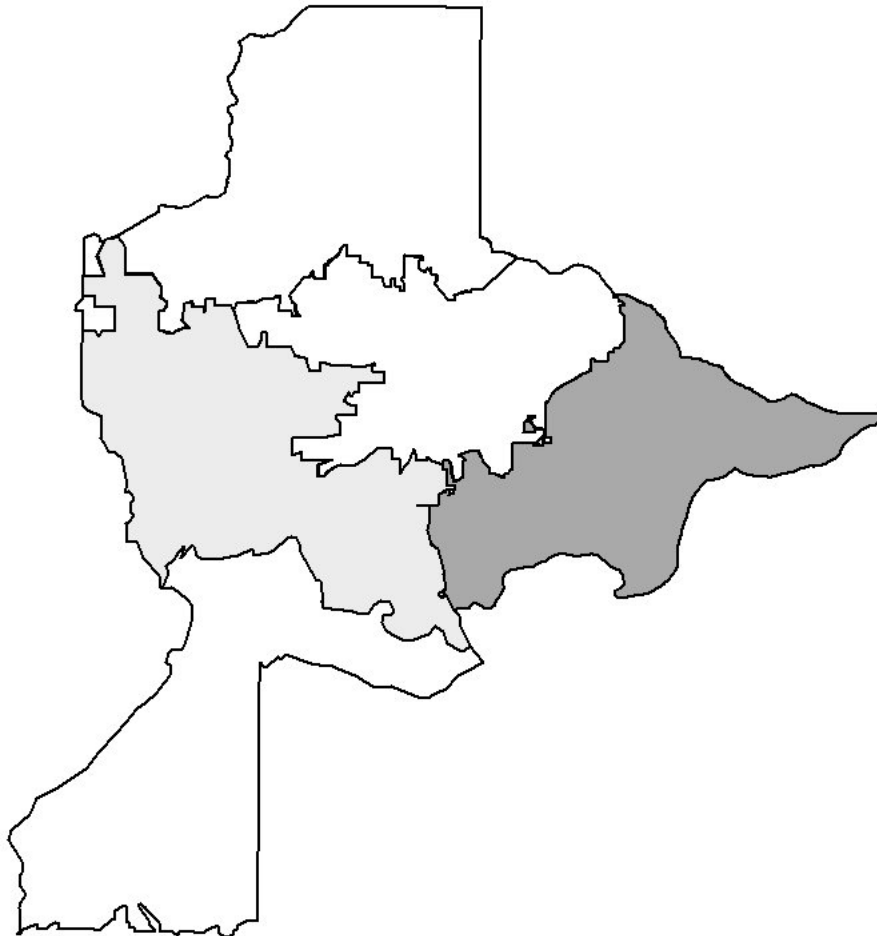


CREATING A NEW MILTON COUNTY

Report 6. A Comparison of County Services Provided by the Counties of Cobb, DeKalb, Fulton and Gwinnett.



STUDY REPORTS PREPARED FOR THE CREATING A NEW MILTON COUNTY PROJECT

Number	Title	Author
	<i>Executive Summaries</i>	Governmental Services and Research Division, Carl Vinson Institute of Government, University of Georgia and Fiscal Research Center, Andrew Young School of Policy Studies, Georgia State University
1.	<i>Estimated Costs and Revenues for the Proposed Milton County</i>	Fiscal Research Center, Andrew Young School of Policy Studies, Georgia State University
2.	<i>The Fiscal Viability of a Milton County School System</i>	Governmental Services and Research Division, Carl Vinson Institute of Government, University of Georgia
3.	<i>The Impact of Creating Milton County on State Agencies</i>	Governmental Services and Research Division, Carl Vinson Institute of Government, University of Georgia
4.	<i>The Legal Impacts of Creating Milton County</i>	Governmental Services and Research Division, Carl Vinson Institute of Government, University of Georgia
5.	<i>New Governance Options for Milton County</i>	Governmental Services and Research Division, Carl Vinson Institute of Government, University of Georgia
6.	<i>A Comparison of County Services Provided by the Counties of Cobb, DeKalb, Fulton and Gwinnett</i>	Fiscal Research Center, Andrew Young School of Policy Studies, Georgia State University

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Funding for this project was provided by the Georgia General Assembly.

**A Comparison of County Services Provided by
the Counties of Cobb, DeKalb, Fulton and Gwinnett**

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February 2009

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ACKNOWLEDGEMENTS.

We are indebted to the following professionals. Without their assistance this work could not be completed. All errors in the report are the sole responsibility of the authors.

Cobb County: Kay Anderson, Mary Boyd, Aleah Hawks, Janet Halderman, Jason Little, James Pehrson, Jere Rawlings, Roxanne Rush, Dan Streett, Dabbie Wallace, and Cynthia Watson

DeKalb County: Dr. Michael Bell, Russell Frankofsky, Dick Gallagher, Joel Gottlieb, Gwen Brown Patterson, and Hiacynth Robinson

Fulton County: Tom Andrews, Doug Carl, Neal Childers, Gary Easley, Yvonne Gilchrist, Christine S. Greene, James C. Howgate, Ruth Jones, Dr. Steven Katkowsky, Lisa Maggart (Milton), Matthew Marietta (Milton), Hakeem K. Oshikoya, John Szabo, Ray Turner, Marc Tyler (Alpharetta), Lyn Vaughn, Chrystal Williams, and Sharon Whitmore

Gwinnett County: Pat Baxter, Ted Bailey, Billie Bolton, Deborah Brooks, Charles Collins, Vernon G. Goins, Chuck Huckleberry, Jerry Kemp, Cathy Kimbrel, Glynda McMillian, Jane Osetkowski, Nancy Owens, Penny Skamalos, Kristine Tallent, Beth Weeks, and Michelle Westerfield

Georgia State University: Spencer Brien, Carolyn Bourdeaux, Robert Eger, Robert Friedman (Department of Criminal Justice), John Matthews, Lakshmi Pandey, Cynthia Searcy, David Sjoquist, and John Stavick

University of Georgia: Harry Hayes, Jim Ledbetter, John O'Looney, and Paula Sanford

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Executive Summary

This report examines current county operations in the four core metro counties of Cobb, DeKalb, Fulton, and Gwinnett. The report covers all mandated county services and also those nonmandated services that are provided to all county residents, irrespective of their municipal status in the county. The primary purpose of this analysis is to give policy-makers:

- a general overview of the demographics of each county, such as statistics on income, population, and home ownership;
- an understanding of the organizational structure of county administration;
- descriptions of the services provided, including service expenditures and employment levels.

Originally designed to be an administrative arm of the state, the role of county government is one that is subject to variation. Its relationship to the state and to the municipalities within its borders differs from county to county and is a function of many factors, such as population size, population demographics, economic activities, and the demand for services.

Services provided at the county level are a mix of mandated and nonmandated services. Mandated services are those services required by state constitution to be offered to all county residents, regardless of whether they reside within or outside of municipal boundaries. It is in the provision of these services that the county carries out its responsibility as the local administrative arm of the state. Because these are mandated services, there is limited discretion in how they are offered. Although these services are mandated, expenditures for these services come largely from county taxes. Mandated services provided by the county consist of the provision of courts, public and mental health, sheriff, jails, emergency management, property tax administration services, and elections.

In addition to mandated services, counties often provide an array of nonmandated services, such as police, fire, water, sewer, and human or social services. The provision of these services is often associated with municipalities but are many times provided by counties. This is especially true when large numbers of county residents live in unincorporated parts of the county. But, the provision of these nonmandated municipal-type services by a county may lead to confusion on

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the part of the citizen as to the role of the county versus the municipality in the provision of certain types of services.

The level of nonmandated service provision in a county is largely a reflection of the personalities, history, and preferences of the county population. No two counties are the same in regards to the level of services provided and each differs based on the needs and preferences of their population. Unlike mandated services, the county has much greater discretion in the provision of nonmandated services. For example, Fulton and DeKalb offer a wider and more extensive array of human and social services, especially in the area of workforce development and poverty-related programs. In Cobb and Gwinnett, the scale of these services is smaller and has a greater emphasis on quality-of-life and senior services. Even in the case where counties provide similar types of nonmandated services, it is misleading to compare the levels of such service between counties. Because by definition these services are nonmandated, there is no standard level of service provision across counties. Instead, the level of nonmandated service provision is dictated by the demographics of the county population, which is reflected, albeit sometimes only indirectly, in the voting patterns of the county population. Thus, comparing the expenditures of nonmandated county services across counties provides only one side of the discussion and must be done in the larger context of county preferences.

It cannot be overemphasized that this analysis does not attempt, nor is equipped, to provide a judgment in terms of efficiency or “good stewardship” of taxpayer resources. By efficiency, one usually means providing services at the least cost. But, such a determination requires a consistent measure of service quantity across counties while controlling for the level of service quality. No data presented in this report supports that type of analysis. While we provide information on expenditures and employment per capita, these are not sufficient indicators of quality or quantity of service provided. For example, two counties may spend equal amounts on fire services but due to traffic congestion and geography, have different response times to an emergency. Furthermore, citizens residing in a county with low housing density may be equally satisfied with longer response times than residents of a higher density county. Thus, while we report county service expenditure data, such information is insufficient to provide a complete assessment of service quantity and quality on which to base a claim of efficiency. In addition,

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such a determination requires a much greater focus on the organizational structure of a county government than is provided here. For instance, no attempt was made to consider the implications in terms of level of county expenditures of having a county manager or a county chief executive officer who is an elected official and no information in this report supports any conclusions concerning that issue. Thus, the focus of this report is strictly a comparison of operations between counties as they exist and is not designed to create a ranking between these four counties.

The choice of these four counties as the basis of a comparison in some important ways is an unfair match since these counties have much that differentiate them. Instead, these four counties were chosen solely on the basis of their geographic location and their prominence in the Atlanta area. Cobb and Gwinnett are suburban counties while Fulton and DeKalb have large urban populations. Furthermore, Fulton County is the home of the state capitol. As such, Fulton County in many ways has more demands on its service provision than other counties in the area. For instance, corporations operating in Georgia are more likely to have their legal issues attended to in the Superior Court of Fulton County even though these firms may operate in other parts of the state. The demands on the court system are expected to be higher in Fulton County relative to other counties and thus be reflected in higher costs. In addition, there is a higher concentration of state, federal, and nonprofit property in Fulton County for which some county services are provided but which no property tax revenue is collected. As shown throughout this report, many of the issues associated with urban populations and diverse populations are adversely associated with the cost of service provision at the county level.

The information presented in this report comes from several sources. The primary source was the budget books for each county and the county Comprehensive Annual Financial Reports(CAFR). These data were supplemented with county demographic data and employment data from the U.S. Census Bureau. Additional information on county employment was provided by each of the counties, along with detailed cost center data. Where additional explanation was required, written and personal interviews with county officials were conducted. In general, the data for this report are for fiscal year 2006 for two reasons. First, that was the most recent data available when the project began. Second, 2006 was the last year in which Fulton County

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included unincorporated areas in the northside of the county. With the incorporation of most of Fulton County, the county ceased to offer a number of services. Therefore, considering Fulton County after 2006 would provide an even more complex comparison than the one presented in this report.

The expenditures presented in this report are based only on the operating costs incurred by the counties for the associated services. The inclusion of capital expenditures has the potential to skew the analysis due to large one-time costs. Because this report is based on the expenditure patterns of a single point in time, we limit our discussion to operating costs. Furthermore, these numbers represent the county's own cost of services, exclusive of any federal and state funding. Therefore, these figures represent the cost to the county taxpayer of the provision of these services.

