RE&I Fund.

CHALLENGES MET

The most significant challenge that faced this government in recent memory was the severe impact of the global recession and drastic decline of the real estate market since 2008. Between 2008 and 2013 the fair market value (FMV) of property in Cobb County decreased by a little over $12.5 billion. This equates to a decrease of about $5 billion in our gross property tax digest, or a $2.9 billion decrease in the net property tax digest. As a direct result, our property tax revenues declined as did many other revenues sources linked to the economic health of this region. Fortunately, during the last three decades, Cobb County Government wisely decided to diversify its revenue base beyond property taxes. 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.

Cobb County 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 to increase property taxes, and reduce service levels for specific non-core county services as well as overall stability for the core services of the county.

As a brief reminder, during these last few years several key measures were undertaken to successfully navigate through the difficult times faced by our community: strategic employee hiring freezes; four-year suspension of employee pay increases; employee early retirements; positions eliminated or under-filled; vacant positions unfunded or funded at lower percentages; employee unpaid-furlough days in 2011; and the reduction of health care costs to the county for employees and retirees with modifications to plans and coverage. This has also included the creation of a new employee wellness clinic supported by health providers and insurers that further saves the county taxpayer as well as the employee in health care costs. In addition to these actions, county employees have been asked to "do more with less".

Cobb County has a history of operating in a fiscally conservative manner, leaving very little 'fat' or excess to be squeezed out of the budget. During the years of tax digest growth in Cobb, the property tax millage rate had been progressively lowered to return savings to the taxpayer. To illustrate this point, see the table below for a comparison of the county-wide millage rates of the Cobb Board of Commissioners (BOC) and the Cobb Board of Education (BOE) over time.

Year	BOC Millage	BOE Millage	Total Millage	BOC is % of Total
1975	16.00	21.25	37.25	42.95%
1990	12.22	20.20	32.42	37.69%
2015	10.51	18.90	29.41	35.74%

Meanwhile, the on-going Federal budget cuts in Defense continue to harm our economy and tax base. The most significant local impact is to Lockheed Martin and its military aircraft production plant in Marietta. As recently as 2011, the plant employed over 8,100 people, but this number has seen a large drop to about 6,200 in late 2013, and is now about 6,000. Many positions moved to Lockheed Martin's Texas facility. This company is historically one of Cobb's top 10 largest employers, employing very skilled technicians and engineers, and it remains a major property taxpayer.

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

Throughout all these challenges we have been able to stabilize spending and maintain essential services. Furthermore, the BOC committed to review all possible alternatives and solutions to maintain a consistent and superior level of service within the principles of a limited and responsible government with balanced annual budgets. The BOC created an independent Citizens Oversight Committee in 2011 that reported back in early 2012 with numerous valuable observations and recommendations. The FY 2015-2016 Biennial Budget, as well as the previous FY 2013-2014 Biennial Budget, reflect several of the recommendations made by the committee.

PROPERTY TAX DIGEST & MILLAGE RATES

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

Real estate valuations in the Atlanta area that declined since 2008 have adversely affected the Cobb property owner. Likewise the Cobb Property Tax Digest (total inventory of real and personal property assessed values, at 40% of the fair market value) tumbled in those years. These declines in the Cobb Tax Digest occurred every year from 2008 through 2013. While the Cobb Tax Digest has improved slightly in 2014 and 2015, we are still trailing 2008 totals.

In 2015 the total net countywide digest increased by 3.2%. This was slightly better than expected. Most of the growth came from residential values, and much of that from new homes. Based on the latest projections, the FY 2016 budget assumes that the 2016 net tax digest will increase by a modest 3.5% compared to 2015. We are projecting commercial valuations to rebound slightly in 2016. The changing size of the annual tax digest is driven by the prevailing market conditions and is outside the control of the BOC. Although we are cautiously optimistic about the trend, there is still weakness in the real estate market, and overall valuations of homesteaded residential properties have not recovered to 2008 levels. In fact, about half of all residential homeowners with the homestead exemption are still at or below 2008 levels, which hurts home sales. *Note- State law requires that the tax assessor appraise property at close to the fair market value (FMV), called the 'gross value'. State law also determines that, the 'gross assessment' value will be equal to 40% of the 'gross value'.*

Therefore the primary means left for the county in affecting property tax revenues and the amount of taxes property owners pay is the property tax millage rate. This rate is determined annually by the BOC in July of the current year for each of the following funds: General Fund, Fire Fund, Debt Service Fund, and Cumberland Special Services District II (CSSD II). Starting in 2015, a millage rate of 3.5 was established for the newly created Six Flags Special Services District (Six Flags SSD). The Cumberland & Town Center CIDs, the Cobb and Marietta School Boards, and the six Cobb cities each determine their own annual millage rates for their portions of the property taxes billed to property owners within their jurisdictions/districts. Below is a table of recent annual Cobb county-wide millage rates.

Year	BOC-General Fund	BOC-Fire Fund	BOC-Debt Service Fund	Total-BOC Countywide	School Board	Total BOC & School	BOC as % of Total
2012	7.72	3.06	0.33	**11.11**	18.90	30.01	37.02%
2013	7.52	3.06	0.33	**10.91**	18.90	29.81	36.60%
2014	7.32	3.06	0.33	**10.71**	18.90	29.61	36.17%
2015	7.12	3.06	0.33	**10.51**	18.90	29.41	35.74%

During each year between FY 2013 and FY 2015 the BOC approved a reduction in the General Fund millage by 0.20 mills. **The FY 2016 Recommended Budget reflects a proposed General Fund millage rate reduced by 0.30 mills to 6.82 mills in 2016.** This is proof of Cobb County's on-going commitment to maintaining one of the lowest property tax millage rates in the Atlanta metro area. The table below illustrates that commitment by comparing "apples-to-apples" as it relates to government services provided to their citizens.

2015 Property Tax Millage Rates Comparisons *(lowest to highest)*				
County	**BOC Millage**	**City Millage**	**Total Millage**	**Notes** (minimum millage required for Fire & Police Services)
Cobb	10.510	N/A	10.510	County Fire & Police
Gwinnett	13.579	N/A	13.579	County Fire & Police
North Fulton-(cities)	10.750	4.614	15.364	Fire & Police provided only by cities †
Clayton	20.953	N/A	20.953	County Fire & Police
DeKalb	20.810	N/A	20.810	County Fire & Police
Atlanta-DeKalb	8.630	12.613	21.243	Fire & Police provided only by city
Atlanta-Fulton	10.750	11.450	22.200	Fire & Police provided only by city
South Fulton	22.329	N/A	22.329	County Fire & Police

† (City of Johns Creek has the lowest millage rate of North Fulton's 6 cities)

Based on the above table, you will see that Cobb's county-wide rate is lower than the next best (Gwinnett) by a substantial margin (3.069). Additionally, Cobb's rate for properties within the Cumberland Special Services District II, which was reduced in FY 2015 from 2.70 mills to 2.60 mills, is also lower than the next best rate for a Special Services District (Gwinnett) by 0.269.

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

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

- ✓ **With the exemptions and low millage rates, the Cobb property owner has a significant property tax savings over those in nearby counties offering similar types of county services.**

- ✓ **Cobb's total (state/county) 6% sales tax rate is lower than most other counties in the Atlanta area that may range up to 7-8%.**

- ✓ **Even with our lower taxes, we still provide the best services of any county in the area, state and region.**

FY 2016 BUDGET GOALS & PRIORITIES

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

Provide consistent and superior levels of service while maintaining an affordable property tax millage rate. Despite the current economic conditions that have caused many local governments to decrease services and/or increase millage rates, Cobb County is proposing a budget in FY 2016 that maintains the current service levels at a reduced county-wide millage rate. To continue to provide the best county services at the lowest cost, the BOC approved on July 22, 2015, the 2015 county-wide millage rate at 10.51 mills, which included a decrease of 0.20 mills in the General Fund compared to 2014. The FY 2016 Recommended Budget assumes a 0.3 mills reduction in the General Fund millage, while the millage for the Fire Fund and the Debt Service Fund remain the same as in FY 2015. Over the last two decades, Cobb County has managed to maintain one of the lowest millage rates in the Atlanta metropolitan area, and the lowest among the 'big four' counties of Cobb, Gwinnett, Fulton and DeKalb.

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

Maintain a strong Capital Plan. The Capital Plan is often cited as one of the primary reasons Cobb County remains a leader in the Atlanta metropolitan area. With BOC approvals, the Capital Plan is funded through annual budget adoptions, sales tax program appropriations at inception, and periodic appropriation of fund balances (prior year budget savings). Despite the challenges of today's economy, maintaining the County's infrastructure remains a critical component of the FY 2016 Recommended Budget. Rating Agencies have historically cited the failure to properly maintain facilities and infrastructure as a negative. Cobb continues to maintain an emphasis on capital improvements and replacements with: $4.50 million budgeted for the FY 2016 non-SPLOST capital programs; $160.2 million available to spend from the $1.42 billion on-going 2005 & 2011 SPLOST Programs; and various federal/state grant funded projects in the grant funds. This is also another reason that we earned and continue to maintain the very best possible credit rating from the three primary rating agencies. In 2015, Cobb resident's voted and approved to continue the 1% SPLOST from 2016 through 2021. The 2016 SPLOST is anticipated to generate $750 million for capital outlay projects within the county.

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 2009 have been asked increasingly to "do more with less". The excellent operational service and financial results of Cobb County Government over the last six years (in the face of dire circumstances) are directly attributable to the skill, professionalism, training, and dedication of County employees, and is proof that motivated superior employees provide superior results.

In the FY 2016 Recommended Budget, as well as in FY 2015 we addressed this workforce sustainment challenge in several ways. In 2013, a pay raise was approved for employees and funded by the savings in the personnel budget. The FY 2014 budget included funding for the return of the Performance-based Merit Pay System for employees. This Merit Pay funding at 3.0% continued in FY 2015 and will again be included in the FY 2016 budget. Since FY 2013, health care costs have been stabilized for both the County as well as the Employee. However, the FY 2016 budget will see an increase in the County's costs while the Employee portion is expected to remain stable. County Wellness programs have expanded, and their benefits are becoming more apparent. On April 22, 2014 the BOC approved a contract with The Archer Company to perform a County employee classification and compensation study. As the study has not yet been completed, funding to support the expected results do not appear in the FY 2016 budget. It is expected that the results will become available during FY 2016 and Fund Balance Reserves will fund the partial first-year recommended modifications. Additionally, some departments received approval in the last three years to fill vacant positions as well as add and/or reclassify positions in an effort to meet the workload demands on County staff. Regardless of previously approved or newly requested staffing changes, the overall county workforce size remains less than the 2009 levels.

Pay down long-term debt and liabilities. Cobb County has maintained a Triple AAA credit rating for the past 19 years. This excellent credit rating allows Cobb to borrow at the lowest possible interest rates which translates into lower costs for County projects thereby saving taxpayer dollars. Cobb has wisely undertaken policies to minimize the use of long-term debt and to borrow primarily for important capital projects that require large expenditures up-front (such as Parks land purchases) and only when the annual interest and principal payments can be satisfied by annual revenues. The county has occasionally refinanced/refunded debt to get lower interest rates and lower annual payments. Sometimes the debt is paid off early. All of these financially prudent and beneficial measures are taken to lower the cost of the government for the taxpayer. Our current General Obligation Debt is scheduled to be completely paid off in 2018.

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

Diversify Revenue with Sustainable Sources. Diversified and reliable/sustainable revenues are keys to the financial health of any business or investment portfolio. It is the same for a county government, specifically in the General Fund. The county's revenues are diversified as much as possible now, however the property tax source is most predominant (59.3% in the 2016 General Fund) and subject to occasional changes by the state government. A recent example is the changes made for the Georgia motor vehicle tax/tag/title. We are continually reviewing fee schedules for the various programs and services that the county operates to look for increased revenue opportunities. Not surprisingly, increased fees proposals sometimes lead to a vigorous public debate akin to a proposed tax increase. Most other revenue sources are decided and set by the Georgia state government. One key source of revenue that the county has discretion over is the Water System's Transfer (of up to 10%) to the General Fund. This reliable and sustainable source of revenue has been pivotal for the General Fund and county operations during the recent period of economic uncertainty and decreased revenues. As a prudent financial measure, the FY 2016 Recommended Budget includes the continuation of this important revenue source, at a 10% transfer level, up from 7% in FY 2015.

Contingencies & Fund Balance Reserves. One key lesson learned by many at the onset of the recession and declining revenues is the importance of contingencies and reserves. Fortunately, Cobb wisely created these cushions decades ago. However, the duration, magnitude, and scope of the economic crisis far exceeded the parameters that most governments maintain for their "rainy day" reserves. In hindsight, we all wanted much larger reserves to help overcome the severe drop in revenues. Today, there is no way to be certain that the national economic situation will show significant improvement and economic stability will return in the next few years. Also, we are not sure what impact the federal government's Patient Protection and Affordable Care Act of 2010 will have on businesses and governments. Even our state government is making far-reaching changes in the ways that county governments are funded and what state programs at the local level will be funded. Given these circumstances, it is wise to increase our reserves and contingencies whenever possible, and the FY 2016 Recommended Budget allows us to do that.

BUDGETS BY FUND

General Fund. With a FY 2016 budget of $351.10 million, the General Fund is the largest fund within the operating budgets component. This budget has an increase of 3.02% compared to the FY 2015 adopted budget. This fund includes most agencies and departments of the county government, primarily the Police, Sheriff, Judicial System, Parks, Library, Elections, Senior Services, Community Development Agency, DOT Agency, and the Support Services Agency.

Within the expenditure budget for this fund, personnel costs (the largest portion of the budget) increased by $6.8 million or 2.79%. Operating expenses increased by $437,689 or 0.58%. Debt Service of $100,000 is unchanged compared to FY 2015 adopted. Transfers out increased by $611,394 or 4.01%. The budget for Contingencies increased by $2.48 million or 38.08%.

The revenue budget for this fund is illustrative of the latest mixed bag of economic forecasts and uneven sectors of post-recession recovery for our county, state and region. Although we see a growth in real estate transaction related revenues (i.e. transfer tax & building permits), property taxes represent about 59.27% of this fund's total revenues. All Cobb property taxpayers, including those in the cities, pay into this fund. The current FY 2015 property tax millage rate for this fund is 7.12 mills, down from 7.32 mills in FY 2014. A decrease of 0.30 mills is projected for FY 2016. We have projected decreases in property taxes, penalties & interest, intergovernmental (federal and state funding), and fines & forfeitures. We see increases in licenses & permits, charges for services, miscellaneous fees, other financing, transfers-in, and in other taxes (primarily due to the title ad valorem tax and the insurance premium tax). The transfer from the Water Operating Fund to the General Fund, based on the size of the Water System's operating revenues in the prior year, will be increased from the 7% used in FY 2015 to 10% in FY 2016. The maximum allowable is 10%.