The preferred approach to constructing a report such as this is to align county employment and expenditures associated with the provision of each county service across all four counties. This requires a narrow definition of each county service included in the analysis. For instance, the superior courts in each county are responsible for the same services in each county. This is also true for voter registration services and tax administration services.

In some cases such alignment of services was not possible based on the available data. In general, county budget information is divided into larger departments and divisions within departments. These departments may not correspond to the delivery of a single service, or a service may be provided through several departments or divisions. In addition, expenditures for some services or departments may be associated with budget funds other than the General Fund. Lastly, service provision arrangements vary between counties. For example, the duties of the clerk to the commissioners are handled as a separate position in all counties except DeKalb where the finance director partially fills this position. Therefore, some of the expenses of the DeKalb Finance Department are reallocated to the Department of Clerk to the Commission so that there is a more appropriate comparison between the counties. As a second example, the Government Service Centers in Cobb County serve several functions among which are bill collections centers. In other counties, bill collections are handled by the finance departments.

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Therefore, we allocate a portion of the expenses for the Cobb Government Service Centers to the Finance Department in Cobb County. For some services it is not possible to capture 100 percent of service expenditures and in a few instances we are not able to avoid double-counting of expenditures between departments. Where the data permits, every effort was made to carve out and match individual services with their expenditures across the counties in a mutually exclusive manner.

Differences in population size, density and geographic size lead to a distinct pattern of expenditures between counties. Counties that are geographically centered can experience cost savings by having fewer county facilities centrally located. Counties with larger and more dense populations are likely to experience economies of scale in the provision of public goods. Furthermore, differences in age and income distributions tend to influence the type and amount of public services that are offered. For example, more affluent counties tend to spend more of their budget on quality-of-life services such as parks and recreation, and less on workforce development and income support programs. Thus, it is important to measure the service/expenditure package of each county, not necessarily against other counties, but against the backdrop of the county's own demographic composition.

The total expenditures by major category of service are shown in Table A for each county for FY2006. Per capita expenditures by service category are shown in Table B. While the total expenditures are highest for Fulton County, on a per capita basis, they are closest to those of DeKalb County; both of which have per capita costs in excess of either Cobb or Gwinnett. As a percentage of total county expenditures, Cobb and Gwinnett spend a larger share of their expenses on judicial services but have lower expenditures on judicial expenses than either Fulton or DeKalb. The second largest area of spending is for county administration. The counties are surprisingly similar in terms of the share of overall expenditures on this category with the exception of DeKalb County which spends significantly more on administrative expenses. Another area of difference in spending patterns occurs with the expenditures for health and human services. As expected, Fulton County spends over four times as much as DeKalb County which spends more than either Cobb or Gwinnett. The fact that some counties spend more on these services than others is a reflection of both voter preference and population need and in and of itself does not warrant a realignment of budget priorities. The fact that Fulton spends far more

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than the other counties on health and human services is not surprising given the unique demographics of the Fulton County population. Perhaps more surprising is the large expenditures in Gwinnett County for libraries, which are almost double that of Cobb County. Again, this is largely believed to be a reflection of voter preferences.

The survey of county expenditures presented in the report reveals several facts. First, the surrounding counties dedicate a large portion of their budget to the provision of municipal type services. This does not represent an inefficient use of resources but more a matter of voter preference. Incorporation of the population will not in all likelihood represent a reduction in the tax burden, as these services would move from county responsibility to municipal. While the county budget may decline, municipal budgets would increase, perhaps leaving residents with the same overall tax burden as before. Second, in the case of mandated services there is a greater degree of uniformity between the counties in terms of the percentage of the funds dedicated to these services than one might expect. Lastly, we find the difference in expenditures between the counties lies in those services that are more discretionary in nature and that reflect the demographics of a population, such as is found in the case of expenditures on health and human services.

Table A. Summary of County Expenditures (percent of total expenditures), 2006

	Cobb	DeKalb	Fulton	Gwinnett
Justice System	\$97,364,136(49.2%)	\$130,006,860(44.4%)	\$196,275,044(46.6%)	\$116,083,596(53.8%)
County Governance and Administration	\$57,098,687(28.9%)	\$107,537,339(36.7%)	\$101,804,997(24.2%)	\$50,599,448(23.4%)
Health & Human Services*	\$6,078,333(3.1%)	\$11,833,114(4.0%)	\$53,167,445(12.6%)	\$4,891,236(2.3%)
Tax Administration	\$10,991,553(5.6%)	\$11,215,192(3.8%)	\$24,375,374(5.8%)	\$12,481,602(5.8%)
Libraries	\$11,154,092(5.6%)	\$12,008,664(4.1%)	\$29,782,629(7.1%)	\$19,295,000(8.9%)
Elections and Voter Registration	\$2,248,346(1.1%)	\$3,985,668(1.4%)	\$6,813,152(1.6%)	\$2,751,243(1.3%)
Emergency Management Services	\$10,622,273(5.4%)	\$14,041,539(4.8%)	\$6,876,584(1.6%)	\$7,767,459(3.6%)
Animal Control	\$2,197,383(1.1%)	\$2,392,715(0.8%)	\$2,289,850(0.5%)	\$2,011,475(0.9%)
Total Expenses	\$197,754,803	\$293,021,091	\$421,385,075	\$215,881,059

*Includes only county contributions for these services.

Table B. Summary of Per Capita Expenditures, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Justice System	\$148.67	\$183.01	\$218.03	\$161.32
County Governance and Administration	\$87.19	\$151.38	\$113.09	\$70.32
Health & Human Services*	\$9.28	\$16.66	\$59.06	\$6.80
Tax Administration	\$16.78	\$15.79	\$27.08	\$17.35
Libraries	\$17.03	\$16.90	\$33.08	\$26.81
Elections and Voter Registration	\$3.43	\$5.61	\$7.57	\$3.82
Emergency Management Services	\$16.22	\$19.77	\$7.64	\$10.79
Animal Control	\$3.36	\$3.37	\$2.54	\$2.80
Total per capita	\$301.96	\$412.47	\$468.10	\$300.00

*Includes only county contributions for these services.

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Chapter 1 - Introduction

Originally designed to be an administrative arm of the state, the role of county government is one that is subject to variation. Its relationship to the state and the municipalities within its borders differs from county to county and is a function of many factors, such as population size, geography, demographics, economic activities and the demand for services.

Services provided at the county level are a mix of mandated and nonmandated services. Mandated services are those services required by state constitution that are offered to all county residents, regardless of whether they reside within or outside of municipal boundaries. It is in the provision of these services that the county carries out its responsibility as the local administrative arm of the state. Because these are mandated services, there is limited discretion in how they are offered. Although these services are required, expenditures come largely from the county taxes.¹ Mandated services provided by the county consist of the provision of courts, public and mental health, sheriff, jails, emergency management, property tax administration services, and elections.

In addition to mandated services, counties often provide an array of nonmandated services, such as police, fire, water, sewer, and human or social services. The provision of these services is often associated with municipalities but are many times provided by counties. This is especially true when large numbers of county residents live in unincorporated parts of the county. But, the provision of these nonmandated municipal-type services by a county may lead to confusion on the part of the citizen as to the role of the county versus the municipality in the provision of certain types of services.

The level of nonmandated service provision in a county is largely a reflection of the personalities, history and preferences of the county population. No two counties are the same in regards to the levels of services provided and each differs based on the needs and preferences of their population. Unlike mandated services, the county has much greater discretion in the provision of nonmandated services. For example, Fulton and DeKalb offer a wider and more

¹ There are some state funds, especially, in the area of judicial services and human services. These will be discussed in more detail later in the report.

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extensive array of human and social services, especially in the area of workforce development and poverty-related programs. In Cobb and Gwinnett, the scale of these services is smaller and has a greater emphasis on quality-of-life and senior services. Even where counties provide similar types of nonmandated services, it is difficult to compare the levels of such service between counties. Because by definition these services are nonmandated, there is no standard level of service provision across counties. Instead, the level of nonmandated service provision is dictated by the demographics of the county population, which is reflected, albeit sometimes only indirectly, in the voting patterns of the county population. Thus, comparing the expenditures of nonmandated county services across counties provides only one side of the discussion and must be done in the larger context of the preferences of the county population.

This report examines current county operations in the four core metro counties of Cobb, DeKalb, Fulton and Gwinnett. The report covers all mandated county services and also those nonmandated services that are provided to all county residents, irrespective of their municipal residency status in the county. The primary purpose of this analysis is to give policy-makers:

- a general overview of the demographics of each county, such as statistics on income, population, and home ownership;
- an understanding of the organizational structure of county administration and a description of services provided;
- information on the employment and expenditures levels for each county government.

It cannot be overemphasized that this analysis does not attempt, nor is equipped, to provide a judgment in terms of efficiency or “good stewardship” of taxpayer resources. By efficiency, one usually means providing services at the least cost. But such a determination requires a consistent measure of service quantity across counties while controlling for the level of service quality. No data presented in this report supports that type of analysis. While we provide information on expenditures and employment per capita, these are not sufficient indicators of quality or quantity of service provided. For example, two counties may spend equal amounts on fire services but due to traffic congestion and geography, have different response times to an emergency. Furthermore, citizens residing in a county with low housing density may be equally satisfied with longer response times than residents of a higher density county. Thus, while we report

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county service expenditure data and in some cases activity measures, such information is unable to provide a complete assessment of service quantity and quality on which to base a claim of efficiency. In addition, such a determination requires a much greater focus on the organizational structure of a county government than is provided here. For instance, no attempt was made to consider the implications in terms of level of county expenditures of having a county manager as opposed to a county chief executive officer who is an elected official and no information in this report supports any conclusions concerning that issue. Thus, the focus of this report is strictly a comparison of operations between counties as they exist and is not designed to create a ranking between these four counties.

The choice of these four counties as the basis of a comparison in some important ways is an unfair match since these counties have much that differentiate them. Instead, these four counties were chosen solely on the basis of their geographic location and their prominence in the Atlanta area. Cobb and Gwinnett are suburban counties while Fulton and DeKalb have large urban populations. Furthermore, Fulton County is the home to the state capitol. As such, Fulton County in many ways has more demands on its service provision than other counties in the area. For instance, corporations operating in Georgia are more likely to have their legal issues attended to in the Superior Court of Fulton County, even though these firms may operate in other parts of the state. Because of situations such as these, there are higher demands on the courts and other county services. These demands are expected to result in higher expenditures for Fulton County relative to other counties. In addition, there is a higher concentration of federal, state, and nonprofit property in Fulton County than in the other three counties, for which some county services are provided but which no property tax revenue is collected. As shown throughout this report, many of the issues associated with urban populations and diverse populations are adversely associated with the cost of service provision at the county level.

The information presented in this report comes from several sources. The primary source was the 2007 budget books for each county and the FY2006 county Comprehensive Annual Financial Report (CAFR).² These data were supplemented with county demographic data from the U.S. Census Bureau. Information on county employment was provided by each of the counties, along

² This analysis used the 2007-2008 Biennial Budget for Cobb County, unless noted otherwise.

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with detailed cost center data. Where additional explanation was required, written and personal interviews with county officials were conducted. In general, the data for this report is for fiscal year 2006 for two reasons. First, this was the most recent data available when the project began. Second, 2006 was the last year in which Fulton County included unincorporated areas.³ With the incorporation of Fulton County, the county ceased to offer a number of services. Therefore, considering Fulton County after 2006 would provide an even more complex comparison than the one presented in this report.

The preferred approach to constructing a report such as this is to align the county employment and expenditures across all four counties so that the figures for employment and expenditures are associated with the same equivalent services. This requires a narrow definition of each county service, and for some services this is a simple task. For instance, the superior courts in each county are responsible for the same services. This is also true for voter registration services and tax administration services.

In some cases, however, such an alignment of services is not possible based on the available data. In general, county budget information is divided into departments and divisions within departments. These departments may not correspond to the delivery of a single service. For example, the Purchasing Department of DeKalb County also handles the county mail services. In contrast, a service may be provided through several departments or divisions. For instance, the financial services tasks in Cobb County are performed not only by the Finance Department, but also the Budget and Internal Audit Department and the Business Licensing Department while the Finance Department in Fulton is responsible for all these tasks. In addition, expenditures for some services or departments may be associated with budget funds other than the General Fund, such as the Risk Management Fund in Fulton County. Lastly, these arrangements vary between counties. As an example, the duties of the clerk to the commissioners are handled as a separate position in all counties except DeKalb, where the Finance Director partially fills this position. Therefore, some of the expenses of the DeKalb Finance Department are reallocated to this position so that there is a more appropriate comparison of expenses for this function between the

³ While Fulton County still contains one unincorporated area, the South Fulton Tax District, for purposes of this report, this area is treated as a municipality.

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counties. As a second example, the Government Service Centers in Cobb County serve several functions, one of which is bill collection. In other counties, bill collections are handled by the finance departments. Therefore, we allocate a portion of the expenses of the Cobb Government Service Centers to the Finance Department in Cobb County.⁴ Where the data permit, every effort is made in the report to carve out and match individual services with their expenditures across the counties in a mutually exclusive manner. But for some limited services and expenses it is not possible to capture 100 percent of service expenditures and in a few instances we are not able to avoid double-counting of expenditures between activities or departments.

The expenditures presented in this report are based only on the operating costs incurred by the counties for the associated services. The inclusion of capital expenditures has the potential to skew the analysis due to large one-time costs. Because this report is based on the expenditure patterns of a single point in time, we limit our discussion to operating costs. Furthermore, these numbers represent the county's own cost of services, exclusive of any federal and state funding. Therefore, these figures represent the cost to the county taxpayer of the provision of these services.

A few caveats need to be mentioned before considering the information presented in the later chapters. First, Fulton County explicitly budgets for Unemployment Insurance (UI) expenses for each department.⁵ Other counties do not follow this practice and may only charge a department for UI expenses when such an expense is incurred.⁶ Therefore, the salaries and benefits listed for Fulton are inflated by the value of UI expenses. In FY 2006, total UI expenses for Fulton County were \$395,000 across all county operations.⁷ UI expenses associated with the subset of services considered in this report are smaller. Adjusting the salary and benefits figures to exclude UI expenses makes only a small difference in the expenses for a given function as these expenses are not large for any one department or service and do not compromise the comparison of expenditures between counties. Therefore, we do not adjust the Fulton County expenditure

⁴ Data on expenses associated explicitly with the billing function of the Government Service Centers were not available. For additional information on how these expenses were prorated, see the Finance section of the Administration chapter of this report.

⁵ The budgeted amount for Unemployment Insurance is 0.2 percent of the budgeted salary expense. See Fulton County Budget Book, FY 2006, p. 63.

⁶ County governments are allowed to pay for Unemployment Insurance expenses on a reimbursable basis.

⁷ Authors' calculation based on county provided cost center data.

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data to exclude UI expenses. A similar issue arose with the treatment of Workers' Compensation (WC). This is treated as an operating expense in Gwinnett County, while the other counties treat it as a benefit. Because in the aggregate it is larger than UI expenses, we adjust the Gwinnett County figures for salaries and benefits to include WC expenses in order to provide comparable salary and benefit figures across counties. A third convention occurs when we compute the full-time equivalent (FTE) employment for each county service. While each county provided employment figures for this analysis, detailed information on hours worked beyond the categories of full-time, part-time, or temporary designation was not available. Therefore, we treated part-time and temporary workers equally and both were assumed to be equivalent to ½ of a full-time position. Thus, a service with 3 full-time positions and 2 part-time or temporary positions is reported as having 4 FTE positions and all information provided on FTE employment is based on our own calculations.

Lastly, the treatment of utilities varies somewhat across each county. Cobb and DeKalb counties pay their general government utility expenses through their facilities management department. Where a separate meter exists, the expenses are allocated to a department, such as in the case of a county detention center or a library. On the other hand, Fulton County reports all its utility expenses as allocated to the Non-Agency Department and consequently utility expenses are not allocated to individual departments in the budget document. The cost center data provided by Gwinnett County did not provide information on utilities. While the difference in treatment between the counties has the potential to skew the comparisons, after reviewing the data, we decided not to exclude utilities where they were allocated to a department. In general, this does not create a significant problem of comparability between counties. Aside from the utility expenditures associated with general administration, the largest utility expenses were associated with the county detention centers and we found that excluding utility expenses did not alter the comparisons.

The report proceeds as follows. Chapter 2 provides demographic information for the four comparison counties. The tables and charts are designed to give the reader a snapshot of each county. Chapter 3 provides a discussion and comparison of the general expenditures for each county for all county services. In addition, Chapter 3 provides a crosswalk of departments and

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divisions between the counties and by county service. Chapters 4 through 12 provide a detailed discussion of each of the mandated or county-wide services provided by county government. In these chapters, we compare in more detail than in other areas of the report the costs and employment associated with the provision of the service, and where possible, various measures of the level of service provision and cost factors. Chapter 13 ends the report with a summary of the comparison of expenditures across counties.

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Chapter 2 – County Demographics

This section compares the demographic and economic characteristics of Cobb, DeKalb, Fulton, and Gwinnett Counties. Much of the service demands of the counties are reflected in the county demographics.

Map 1. The 10 County
ARC Planning Area.



Source: Atlanta Regional Commission

Differences in population size, density and geographic size lead to distinct patterns of expenditures between counties. Counties that are geographically centered can experience cost savings by having fewer county facilities centrally located. Counties with larger and more dense populations are likely to experience economies of scale in the provision of public services. Furthermore, differences in age and income distributions tend to influence the type and amount of public services that are offered. For example, more affluent counties tend to spend a larger percentage of their budget on quality-of-life services, such as parks and recreation, and less on workforce development and income support programs. Thus, it is important to measure the service/expenditure package of each county, not necessarily against other counties, but against the backdrop of the county's own demographic composition.

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The demographic factors are shown in Tables 2.1-2.3 and relate to population, economic characteristics, education, and age. These factors are believed to influence the nature and level of service provision in each county and give a general representation of each county. More specific factors, such as the number of court cases or number of registered voters, are presented in later chapters as cost factors associated with specific county services.

Table 2.1 Total County Population, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Population ⁽¹⁾	654,900	710,400	900,200	719,600
Households ⁽⁴⁾	248,303	266,430	353,274	255,123
Population % Change, 2000-2006 ⁽³⁾	12%	9%	18%	29%
Population Density ⁽²⁾	1,926	2,651	1,702	1,662
Sq. Miles ⁽³⁾	340	268	529	433

Sources: (1) Atlanta Regional Commission population report for 2006. Available online at www.atlantaregional.com.

(2) Authors' calculations, measured as population per square mile.

(3) U.S. Census Bureau, State and County Quick Facts.

(4) U.S. Census Bureau, American FactFinder, Selected Social Characteristics.

Table 2.2 shows several economic characteristics of the four counties. Gwinnett has the highest home ownership rate. Fulton, on the other hand, has the highest per-capita income but also the highest poverty rate. This bifurcation of the population is not uncommon for a central urban area but is unique to Fulton County in our comparison group. Table 2.3 also illustrates this bifurcation as Fulton County has the highest percent of the population with a bachelor's degree.

Table 2.2 Economic Characteristics, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Per Capita Income ⁽¹⁾	\$30,550	\$26,223	\$34,643	\$26,574
Median household income ⁽¹⁾	\$61,682	\$50,373	\$75,957	\$63,189
Percent of population below poverty ⁽²⁾	10%	15%	16%	9%
Percent of home ownership ⁽³⁾	72%	61%	60%	74%
Median value of owner-occupied housing units, 2000 ⁽³⁾	\$205,200	\$190,100	\$270,000	\$193,100
# of private nonfarm establishments ⁽⁴⁾	19,566	16,353	33,841	21,069
Private nonfarm employment ⁽⁴⁾	312,799	274,052	741,058	304,385
Unemployment rate ⁽¹⁾	5.4%	9.5%	7.5%	5.7%

(1) U.S. Census Bureau, American FactFinder, Selected Economic Characteristics

(2) Department of Community Affairs, Community Indicators (<http://www.dca.state.ga.us/commind/Sel1.asp>)

(3) U.S. Census Bureau, American FactFinder, Selected Housing Characteristics

(4) U.S. Census Bureau, State and County Quick Facts (Data for 2005)

Comparison of County Services

Table 2.3 Demographic Characteristics, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Percent of population with bachelor's degree or higher, 2000 ⁽¹⁾	39.8%	36.3%	41.4%	34.1%
Percent of population with English as a second language, 2000 ⁽¹⁾	14.7%	17.4%	13.3%	21.2%
Percent of population aged 65 or older ⁽¹⁾	8.1%	8.4%	8.0%	5.9%
Number of Part 1 Crimes ⁽²⁾	20,909	37,223	66,961	25,487

(1) U.S. Census Bureau, State and County QuickFacts.

(2) Georgia Bureau of Investigations (GBI), 2006, Part 1 crimes include Homicide, Rape, Robbery, Aggravated Assault, Burglary, Larceny and Auto Theft.

Several notable characteristics come out of these facts. First, Fulton is the largest county at 529 square miles and 900,200 people but has a lower population density than either Cobb or DeKalb. Second, Fulton's long and thin shape makes it unique among our comparison counties. This shape affects the location of county offices and the county's ability to provide uniform services to all county residents. Although DeKalb was a suburban county at its inception, it has the highest population density of the four counties, which is a reflection of the percentage of the county area that has been developed.

Comparison of County Services

Chapter 3 - Organization and Overview of County Administration & Budgets

The following chapters present the detailed expenditure data for the comparison counties by functional area. The functional areas are limited to services that are considered to be countywide, that is, those services that are offered to all residents regardless of whether the individual lives in a municipality or in the unincorporated part of the county. The discussion and analysis is not solely limited to mandated services but includes some of the commonly offered nonmandated services. The basic financial data are drawn from a variety of sources, including county budget reports, the Department of Community Affairs' (DCA) Local Government Fiscal Survey, data from the U.S. Census Bureau, county Comprehensive Annual Financial Reports (CAFR), as well as data supplied directly by county budget officers and department heads. Where necessary, personal and phone interviews were used to gather additional data. The data presented here are generally for FY2006, except where otherwise noted.⁸

For the purposes of this study, the expenditure data used for comparison is limited to operational expenditures. This limitation was chosen because the additional category of capital expenditure (on land, major equipment, and construction) is one that has tremendous variations on an annual basis and can severely skew the expenditure picture when considered at a single point in time.

In addition to providing comparative expenditure data by service area, we also present, where appropriate, information that might help explain some of the differences in expenditure between counties. For some county services, this information is in the form of demographic factors that may contribute to additional cost or of measures of need or demand, such as court cases. For other county service areas, the information is in the form of a list of services provided by the county. These lists are not exclusive and are offered only for descriptive purposes.