Other Operating Funds:

Claims Funds. The Claims Funds include Casualty/Liability, Medical, Dental and Workers' Compensation. Each is funded by payments received from other funds. The FY 2016 budget for the Claims Funds is increased by 0.51% compared to FY 2015. In June 2004, the Governmental Accounting Standards Board (GASB) issued a new accounting standard for what it calls "Other Post-Employment Benefits" (OPEB). GASB Statement 45 covers such employee benefits as retiree medical and dental. This standard, effective for Cobb County in FY 2008 and beyond, requires the setting aside of funding for future retiree medical benefits.

CSBG. The Community Services Block Grant (CSBG) Fund accounts for grant funding received through the Georgia Department of Human Resources from the Federal government. This budget is decreased by –0.47% in FY 2016 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 97.7% 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 2016 has an increase of 10.46% due to the increase in the tax digest. The current FY 2015 property tax millage rate for this fund is 0.33 mills, the same as in FY 2014. No change is projected for FY 2016. 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 2016 budget increases by 5.38% compared to FY 2015. Any revenues collected in excess of expenditures in this fund are, by law (O.C.G.A. 46-5-134), reinvested in the E-911 system.

Fire Fund. Property taxes are the primary source of revenues for this fund, comprising 97.1% of the total revenues budgeted. Personnel costs account for 79.8% of the expenditure budget. This fund's FY 2016 budget has a 4.41% increase versus the prior year. The Cobb Fire Department is included in this fund, and provides emergency medical and fire services to the areas of unincorporated Cobb, and the cities of Acworth, Kennesaw, and Powder Springs. The current FY 2015 property tax millage rate for this fund is 3.06 mills, the same as in FY 2014. No change is projected for FY 2016. 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 2016 budgeted revenues show an 12.50% 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 2016 budget is decreased by -4.23% versus FY 2015. 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 2016 revenue budget has a positive increase of 3.33% over FY 2015, due to Juvenile Court moving from County Services Parkway to the Marietta Square Complex in December of 2014.

Golf Course Fund. Cobblestone Golf Course is under the management of a private firm offering quality championship golf services to the local community. This fund's FY 2016 budget increased by 2.43% over the prior year. Prior-year budgets included interest on the 1997 Refunding Recreation Authority Bonds, with the final payment on these bonds being paid-off early during FY 2012. This early final payment gave this fund greater financial flexibility and opportunity in FY 2013 and beyond.

Solid Waste. The budget for FY 2016 is increased by 2.62% from the FY 2015 adopted budget. We will be entering into our seventh 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.

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 2016 is increased by 4.33% compared to the FY 2015 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 2016 this contribution of $9.55 million represents about 45.96% of the fund's revenues. Transit fares, at about $5.81 million, are the largest operating revenue source generated by Cobb Community Transit (CCT). Additionally, advertising revenues are earned from ads placed on bus shelters and on buses. Federal and state grants of about $5.42 million are also projected to partially offset the operating expenditures of the transit system. The FY 2016 Transit operating budget is increased by 5.74% compared to the FY 2015 adopted budget. This is due primarily to the increased costs of fuel, the annual scheduled rate increases for the operator service fee, the transit route adjustments and additions for Route 20 & 30 in late FY 2014 and Route 25 & FLEX Service in FY 2015, and the county transit staff added in FY 2013/2014. The General Fund subsidy of the Transit Fund has increased by $550,000 compared to the prior year adopted.

Water Fund. The Water System's FY 2016 Operating Fund budget has a decrease of –1.68% compared to FY 2015 adopted. Revenues in excess of expenses support the ongoing renewal of county water and sewer lines, as well as upgrades to the four county water reclamation facilities. Cobb County is one of only three independently funded water systems in the nation with the Triple AAA bond ratings from the top three rating agencies. The transfer from the Water Operating Fund to the General Fund, based on the size of the Water operating revenues in the prior year, will be increased from the 7% used in FY 2015 to 10% used in FY 2016. The maximum allowable is 10%.

CONCLUSION

The FY 2015-2016 Biennial Budget is the eleventh biennial budget approved by Cobb County. The FY 2016 Recommended Annual Budget is the 2nd year 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 2015, such as current pay rates and funded staffing levels for all departments.

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

In August 2016, Cobb County's Triple AAA credit rating for the General Obligation Bonds was reconfirmed by all three rating agencies. Thus, the county has maintained its Triple AAA credit rating for the 19th consecutive years. 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.

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

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

businesses thanks in great part to the outstanding success of the Cumberland Improvement District's leadership and resources in partnership with the Cobb Chamber of Commerce.

Although this decision by the Atlanta Braves to relocate closer to its local core customer/fan base has made national headlines and drawn a lot of attention, there is another very positive development that has been happening in another area of the county with less fanfare: Kennesaw State University (KSU) has been steadily expanding its infrastructure over several years to meet the needs of a growing student population and increasingly significant quality academic and sports programs. Numerous academic and scholarly programs at KSU are achieving national prominence and influence. KSU currently employs over 5,100 people. KSU's impact on Cobb's economic vitality and balance is significant and expected to grow over the next decade.

Thanks to the unwavering commitment and enthusiastic support of the County elected officials, the County employees, the business community and our residents, Cobb has maintained its extensive infrastructure and consistently delivered top notch services. We remain focused on operating under sound fiscal policies and a disciplined budget structure while continuing to provide world class services to all Cobb County residents.

Fellow Commissioners, it is with great pride that I present the FY 2016 Recommended Annual Budget that communicates the proactive 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



Cobb County Government
FY 2016 Proposed Budget
Positions & Benefits

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

PERSONNEL IMPROVEMENTS

The following is a list of Additions, Reclassifications, and Reallocations to Personal Services for FY 2016.

ADDITIONS:

The following new positions are included in the FY 2016 budget effective October 1, 2015:

County Attorney's Office

- (1) Administrative Coordinator, grade 49
- (1) Senior Associate County Attorney, grade 63

Public Safety

- (40) Police Officer II, grade 51

Sheriff's Office

- (1) Detention Training Coordinator, grade 51
- (10) Deputy Sheriff II, grade 51
- (2) Security & Control Technician, grade 45
- (7) Judicial Administrative Technician II, grade 42

RECLASSIFICATIONS:

Periodically, positions are reviewed to ensure position titles and compensation are adequate for the position duties and requirements. If inequities are found, reclassifications are recommended. The following reclassifications will be effective October 1, 2015:

Department	From	To
County Attorney's Office	(1) Administrative Supervisor, grade 50	(1) Administrative Division Manager, grade 56

Public Safety	(3) Administrative Specialist III, grade 47	(3) Administrative Coordinator, grade 49
Sheriff's Office	(1) Deputy Sheriff II, grade 51	(1) Technology & Security Systems Coordinator, grade 55
Sheriff's Office	(2) General Crew Chief, grade 46	(2) Facilities Supervisor, grade 50
Sheriff's Office	(14) Warehouse Worker I, grade 42	(14) General Crew Chief, grade 46
Sheriff's Office	(6) Warehouse Worker II, grade 43	(6) General Crew Chief, grade 46

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 associated salary and fringe budgets for the following positions within the Emergency Management Agency Division of the County Manager's Office will be reallocated (*33.3% to the Fire Fund, 33.3% to the Police Department, and 33.4% to the County Manager's Office*) effective October 1, 2015:

- Administrative Specialist III #1007053, grade 47
- Emergency Management Deputy Director #6255-001, grade 58
- Emergency Operations Center Program Coordinator #5911-001, grade 51
- Public Programs Coordinator #3035-002, grade 54

The associated salary and fringe budgets for the following positions within the Internal Affairs Division of Public Safety will be reallocated (*40% to the Fire Fund, 50% to the Police Department, and 10% to the E911 Fund*) effective October 1, 2015:

- Administrative Specialist II #1006-046, grade 44
- Administrative Specialist III #1007-054, grade 47
- Administrative Specialist III #1007-055, grade 47
- Administrative Assistant #8115-008, grade 7P

The associated salary and fringe budgets for the following positions within the Administration Division of Public Safety will be reallocated (*45% to the Fire Fund, 45% to the Police Department, and 10% to the E911 Fund*) effective October 1, 2015:

- Administrative Specialist I #1005-046, grade 41
- Administrative Assistant #8115-002, grade 7P
- Administrative Assistant #1924-004, grade 50
- Administrative Division Manager #6197-002, grade 56
- Department Personnel Coordinator #1020-001, grade 51
- Department Personnel Representative #1021-005, grade 47
- Department Personnel Representative #1021-001, grade 47
- Public Safety Agency Director #6250-001, grade 70

The associated salary and fringe budgets for the following positions within the Supply Division of Public Safety will be reallocated (*50% to the Fire Fund, 40% to the Police Department, and 10% to the E911 Fund*) effective October 1, 2015:

- Clerk #8100-035, grade 1P
- Fiscal Tech III #1012-015, grade 45
- Fiscal Tech III #1012-046, grade 45
- Fiscal Tech III #1012-051, grade 45
- Fiscal Tech III #1012-010, grade 45
- Fiscal Tech III #1012-039, grade 45
- Fiscal Tech III #1012-019, grade 45
- Public Safety Supply Supervisor #5902-001, grade 52
- Warehouse Technician #4055-006, grade 45

The associated salary and fringe budgets for the following positions within the DPS Training Division of Public Safety will be reallocated (*50% to the Fire Fund, 50% to the Police Department)* effective October 1, 2015:

- Administrative Specialist II #1006-053, grade 44
- Physical Fitness Coordinator #5071-001, grade 50
- Firefighter II #5015-005, grade 51

The associated salary and fringe budgets for the following positions within the Safety Village Training Division of Public Safety will be reallocated (*50% to the Fire Fund, 50% to the Police Department)* effective October 1, 2015:

- Administrative Specialist I #1005-019, grade 41
- Administrative Specialist II #1006-019, grade 44

The associated salary and fringe budgets for the following positions within the DPS Facility Maintenance Division of Public Safety will be reallocated (*60% Fire Fund, 35% Police Department, 5% E911 Fund)* effective October 1, 2015:

- Facilities Supervisor #4910005, grade 50

- Maintenance Technician II #4011-001, grade 46
- Maintenance Technician III #4012-016, grade 48
- Maintenance Technician III #4012-017, grade 48
- Maintenance Technician III #4012-031, grade 48
- Maintenance Technician III #4012-003, grade 48
- Maintenance Technician III #4012-018, grade 48

The associated salary and fringe budgets for the following positions within the DPS Training Division of Public Safety will be reallocated (*100% Fire Fund)* effective October 1, 2015:

- EMA Training Coordinator #5050-001, grade 55
- EMS Training Instructor #5047-001, grade 50
- Fire Lieutenant #5901-062, grade 56

The associated salary and fringe budgets for the following positions within the DPS Training Division of Public Safety will be reallocated (*100% Police Department)* effective October 1, 2015:

- Administrative Specialist II #1006-137, grade 44
- Police Captain #6257-001, grade 59
- Police Sergeant #5904-033, grade 53

The associated salary and fringe budgets for the following position within the Property Management Department will be reallocated (*100% Property Management Department)* effective October 1, 2015:

- Maintenance Technician III #4012-030, grade 48

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 2014 year the County implemented an onsite employee health clinic. Initial employee uptake of the clinic's services was slower than anticipated, but utilization picked up significantly with the addition of the Prescription Drug Dispensary, extending eligibility to early retirees, spouses, and children, and the addition in 2015 of some Occupational Health services. However, clinic utilization seems to have now plateaued and is still at a level below what the implementation decision intended. Some health plan changes and wellness incentives are being added in 2016 to further encourage use of the clinic.

For FY 2016 budgeting we have again reviewed the premium load and determined, partially as a result of some recent high claim activity, that it is appropriate to leave it at the current level. The

load has always been on only the County's portion of the cost, and is currently set at 9.5%. This is equivalent to an 8% load on the total cost of the health benefits program.

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

WELLNESS PROGRAM:

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

The wellness program will continue to offer exercise programs such as water aerobics, yoga, boot camp, Zumba, Tai Chi, etc for its employees. By providing exercise classes onsite, we hope to engage more employees to be physically active. Along with onsite group exercise programs, the wellness program will provide employee registration fees for a series of local 5Ks to help promote exercise and boost employee camaraderie.

In 2016, Cobb County will be opening its second employee fitness center. The fitness center will be located within the 100 Cherokee Building. This fitness center will provide employees located on the square district a convenient place to exercise during their lunch break. Wellness funds will go towards the maintenance and upkeep of the fitness centers

Throughout the year, classes, seminars, presentations, and competitions on various aspects of health/fitness for employees will be held. Also, the wellness program is researching disease management programs to begin in 2016. Onsite disease management programs can yield approximately $3.80 for every dollar invested.

To help boost employee participation in the wellness program, an employee wellness incentive program will launch in 2016. Cobb County issued an RFP in 2015 and selected ChipRewards to be the vendor responsible for managing the program. Research shows employees are two times as likely to participate in company sponsored wellness programs if incentives are provided. When Cobb employees participate in wellness initiatives such as health risk assessments, biometric screenings, completing annual exams, etc., they will earn wellness points for their online accounts. The more health improving actions an employee takes, the more points they will earn for their online account. Points can be redeemed in ChipRewards' online redemption catalog. Employees can exchange points for different rewards such as, gift cards, electronics, clothing, or other items.

In 2016, $100.00 will be the maximum amount an employee can earn for year one of the program as recommended by the CobbWell Committee. The Wellness Council of America (WELCOA) recommends at least $100-$150 per employee per year be spent on incentivizing wellness. Incentives within $100-150 have been proven to boost employee engagement and a positive ROI.

For plan year 2016, as part of the County's health plan contracting negotiated by the benefits consultant, the County was able to secure Wellness Program funding from the various vendors. Kaiser Permanente has agreed to continue their $70,000 commitment and Blue Cross Blue Shield of Georgia (BCBSGA) has agreed to continue their commitment of $250,000.