Each of the following chapters is organized in roughly the same manner. However, providing a common structure for the discussion over the four counties and across large groups of services proved a difficult task. Therefore, the organizational form of each chapter is somewhat unique. In general, the chapters present a description of the county service with an emphasis on the

⁸ The county fiscal year for Fulton, DeKalb, and Gwinnett runs from January to December. The fiscal year for Cobb County is from October to September. The data presented in this report is not adjusted for differences in the fiscal years.

Comparison of County Services

degree to which some or all of the service is mandated by the state. Next, the organizational structure of the service for each county is discussed in cases where unique features exist across counties. This is usually followed by a list of services provided by each county within that service area and a table providing information on the activities associated with each service, such as the number of court cases heard or vaccines provided. Each section is completed with the presentation of the expenditures and employment information associated with that service and some comparative statistics across counties such as per-capita expenditures.

a. County Services

Table 3.1 lists the service areas and the specific services provided by the counties. Starred services are mandated by the state. While these services may be required by state law, in some cases the arrangement and service level may vary by county. Table 3.1 also lists the code section that requires or authorizes the county to provide each service.

Comparison of County Services

Table 3.1: County Services (Mandated and Discretionary)

Court System

1. State Court**
 - (a) Trial of civil claims** O.C.G.A. § 15-7-4(a)(2)
 - (b) Trial of criminal prosecutions** O.C.G.A. § 15-7-4(a)(1), (b)
 - (c) Solicitor-general** O.C.G.A. § 15-18-60, § 15-18-66
 - (d) Issuance of warrants** O.C.G.A. § 15-7-4(a)(3)
 - (e) Indigent defense services** O.C.G.A. § 17-12-1, § 17-12-23, § 17-12-24
2. Probate Court**
 - (a) Probate wills** O.C.G.A. § 15-9-30(a)(1)
 - (b) Perform marriages/issue licenses** O.C.G.A. § 15-9-30(b)(7)
 - (c) Commitment of guardianship** O.C.G.A. § 15-9-30(a)(5)
 - (d) Handle traffic violations O.C.G.A. § 15-9-30(b)(8)
 - (e) Commitment hearings** O.C.G.A. § 15-9-30(b)(10)
 - (f) Administer fish & game laws** O.C.G.A. § 15-9-30(b)(9)
 - (g) Supervise elections O.C.G.A. § 15-9-30(b)(2)
 - (h) Indigent defense services O.C.G.A. § 17-12-1, § 17-12-23, § 17-12-24
3. Superior Court**
 - (a) District attorney** O.C.G.A. § 15-18-6
 - (b) Bailiffs** O.C.G.A. § 15-6-35
 - (c) Trial of criminal prosecutions** O.C.G.A. § 15-6-8(1)
 - (d) Trial of civil claims** O.C.G.A. § 15-6-8(1)
 - (f) Indigent defense services** O.C.G.A. § 15-6-77(d)
4. Magistrate Court**
 - (a) Trial of civil claims** O.C.G.A. § 15-10-2(5)
 - (b) Issuance of warrants** O.C.G.A. § 15-10-2(1)
 - (c) Trial of ordinance violations** O.C.G.A. § 15-10-2(4)
 - (d) Indigent defense services** O.C.G.A. § 17-12-1, § 17-12-23, § 17-12-24
5. Juvenile Court**
 - (a) Delinquency proceedings** O.C.G.A. § 15-11-63, § 15-11-65
 - (b) Appointment of guardians** O.C.G.A. § 15-11-30.1
 - (c) Deprivation** O.C.G.A. § 15-11-54, § 15-11-55-56
 - (d) Medical care for juveniles in custody** O.C.G.A. § 15-11-13, § 15-11-62(b)(5)
 - (e) Juvenile counseling** O.C.G.A. § 15-11-57, § 15-11-62(b)(5)
 - (a) Indigent defense services** O.C.G.A. § 15-11-6
6. Coroner or medical examiner** O.C.G.A. § 45-16-1
7. Superior Court Clerk**
 - (a) Land Records** O.C.G.A. § 15-6-61(a)(4)(C)
 - (b) Recording of maps and plats** O.C.G.A. § 15-6-61(a)(4)(C), § 15-6-67
 - (c) Jury pools** O.C.G.A. § 15-12-40, § 15-12-43
 - (d) Recording military service records** O.C.G.A. § 15-6-72
 - (e) Collect fees and fine add-ons for the State of Georgia** O.C.G.A. § 15-6-60(2),(4), § 15-6-61(a)(14)
 - (f) Business records** O.C.G.A. § 15-6-61(a)(4)(C)&(13)

Comparison of County Services

Table 3.1 (continued): County Services (Mandated and Discretionary)

8. Vital records (birth/death records, etc.) **	<i>O.C.G.A. § 31-10-6, § 31-10-9, § 31-10-15</i>
9. Jail**	<i>O.C.G.A. § 42-4-4 (All of Chapter 4)</i>
10. Health Services** (All of Title 31, Chapter 3)	
1. Physical Health & Disease Control**	<i>O.C.G.A. § 31-3-4</i>
2. Environmental Health/Septic tanks**	<i>O.C.G.A. § 31-3-4, § 31-2-7</i>
3. Mental Health/Substance Abuse**	<i>O.C.G.A. § 37-2-6, § 37-3-2 (All of Title 37)</i>
4. Mental Retardation**	<i>O.C.G.A. § 37-5-5, 6</i>
11. Public Assistance and Family Services**	
1. DFACS**	<i>O.C.G.A. § 49-3-1, § 49-3-5, § 49-3-6</i>
2. Indigent health care	<i>O.C.G.A. § 31-8-1, § 31-8-4</i>
12. Emergency/disaster management**	<i>O.C.G.A. § 38-3-27</i>
13. Property tax appraisal**	<i>O.C.G.A. § 48-5-263, § 48-5-264</i>
1. Tax appeals/board of equalization**	<i>O.C.G.A. § 48-5-311</i>
2. Tax commissioner**	
(a) Prepare property tax digest**	<i>O.C.G.A. § 48-5-274</i>
(b) Collect taxes**	<i>O.C.G.A. § 48-5-127</i>
(c) Adjudicate tax liens/delinquent Collection	<i>O.C.G.A. § 48-5-146, § 48-5-161</i>
(d) License tags**	<i>O.C.G.A. § 40-2-23</i>
14. County law library	<i>O.C.G.A. § 36-15-4 (All of Chapter 15)</i>
15. Elections and registration**	<i>O.C.G.A. § 21-2-40, § 21-2-70, § 21-2-215</i>
16. Cooperative Extension Service	<i>O.C.G.A. § 2-6-5</i>
17. Sheriff**	
1. Transportation of inmates**	<i>O.C.G.A. § 42-4-4(a)(3)</i>
2. Pistol/concealed weapon permits**	<i>O.C.G.A. § 16-11-129</i>
3. Transportation of mentally ill**	<i>O.C.G.A. § 37-3-101</i>
4. Jail management**	<i>O.C.G.A. § 42-4-4</i>
5. Court security and related duties**	<i>O.C.G.A. § 15-16-10(a)(10)</i>
6. Serves papers**	<i>O.C.G.A. § 15-16-10(a)(1)</i>
7. Collects delinquent taxes	<i>O.C.G.A. § 48-5-161(c) (2)</i>
8. Law enforcement/patrol	<i>O.C.G.A. § 15-16-1, O.C.G.A. § 15-16-10(a)(8), (c)</i>
18. Other Law Enforcement	
1. Law enforcement: county police	<i>O.C.G.A. § 36-8-1, § 36-8-5</i>
2. Law enforcement: dive team	
3. Law enforcement: investigations	<i>O.C.G.A. § 35-3-8.1</i>
4. Law enforcement: drug task forces	
19. Fire protection	<i>O.C.G.A. § 25-3-1 (All of Chapter 3)</i>
20. Senior services	<i>O.C.G.A. § 49-6-2, 3; § 49-6-62</i>
21. Water supply	<i>O.C.G.A. § 12-5-472, § 12-5-476</i>
22. Water quality	<i>O.C.G.A. § 36-34-5</i>
23. Sewage collection	<i>O.C.G.A. § 36-34-5</i>
24. Sewage treatment	<i>O.C.G.A. § 36-34-5</i>

Comparison of County Services

Table 3.1 (continued): County Services (Mandated and Discretionary)

25. Solid waste collection	<i>O.C.G.A. § 12-8-31.1</i>
26. Solid waste disposal	<i>O.C.G.A. § 12-8-31.1</i>
27. Erosion and sedimentation control	<i>O.C.G.A. § 12-7-4, § 12-7-6</i>
28. Stormwater management	<i>O.C.G.A. § 12-7-4, § 12-7-6</i>
29. Public hospitals / support for hospitals	<i>O.C.G.A. § 31-7-75</i>
30. Libraries	<i>O.C.G.A. § 36-34-5.1</i>
31. Cable TV/cable franchising	<i>O.C.G.A. § 36-18-2, 3</i>
32. Animal control	
1. Dangerous dog control**	<i>O.C.G.A. § 4-8-22</i>
33. Road and street lighting	<i>O.C.G.A. § 32-4-41</i>
34. Airports	<i>O.C.G.A. § 6-3-20</i>
35. 911 Services	<i>O.C.G.A. § 46-5-124, § 46-5-133, 135</i>
36. Public transportation	<i>O.C.G.A. § 32-9-11, § 32-9-2(b)</i>
37. Planning & zoning	<i>O.C.G.A. § 36-66-2</i>
38. GIS	<i>O.C.G.A. § 36-22-13, § 36-22-8(a)</i>
39. Building inspections	<i>O.C.G.A. § 8-2-26</i>
40. Economic development	<i>O.C.G.A. § 50-7-8(8), (10)</i>
41. Public housing	<i>O.C.G.A. § 8-3-30, § 8-3-106</i>
42. Ambulance/paramedic services	<i>O.C.G.A. § 31-11-1</i>
43. Street & bridge maintenance and construction	<i>O.C.G.A. § 32-4-41, § 36-14-1</i>
44. Parks & Recreation	<i>O.C.G.A. § 12-3-1(a)(3), § 12-3-3(b)(1), 133</i>

Source: Association of County Commissioners of Georgia.

b. County Expenditures

Table 3.2 provides total county expenditures (mandated and nonmandated) for each county in our study. Governmental activities expenditures include such items as administration, judicial activities, public safety, health and social services, parks and recreation, and interest and other debt-related costs. Business-type activities vary by county but in all cases include at least water and sewer and airport.

Table 3.2 County Expenditures (amounts in \$)

	Cobb	DeKalb	Fulton	Gwinnett
Governmental Activities	\$451,920,694	\$515,835,000	\$777,864,000	\$529,441,000
Business-type activities	\$176,329,328	\$196,156,000	\$132,443,000	\$206,642,000
Total Primary Government Expenditures	\$628,250,022	\$711,991,000	\$910,307,000	\$736,083,000

Source: County Comprehensive Annual Financial Report, FY 2006 for each county: Cobb-p.18, DeKalb-p.F6, Fulton-p.12, Gwinnett-p.III-32.