PHARMACY BENEFITS:

Effective for the 2016 plan year, the pharmacy benefit for BCBSGA participants will increase copays as follows:

	Retail	Mail
➢	Tier 1 – from $10 to $15	from $20 to $30.00
➢	Tier 2 – from $30 to $35	from $75 to $87.50
➢	Tier 3 – from $50 to $55	from $125 to $137.50

MEDICAL BENEFITS:

Effective for the 2016 plan year, there will be changes in limits on therapy treatments, the office visit copays and the County's funding rates. Employee/Retiree contributions are not increasing. On an overall net basis, the County's costs are budgeted at a 6% increase.

For all BCBS Medical Plans we are removing day and visit limits on Therapy Treatments. BCBSGA had been administering the County Plans on this basis in the past, but it was identified in our SPD's as having limits. Enforcing these limits creates too many hardship situations for our employees and their families.

For all Medical and Dental Plans we are required to change the definition of Spouse to reflect the legalization of same-sex marriage. This change will be made to our SPD's as soon as practical following the BOC's approval.

Blue Open Access POS (formally BCBSGA PPO)

The following Office Visit copay changes are effective 1/1/2016:

- Primary Care: from $25 to $35
- Specialist: from $30 to $40

Blue Open Access HRA (formally BCBSGA CDHP)

No changes are being made to the Medical Coverage in this plan option.

Blue HMO (formally BCBSGA HMO)

Change the annual day limit for Skilled Nursing Facility care from 30 days to 60 days. This change is being made to keep the BCBS HMO Plan consistent with the Kaiser HMO Plan.

The following Office Visit copay changes are effective 1/1/2016:

- Primary Care: from $25 to $35
- Specialist: from $30 to $40

Kaiser HMO

The same plan design changes stated above for the Blue HMO are being made to the Kaiser HMO, as these plans are intended to offer similar benefits. The Kaiser underwriting increase is 5.3% but Kaiser offered a lower increase as incentive to reduce employee contributions. With this change the Kaiser increase to the County is 4.2% and employee contributions are slightly reduced.

Medicare

The stipend for Medicare eligible retirees will not be increased for 2016.

DENTAL BENEFITS:

Effective for the 2016 plan year, there will be no change in the employee contributions nor the County's funding rates. The County is able to hold the dental rates due to the savings realized from the RFP process conducted in late spring of 2013. This is likely the last year of steady rates, as the impact of dental trend has almost made up for the savings realized.

FLEXIBLE SPENDING BENEFITS:

Effective for the 2016 plan year, the County Benefit Bank Plan is amended under the Health Spending Accounts section to reflect the contribution limits each plan year will be those established by the Internal Revenue Code. Currently the Internal Revenue Code provides for this limit at $2,550 annually.

2016 BENEFIT PREMIUMS

In the 2016 plan year, the County will increase the $25.00 biweekly tobacco surcharge to $35.00 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 Blue Open Access POS Plan

	Effective 10/02/15 paydate		**Effective 01/08/16 paydate**	
	Employee	*County*	*Employee*	*County*
Single	$59.75	$274.41	$59.75	$292.13
Single + Spouse	$160.97	$507.37	$160.97	$542.79
Single + Child/ren	$152.92	$482.00	$152.92	$515.66
Family	$225.79	$709.89	$225.79	$759.48

Bi-Weekly Premiums for the Blue Open Access HRA Plan

	Effective 10/02/15 paydate		**Effective 01/08/16 paydate**	
	Employee	*County*	*Employee*	*County*
Single	$17.17	$255.77	$17.17	$270.24
Single + Spouse	$73.01	$472.86	$73.01	$501.79
Single + Child/ren	$69.36	$449.22	$69.36	$476.70
Family	$102.90	$661.32	$102.90	$701.82

Bi-Weekly Premiums for the Blue HMO Plan

	Effective 10/02/15 paydate		**Effective 01/08/16 paydate**	
	Employee	*County*	*Employee*	*County*
Single	$26.02	$246.67	$26.02	$261.12
Single + Spouse	$88.31	$457.07	$88.31	$485.97
Single + Child/ren	$83.90	$434.21	$83.90	$461.67
Family	$124.27	$639.26	$124.27	$679.73

Bi-Weekly Premiums for the Kaiser-Permanente HMO Plan

	Effective 10/02/15 paydate		**Effective 01/08/16 paydate**	
	Employee	*County*	*Employee*	*County*
Single	$15.15	$203.84	$13.75	$212.46
Single + Spouse	$65.70	$372.26	$64.79	$387.63
Single + Child/ren	$62.42	$353.65	$61.55	$368.24
Family	$91.97	$521.16	$90.69	$542.67

Bi-Weekly Premiums for the Dental Plan - There will be no increase in the employee contribution rates or the County funding for 2016.

	Effective 10/02/15 paydate		**Effective 01/08/16 paydate**	
	Employee	*County*	*Employee*	*County*
Single	$0.00	$15.50	$0.00	$15.50
Family	$23.15	$15.50	$23.15	$15.50

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

	October 2015 – December 2015				
	Blue Open Access POS	*Blue Open Access HRA*	*Blue HMO*	*Kaiser HMO*	*Dental*
Single	$683.79	$558.52	$558.00	$448.12	$34.26
Single + Spouse	$1,367.60	$1,117.01	$1,116.01	$896.20	n/a
Single + Child/ren	$1,299.24	$1,061.17	$1,060.21	$851.38	n/a
Family	$1,914.67	$1,563.81	$1,562.41	$1,254.65	$85.43

	January 2016 – September 2016				
	Blue Open Access POS	*Blue Open Access HRA*	*Blue HMO*	*Kaiser HMO*	*Dental*
Single	$720.04	$588.12	$587.58	$462.91	$34.26
Single + Spouse	$1,440.09	$1,176.21	$1,175.15	$925.77	n/a
Single + Child/ren	$1,368.10	$1,117.41	$1,116.40	$879.48	n/a
Family	$2,016.14	$1,646.70	$1,645.21	$1,296.05	$85.43

RETIREMENT PLAN ADJUSTMENT

Effective February 1, 2016, per actuarial calculations, the employee contribution rate for the retirement plan for the Traditional Plan will increase from 6.75% to 7.00%.Also the employer contribution for both the Traditional and Hybrid plans will increase from 18.62% to 19.31%.

The County is also working with our deferred compensation administrator, ICMA RC, and will continue in FY 2016 to increase training and educational opportunities for employees regarding planning for retirement. Additionally through this partnership the County will implement several campaigns to increase employee awareness regarding planning for retirement and to encourage employees to begin contributing to or increasing their contributions to deferred compensation so they will be better prepared.

ONGOING WORKFORCE STUDIES

In November 2013, the Compensation Committee recommended that the Board of Commissioners proceed with a countywide classification and compensation study. An RFP was issued for these services, and an oversight committee selected and recommended approval of The Archer Company to provide the services. The Board of Commissioners approved a contract with The Archer Company on April 22, 2014 for consulting services for review of al County classifications, salary ranges, benefits, and related policies. The review is currently on going and expected to be completed late in calendar year 2015.



Cobb County Government
FY 2016 Proposed Budget

COBB COUNTY GOVERNMENT
General Fund Budget
FY 2016 Proposed Budget

	FY13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
General Fund				
Revenues:				
Property Taxes	$ 195,724,607	$ 191,593,493	$ 209,983,723	$ 208,091,142
Penalties & Interest	$ 5,097,360	$ 4,561,800	$ 4,361,000	$ 4,359,000
Other Taxes	$ 36,999,483	$ 36,054,000	$ 36,984,000	$ 39,899,000
Licenses and Permits	$ 22,057,186	$ 21,303,000	$ 21,821,700	$ 22,937,921
Intergovernmental Revenues	$ 3,794,621	$ 3,664,000	$ 3,115,500	$ 2,873,000
Charges for Services	$ 39,169,430	$ 36,958,136	$ 35,529,182	$ 38,049,938
Fines and Forfeitures	$ 11,613,593	$ 9,479,998	$ 9,995,000	$ 9,618,000
Miscellaneous Revenue	$ 4,798,081	$ 3,036,015	$ 3,069,025	$ 3,377,100
Other Financing Sources	$ 525,377	$ 451,816	$ 365,100	$ 490,100
Transfers	$ 18,680,819	$ 18,280,488	$ 15,564,031	$ 21,400,209
Total General Fund	$ 338,460,557	$ 325,382,746	$ 340,788,261	$ 351,095,410
Expenditures:				
Personnel Services	$ 229,815,506	$ 231,548,771	$ 243,168,041	$ 249,942,552
Operating	$ 73,871,967	$ 73,779,632	$ 75,763,563	$ 76,201,252
Capital	$ 3,202,258	$ 6,287,504	$ -	$ -
Debt Service	$ 167,739	$ 88,774	$ 100,000	$ 100,000
Transfers Out	$ 23,451,976	$ 27,022,635	$ 15,235,537	$ 15,846,931
Contingency	$ -	$ -	$ 6,521,120	$ 9,004,675
Total General Fund	$ 330,509,446	$ 338,727,315	$ 340,788,261	$ 351,095,410

COBB COUNTY GOVERNMENT
General Fund Budget
FY 2016 Proposed Budget

By Department:	FY13 Actual Expenditures	FY14 Actual Expenditures	FY15 Adopted Expenditures	FY16 Proposed Expenditures
800 MHz Radio Comm.	$ 1,551,875	$ 1,657,080	$ 1,673,176	$ 1,718,092
Animal Control	$ 2,874,769	$ 2,878,904	$ 3,181,994	$ 3,316,378
Bd. of Commissioners	$ 870,449	$ 870,074	$ 866,819	$ 860,909
Circuit Defender	$ 5,538,269	$ 5,385,870	$ 5,347,436	$ 5,393,004
Clerk of State Court	$ 4,258,357	$ 4,376,095	$ 4,524,065	$ 4,517,062
Clerk of Superior Ct.	$ 5,451,783	$ 5,532,601	$ 5,921,209	$ 6,032,646
Code Enforcement	$ 846,940	$ 811,183	$ 951,261	$ 1,009,366
Communications	$ 1,142,608	$ 1,213,299	$ 1,178,278	$ 1,084,210
Community Dev.-Admin	$ 655,847	$ 707,477	$ 592,240	$ 596,859
County Clerk	$ 301,828	$ 284,159	$ 399,474	$ 461,801
County Manager	$ 756,540	$ 777,304	$ 765,415	$ 803,293
Dept of Transportation	$ 11,911,737	$ 12,688,327	$ 13,972,316	$ 13,902,097
Dept of Trans - Airport	$ 1,111,048	$ 1,208,902	$ 327,018	$ 432,620
Dept of Trans - SPLOST Mgmt	$ 1,093,262	$ 1,114,016	$ 1,140,418	$ 1,184,787
Development & Inspect.	$ 3,196,466	$ 3,350,657	$ 3,567,607	$ 3,990,914
District Attorney	$ 6,240,640	$ 6,595,911	$ 6,784,542	$ 7,072,559
Drug Treatment Educ.	$ 442,619	$ 469,015	$ 526,034	$ 540,910
Elections & Registration	$ 2,769,860	$ 2,537,763	$ 2,596,046	$ 2,859,239
Emergency Management	$ 122,337	$ 103,726	$ 106,150	$ 109,301
Erosion Control	$ 446,141	$ 456,206	$ 471,702	$ 490,778
Ethics Board	$ -	$ 2,405	$ 2,130	$ 2,130
Extension Service	$ 529,551	$ 533,209	$ 594,115	$ 557,368
Finance & Economic Development	$ 2,996,492	$ 3,194,010	$ 3,371,363	$ 3,474,111
Fleet Management	$ 4,034,000	$ 4,094,846	$ 4,115,653	$ 4,186,224
General Fund Admin.	$ 31,821,790	$ 31,642,180	$ 22,965,372	$ 23,632,635
General Fund Cont.	$ -	$ -	$ 6,367,855	$ 9,004,675
GIS- Mapping	$ 11,679	$ 18,494	$ 11,578	$ 11,578
Govt. Service Centers	$ 278,188	$ 330,932	$ 385,416	$ 379,137
Human Resources	$ 2,233,211	$ 2,254,573	$ 2,425,146	$ 2,488,101
Information Services	$ 13,316,988	$ 13,538,797	$ 14,740,685	$ 15,482,223
Internal Audit	$ 298,543	$ 332,633	$ 356,249	$ 316,157
Juvenile Court	$ 4,973,665	$ 4,987,063	$ 5,391,216	$ 5,270,006
Law Department	$ 1,901,240	$ 2,252,193	$ 2,366,351	$ 2,517,369
Library	$ 11,108,269	$ 11,500,522	$ 10,926,432	$ 11,119,751
Magistrate Court	$ 3,157,496	$ 2,969,559	$ 3,208,190	$ 3,288,101
Mail Services	$ 1,256,169	$ 1,264,215	$ 1,318,862	$ 1,329,960
Medical Examiner	$ 1,128,996	$ 1,164,934	$ 1,166,371	$ 1,253,273
Non-Profit	$ 1,024,467	$ 953,252	$ 963,695	$ 963,695
Occupational Tax	$ 929,895	$ 920,912	$ 903,230	$ 957,653
Other Govt. Agencies	$ 2,506,770	$ 2,691,794	$ 2,696,631	$ 2,696,631
Parks, Rec & Cultural Affairs	$ 19,253,126	$ 19,892,259	$ 19,557,270	$ 19,729,931
Planning	$ 832,989	$ 701,460	$ 758,290	$ 810,170
Police	$ 57,719,608	$ 58,511,759	$ 57,765,452	$ 58,756,840
Probate Court	$ 1,280,757	$ 1,392,234	$ 1,510,597	$ 1,539,609
Property Management	$ 9,174,340	$ 9,842,693	$ 10,130,484	$ 10,308,149
Public Safety-Admin	$ 1,384,729	$ 1,540,909	$ 1,622,800	$ 1,626,259
Public Safety-Safety Village	$ 244,597	$ 256,031	$ 267,944	$ 269,061
Public Safety Training	$ 1,480,862	$ 1,552,634	$ 1,695,694	$ 1,836,459
Public Services-Admin	$ 243,969	$ 276,519	$ 287,944	$ 299,545
Purchasing	$ 779,569	$ 792,592	$ 722,204	$ 825,218
Records Management	$ 881,268	$ 978,298	$ 1,006,720	$ 1,020,844
Senior Services	$ 3,311,881	$ 3,372,632	$ 3,716,809	$ 3,936,114
Sheriff	$ 65,799,580	$ 66,798,228	$ 69,699,650	$ 71,879,258
Solicitor	$ 5,189,888	$ 5,736,123	$ 5,227,739	$ 5,269,459
State Court	$ 6,441,325	$ 6,587,113	$ 6,965,162	$ 7,056,817
State Court - DUI Court	$ 264,052	$ 376,108	$ 146,154	$ 154,998
Superior Court	$ 6,130,601	$ 6,563,952	$ 6,566,658	$ 6,485,115
Support Service-Admin	$ 199,561	$ 284,311	$ 291,895	$ 310,398
Tax Assessor	$ 5,163,837	$ 5,310,241	$ 5,494,343	$ 5,784,861
Tax Commissioner	$ 7,465,485	$ 6,873,709	$ 7,606,357	$ 7,192,813
Vehicle Acquisition	$ 1,608,118	$ 2,834,092	$ -	$ -
Zoning	$ 568,519	$ 588,326	$ 578,355	$ 695,889
	$ 330,509,446	$ 338,727,315	$ 340,788,261	$ 351,095,410

COBB COUNTY GOVERNMENT
Operating Budgets
FY 2016 Proposed Budget

Operating Budgets	Revenues FY 13 Actual	Revenues FY14 Actual	Revenues FY15 Adopted	Revenues FY16 Proposed	FY 16 Proposed Increase / (Decrease) From Adopted FY15
Governmental Activities:					
General Fund	338,460,557	325,382,746	340,788,261	351,095,410	$ 10,307,149
Claims	76,219,505	74,944,691	75,911,050	76,300,136	$ 389,086
CSBG	567,127	570,351	558,020	555,421	$ (2,599)
Debt Service	9,229,061	9,082,191	9,346,026	10,323,747	$ 977,721
E911	11,310,686	10,575,917	10,910,412	11,497,110	$ 586,698
Fire	71,424,902	70,678,499	75,686,198	79,020,644	$ 3,334,446
Hotel/Motel Tax	11,244,163	11,222,392	12,000,000	13,500,000	$ 1,500,000
Law Library	654,224	594,313	605,122	579,540	$ (25,582)
Parking Deck	546,084	868,037	933,514	964,645	$ 31,131
Street Light District	4,859,064	5,161,172	5,520,653	5,759,668	$ 239,015
CSSD I	-	-	-	3,600,000	$ 3,600,000
CSSD II	-	-	-	5,150,000	$ 5,150,000
Six Flags SSD	-	-	-	720,000	$ 720,000
Subtotal	524,515,373	509,080,309	532,259,256	559,066,321	$ 26,807,065
Business-type Activities:					
Golf Course	1,826,386	1,835,117	1,795,731	1,839,288	$ 43,557
Solid Waste	2,290,181	1,155,623	1,020,677	1,047,444	$ 26,767
Transit	19,579,373	18,805,089	19,652,226	20,780,410	$ 1,128,184
Water	185,082,990	212,287,798	209,968,723	206,432,039	$ (3,536,684)
Subtotal	208,778,930	234,083,627	232,437,357	230,099,181	$ (2,338,176)
Total Revenues	733,294,303	743,163,936	764,696,613	789,165,502	$ 24,468,889

	Expenditures FY 13 Actual	Expenditures FY14 Actual	Expenditures FY15 Adopted	Expenditures FY16 Proposed	FY 16 Proposed Increase / (Decrease) From Adopted FY15
Governmental Activities:					
General Fund	330,509,446	338,727,315	340,788,261	351,095,410	$ 10,307,149
Claims	71,999,927	75,174,723	75,911,050	76,300,136	$ 389,086
CSBG	567,127	617,249	558,020	555,421	$ (2,599)
Debt Service	8,635,426	8,642,217	9,346,026	10,323,747	$ 977,721
E911	12,810,260	11,890,616	10,910,412	11,497,110	$ 586,698
Fire	69,555,717	70,279,938	75,686,198	79,020,644	$ 3,334,446
Hotel/Motel Tax	11,244,163	12,330,071	12,000,000	13,500,000	$ 1,500,000
Law Library	538,034	638,277	605,122	579,540	$ (25,582)
Parking Deck	799,929	1,019,612	933,514	964,645	$ 31,131
Street Light District	4,980,667	5,026,286	5,520,653	5,759,668	$ 239,015
CSSD I	-	-	-	3,600,000	$ 3,600,000
CSSD II	-	-	-	5,150,000	$ 5,150,000
Six Flags SSD	-	-	-	720,000	$ 720,000
Subtotal	511,640,695	524,346,303	532,259,256	559,066,321	$ 26,807,065
Business-type Activities:					
Golf Course	1,613,862	1,562,387	1,795,731	1,839,288	$ 43,557
Solid Waste	899,358	877,279	1,020,677	1,047,444	$ 26,767
Transit	17,920,625	18,340,007	19,652,226	20,780,410	$ 1,128,184
Water	190,015,913	196,982,558	209,968,723	206,432,039	$ (3,536,684)
Subtotal	210,449,758	217,762,231	232,437,357	230,099,181	$ (2,338,176)
Total Expenditures/Expenses	722,090,453	742,108,534	764,696,613	789,165,502	$ 24,468,889

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2016 Proposed Budget

	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
800 MHz Radio Comm.				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 306,628	$ 477,056	$ 290,000	$ 290,000
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 3,000	$ -	$ -	$ -
Other Financing Sources	$ -	$ 20	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 309,628	$ 477,076	$ 290,000	$ 290,000
Personnel Services	$ 247,187	$ 260,670	$ 267,627	$ 282,543
Operating	$ 1,304,352	$ 1,390,619	$ 1,405,549	$ 1,435,549
Capital	$ 336	$ 5,791	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total 800 MHz Radio Comm.	$ 1,551,875	$ 1,657,080	$ 1,673,176	$ 1,718,092
Animal Control				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 328,119	$ 350,000	$ 325,000	$ 300,000
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 19,013	$ -	$ -	$ -
Other Financing Sources	$ 4,025	$ 81	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 351,157	$ 350,081	$ 325,000	$ 300,000
Personnel Services	$ 2,420,353	$ 2,389,373	$ 2,645,114	$ 2,779,498
Operating	$ 422,502	$ 457,403	$ 536,880	$ 536,880
Capital	$ 31,914	$ 32,129	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Animal Control	$ 2,874,769	$ 2,878,904	$ 3,181,994	$ 3,316,378

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2016 Proposed Budget

	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Bd. of Commissioners				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 202	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 202	$ -	$ -	$ -
Personnel Services	$ 820,366	$ 822,638	$ 815,469	$ 809,559
Operating	$ 50,083	$ 47,436	$ 51,350	$ 51,350
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Bd. of Commissioners	$ 870,449	$ 870,074	$ 866,819	$ 860,909
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	$ 90,994	$ 111,934	$ 111,538	$ 103,810
Operating	$ 88,570	$ 46,081	$ 106,500	$ 57,550
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Bd of Equalization	$ 179,564	$ 158,014	$ 218,038	$ 161,360

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2016 Proposed Budget

	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Circuit Defender				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 406,685	$ 400,000	$ 400,000	$ 405,000
Charges for Services	$ 46,289	$ 40,000	$ 40,000	$ 40,000
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 441,463	$ 449,358	$ 435,000	$ 455,000
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 894,437	$ 889,358	$ 875,000	$ 900,000
Personnel Services	$ 750,182	$ 746,225	$ 766,811	$ 812,379
Operating	$ 4,788,087	$ 4,639,645	$ 4,580,625	$ 4,580,625
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Circuit Defender	$ 5,538,269	$ 5,385,870	$ 5,347,436	$ 5,393,004
Clerk of State Court				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 921,207	$ 1,140,185	$ 850,000	$ 880,000
Fines and Forfeitures	$ 6,682,942	$ 6,010,510	$ 6,400,000	$ 6,000,000
Miscellaneous Revenue	$ 292,525	$ -	$ -	$ -
Other Financing Sources	$ 80	$ 731	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 7,896,754	$ 7,151,426	$ 7,250,000	$ 6,880,000
Personnel Services	$ 4,203,395	$ 4,255,958	$ 4,437,552	$ 4,430,551
Operating	$ 54,962	$ 78,677	$ 86,513	$ 86,511
Capital	$ -	$ 41,461	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Clerk of State Court	$ 4,258,357	$ 4,376,095	$ 4,524,065	$ 4,517,062

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2016 Proposed Budget

	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Clerk of Superior Ct.				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ 1,004,488	$ 750,000	$ 1,000,000	$ 1,475,000
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 8,056,871	$ 7,178,187	$ 5,904,000	$ 6,395,000
Fines and Forfeitures	$ 1,059,143	$ 1,013,272	$ 980,000	$ 988,000
Miscellaneous Revenue	$ 1,464	$ -	$ -	$ -
Other Financing Sources	$ 88,520	$ 1,152	$ 500	$ 500
Transfers	$ -	$ -	$ -	$ -
Total	$ 10,210,486	$ 8,942,611	$ 7,884,500	$ 8,858,500
Personnel Services	$ 5,086,809	$ 5,207,963	$ 5,526,605	$ 5,694,720
Operating	$ 185,411	$ 161,971	$ 176,566	$ 176,566
Capital	$ -	$ 4,653	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Clerk of Superior Ct.	$ 5,272,220	$ 5,374,587	$ 5,703,171	$ 5,871,286
Code Enforcement				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ 85,529	$ 80,000	$ 85,000	$ 45,000
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 100	$ 39	$ 100	$ 100
Other Financing Sources	$ 1,764	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 87,393	$ 80,039	$ 85,100	$ 45,100
Personnel Services	$ 805,408	$ 752,232	$ 884,199	$ 942,541
Operating	$ 41,532	$ 58,951	$ 67,062	$ 66,825
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Code Enforcement	$ 846,940	$ 811,183	$ 951,261	$ 1,009,366

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2016 Proposed Budget

	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Communications				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ 7,663,999	$ 7,500,000	$ 7,500,000	$ 7,800,000
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 349,668	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 993	$ 1,710	$ 700	$ 1,000
Other Financing Sources	$ 919	$ 7	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 8,015,579	$ 7,501,717	$ 7,500,700	$ 7,801,000
Personnel Services	$ 1,012,941	$ 1,035,377	$ 1,053,534	$ 958,626
Operating	$ 89,715	$ 98,940	$ 124,744	$ 125,584
Capital	$ 39,952	$ 78,982	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Communications	$ 1,142,608	$ 1,213,299	$ 1,178,278	$ 1,084,210
Community Dev.-Admin				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 19,015	$ 19,000	$ 19,000	$ 19,000
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 394,714	$ -	$ -	$ -
Other Financing Sources	$ -	$ 746	$ 700	$ 700
Transfers	$ -	$ -	$ -	$ -
Total	$ 413,729	$ 19,746	$ 19,700	$ 19,700
Personnel Services	$ 469,295	$ 512,557	$ 543,679	$ 548,298
Operating	$ 186,551	$ 194,920	$ 48,561	$ 48,561
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Community Dev.-Admin	$ 655,847	$ 707,477	$ 592,240	$ 596,859

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2016 Proposed Budget

	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 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	$ 228	$ 1,801	$ 500	$ 500
Transfers	$ -	$ -	$ -	$ -
Total	$ 228	$ 1,801	$ 500	$ 500
Personnel Services	$ 279,183	$ 262,740	$ 358,919	$ 421,281
Operating	$ 22,645	$ 21,419	$ 40,555	$ 40,520
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total County Clerk	$ 301,828	$ 284,159	$ 399,474	$ 461,801
County Manager				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 2,239	$ 4,500	$ 2,000	$ -
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 2,239	$ 4,500	$ 2,000	$ -
Personnel Services	$ 719,132	$ 734,041	$ 726,788	$ 764,613
Operating	$ 37,408	$ 43,263	$ 38,627	$ 38,680
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total County Manager	$ 756,540	$ 777,304	$ 765,415	$ 803,293

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2016 Proposed Budget

	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Dept of Transportation				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 76,174	$ -	$ -	$ -
Charges for Services	$ 207,841	$ 173,000	$ 193,000	$ 233,000
Fines and Forfeitures	$ -	$ 10	$ -	$ -
Miscellaneous Revenue	$ 794,382	$ 644,777	$ 684,300	$ 759,300
Other Financing Sources	$ 6,046	$ 851	$ 4,000	$ 4,000
Transfers	$ -	$ -	$ -	$ -
Total	$ 1,084,443	$ 818,638	$ 881,300	$ 996,300
Personnel Services	$ 10,679,825	$ 10,699,282	$ 11,463,419	$ 11,539,311
Operating	$ 2,480,013	$ 3,335,908	$ 3,976,333	$ 3,980,193
Capital	$ 137,490	$ 76,497	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ 818,720	$ 899,559	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Dept of Transportation	$ 14,116,048	$ 15,011,245	$ 15,439,752	$ 15,519,504
Development & Inspect.				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ 4,222,831	$ 3,843,077	$ 3,885,000	$ 4,247,221
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 123,528	$ 99,396	$ 112,600	$ 160,000
Fines and Forfeitures	$ 2,000	$ -	$ -	$ -
Miscellaneous Revenue	$ 291	$ -	$ 200	$ 200
Other Financing Sources	$ 10,029	$ 2,738	$ 7,000	$ 7,000
Transfers	$ -	$ -	$ -	$ -
Total	$ 4,358,679	$ 3,945,211	$ 4,004,800	$ 4,414,421
Personnel Services	$ 3,132,925	$ 3,201,014	$ 3,463,202	$ 3,886,509
Operating	$ 63,541	$ 149,642	$ 104,405	$ 104,405
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Development & Inspect.	$ 3,196,466	$ 3,350,657	$ 3,567,607	$ 3,990,914

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2016 Proposed Budget

	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
District Attorney				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 96,363	$ 105,410	$ 95,500	$ 115,500
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -
Other Financing Sources	$ 1,509	$ 1,015	$ 1,000	$ 1,000
Transfers	$ 7,943	$ -	$ -	$ -
Total	$ 105,815	$ 106,425	$ 96,500	$ 116,500
Personnel Services	$ 5,668,525	$ 5,830,615	$ 6,278,132	$ 6,566,149
Operating	$ 472,115	$ 665,296	$ 406,410	$ 406,410
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ 100,000	$ 100,000	$ 100,000	$ 100,000
Contingency	$ -	$ -	$ -	$ -
Total District Attorney	$ 6,240,640	$ 6,595,911	$ 6,784,542	$ 7,072,559
Drug Treatment Educ.				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ 413,548	$ 335,000	$ 400,000	$ 525,000
Miscellaneous Revenue	$ 790	$ 1,667	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 414,338	$ 336,667	$ 400,000	$ 525,000
Personnel Services	$ 285,810	$ 291,534	$ 297,734	$ 312,610
Operating	$ 156,808	$ 177,481	$ 228,300	$ 228,300
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Drug Treatment Educ.	$ 442,619	$ 469,015	$ 526,034	$ 540,910