Comparison of County Services

c. County Employee Salaries and Benefits

Workers' Compensation and Unemployment Insurance

In the analysis that follows, we provide data on expenses for salaries and benefits for each county for each service considered. To make such a comparison valid across counties several issues needed to be considered so that the concept of salary and benefits is defined uniformly across the counties. The first adjustment involves Gwinnett County. The counties of Cobb, DeKalb, and Fulton include Workers' Compensation premiums as an employee benefit but Gwinnett lists this as an operating expense. Our analysis adjusts the salary and benefit expenditures of Gwinnett to include Workers' Compensation premiums. The second discrepancy between counties involves the treatment of Unemployment Insurance benefits. Fulton County explicitly budgets for Unemployment Insurance (UI) expenses by department.⁹ Other counties do not follow this practice and may only charge a department for UI expenses when such an expense is incurred.¹⁰ Therefore, the salaries and benefits listed for Fulton are inflated by the value of UI expenses relative to the other counties. In FY 2006, total UI expenses for Fulton County were \$395,000 across all county operations.¹¹ UI expenses associated with the subset of services considered in this report are smaller. Adjusting the salary and benefits figures to exclude UI expenses makes only a small difference in the figures as these expenses are not large for any one department or service and does not compromise the comparison of expenditures between counties. Therefore, we do not adjust the Fulton County expenditure data to exclude UI expenses.

Health Benefits¹²

One of the most common and important employee benefits is health insurance, for which all county merit and merit-exempt full-time employees and their dependents are eligible. The following is a brief summary of health-related insurance benefits provided in the comparison counties. This summary is not inclusive of all benefits and is provided only for descriptive purposes.

⁹ The budgeted amount for Unemployment Insurance is 0.2 percent of the budgeted salary expense. See Fulton County Budget Book, FY 2006, p. 63.

¹⁰ County governments are allowed to pay for Unemployment Insurance expenses on a reimbursable basis.

¹¹ Authors' calculation based on county provided cost center data.

¹² Source: County CAFRs and conversations with county personnel offices.

Comparison of County Services

- In Cobb, three different health insurance plans are provided through the Blue Shield and Blue Cross of Georgia (BSBC). Dental insurance is also provided with no cost to the employees. Vision insurance is not available. The county's long-term disability plan provides a benefit equal to 60 percent of annual salary. The life insurance provided equals two times the employee's annual salary, with no cost to the employee.
- In DeKalb, employees can choose from three different providers, BSBC, Kaiser Permanente and United HealthCare (UHC). The county contributes 70 percent toward employee health insurance. Disability, accident, life, and accidental death and dismemberment (AD&D) insurance are provided. For life insurance, the county pays 70 percent of the premium, and the benefit amount is 2.25 times the employee's annual salary. AD&D is automatically included in the basic life insurance and the benefit amount is equal to 225 percent of the employee's basic annual salary.
- In Fulton, employees have a choice of a health maintenance organization (HMO) or a preferred provider organization (PPO). Prescription drugs and mental health assistance program services are included in the coverage. In 2007, health insurance cost was about 13.4 percent of employee salaries. Dental and vision benefits are options, which may be selected with the health insurance or on their own. Long term disability is funded 100 percent by the county. This plan covers 80 percent of monthly salary until age 65. Eligible employees are covered for basic life insurance in the amount of \$50,000, with employees contributing to the premium.
- In Gwinnett, the eligible employees can choose from four medical plans and three different carriers. The plans cover prescription drugs and mental health. The county pays about 80 percent of the costs. Monthly premiums to be paid by each employee range between \$260 and \$349. Dental and vision plans are also available, funded 100 percent by the employees. The county pays 100 percent for group life and AD&D coverage and for long term disability.

Comparison of County Services

*Pension Benefits*¹³

Another major portion of employee benefits is pensions. Cobb and DeKalb counties offer a defined benefit plan, while Fulton and Gwinnett counties operate both a defined contribution plan and a defined benefit plan. The latter is not available to new employees.

- Cobb County contributes 10.5 percent of salary for pensions. Seven years is required before an employee is vested. Cobb County's pension plan is a defined benefit plan.
- DeKalb County contributes 8 percent of salary for its pension plan. The vesting period is 10 years for new employees. It is a defined benefit plan.
- Fulton County operates both defined benefit plans and defined contribution plans. The defined benefit plan is not available to new employees. The county match for the defined contribution plan is 8 percent of employee earnings. The vesting in most cases occurs after five years of employment.
- Gwinnett County offers a defined benefit plan, which is closed to new employees. The county operates a defined contribution plan for new employees. The county contribution rate is between 7 percent and 13 percent of the annual salary depending upon length of service and/or an employee's contribution rate.

In addition to these health and pension benefits, each county provides various employee benefits, including, but not limited to, credit union membership, deferred compensation programs, savings bonds, 529 education savings accounts, group rate memberships at COSTCO, and discounted purchase of MARTA cards. All of the benefits discussed above are included in the salary and benefit figures presented in the analysis in the following chapters. Table 3.3 summarizes the various benefits provided to county employees. Again, the information summarized in Table 3.3 is not inclusive of all benefits and is provided for descriptive purposes only.

¹³ Source: county CAFR and conversations with county personnel offices. Some data is for 2007.

Comparison of County Services

Table 3.3 Details of Employee Benefits by the Comparison Counties

	Cobb	DeKalb	Fulton	Gwinnett
Health Insurance	Three different plans by Blue Cross Blue Shield of Georgia, Dental through GIGNA Healthcare	Blue Cross Blue Shield of Georgia, United HealthCare, and Kaiser Permanente	HMO and PPO medical options, Dental, Vision	Four plans and three carriers (BCBS, CIGNA HealthCare of Georgia, and Kaiser Permanente) – County pays about 80% of the cost, Dental and Vision Plans – 100% county-funded
Life Insurance	Yes, with a value equal to 2 times of basic annual earnings	Two life insurance programs: 1) Basic Life Insurance Coverage with AD&D. The county pays 70% of the costs with 2.25 times of annual salary, and 2) Optional Group Life Insurance – 100% paid by employees at group term rates	Yes, with the ability to purchase supplemental amounts and dependent coverage	Yes, the county pays 100% for Basic Group Life & AD&D Coverage. Three times of annual salary up to \$300K
Other Insurance	Long Term Disability	AFLAC's Disability Insurance, AFLAC's Accident Indemnity Plan	Long Term Disability and Employee Assistance Program	Long Term Disability (100% county funded)
Time Off	10 holidays, sick and annual leave. Annual leave accrual begins after 6 months of employment.	Paid holidays, sick and annual leave	10 holidays per year, vacation leave, sick leave, emergency leave, military leave, court leave, family medical leave	12 paid holidays per year, 13 days of annual leave, and 13 days of sick leave
Others	Flexible Spending Accounts Program Life Balance – private counseling with life issues	Flexible Spending Account (FLEX). Deferred Compensation 457§(b) Programs, US Savings Bonds, Education Savings Accounts (529), Credit Union	Purchase of MARTA transit cards. Deferred Compensation plans, and various payroll deductions such as credit union, savings bonds, etc.	

Source: Authors' summary based on information in county CAFRs and conversations with county personnel offices.

Comparison of County Services

e. County Organizational Structure.

Table 3.4 provides a description of the manner in which our report defines various county services. While counties may be required to offer certain services, they are not required to offer them in a given organizational structure. This crosswalk represents how we associated common services across county government structures. General county government services are listed in the left-hand column while the county department, and in some cases division (listed in parentheses), associated with that service is listed for each county. For some county services such as Election and Tax Administration services, not much difference exists between counties in the organizational structure of this service. On the other hand, a greater degree of differentiation exists in areas of health and human services and financial services. In some cases, a department or division may provide multiple services and be split between functions. When this occurs the department or division is listed with a % sign, denoting that only a portion of the expenses associated with the full department or division are related to this function. In other cases, specific divisions or cost centers are added to or subtracted from a department. The Appendix to this chapter contains the organizational chart of the county government as prepared by each county.

Table 3.4 County Services Crosswalk

Functions	Cobb County	DeKalb County	Fulton County	Gwinnett County
County Administration				
Board of Commissioners	Board of Commissioners	Board of Commissioners	Board of Commissioners	Board of Commissioners
Clerk to the Commission	County Clerk	Finance Director (%)	Clerk of Commission	County Administration (%)
County Manager/ Communications	County Manager + Communications + Gov't. Service Centers(Mail Service)	Chief Executive Officer + Purchasing(Mail Service) + Citizens Help Center	County Manager (–Board of Equalization)	County Administrator + Support Services (Mailroom, Communications)
Finance & Risk Management	Finance + Budget & Internal Audit + Business License + Casualty & Liability claims + Gov't. Service Centers(%)	Finance (–Water, Sewer, Sanitation Revenue Collections)	Finance + Risk Management + Pension Fund Admin.	Financial Services (- Purchasing, Tax Assessor, and Economic Development) + Risk Management + Group Self Insurance + Internal Audit
Purchasing	Purchasing	Purchasing (-Mail Services)	Purchasing	Financial Services (Purchasing)
County Attorney	Law Department	Law Department	County Attorney	Law Department
Information Technology & Services/GIS	Information Services + GIS Mapping	Information Systems + Police (Telecommunications) + GIS	Information Technology + GIS	Support Services (Information Technology Services)
Personnel	Human Resources	Human Resources	Personnel	Human Resources
Facility & Fleet Management/ Maintenance/Replacement	Fleet Management + Property Management+Utilities	Facilities Management + Public Works(Fleet Maintenance)+Utilities	General Services (-Jail Maintenance, Transportation Logistics) + NonAgency (Utilities) + Police	Fleet Management + Support Services(Facilities Management)+Utilities
Tax Administration				
Tax Collector & Tax Assessor	Tax Commissioner + Tax Assessor + District Attorney(Board of Equalization)	Tax Commissioner Property Appraisal + Assessment + District Attorney(Board of Equalization)	Tax Commissioner Tax Assessor + County Manager(Board of Equalization)	Tax Commissioner + Financial Services (Tax Assessor, incl. Board of Equalization)

Table 3.4 (continued): County Services Crosswalk

Functions	Cobb County	DeKalb County	Fulton County	Gwinnett County
Judicial Services				
Superior Court	Superior Court	Superior Court	Superior Court Judges+ Superior Court General	Judiciary (Superior)
Clerk of Superior Court	Clerk of Superior Court	Clerk of Superior Court	Clerk of Superior Court	Clerk of Court (Superior)
State Court	State Court Judges+State Clerk	State Court	State Court Judges+ State Court General(- Magistrate)	Judiciary (State)+Clerk of Court (State)
Juvenile	Juvenile Court	Juvenile Court	Juvenile Court	Juvenile Court
Probate, Magistrate, Recorder's Court	Probate Court Judge+ Magistrate Court	Magistrate Court +Probate Court+ Recorder's Court	Probate Court+State Court General (Magistrate)	Judiciary (Magistrate)+ Clerk of Recorder's Court+ Clerk of Court (Magistrate)
Sheriff	Sheriff	Sheriff+Marshal	Sheriff+Marshal	Sheriff + Correctional Services
Medical Examiner District Attorney Solicitor General Public Defender	Medical Examiner District Attorney Solicitor General Circuit Defender	Medical Examiner District Attorney Solicitor General Public Defender	Medical Examiner District Attorney Solicitor General Public Defender	Medical Examiner District Attorney Solicitor's Office Circuit Defender
Public Safety				
Animal Control	Animal Control	Police(Animal Control)	Non-Agency(Animal Control)	Police Services(Animal Control)
911 Services& Emergency Management	E911+Cobb County Emergency Management Agency	Police(E911 Operations)	Atlanta-Fulton Emergency Management Agency+Emergency Services Department	Police Services (Support Operations +Administrative Services Division)