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2016 Proposed Budget

	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Emergency Management				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ 27	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ -	$ 27	$ -	$ -
Personnel Services	$ 44,108	$ 50,437	$ 51,950	$ 55,101
Operating	$ 54,446	$ 53,289	$ 54,200	$ 54,200
Capital	$ 23,783	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Emergency Management	$ 122,337	$ 103,726	$ 106,150	$ 109,301
Elections & Registration				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 41,979	$ 1,889	$ 30,000	$ 45,000
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -
Other Financing Sources	$ 2,015	$ -	$ 500	$ 500
Transfers	$ -	$ -	$ -	$ -
Total	$ 43,994	$ 1,889	$ 30,500	$ 45,500
Personnel Services	$ 1,852,331	$ 1,945,217	$ 2,024,974	$ 2,240,060
Operating	$ 917,530	$ 592,546	$ 571,072	$ 619,179
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Elections & Registration	$ 2,769,860	$ 2,537,763	$ 2,596,046	$ 2,859,239

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2016 Proposed Budget

	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Erosion Control				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ 300	$ -	$ -	$ -
Miscellaneous Revenue	$ 19	$ -	$ -	$ -
Other Financing Sources	$ -	$ 30	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 319	$ 30	$ -	$ -
Personnel Services	$ 429,996	$ 434,982	$ 453,191	$ 472,267
Operating	$ 16,145	$ 21,224	$ 18,511	$ 18,511
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Erosion Control	$ 446,141	$ 456,206	$ 471,702	$ 490,778
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	$ -	$ 2,405	$ 2,130	$ 2,130
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Ethics Board	$ -	$ 2,405	$ 2,130	$ 2,130

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2016 Proposed Budget

	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Extension Service				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 58,939	$ 28,466	$ 58,000	$ 58,000
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 58,939	$ 28,466	$ 58,000	$ 58,000
Personnel Services	$ 499,858	$ 485,958	$ 566,366	$ 529,619
Operating	$ 29,693	$ 47,251	$ 27,749	$ 27,749
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Extension Service	$ 529,551	$ 533,209	$ 594,115	$ 557,368
Finance & Economic Development				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ 23,580,710	$ 23,130,000	$ 23,800,000	$ 25,750,000
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 61,674	$ 164,364	$ 85,000	$ 75,000
Charges for Services	$ 12,051,113	$ 11,943,155	$ 11,975,332	$ 13,166,688
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 183,068	$ 291,125	$ 180,000	$ 187,000
Other Financing Sources	$ 33,674	$ 92,609	$ 25,000	$ 15,000
Transfers	$ -	$ -	$ -	$ -
Total	$ 35,910,239	$ 35,621,253	$ 36,065,332	$ 39,193,688
Personnel Services	$ 2,784,083	$ 2,973,492	$ 3,121,063	$ 3,221,561
Operating	$ 212,409	$ 220,518	$ 250,300	$ 252,550
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Finance & Economic Develop	$ 2,996,492	$ 3,194,010	$ 3,371,363	$ 3,474,111

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2016 Proposed Budget

	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Fleet Management				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ 2,338	$ 4,000	$ 4,000
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 78	$ 1,817	$ 1,000	$ 1,000
Other Financing Sources	$ 4,858	$ 1,894	$ 4,000	$ 4,000
Transfers	$ -	$ -	$ -	$ -
Total	$ 4,936	$ 6,049	$ 9,000	$ 9,000
Personnel Services	$ 2,280,494	$ 2,298,220	$ 2,347,358	$ 2,421,429
Operating	$ 1,753,506	$ 1,759,494	$ 1,768,295	$ 1,764,795
Capital	$ -	$ 37,132	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Fleet Management	$ 4,034,000	$ 4,094,846	$ 4,115,653	$ 4,186,224
General Fund Admin. & Contingency				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 11,533	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 78,179	$ 39,566	$ 33,500	$ 33,500
Other Financing Sources	$ 268	$ -	$ -	$ -
Transfers	$ 17,822,626	$ 18,280,488	$ 15,564,031	$ 21,400,209
Total	$ 17,912,606	$ 18,320,054	$ 15,597,531	$ 21,433,709
Personnel Services	$ -	$ -	$ 23,000	$ 23,000
Operating	$ 10,049,832	$ 6,669,916	$ 8,861,177	$ 8,961,177
Capital	$ -	$ 63,289	$ -	$ -
Debt Service	$ 34,836	$ 16,489	$ 100,000	$ 100,000
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ 21,737,123	$ 24,892,485	$ 13,981,195	$ 14,548,458
Contingency	$ -	$ -	$ 6,367,855	$ 9,004,675
Total General Fund Admin. & Cont	$ 31,821,790	$ 31,642,180	$ 29,333,227	$ 32,637,310

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2016 Proposed Budget

	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
GIS- Mapping				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ 13,358	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ -	$ 13,358	$ -	$ -
Personnel Services	$ -	$ -	$ -	$ -
Operating	$ 11,679	$ 18,494	$ 11,578	$ 11,578
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total GIS- Mapping	$ 11,679	$ 18,494	$ 11,578	$ 11,578
Govt. Service Centers				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ 20	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ -	$ 20	$ -	$ -
Personnel Services	$ 276,197	$ 328,509	$ 382,773	$ 376,494
Operating	$ 1,991	$ 2,423	$ 2,643	$ 2,643
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Govt. Service Centers	$ 278,188	$ 330,932	$ 385,416	$ 379,137

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2016 Proposed Budget

	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Human Resources				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 121,660	$ 63	$ -	$ 10,000
Other Financing Sources	$ 527	$ 450	$ 450	$ 450
Transfers	$ -	$ -	$ -	$ -
Total	$ 122,187	$ 513	$ 450	$ 10,450
Personnel Services	$ 1,724,176	$ 1,772,702	$ 1,928,353	$ 2,007,147
Operating	$ 509,035	$ 481,871	$ 496,793	$ 480,954
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Human Resources	$ 2,233,211	$ 2,254,573	$ 2,425,146	$ 2,488,101
Information Services				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 68	$ -	$ -	$ 500
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 84,847	$ 75	$ 60,000	$ 130,000
Other Financing Sources	$ -	$ 11,288	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 84,915	$ 11,363	$ 60,000	$ 130,500
Personnel Services	$ 8,944,792	$ 9,152,048	$ 9,740,554	$ 10,415,803
Operating	$ 4,169,183	$ 4,268,020	$ 4,846,866	$ 5,066,420
Capital	$ 70,110	$ 46,445	$ -	$ -
Debt Service	$ 132,904	$ 72,284	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ 153,265	$ -
Total Information Services	$ 13,316,988	$ 13,538,797	$ 14,740,685	$ 15,482,223

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2016 Proposed Budget

	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Internal Audit				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ -	$ -	$ -	$ -
Personnel Services	$ 294,360	$ 328,490	$ 337,063	$ 310,171
Operating	$ 4,184	$ 4,143	$ 19,186	$ 5,986
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Internal Audit	$ 298,543	$ 332,633	$ 356,249	$ 316,157
Juvenile Court				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 212,500	$ 213,766	$ 212,500	$ 212,500
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ 48,440	$ 42,328	$ 45,000	$ 25,000
Miscellaneous Revenue	$ 58	$ -	$ -	$ -
Other Financing Sources	$ 206	$ 846	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 261,204	$ 256,940	$ 257,500	$ 237,500
Personnel Services	$ 4,751,420	$ 4,698,405	$ 5,121,681	$ 5,001,021
Operating	$ 113,707	$ 180,190	$ 160,997	$ 160,447
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ 108,538	$ 108,468	$ 108,538	$ 108,538
Contingency	$ -	$ -	$ -	$ -
Total Juvenile Court	$ 4,973,665	$ 4,987,063	$ 5,391,216	$ 5,270,006

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2016 Proposed Budget

	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Law Department				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ 294	$ -	$ -
Miscellaneous Revenue	$ 346,115	$ 361,667	$ 351,500	$ 286,500
Other Financing Sources	$ 821	$ 593	$ 800	$ 800
Transfers	$ -	$ -	$ -	$ -
Total	$ 346,936	$ 362,554	$ 352,300	$ 287,300
Personnel Services	$ 1,491,045	$ 1,578,405	$ 1,854,449	$ 2,007,667
Operating	$ 410,195	$ 673,788	$ 511,902	$ 509,702
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Law Department	$ 1,901,240	$ 2,252,193	$ 2,366,351	$ 2,517,369
Library				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 546,144	$ 540,000	$ 540,000	$ 550,000
Charges for Services	$ -	$ 191	$ -	$ -
Fines and Forfeitures	$ 470,975	$ 460,000	$ 470,000	$ 440,000
Miscellaneous Revenue	$ 1,756	$ 20,024	$ -	$ -
Other Financing Sources	$ 101,080	$ 91,117	$ 100,000	$ 110,000
Transfers	$ -	$ -	$ -	$ -
Total	$ 1,119,955	$ 1,111,332	$ 1,110,000	$ 1,100,000
Personnel Services	$ 7,956,961	$ 7,813,542	$ 8,201,886	$ 8,295,205
Operating	$ 3,097,489	$ 2,884,887	$ 2,724,546	$ 2,824,546
Capital	$ 53,820	$ 802,092	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Library	$ 11,108,269	$ 11,500,522	$ 10,926,432	$ 11,119,751

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2016 Proposed Budget

	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Magistrate Court				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 2,000,563	$ 1,900,000	$ 1,705,000	$ 1,725,000
Fines and Forfeitures	$ -	$ 5,578	$ -	$ -
Miscellaneous Revenue	$ 9,803	$ -	$ 2,000	$ 5,000
Other Financing Sources	$ 474	$ 152	$ 100	$ 100
Transfers	$ -	$ -	$ -	$ -
Total	$ 2,010,840	$ 1,905,730	$ 1,707,100	$ 1,730,100
Personnel Services	$ 3,087,799	$ 2,885,519	$ 3,120,907	$ 3,200,362
Operating	$ 69,697	$ 84,040	$ 87,283	$ 87,739
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Magistrate Court	$ 3,157,496	$ 2,969,559	$ 3,208,190	$ 3,288,101
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	$ 241,903	$ 240,926	$ 250,905	$ 262,003
Operating	$ 1,014,266	$ 1,023,290	$ 1,067,957	$ 1,067,957
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Mail Services	$ 1,256,169	$ 1,264,215	$ 1,318,862	$ 1,329,960

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2016 Proposed Budget

	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Medical Examiner				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ 22	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ -	$ 22	$ -	$ -
Personnel Services	$ 612,965	$ 648,050	$ 619,954	$ 1,171,696
Operating	$ 516,031	$ 516,884	$ 546,417	$ 81,577
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Medical Examiner	$ 1,128,996	$ 1,164,934	$ 1,166,371	$ 1,253,273
Occupational Tax				
Property Taxes	$ -	$ -	$ -	$ 300,000
Penalties & Interest	$ 305,369	$ 257,721	$ 291,000	$ 454,000
Other Taxes	$ 4,735,183	$ 4,665,000	$ 4,675,000	$ 4,865,000
Licenses and Permits	$ 16,983,904	$ 16,735,000	$ 17,192,000	$ 17,860,000
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 89,638	$ 37,224	$ 80,000	$ 91,000
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 32	$ -	$ -	$ -
Other Financing Sources	$ -	$ 1,171	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 22,114,126	$ 21,696,116	$ 22,238,000	$ 23,570,000
Personnel Services	$ 859,716	$ 814,255	$ 823,167	$ 877,990
Operating	$ 70,178	$ 106,657	$ 80,063	$ 79,663
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Occupational Tax	$ 929,895	$ 920,912	$ 903,230	$ 957,653

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2016 Proposed Budget

	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
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	$ 3,320,914	$ 3,572,042	$ 3,416,721	$ 3,416,721
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ 210,322	$ 73,004	$ 243,605	$ 243,605
Contingency	$ -	$ -	$ -	$ -
Total Other Govt./Non-Profit	$ 3,531,236	$ 3,645,046	$ 3,660,326	$ 3,660,326
Parks, Rec & Cultural Affairs				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ 3,130	$ 348	$ 3,000	$ 3,000
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 3,332,509	$ 3,200,676	$ 3,134,050	$ 3,060,050
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 1,389,479	$ 1,025,425	$ 1,027,700	$ 1,127,700
Other Financing Sources	$ 12,644	$ 679	$ 2,500	$ 2,500
Transfers	$ 550,442	$ -	$ -	$ -
Total	$ 5,288,204	$ 4,227,128	$ 4,167,250	$ 4,193,250
Personnel Services	$ 12,756,427	$ 12,789,841	$ 13,591,453	$ 13,712,564
Operating	$ 6,155,354	$ 5,945,519	$ 5,965,817	$ 6,017,367
Capital	$ 341,345	$ 1,156,898	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Parks, Rec & Cultural Affairs	$ 19,253,126	$ 19,892,259	$ 19,557,270	$ 19,729,931

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2016 Proposed Budget

	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Planning				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ 8,904	$ 5,994	$ 6,000	$ 8,000
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 100	$ 63	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 218	$ 40	$ -	$ -
Other Financing Sources	$ 120	$ 169	$ 100	$ 100
Transfers	$ -	$ -	$ -	$ -
Total	$ 9,342	$ 6,266	$ 6,100	$ 8,100
Personnel Services	$ 760,502	$ 691,547	$ 734,625	$ 786,505
Operating	$ 72,487	$ 9,913	$ 23,665	$ 23,665
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Planning	$ 832,989	$ 701,460	$ 758,290	$ 810,170
Police				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ 2,075	$ 1,645	$ 1,500	$ 1,500
Intergovernmental Revenues	$ 429,645	$ 350,620	$ 32,000	$ 32,000
Charges for Services	$ 259,895	$ 270,213	$ 250,000	$ 295,000
Fines and Forfeitures	$ 1,177,165	$ -	$ -	$ -
Miscellaneous Revenue	$ 22,199	$ 2,152	$ 4,500	$ 4,500
Other Financing Sources	$ 199,727	$ 140,702	$ 162,000	$ 242,000
Transfers	$ 276,468	$ -	$ -	$ -
Total	$ 2,367,174	$ 765,332	$ 450,000	$ 575,000
Personnel Services	$ 51,789,510	$ 51,894,765	$ 53,825,383	$ 54,824,886
Operating	$ 5,445,607	$ 5,791,272	$ 3,940,069	$ 3,931,954
Capital	$ 484,491	$ 825,722	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Police	$ 57,719,608	$ 58,511,759	$ 57,765,452	$ 58,756,840

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2016 Proposed Budget

	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Probate Court				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ 601,673	$ 500,000	$ 501,000	$ 591,000
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 686,101	$ 482,221	$ 650,000	$ 695,000
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 1,287,774	$ 982,221	$ 1,151,000	$ 1,286,000
Personnel Services	$ 1,116,737	$ 1,227,433	$ 1,339,445	$ 1,363,157
Operating	$ 164,021	$ 164,801	$ 171,152	$ 176,452
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Probate Court	$ 1,280,757	$ 1,392,234	$ 1,510,597	$ 1,539,609
Property Management				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ 8,580	$ -	$ -
Charges for Services	$ 94,318	$ 112,118	$ 92,000	$ 125,000
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 142,902	$ 24,838	$ 96,000	$ 120,000
Other Financing Sources	$ 1,416	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 238,636	$ 145,536	$ 188,000	$ 245,000
Personnel Services	$ 4,501,476	$ 4,491,562	$ 4,814,835	$ 4,948,240
Operating	$ 4,655,845	$ 4,969,031	$ 5,315,649	$ 5,359,909
Capital	$ 17,018	$ 23,545	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ 358,555	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Property Management	$ 9,174,340	$ 9,842,693	$ 10,130,484	$ 10,308,149

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2016 Proposed Budget

	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Public Safety-Admin				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 958	$ -	$ 700	$ 700
Other Financing Sources	$ 571	$ 626	$ 500	$ 500
Transfers	$ -	$ -	$ -	$ -
Total	$ 1,529	$ 626	$ 1,200	$ 1,200
Personnel Services	$ 1,300,102	$ 1,461,116	$ 1,530,230	$ 1,533,689
Operating	$ 71,627	$ 79,792	$ 92,570	$ 92,570
Capital	$ 13,000	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Public Safety-Admin	$ 1,384,729	$ 1,540,909	$ 1,622,800	$ 1,626,259
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	$ 106,853	$ 108,479	$ 109,902	$ 116,469
Operating	$ 137,743	$ 147,552	$ 158,042	$ 152,592
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Public Safety Safety Village	$ 244,597	$ 256,031	$ 267,944	$ 269,061

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2016 Proposed Budget

	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Public Safety Training				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 4,058	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 500	$ -	$ -	$ -
Other Financing Sources	$ 23	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 4,581	$ -	$ -	$ -
Personnel Services	$ 1,240,415	$ 1,285,648	$ 1,313,332	$ 1,366,181
Operating	$ 229,657	$ 255,226	$ 382,362	$ 470,278
Capital	$ 10,790	$ 11,760	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Public Safety Training	$ 1,480,862	$ 1,552,634	$ 1,695,694	$ 1,836,459
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	$ 234,145	$ 261,890	$ 264,664	$ 279,765
Operating	$ 9,825	$ 14,629	$ 23,280	$ 19,780
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Public Services-Admin	$ 243,969	$ 276,519	$ 287,944	$ 299,545

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2016 Proposed Budget

	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Purchasing				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 64,484	$ -	$ 55,000	$ 55,000
Other Financing Sources	$ 182	$ 946	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 64,666	$ 946	$ 55,000	$ 55,000
Personnel Services	$ 747,528	$ 763,452	$ 693,269	$ 796,283
Operating	$ 32,042	$ 29,141	$ 28,935	$ 28,935
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Purchasing	$ 779,569	$ 792,592	$ 722,204	$ 825,218
Records Management				
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	$ 224,675	$ 231,096	$ 237,928	$ 252,676
Operating	$ 656,593	$ 747,202	$ 768,792	$ 768,168
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Records Management	$ 881,268	$ 978,298	$ 1,006,720	$ 1,020,844

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2016 Proposed Budget

	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Senior Services				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 159,798	$ 106,926	$ 117,000	$ 169,000
Fines and Forfeitures	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -
Contributions and Donations from Priv	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 69,998	$ 10,475	$ 10,000	$ 16,000
Other Financing Sources	$ -	$ 18	$ -	$ -
Transfers	$ 13,135	$ -	$ -	$ -
Total	$ 242,931	$ 117,419	$ 127,000	$ 185,000
Personnel Services	$ 2,347,230	$ 2,165,936	$ 2,437,983	$ 2,611,757
Operating	$ 487,377	$ 547,906	$ 476,627	$ 478,027
Capital	$ -	$ 68,225	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ 477,273	$ 590,564	$ 802,199	$ 846,330
Contingency	$ -	$ -	$ -	$ -
Total Senior Services	$ 3,311,881	$ 3,372,632	$ 3,716,809	$ 3,936,114
Sheriff				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ 8,794	$ 1,782	$ 8,000	$ 8,000
Intergovernmental Revenues	$ 728,650	$ 658,576	$ 565,000	$ 285,000
Charges for Services	$ 989,558	$ 1,017,104	$ 936,200	$ 897,200
Fines and Forfeitures	$ 1,651,095	$ 1,526,122	$ 1,600,000	$ 1,540,000
Miscellaneous Revenue	$ 4,227	$ 48,190	$ 3,225	$ 13,000
Other Financing Sources	$ 5,215	$ 6,520	$ 7,150	$ 52,150
Transfers	$ -	$ -	$ -	$ -
Total	$ 3,387,539	$ 3,258,294	$ 3,119,575	$ 2,795,350
Personnel Services	$ 50,644,941	$ 50,734,878	$ 52,954,850	$ 55,035,629
Operating	$ 14,970,595	$ 15,886,248	$ 16,744,800	$ 16,843,629
Capital	$ 184,044	$ 177,102	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Sheriff	$ 65,799,580	$ 66,798,228	$ 69,699,650	$ 71,879,258

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2016 Proposed Budget

	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Solicitor				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 39,426	$ 20,000	$ 20,000	$ 40,000
Charges for Services	$ 95,884	$ 66,590	$ 95,000	$ 95,000
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 294	$ -	$ -	$ -
Other Financing Sources	$ 349	$ 1,664	$ 100	$ 100
Transfers	$ -	$ -	$ -	$ -
Total	$ 135,953	$ 88,254	$ 115,100	$ 135,100
Personnel Services	$ 5,149,958	$ 5,691,614	$ 5,186,109	$ 5,227,829
Operating	$ 39,930	$ 44,509	$ 41,630	$ 41,630
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Solicitor	$ 5,189,888	$ 5,736,123	$ 5,227,739	$ 5,269,459
State Court				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 702,026	$ 815,049	$ 750,000	$ 715,000
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 702,026	$ 815,049	$ 750,000	$ 715,000
Personnel Services	$ 6,050,304	$ 6,143,173	$ 6,461,737	$ 6,553,392
Operating	$ 391,021	$ 443,941	$ 503,425	$ 503,425
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total State Court	$ 6,441,325	$ 6,587,113	$ 6,965,162	$ 7,056,817

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2016 Proposed Budget

	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
State Court - DUI				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 185,520	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ 10,205	$ -	$ -	$ -
Total	$ 195,725	$ -	$ -	$ -
Personnel Services	$ 137,805	$ 142,088	$ 146,154	$ 154,998
Operating	$ 125,119	$ 234,020	$ -	$ -
Capital	$ 1,129	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total State Court - DUI	$ 264,052	$ 376,108	$ 146,154	$ 154,998
Superior Court				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 473,992	$ 461,234	$ 470,000	$ 472,500
Charges for Services	$ 647,599	$ 635,000	$ 627,500	$ 722,500
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 9,051	$ 5	$ 1,000	$ 1,000
Other Financing Sources	$ 30	$ 15	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 1,130,672	$ 1,096,254	$ 1,098,500	$ 1,196,000
Personnel Services	$ 5,083,868	$ 5,361,300	$ 5,552,250	$ 5,470,707
Operating	$ 1,037,649	$ 1,202,651	$ 1,014,408	$ 1,014,408
Capital	$ 9,083	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Superior Court	$ 6,130,601	$ 6,563,952	$ 6,566,658	$ 6,485,115

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2016 Proposed Budget

	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Support Service-Admin				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 1,063	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total	$ 1,063	$ -	$ -	$ -
Personnel Services	$ 192,627	$ 273,111	$ 282,295	$ 300,798
Operating	$ 6,935	$ 11,200	$ 9,600	$ 9,600
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Support Service-Admin	$ 199,561	$ 284,311	$ 291,895	$ 310,398
Tax Assessor				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 88	$ 2,468	$ 1,000	$ 1,000
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 191	$ -	$ -	$ -
Other Financing Sources	$ 2,881	$ 4,596	$ 1,000	$ 1,000
Transfers	$ -	$ -	$ -	$ -
Total	$ 3,160	$ 7,064	$ 2,000	$ 2,000
Personnel Services	$ 3,387,182	$ 3,435,408	$ 3,568,655	$ 3,653,383
Operating	$ 1,776,655	$ 1,874,833	$ 1,925,688	$ 2,131,478
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Tax Assessor	$ 5,163,837	$ 5,310,241	$ 5,494,343	$ 5,784,861

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2016 Proposed Budget

	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Tax Commissioner				
Property Taxes	$ 195,724,607	$ 191,593,493	$ 209,983,723	$ 207,791,142
Penalties & Interest	$ 4,791,991	$ 4,304,079	$ 4,070,000	$ 3,905,000
Other Taxes	$ 15,103	$ 9,000	$ 9,000	$ 9,000
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 435,149	$ 320,000	$ 420,000	$ 430,000
Charges for Services	$ 7,867,480	$ 7,279,637	$ 7,561,000	$ 8,118,500
Fines and Forfeitures	$ 107,985	$ 86,884	$ 100,000	$ 100,000
Miscellaneous Revenue	$ 130,173	$ 108,455	$ 120,600	$ 120,600
Other Financing Sources	$ 44,913	$ 86,207	$ 47,000	$ 47,000
Transfers	$ -	$ -	$ -	$ -
Total	$ 209,117,401	$ 203,787,755	$ 222,311,323	$ 220,521,242
Personnel Services	$ 6,736,158	$ 6,312,790	$ 7,007,222	$ 6,588,712
Operating	$ 553,494	$ 559,230	$ 599,135	$ 604,101
Capital	$ 175,833	$ 1,689	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Tax Commissioner	$ 7,465,485	$ 6,873,709	$ 7,606,357	$ 7,192,813
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	$ 1,608,118	$ 2,834,092	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Vehicle Acquisition	$ 1,608,118	$ 2,834,092	$ -	$ -

COBB COUNTY GOVERNMENT
Department Detail - General Fund
FY 2016 Proposed Budget

	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Zoning				
Property Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ 140,346	$ 121,796	$ 140,200	$ 174,200
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 5,236	$ 1,434	$ 5,000	$ 5,000
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 33	$ -	$ -	$ 50,000
Other Financing Sources	$ 263	$ 360	$ 200	$ 200
Transfers	$ -	$ -	$ -	$ -
Total	$ 145,878	$ 123,590	$ 145,400	$ 229,400
Personnel Services	$ 502,532	$ 518,333	$ 505,804	$ 623,338
Operating	$ 65,987	$ 69,993	$ 72,551	$ 72,551
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Zoning	$ 568,519	$ 588,326	$ 578,355	$ 695,889
General Fund Summary				
Property Taxes	$ 195,724,607	$ 191,593,493	$ 209,983,723	$ 208,091,142
Penalties & Interest	$ 5,097,360	$ 4,561,800	$ 4,361,000	$ 4,359,000
Other Taxes	$ 36,999,483	$ 36,054,000	$ 36,984,000	$ 39,899,000
Licenses and Permits	$ 22,057,186	$ 21,303,000	$ 21,821,700	$ 22,937,921
Intergovernmental Revenues	$ 3,794,621	$ 3,664,000	$ 3,115,500	$ 2,873,000
Charges for Services	$ 39,169,430	$ 36,958,136	$ 35,529,182	$ 38,049,938
Fines and Forfeitures	$ 11,613,593	$ 9,479,998	$ 9,995,000	$ 9,618,000
Miscellaneous Revenue	$ 4,798,081	$ 3,036,015	$ 3,069,025	$ 3,377,100
Other Financing Sources	$ 525,377	$ 451,816	$ 365,100	$ 490,100
Transfers	$ 18,680,819	$ 18,280,488	$ 15,564,031	$ 21,400,209
Total	$ 338,460,557	$ 325,382,746	$ 340,788,261	$ 351,095,410
Personnel Services	$ 229,815,506	$ 231,548,771	$ 243,168,041	$ 249,942,552
Operating	$ 73,871,967	$ 73,779,632	$ 75,763,563	$ 76,201,252
Capital	$ 3,202,258	$ 6,287,504	$ -	$ -
Debt Service	$ 167,739	$ 88,774	$ 100,000	$ 100,000
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ 23,451,976	$ 27,022,635	$ 15,235,537	$ 15,846,931
Contingency	$ -	$ -	$ 6,521,120	$ 9,004,675
Total General Fund Summary	$ 330,509,446	$ 338,727,315	$ 340,788,261	$ 351,095,410

COBB COUNTY GOVERNMENT
Other Operating Fund Budgets
FY 2016 Proposed Budget

	Revenues FY13 Actual	Revenues FY14 Actual	Revenues FY15 Adopted	Revenues FY16 Proposed	FY16 Adopted Increase / (Decrease) From Adopted FY15
Governmental Fund Types					
Claims	$ 76,219,505	$ 74,944,691	$ 75,911,050	$ 76,300,136	$ 389,086
CSBG	$ 567,127	$ 570,351	$ 558,020	$ 555,421	$ (2,599)
Debt Service	$ 9,229,061	$ 9,082,191	$ 9,346,026	$ 10,323,747	$ 977,721
E911	$ 11,310,686	$ 10,575,917	$ 10,910,412	$ 11,497,110	$ 586,698
Fire	$ 71,424,902	$ 70,678,499	$ 75,686,198	$ 79,020,644	$ 3,334,446
Hotel/Motel Tax	$ 11,244,163	$ 11,222,392	$ 12,000,000	$ 13,500,000	$ 1,500,000
Law Library	$ 654,224	$ 594,313	$ 605,122	$ 579,540	$ (25,582)
Parking Deck	$ 546,084	$ 868,037	$ 933,514	$ 964,645	$ 31,131
Street Light District	$ 4,859,064	$ 5,161,172	$ 5,520,653	$ 5,759,668	$ 239,015
CSSD I	$ -	$ -	$ -	$ 3,600,000	$ 3,600,000
CSSD II	$ -	$ -	$ -	$ 5,150,000	$ 5,150,000
Six Flags SSD	$ -	$ -	$ -	$ 720,000	$ 720,000
Subtotal	$ 186,054,816	$ 183,697,563	$ 191,470,995	$ 207,970,911	$ 16,499,916
Business-type Funds					
Golf Course	$ 1,826,386	$ 1,835,117	$ 1,795,731	$ 1,839,288	$ 43,557
Solid Waste	$ 2,290,181	$ 1,155,623	$ 1,020,677	$ 1,047,444	$ 26,767
Transit	$ 19,579,373	$ 18,805,089	$ 19,652,226	$ 20,780,410	$ 1,128,184
Water	$ 185,082,990	$ 212,287,798	$ 209,968,723	$ 206,432,039	$ (3,536,684)
Subtotal	$ 208,778,930	$ 234,083,627	$ 232,437,357	$ 230,099,181	$ (2,338,176)
Total Other Operating Funds	$ 394,833,746	$ 417,781,190	$ 423,908,352	$ 438,070,092	$ 14,161,740