Table 3.4 (continued): County Services Crosswalk

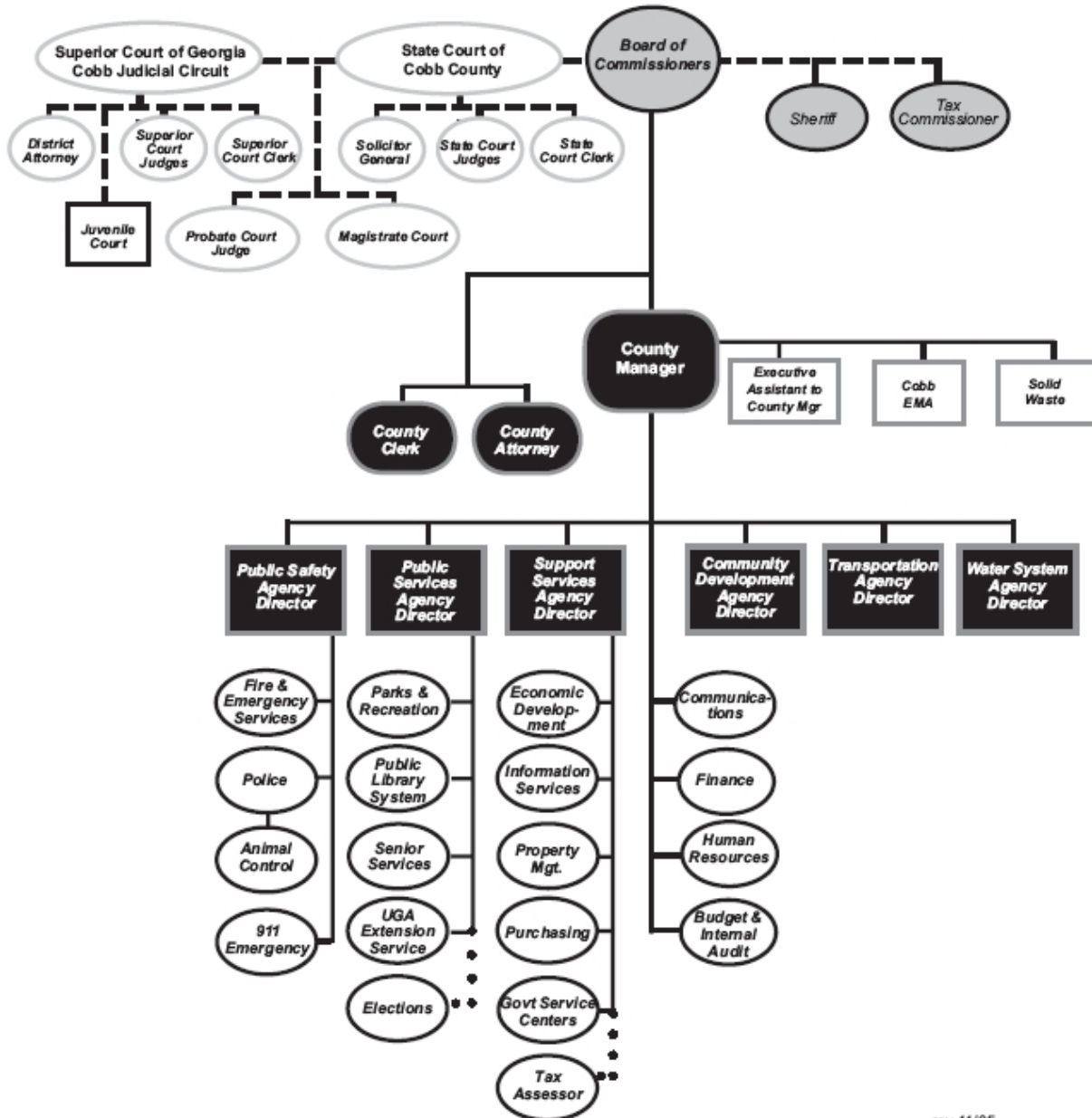
Functions	Cobb County	DeKalb County	Fulton County	Gwinnett County
Health and Human Services				
Public Health/Mental	Other Gov't & Nonprofit Service Agencies(Board of Health, Cobb Community Services Board)	Public Health	Public Health/Mental Health	Community Services (Health and Human Services, HHS Subsidies)
Human Services	Senior Services Fund	Human Services	Human Services	Community Services (Health and Human Services Subsidies)
DFACS	Other Gov't & Nonprofit Service Agencies(DFACS)	Family and Children Services	DFACS	DFACS
Library	Library	Library	Atlanta/Fulton County Public Library	Community Services (Other Subsidies and Services)
Elections & Voter Registration	Elections	Registration and Elections	Registration and Elections	Support Services (Voter Registration and Elections)

CHAPTER 3 APPENDIX



Cobb County... Expect the Best!

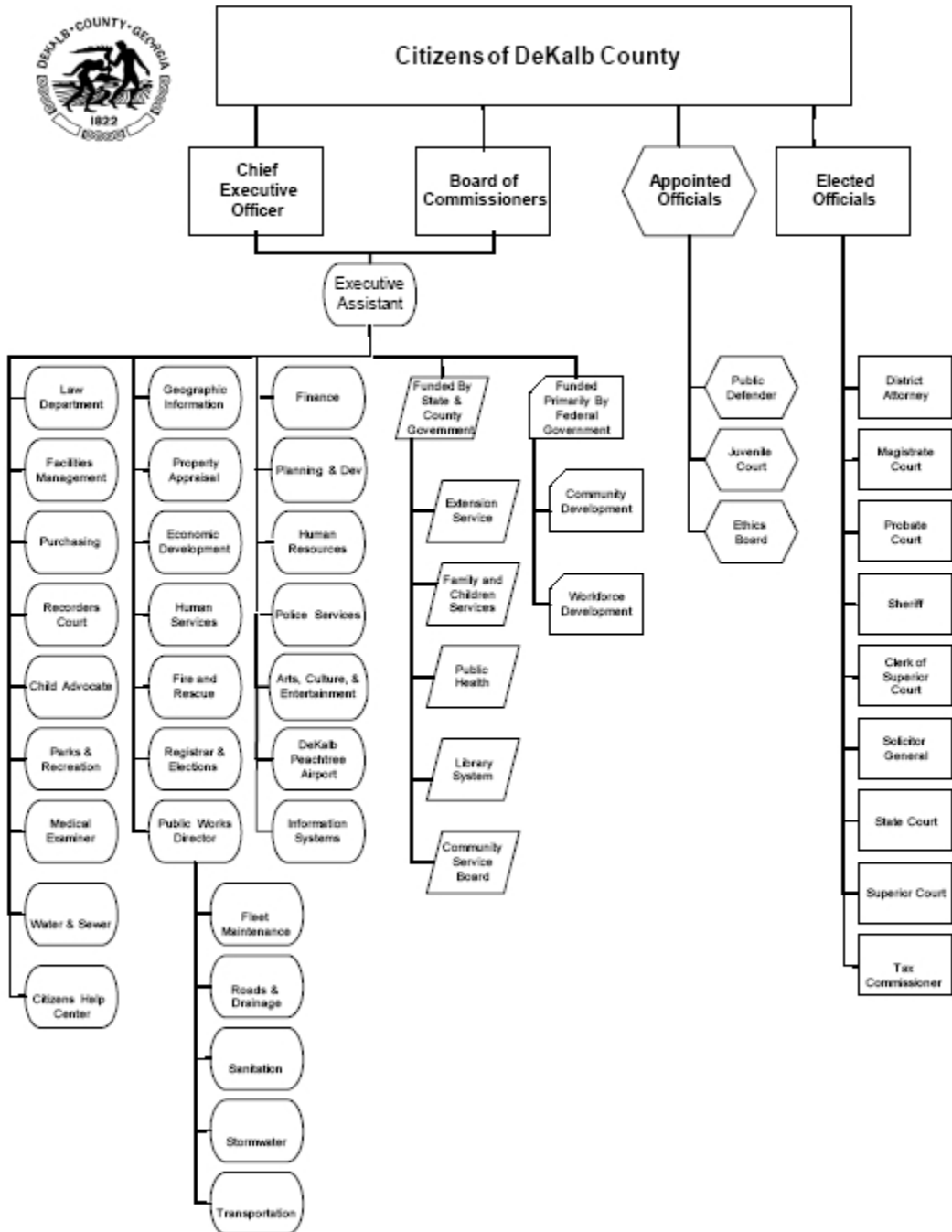
Cobb County Government Organizational Chart