Governmental Fund Types	Expenditures FY13 Actual	Expenditures FY14 Actual	Expenditures FY15 Adopted	Expenditures FY16 Proposed	FY16 Adopted Increase / (Decrease) From Adopted FY13
Claims	$ 71,999,927	$ 75,174,723	$ 75,911,050	$ 76,300,136	$ 389,086
CSBG	$ 567,127	$ 617,249	$ 558,020	$ 555,421	$ (2,599)
Debt Service	$ 8,635,426	$ 8,642,217	$ 9,346,026	$ 10,323,747	$ 977,721
E911	$ 12,810,260	$ 11,890,616	$ 10,910,412	$ 11,497,110	$ 586,698
Fire	$ 69,555,717	$ 70,279,938	$ 75,686,198	$ 79,020,644	$ 3,334,446
Hotel/Motel Tax	$ 11,244,163	$ 12,330,071	$ 12,000,000	$ 13,500,000	$ 1,500,000
Law Library	$ 538,034	$ 638,277	$ 605,122	$ 579,540	$ (25,582)
Parking Deck	$ 799,929	$ 1,019,612	$ 933,514	$ 964,645	$ 31,131
Street Light District	$ 4,980,667	$ 5,026,286	$ 5,520,653	$ 5,759,668	$ 239,015
CSSD I	$ -	$ -	$ -	$ 3,600,000	$ 3,600,000
CSSD II	$ -	$ -	$ -	$ 5,150,000	$ 5,150,000
Six Flags SSD	$ -	$ -	$ -	$ 720,000	$ 720,000
Subtotal	$ 181,131,249	$ 185,618,988	$ 191,470,995	$ 207,970,911	$ 16,499,916
Business-type Funds					
Golf Course	$ 1,613,862	$ 1,562,387	$ 1,795,731	$ 1,839,288	$ 43,557
Solid Waste	$ 899,358	$ 877,279	$ 1,020,677	$ 1,047,444	$ 26,767
Transit	$ 17,920,625	$ 18,340,007	$ 19,652,226	$ 20,780,410	$ 1,128,184
Water	$ 190,015,913	$ 196,982,558	$ 209,968,723	$ 206,432,039	$ (3,536,684)
Subtotal	$ 210,449,758	$ 217,762,231	$ 232,437,357	$ 230,099,181	$ (2,338,176)
Total Other Operating Funds	$ 391,581,007	$ 403,381,219	$ 423,908,352	$ 438,070,092	$ 14,161,740

COBB COUNTY GOVERNMENT
Other Operating Governmental Fund Types Detail
FY 2016 Proposed Budget

Governmental Fund Types:	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Claims Funds:				
Health & Dental				
Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 4,144	$ 4,699	$ 4,000	$ 3,000
Fines and Forfeitures	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 6,571,933	$ 6,248,622	$ 3,109,987	$ 7,040,000
Other Financing Sources	$ 61,875,363	$ 60,905,955	$ 64,893,849	$ 61,220,000
Transfers	$ -	$ -	$ -	$ -
Fund Balance Appropriations	$ -	$ -	$ -	$ -
Total	$ 68,451,440	$ 67,159,276	$ 68,007,836	$ 68,263,000
Personnel Services	$ -	$ -	$ -	$ -
Operating	$ 66,393,274	$ 66,200,827	$ 68,007,836	$ 68,263,000
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ 411,000	$ 5,800	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total	$ 66,804,274	$ 66,206,627	$ 68,007,836	$ 68,263,000
Casualty & Liability				
Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 267,547	$ 364,102	$ 150,000	$ 278,922
Other Financing Sources	$ 4,540,135	$ 4,606,747	$ 4,917,053	$ 4,917,053
Transfers	$ -	$ -	$ -	$ -
Total	$ 4,807,682	$ 4,970,849	$ 5,067,053	$ 5,195,975
Personnel Services	$ 453,049	$ 531,740	$ 537,648	$ 535,617
Operating	$ 2,028,389	$ 4,429,789	$ 3,975,565	$ 3,828,551
Capital	$ -	$ -	$ 400,000	$ 400,000
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ 276,468	$ 375,354	$ 1,078	$ -
Contingency	$ -	$ -	$ 152,762	$ 431,807
Total	$ 2,757,905	$ 5,336,884	$ 5,067,053	$ 5,195,975

COBB COUNTY GOVERNMENT
Other Operating Governmental Fund Types Detail
FY 2016 Proposed Budget

Governmental Fund Types:	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Workers Comp				
Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -
Other Financing Sources	$ 2,960,383	$ 2,814,566	$ 2,836,161	$ 2,841,161
Transfers	$ -	$ -	$ -	$ -
Total	$ 2,960,383	$ 2,814,566	$ 2,836,161	$ 2,841,161
Personnel Services	$ -	$ -	$ -	$ -
Operating	$ 2,437,748	$ 3,631,212	$ 2,836,161	$ 2,841,161
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total	$ 2,437,748	$ 3,631,212	$ 2,836,161	$ 2,841,161
CSBG				
Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 567,127	$ 570,351	$ 558,020	$ 555,421
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total CSBG Fund	$ 567,127	$ 570,351	$ 558,020	$ 555,421
Personnel Services	$ -	$ -	$ -	$ -
Operating	$ 553,992	$ 617,249	$ 558,020	$ 555,421
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ 13,135	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total CSBG Fund	$ 567,127	$ 617,249	$ 558,020	$ 555,421

COBB COUNTY GOVERNMENT
Other Operating Governmental Fund Types Detail
FY 2016 Proposed Budget

Governmental Fund Types:	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Debt Service				
Taxes	$ 8,956,301	$ 8,819,278	$ 9,123,726	$ 10,084,947
Penalties & Interest	$ 23,746	$ 25,000	$ 21,000	$ 18,000
Other Taxes	$ 47,015	$ 41,527	$ 46,300	$ 70,800
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 196,053	$ 191,886	$ 150,000	$ 145,000
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -
Other Financing Sources	$ 5,946	$ 4,500	$ 5,000	$ 5,000
Transfers	$ -	$ -	$ -	$ -
Total Debt Service Fund	$ 9,229,061	$ 9,082,191	$ 9,346,026	$ 10,323,747
Personnel Services	$ -	$ -	$ -	$ -
Operating	$ 80,570	$ 83,521	$ 80,691	$ 194,710
Capital	$ -	$ -	$ -	$ -
Debt Service	$ 8,554,856	$ 8,558,696	$ 8,554,238	$ 8,557,412
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ 711,097	$ 1,571,625
Total Debt Service Fund	$ 8,635,425.81	$ 8,642,217	$ 9,346,026	$ 10,323,747
E911				
Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 11,302,007	$ 10,568,917	$ 10,904,412	$ 11,490,110
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 4,771	$ 3,000	$ 3,000	$ 4,000
Other Financing Sources	$ 3,908	$ 4,000	$ 3,000	$ 3,000
Transfers	$ -	$ -	$ -	$ -
Total E911 Fund	$ 11,310,686	$ 10,575,917	$ 10,910,412	$ 11,497,110
Personnel Services	$ 7,585,982	$ 7,482,696	$ 8,195,616	$ 8,132,528
Operating	$ 3,228,759	$ 3,047,647	$ 2,598,077	$ 2,701,165
Capital	$ 1,995,519	$ 1,360,272	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ 116,719	$ 663,417
Total E911 Fund	$ 12,810,260	$ 11,890,616	$ 10,910,412	$ 11,497,110

COBB COUNTY GOVERNMENT
Other Operating Governmental Fund Types Detail
FY 2016 Proposed Budget

Governmental Fund Types:	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Fire				
Taxes	$ 68,750,761	$ 68,402,799	$ 73,476,598	$ 76,699,139
Penalties & Interest	$ 186,071	$ 160,000	$ 185,000	$ 165,000
Other Taxes	$ 371,376	$ 327,000	$ 378,000	$ 479,500
Licenses and Permits	$ 382,539	$ 407,000	$ 10,000	$ 10,000
Intergovernmental Revenues	$ 24,583	$ -	$ 25,000	$ 20,000
Charges for Services	$ 1,623,426	$ 1,352,700	$ 1,582,600	$ 1,621,005
Fines and Forfeitures	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -
Contributions and Donations from Private	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 9,183	$ 5,000	$ 5,000	$ 2,000
Other Financing Sources	$ 76,963	$ 24,000	$ 24,000	$ 24,000
Transfers	$ -	$ -	$ -	$ -
Total Fire Fund	$ 71,424,902	$ 70,678,499	$ 75,686,198	$ 79,020,644
Personnel Services	$ 58,297,478	$ 59,262,949	$ 61,511,469	$ 63,046,101
Operating	$ 10,753,170	$ 10,105,134	$ 10,435,727	$ 11,078,493
Capital	$ 87,971	$ 118,101	$ 1,220,022	$ -
Debt Service	$ 35,510	$ 23,132	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ 381,588	$ 770,623	$ 470,133	$ 413,133
Contingency	$ -	$ -	$ 2,048,847	$ 4,482,917
Total Fire Fund	$ 69,555,717	$ 70,279,938	$ 75,686,198	$ 79,020,644
Hotel/Motel Tax				
Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ 11,244,163	$ 11,222,392	$ 12,000,000	$ 13,500,000
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total Hotel/Motel Tax Fund	$ 11,244,163	$ 11,222,392	$ 12,000,000	$ 13,500,000
Personnel Services	$ -	$ -	$ -	$ -
Operating	$ 10,693,720	$ 11,318,291	$ 10,897,250	$ 13,500,000
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ 550,442	$ 1,011,780	$ 1,102,750	$ -
Contingency	$ -	$ -	$ -	$ -
Total Hotel/Motel Tax Fund	$ 11,244,163	$ 12,330,071	$ 12,000,000	$ 13,500,000

COBB COUNTY GOVERNMENT
Other Operating Governmental Fund Types Detail
FY 2016 Proposed Budget

Governmental Fund Types:	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Law Library				
Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ 649,245	$ 591,013	$ 601,212	$ 575,000
Miscellaneous Revenue	$ -	$ -	$ -	$ -
Other Financing Sources	$ 4,979	$ 3,300	$ 3,910	$ 4,540
Transfers	$ -	$ -	$ -	$ -
Total Law Library Fund	$ 654,224	$ 594,313	$ 605,122	$ 579,540
Personnel Services	$ 197,305	$ 151,679	$ 159,489	$ 168,017
Operating	$ 340,729	$ 486,598	$ 443,390	$ 409,280
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ 2,243	$ 2,243
Total Law Library Fund	$ 538,034	$ 638,277	$ 605,122	$ 579,540
Parking Deck				
Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 545,056	$ 867,737	$ 932,814	$ 659,000
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 812	$ -	$ 500	$ 1,500
Other Financing Sources	$ 216	$ 300	$ 200	$ 50
Transfers	$ -	$ -	$ -	$ 304,095
Total Parking Deck Fund	$ 546,084	$ 868,037	$ 933,514	$ 964,645
Personnel Services	$ 79,385	$ 70,042	$ 80,690	$ 83,108
Operating	$ 106,944	$ 125,677	$ 126,761	$ 145,724
Capital	$ -	$ 167,331	$ -	$ -
Debt Service	$ 613,600	$ 656,563	$ 726,063	$ 735,813
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total Parking Deck Fund	$ 799,929	$ 1,019,612	$ 933,514	$ 964,645

COBB COUNTY GOVERNMENT
Other Operating Governmental Fund Types Detail
FY 2016 Proposed Budget

Governmental Fund Types:	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Street Light District				
Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 4,850,785	$ 5,161,172	$ 5,520,653	$ 5,759,668
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 8,281	$ -	$ -	$ -
Other Financing Sources	$ (2)	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total Street Light District Fund	$ 4,859,064	$ 5,161,172	$ 5,520,653	$ 5,759,668
Personnel Services	$ 173,455	$ 177,334	$ 181,847	$ 178,633
Operating	$ 4,783,676	$ 4,824,450	$ 5,315,195	$ 5,252,811
Capital	$ -	$ -	$ -	$ 304,613
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ 23,536	$ 24,502	$ 23,000	$ 23,000
Contingency	$ -	$ -	$ 611	$ 611
Total Street Light District Fund	$ 4,980,667	$ 5,026,286	$ 5,520,653	$ 5,759,668
CSSD I				
Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ 3,600,000
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total CSSD II Fund	$ -	$ -	$ -	$ 3,600,000
Personnel Services	$ -	$ -	$ -	$ -
Operating	$ -	$ -	$ -	$ -
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ 3,600,000
Total CSSD II Fund	$ -	$ -	$ -	$ 3,600,000
CSSD II				
Taxes	$ -	$ -	$ -	$ 5,150,000
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total CSSD II Fund	$ -	$ -	$ -	$ 5,150,000
Personnel Services	$ -	$ -	$ -	$ -
Operating	$ -	$ -	$ -	$ -
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ 5,150,000
Total CSSD II Fund	$ -	$ -	$ -	$ 5,150,000

COBB COUNTY GOVERNMENT
Other Operating Governmental Fund Types Detail
FY 2016 Proposed Budget

Governmental Fund Types:	FY 13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Six Flags SSD				
Taxes	$ -	$ -	$ -	$ 720,000
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ -	$ -	$ -	$ -
Fines and Forfeitures	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -
Total Six Flags SSD Fund	$ -	$ -	$ -	$ 720,000
Personnel Services	$ -	$ -	$ -	$ -
Operating	$ -	$ -	$ -	$ -
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ 720,000
Total Six Flags SSD Fund	$ -	$ -	$ -	$ 720,000