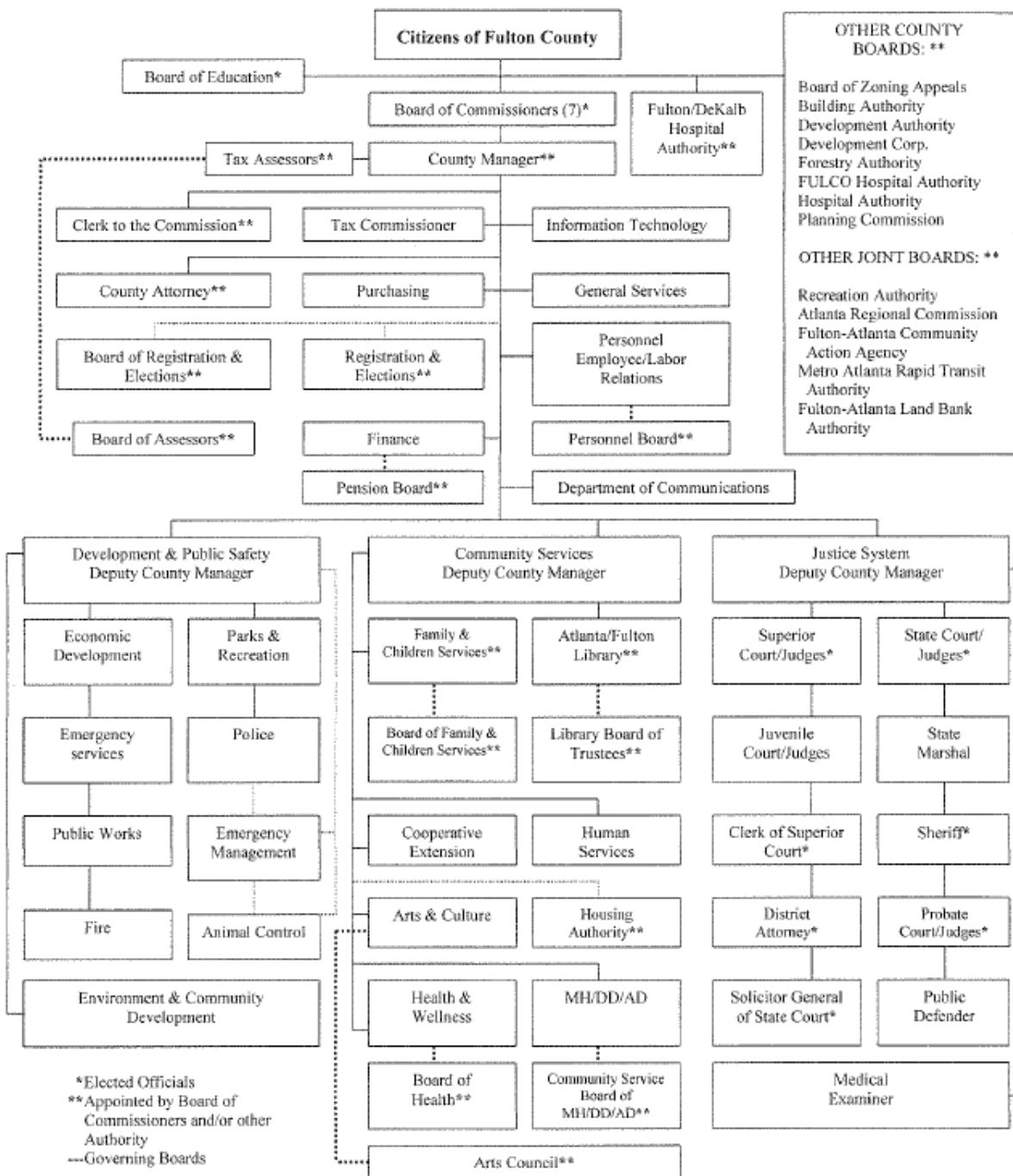
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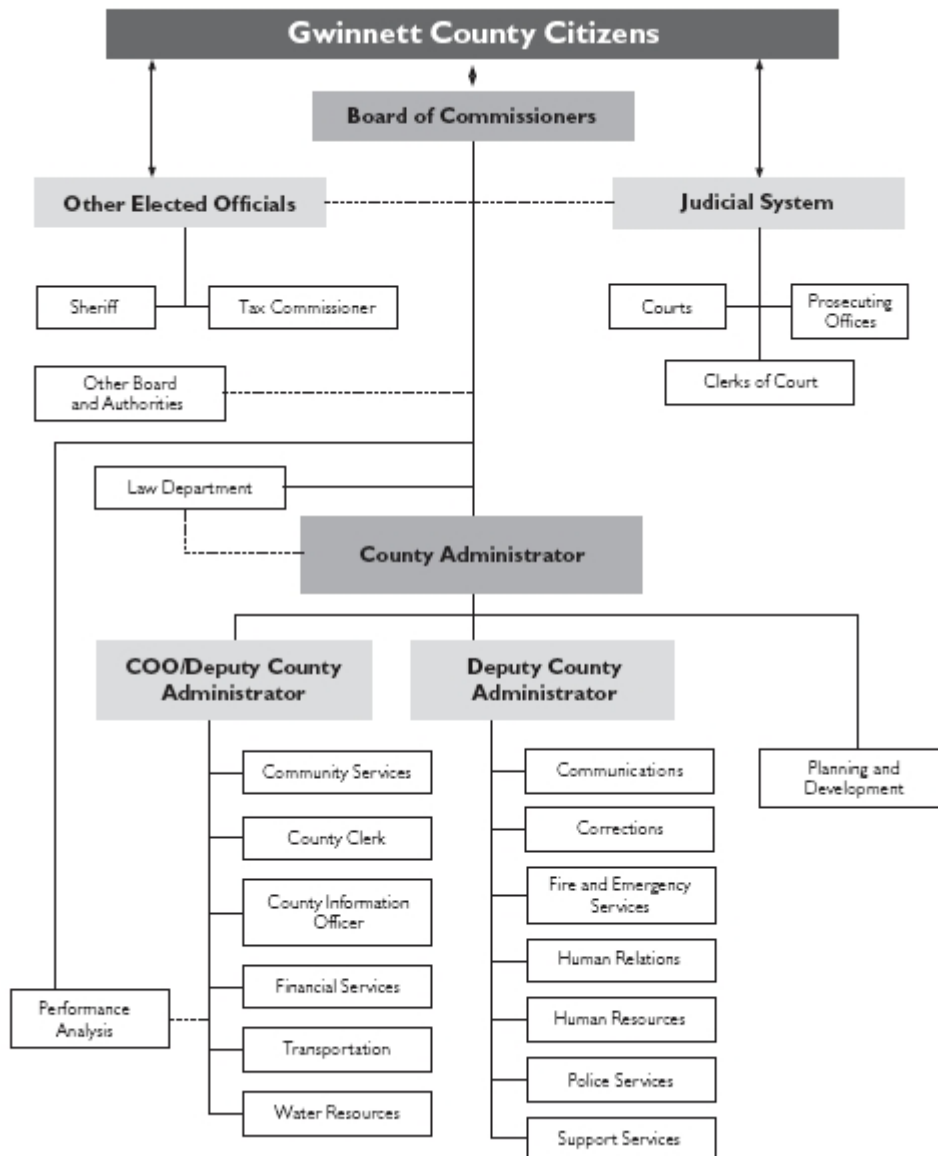


DEKALB COUNTY ORGANIZATIONAL CHART



Organizational Chart of Fulton County Government





Comparison of County Services

Chapter 4 – County Justice Services

4.1 Comparison of County Justice Systems

System Description

The justice system considered in this report refers to the following components:

- Superior Court
 - Clerk of Superior Court
 - State Court (including Clerk of State Court)
 - Magistrate Court (including Recorder's Court)
 - Juvenile Court
 - Probate Court
 - District Attorney
 - Solicitor General
 - Public Defender
 - Sheriff & Jails (including County Marshal)
 - Medical examiner
-
- All of the components of the county justice systems with the exception of a county marshal and recorder's court are mandated by state law.
 - Judges at the superior, state, magistrate, and probate courts, the clerk of superior court, the district attorney, the solicitor general, and the sheriff are elected on separate county-wide votes to four-year terms.
 - Juvenile court judges are appointed by the superior court.
 - The position of medical examiner and the county marshal are positions hired or contracted by the county.
 - Fulton County is the only single superior county judicial district in the state.
 - The Superior Court of DeKalb County is in the 4th judicial district along with Rockdale County. The Superior Court of Cobb County is in the 7th judicial district and the Superior Court of Gwinnett County is in the 9th judicial district.
 - Each of the four comparison counties has their own county juvenile court and state court.
 - Expenses for the judicial system come from the counties except for the base salaries paid to superior and juvenile courts judges and district attorneys and some associated staff. For

Comparison of County Services

superior court judges, the state provides a base salary of \$113,470 in 2006, to which the counties may add a supplement.¹⁴

- In addition, the state funds the retirement system for judicial employees.
- Georgia's superior court judges, trial judges, district attorneys, and solicitor generals are members of the Georgia Judicial Retirement System (GJRS). GJRS is a cost-sharing, multi-employer, defined-benefit plan and the employees' contribution is 7.5 percent of their salaries. Employers' contribution varies each year. In 2006, it was 3.85% percent of the employees' salary.¹⁵

Unique Features

- Since much of the activities of the judicial system are mandated by state law, the organizational structure does not vary substantially across the comparison counties. In general, the justice system bypasses the organizational leadership of the county board of commissioners, interacting directly with the county residents. The exception is Fulton County. In this case, the components of its justice system are under the umbrella leadership of the county manager and the justice system activities are administratively coordinated and assisted by the deputy county manager.
- Gwinnett has an umbrella judiciary department through which the county's superior, state and magistrate courts services are provided.
- Fulton's magistrate court is a unit of its state court. DeKalb and Cobb counties have separate magistrate courts.
- DeKalb and Gwinnett counties have separate recorder's courts to handle traffic and ordinance violation cases. These cases are processed by the state court in Fulton and Cobb.
- Gwinnett contracts out its medical examiner services. Medical examiners in other counties are county employees.
- Fulton has an independent marshal's office to serve its state court, processing civil papers and criminal warrants. The sheriff's department is responsible for serving criminal warrants and civil papers from the superior court. In DeKalb, the marshal is a unit of its

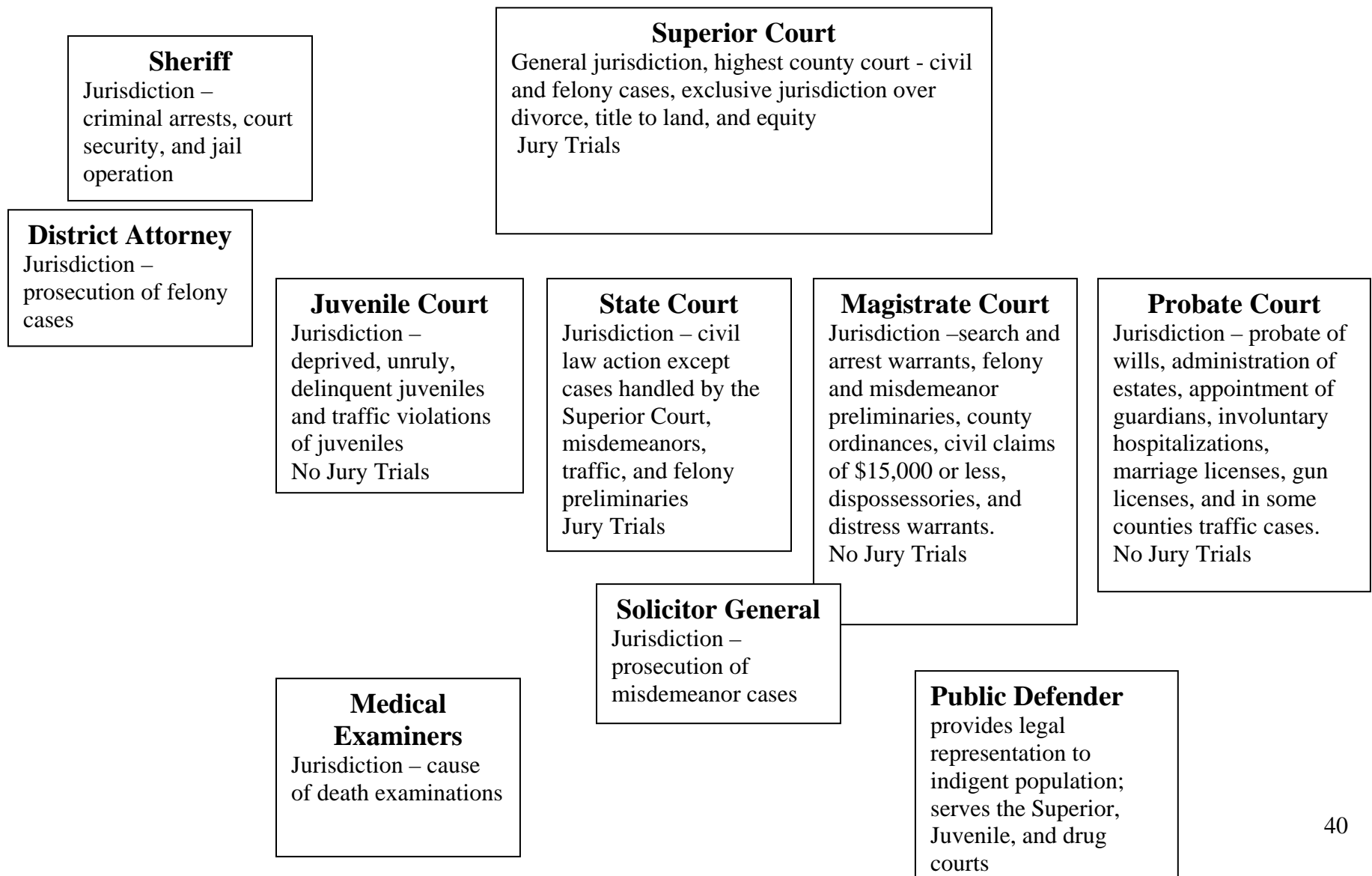
¹⁴ Source: State Bar of Georgia Legislative Brief, Judicial Salary Stagnation, 2006, available from http://www.gabar.org/public/pdf/LEG/SBGA_judicial_salary_stagnation_dft.pdf.

¹⁵ Source: 2006 Annual Report of Employees' Retirement System of Georgia, p.43.

Comparison of County Services

state court, serving both the state and the magistrate courts. Gwinnett and Cobb counties do not have a marshal's office.

Figure 4.1.1: Description and Illustration of County Justice System



Comparison of County Services

4.2 Superior Court

The superior courts in Georgia are the highest ranking county courts and have exclusive authority over all felony and major civil cases such as divorce, child custody, and criminal cases with and without a jury.

The salaries of the superior court judges are paid by the state, but the county may supplement that. Table 4.2.1 shows the contributions from the state and the county to the salaries of superior court judges.