COBB COUNTY GOVERNMENT
Other Operating Business-Type Funds Detail
FY 2016 Proposed Budget

Business-type Funds:	FY13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Golf Course				
Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 1,825,183	$ 1,835,117	$ 1,795,531	$ 1,839,088
Fines and Forfeitures	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 114	$ -	$ -	$ -
Other Financing Sources	$ 1,089	$ -	$ 200	$ 200
Transfers	$ -	$ -	$ -	$ -
Total Golf Course Fund	$ 1,826,386	$ 1,835,117	$ 1,795,731	$ 1,839,288
Personnel Services	$ -	$ -	$ -	$ -
Operating	$ 1,417,887	$ 1,392,690	$ 1,497,351	$ 1,540,908
Capital	$ 15,750	$ -	$ 91,600	$ 91,600
Debt Service	$ 5,609	$ 4,327	$ 72,420	$ 72,420
Depreciation	$ 172,496	$ 163,606	$ 132,596	$ 132,596
Transfers Out	$ 2,120	$ 1,764	$ 1,764	$ 1,764
Contingency	$ -	$ -	$ -	$ -
Total Golf Course Fund	$ 1,613,862	$ 1,562,387	$ 1,795,731	$ 1,839,288
Solid Waste				$ -
Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ -	$ -	$ -	$ -
Charges for Services	$ 315	$ 300	$ 300	$ 300
Fines and Forfeitures	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 281,001	$ 251,921	$ 287,812	$ 317,914
Other Financing Sources	$ 173	$ 150	$ 200	$ 250
Transfers	$ 2,008,692	$ 903,252	$ 732,365	$ 728,980
Total Solid Waste Fund	$ 2,290,181	$ 1,155,623	$ 1,020,677	$ 1,047,444
Personnel Services	$ 272,815	$ 256,566	$ 377,264	$ 405,228
Operating	$ 63,538	$ 172,914	$ 232,382	$ 232,882
Capital	$ -	$ -	$ -	$ -
Debt Service	$ 152,238	$ 49,120	$ -	$ -
Depreciation	$ 410,767	$ 398,679	$ 405,342	$ 405,342
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ 5,689	$ 3,992
Total Solid Waste Fund	$ 899,358	$ 877,279	$ 1,020,677	$ 1,047,444

COBB COUNTY GOVERNMENT
Other Operating Business-Type Funds Detail
FY 2016 Proposed Budget

Business-type Funds:	FY13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Transit				
Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 4,409,329	$ 2,653,260	$ 5,066,178	$ 5,417,661
Charges for Services	$ 6,050,804	$ 6,558,242	$ 5,586,048	$ 5,812,749
Fines and Forfeitures	$ -	$ -	$ -	$ -
Investment Income	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 25,766	$ -	$ -	$ -
Other Financing Sources	$ 311	$ -	$ -	$ -
Transfers	$ 9,093,163	$ 9,593,587	$ 9,000,000	$ 9,550,000
Total Transit Fund	$ 19,579,373	$ 18,805,089	$ 19,652,226	$ 20,780,410
Personnel Services	$ 545,972	$ 641,131	$ 768,031	$ 637,576
Operating	$ 17,322,152	$ 17,646,955	$ 18,822,911	$ 20,105,187
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ 52,501	$ 51,921	$ 49,274	$ 25,637
Contingency	$ -	$ -	$ 12,010	$ 12,010
Total Transit Fund	$ 17,920,625	$ 18,340,007	$ 19,652,226	$ 20,780,410
Water				
Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 925	$ -	$ -	$ -
Charges for Services	$ 184,772,990	$ 212,154,797	$ 209,761,123	$ 206,216,539
Fines and Forfeitures	$ 2,650	$ -	$ 2,600	$ 10,000
Miscellaneous Revenue	$ 122,590	$ 25,000	$ 110,000	$ 77,500
Other Financing Sources	$ 160,299	$ 85,001	$ 72,000	$ 105,000
Transfers	$ 23,536	$ 23,000	$ 23,000	$ 23,000
Total Water Fund	$ 185,082,990	$ 212,287,798	$ 209,968,723	$ 206,432,039

COBB COUNTY GOVERNMENT
Other Operating Business-Type Funds Detail
FY 2016 Proposed Budget

Business-type Funds:	FY13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Water (continued)				
Administration Division				
Personnel Services	$ 1,933,919	$ 1,851,932	$ 2,019,048	$ 2,078,930
Operating	$ 2,164,253	$ 1,516,313	$ 2,042,531	$ 2,048,723
Capital	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ 11,418,087	$ 13,405,101	$ 13,414,114	$ 13,409,987
Contingency	$ -	$ -	$ 439,439	$ 414,998
Total	$ 15,516,259	$ 16,773,346	$ 17,915,132	$ 17,952,638
Administrative Expenses				
Personnel Services	$ -	$ -	$ -	$ -
Operating	$ 49,441,914	$ 54,015,259	$ 62,611,252	$ 61,083,999
Capital	$ -	$ -	$ -	$ -
Debt Service	$ 7,489,905	$ 6,473,862	$ 6,116,837	$ 5,749,683
Depreciation	$ 40,900,407	$ 41,265,573	$ 43,732,668	$ 36,602,760
Transfers Out	$ 17,232,626	$ 15,534,345	$ 14,423,613	$ 20,083,628
Contingency	$ -	$ -	$ -	$ -
Total	$ 115,064,852	$ 117,289,039	$ 126,884,370	$ 123,520,070
Customer Service				
Personnel Services	$ 3,529,470	$ 3,525,778	$ 3,737,290	$ 3,658,761
Operating	$ 4,764,771	$ 5,144,020	$ 4,862,056	$ 4,868,425
Capital	$ 77,000	$ 128,715	$ 190,000	$ 80,000
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total	$ 8,371,241	$ 8,798,513	$ 8,789,346	$ 8,607,186
Engineering				
Personnel Services	$ 2,503,499	$ 2,579,016	$ 2,636,719	$ 2,683,802
Operating	$ 145,248	$ 121,976	$ 161,838	$ 166,179
Capital	$ 14,500	$ 83,285	$ 292,000	$ 70,000
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total	$ 2,663,247	$ 2,784,277	$ 3,090,557	$ 2,919,981

COBB COUNTY GOVERNMENT
Other Operating Business-Type Funds Detail
FY 2016 Proposed Budget

Business-type Funds:	FY13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Water (continued)				
Operations Division Admin				
Personnel Services	$ 1,375,153	$ 1,444,755	$ 1,427,446	$ 1,390,587
Operating	$ 129,943	$ 187,933	$ 177,648	$ 178,828
Capital	$ -	$ 24,420	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total	$ 1,505,096	$ 1,657,108	$ 1,605,094	$ 1,569,415
Central Lab				
Personnel Services	$ 1,473,320	$ 1,509,664	$ 1,556,135	$ 1,530,630
Operating	$ 177,102	$ 122,806	$ 169,879	$ 169,496
Capital	$ -	$ 27,854	$ 13,500	$ 18,000
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total	$ 1,650,422	$ 1,660,324	$ 1,739,514	$ 1,718,126
Central Maintenance				
Personnel Services	$ 4,086,689	$ 4,153,167	$ 4,309,218	$ 4,292,828
Operating	$ 1,717,721	$ 1,760,423	$ 1,885,191	$ 1,856,237
Capital	$ 1,039,345	$ 165,172	$ 206,000	$ -
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total	$ 6,843,755	$ 6,078,762	$ 6,400,409	$ 6,149,065

COBB COUNTY GOVERNMENT
Other Operating Business-Type Funds Detail
FY 2016 Proposed Budget

Business-type Funds:	FY13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Water (continued)				
South Cobb WRF				
Personnel Services	$ 1,133,042	$ 1,235,549	$ 1,183,978	$ 1,118,224
Operating	$ 6,723,859	$ 7,123,598	$ 7,938,349	$ 8,131,791
Capital	$ 89,277	$ 39,951	$ 170,000	$ 138,000
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total	$ 7,946,178	$ 8,399,098	$ 9,292,327	$ 9,388,015
Noonday WRF				
Personnel Services	$ 1,022,251	$ 940,888	$ 958,523	$ 986,539
Operating	$ 2,744,310	$ 2,824,826	$ 3,110,382	$ 3,104,882
Capital	$ -	$ 9,950	$ 226,000	$ 60,000
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total	$ 3,766,561	$ 3,775,664	$ 4,294,905	$ 4,151,421
Sutton WRF				
Personnel Services	$ 1,829,941	$ 1,820,355	$ 1,926,165	$ 1,797,702
Operating	$ 5,934,762	$ 7,556,728	$ 7,040,477	$ 7,346,745
Capital	$ 49,730	$ 47,306	$ 9,800	$ 9,800
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total	$ 7,814,433	$ 9,424,389	$ 8,976,442	$ 9,154,247
Northwest WRF				
Personnel Services	$ 957,569	$ 1,015,108	$ 987,867	$ 1,080,330
Operating	$ 2,920,820	$ 3,210,451	$ 3,568,568	$ 3,390,953
Capital	$ 39,900	$ 9,259	$ 156,000	$ 58,000
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total	$ 3,918,289	$ 4,234,818	$ 4,712,435	$ 4,529,283

COBB COUNTY GOVERNMENT
Other Operating Business-Type Funds Detail
FY 2016 Proposed Budget

Business-type Funds:	FY13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Water (continued)				
System Maintenance				
Personnel Services	$ 6,077,130	$ 6,141,747	$ 6,470,622	$ 6,339,072
Operating	$ 6,391,535	$ 7,125,032	$ 6,614,160	$ 6,594,121
Capital	$ 383,027	$ 550,765	$ 909,736	$ 1,593,149
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total	$ 12,851,692	$ 13,817,544	$ 13,994,518	$ 14,526,342
Stormwater Management				
Personnel Services	$ 1,902,447	$ 1,799,923	$ 1,971,374	$ 1,949,609
Operating	$ 201,441	$ 274,406	$ 238,150	$ 237,741
Capital	$ -	$ 215,347	$ 64,150	$ 58,900
Debt Service	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -
Total	$ 2,103,888	$ 2,289,676	$ 2,273,674	$ 2,246,250
Total Water & Sewer Fund				
Personnel Services	$ 27,824,430	$ 28,017,882	$ 29,184,385	$ 28,907,014
Operating	$ 83,457,679	$ 90,983,771	$ 100,420,481	$ 99,178,120
Capital	$ 1,692,779	$ 1,302,024	$ 2,237,186	$ 2,085,849
Debt Service	$ 7,489,905	$ 6,473,862	$ 6,116,837	$ 5,749,683
Depreciation	$ 40,900,407	$ 41,265,573	$ 43,732,668	$ 36,602,760
Transfers Out	$ 28,650,713	$ 28,939,446	$ 27,837,727	$ 33,493,615
Contingency	$ -	$ -	$ 439,439	$ 414,998
Total	$ 190,015,913	$ 196,982,558	$ 209,968,723	$ 206,432,039

COBB COUNTY GOVERNMENT
Other Operating Business-Type Funds Detail
FY 2016 Proposed Budget

Business-type Funds:	FY13 Actual	FY14 Actual	FY15 Adopted	FY16 Proposed
Total Business-type Funds:				
Revenues				
Taxes	$ -	$ -	$ -	$ -
Penalties & Interest	$ -	$ -	$ -	$ -
Other Taxes	$ -	$ -	$ -	$ -
Licenses and Permits	$ -	$ -	$ -	$ -
Intergovernmental Revenues	$ 4,410,254	$ 2,653,260	$ 5,066,178	$ 5,417,661
Charges for Services	$ 192,649,292	$ 220,548,456	$ 217,143,002	$ 213,868,676
Fines and Forfeitures	$ 2,650	$ -	$ 2,600	$ 10,000
Investment Income	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 429,471	$ 276,921	$ 397,812	$ 395,414
Other Financing Sources	$ 161,872	$ 85,151	$ 72,400	$ 105,450
Transfers	$ 11,125,391	$ 10,519,839	$ 9,755,365	$ 10,301,980
Total	$ 208,778,930	$ 234,083,627	$ 232,437,357	$ 230,099,181
Expenditures				
Personnel Services	$ 28,643,217	$ 28,915,579	$ 30,329,680	$ 29,949,818
Operating	$ 102,261,256	$ 110,196,330	$ 120,973,125	$ 121,057,097
Capital	$ 1,708,529	$ 1,302,024	$ 2,328,786	$ 2,177,449
Debt Service	$ 7,647,752	$ 6,527,309	$ 6,189,257	$ 5,822,103
Depreciation	$ 41,483,670	$ 41,827,858	$ 44,270,606	$ 37,140,698
Transfers Out	$ 28,705,334	$ 28,993,131	$ 27,888,765	$ 33,521,016
Contingency	$ -	$ -	$ 457,138	$ 431,000
Total	$ 210,449,758	$ 217,762,231	$ 232,437,357	$ 230,099,181

COBB COUNTY GOVERNMENT
Capital Funds
FY 2016 Proposed Budget

	Revenues FY 15 Adopted	Revenues FY 16 Proposed	Percentage Change FY 15 Adopted to: FY 16 Proposed
Capital Funds			
800 MHz Radio System	$ 1,111,965	$ 482,644	-56.60%
Capital Projects	$ 4,362,711	$ 4,503,634	3.23%
Water RE&I	$ 51,722,828	$ 49,752,828	-3.81%
Water System Development	$ 20,657,310	$ 21,332,310	3.27%
Total Capital Funds	**$ 77,854,814**	**$ 76,071,416**	-2.29%

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

Projects		FY 15 Adopted		FY 16 Proposed
Mobile Data Computers	$	200,000	$	200,000
PC & Printer Replacement	$	-	$	392,979
PC & Printer Replacement-Capital Lease	$	736,822	$	298,433
Enterprise Content Management - Onbase	$	1,755,665	$	1,579,586
GIS Implementation (Year 5)	$	963,909	$	974,770
Communications Infrastructure	$	283,815	$	-
Server Replacement & Virtualization	$	262,000	$	-
IS Capital Replacement Schedule			$	897,366
Radar Units & Digital Video Cameras-Police Vehicles	$	160,500	$	160,500
	$	**4,362,711**	**$**	**4,503,634**

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

FUND 510: Water RE&I

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

COBB COUNTY GOVERNMENT

Water RE&I and Water System Development Fee Funds

FY 2015 Adopted & FY 2016 Proposed Budget

FUND 580 (Water RSDF)

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