Table 4.2.1 Break-Down of Salaries of Superior Court Judges, 2005

Judges Salary	Cobb	DeKalb	Fulton	Gwinnett
County Supplement	\$44,711	\$33,246	\$30,600	\$40,711
State Base Amount	\$111,245	\$111,245	\$111,245	\$111,245
Total Judicial Salary	\$155,956	\$144,491	\$141,845	\$151,956

Source: These judicial salary figures for 2005 are from the October 1, 2005 Salary Survey Summary of the Administrative Office of the Courts. The summary information is taken from Appendix B of the August 10, 2006 Final Report and Recommendations by Commission on Judicial Service of State Bar of Georgia. This document is available from http://www.gabar.org/public/pdf/LEG/Bar_CJS_Final_Report_9_27_06.pdf. These salary figures are in addition to the salaries paid to other personnel of this department. These figures do not include benefits which are paid by the state.

While conducting criminal and civil proceedings of its jurisdiction, the superior court provides a wide range of services essential to its main responsibility. A common superior court service is an alternative dispute resolution (ADR) program. All four of the comparison counties administer such programs. Part of the reason to use such a forum is to relieve both the caseload of the state and superior court judges and the overcrowding of county jails. In addition to ADR, each county operates drug courts for drug-related non-violent cases. A list of programs is provided below.

Superior Court Programs

Cobb

- Alternative Dispute Resolution Office
- “What About Me? (WAM) Children’s Seminar on Divorce
- Seminar for Divorcing Parents
- Drug Treatment Court
- Child Support Receivers’ Office

Comparison of County Services

- Guardian Ad Litem Program
- Interpreter Program
- Volunteer Probation Program
- Juror Donation Program
- Family Law Workshop

DeKalb

- Dispute Resolution Center: mediation, early neutral evaluation, case evaluation, non-binding arbitration, and binding arbitration
- Seminars for Divorcing Parents: Focuses on the impact that divorce, adjudication to a new family situation, visitation, etc., has on the children in these cases
- Drug Court

Fulton

- Alternative Dispute Resolution: services provided to parties involved in civil suits filed in the Fulton's State and Superior Courts prior to trial. Civil mediation, civil arbitration, and domestic mediation.
- Pre-trial Services: operating the pretrial release, bond reduction and 10 percent bail programs
- Diversionary Drug Court
- Family Division: Services include counseling, mediation, psychological evaluation and testing, supervised visitation, parental education, specialized services for children, and referrals to organizations. Families in Transition (FIT) Seminar, Assisting Children in Transition (ACT) Seminar and Family Law Information Center.
- Business Court: Provides judicial attention and expertise to certain complex business cases and facilitates the timely and appropriate resolution of such disputes.

Comparison of County Services

Gwinnett

- Alternative Dispute Resolution (ADR) program
- Drug Court: Voluntary program for qualified offenders with non-violent drug or drug-related charges/convictions such as theft by unlawful taking, theft by deception, criminal possession of forged instrument, and forgery.
- Electronic pretrial release (pretrial house arrest program)
- Parenting course
- Court interpreter services

The summary of the activities of the superior courts between July 1, 2005 and June 30, 2006 are provided in Table 4.2.2. The 2006 employment and salary data is shown in Table 4.2.3. Table 4.2.4 provides the authors' calculations on expenditures per activity.

Table 4.2.2 Superior Court Activities, July 1, 2005 – June 30, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Criminal Cases Filed	11,636	6,715	19,221	6,414
Civil Cases Filed	10,501	13,640	15,358	14,705
Total Criminal and Civil Cases Filed	22,137	20,355	34,579	21,119
<u>Activities per 1,000 People</u>				
Criminal Cases Filed	17.77	9.45	21.35	8.91
Civil Cases Filed	16.03	19.20	17.06	20.43
Total Criminal and Civil Cases Filed	33.80	28.65	38.41	29.35

Source: 2006 Annual Report: Georgia Courts (July 1, 2005 - June 30, 2006), Judicial Council of Georgia and the Administrative Office of the Courts.

Comparison of County Services

Table 4.2.3 Employment and Expenditures - Superior Court, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Employment ⁽¹⁾				
Full-time	58	93	248	45
Temporary/Part-time	0/51	0/3	3/0	0/0
TOTAL (FTEs)	109 (83.5)	96 (94.5)	251 (249.5)	45(45)
Number of Judges ⁽²⁾	9	10	19	9
Salary and Benefits ⁽³⁾				
Other	\$3,807,885	\$5,100,020	\$14,463,957	\$3,160,128
Total	\$1,000,632	\$2,153,122	\$4,981,224	\$4,052,445
	\$4,808,517	\$7,253,142	\$19,445,181	\$7,212,573

- (1) Source: The employment numbers include judges. Source: Fulton and DeKalb's are from their Budget Books 2007(p. 426 and p. 302). Gwinnett's data are from the Position Control data provided by the county. Gwinnett County's Department of Court Administration includes its Superior Court. The data available does not allow us to identify how many part-timers are working for its Superior Court rather than for State and Magistrate Courts. Cobb's data are from 2007-2008 county budget book.
- (2) Source: 2006 Annual Report: Georgia Courts (July 1, 2005 - June 30, 2006), Judicial Council of Georgia and the Administrative Office of the Courts; DeKalb County 2007 Annual Budget, p.300. This figure is the sum of both state and county contributions to judicial salaries. In 2006 the State provided approximately \$1.16 million for judicial salaries in DeKalb. Fulton County 2007 Budget book, p.219.
- (3) Source: Cobb FY2007/08 county budget book, p.298; DeKalb County 2007 Annual Budget, p.299; Gwinnett Cost center data for 2006 provided by the county; Fulton County 2007 Budget book, p.217-19. Expenditures of DeKalb, Gwinnett and Cobb for salaries and benefits do not include salaries for their Superior court Judges which are paid by the State of Georgia. To create an accurate comparison, we subtracted state-funded salaries of Fulton's 19 superior court judges ($\$111,245.37 \times 19 = \$2,113,662.03$) from its original budget book expenditures of \$16,577,619.

Table 4.2.4 Comparative Expenditures - Superior Court, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Expenditures per Criminal Cases Filed	\$413.24	\$1,080.14	\$1,011.66	\$1,124.50
Expenditures per Civil Cases Filed	\$457.91	\$531.76	\$1,266.13	\$490.48
Expenditure per capita	\$7.34	\$10.21	\$21.60	\$10.02

Source: Authors' calculations

4.3 Clerk of Superior Court

The responsibilities of the clerk of the superior court include maintaining documents related to real estate and personal property transactions, criminal and civil dockets, domestic suits and other duties relating to the functioning of the county superior court.

Comparison of County Services

Table 4.3.1 provides data on the employment and expenditures of the court clerk. Table 4.3.2 provides the authors' calculations of expenditures per capita.

Table 4.3.1 Employment and Expenditures – Clerk of Courts, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Employment⁽¹⁾				
Full-time	94	86	177	93
Temporary/Part-time	0/5	0/0	52/0	0/0
TOTAL(FTEs)	99(96.5)	86(86)	229(203)	93(93)
Budgeted Expenditures⁽²⁾				
Salary and Benefits ⁽³⁾	\$4,398,731	\$3,481,692	\$12,322,724	\$5,552,026
Other	\$164,142	\$994,474	\$1,443,284	\$2,404,302
TOTAL	\$4,562,873	\$4,476,166	\$13,766,008	\$7,956,328

(1) Source: Cobb County 2007-2008 county budget book, p. 71; DeKalb County 2007 Annual Budget, p.125; Fulton County 2007 Budget Book, p.423; Gwinnett County Position Control data sent by county officials.

(2) Source: Cobb 2007-2008 county budget book p.160; DeKalb County 2007 Annual Budget, p.125; Fulton County 2007 Budget Bok, p.90; Gwinnett County 2007 Budget Book, p.IV, 2.

(3) The data provided for Fulton and DeKalb is for the Clerk of the Superior Courts. For Gwinnett, the numbers are for the Department of the Clerk of the Courts including Superior, State and Magistrate Courts. Cobb's expenditures are for the Clerk of Superior Court.

Table 4.3.2 Comparative Expenditures – Clerk of Superior Court, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Per Capita Expenditures	\$6.97	\$6.30	\$15.29	\$11.06

Source: Authors' calculations

4.4 State, Magistrate, and Probate Courts

- The statutory jurisdiction of the state court covers the trial of criminal cases below the grade of felony, the trial of civil actions without regard to the amount in controversy, the hearing of applications for and the issuance of arrest and search warrants, and the punishment of contempt by fine not exceeding \$500 or by imprisonment not exceeding 20 days, or both.
- The probate court is responsible for dealing with wills and properties of the deceased and managing the process of appointing guardians for minors or the mentally disabled.
- The probate court may also perform marriages and issue marriage licenses. It is the probate court's responsibility to issue and renew firearm licenses. The Probate Court of Cobb County

Comparison of County Services

issues firework permits and keeps elected officials' oaths. The Probate Court of Gwinnett County maintains birth and death records.

- In general the magistrate court's jurisdiction includes: civil claims of \$15,000 or less; certain minor criminal offenses; distress warrants and dispossessory writs; county ordinance violations; deposit account fraud (bad checks); preliminary hearings; and summonses, arrest and search warrants. No jury trials are held in magistrate court.
- There are differences in the organizational arrangement of magistrate court services in the comparison counties. In Fulton, the magistrate court is an arm of its state court, while in Gwinnett the magistrate court is housed under the Judiciary Services Department.
- In DeKalb and Cobb, the magistrate courts constitute independent departments. The Magistrate Court of DeKalb County deals with county ordinance violations and the trial of civil claims as related to garnishment and attachment. It also handles the county's pre-trial release services since 2005.
- The Magistrate Court of Cobb County is responsible for issuing search and arrest warrants, performing weddings, and court proceedings of ordinance cases, dispossessory and garnishment.
- In addition to the state and magistrate courts, DeKalb and Gwinnett counties have a recorders court to handle traffic and ordinance violations. The DeKalb recorders court is responsible for maintaining the records of traffic citations, collecting fines and issuing bench warrants. The Recorders Court of Gwinnett County manages court documents and collects fines; ensuring fines are remitted to the proper state and county agencies. The expenditures and employment for the Recorders Court of DeKalb County and the Recorders Court of Gwinnett County are included the state and magistrate court expenses presented in Table 4.4.2 and Table 4.4.3.

Comparison of County Services

State and Magistrate Courts Programs

Cobb

- Magistrate court provides pre-trial release services

DeKalb

- Pretrial release program
- Magistrate Court's Diversion Treatment Court

Fulton

- Landlord-Tenant Dispossessory actions mediation program

Gwinnett

- DUI Court, a service provided through joint effort by the state court and the solicitor general

The summary of the activities of the minor courts between July 1, 2005 and June 30, 2006 are provided in Table 4.4.1. The 2006 employment and salary data are shown in Table 4.4.2. Table 4.4.3 provides the authors' calculations for expenditures per activity.

Comparison of County Services

Table 4.4.1 State, Magistrate and Probate Courts Activities, July 1, 2005 – June 30, 2006

	Cobb	DeKalb	Fulton	Gwinnett
State Court⁽³⁾				
Total Non-traffic Civil Cases Filed	34,077	52,701	93,796	NA
<u>Activities per 1,000 people</u>				
Total Non-traffic Civil Cases Filed	52.03	74.18	104.19	NA
Magistrate Court⁽¹⁾				
Total Civil Filings	17,592	15,554	59,680	37,425
Criminal Warrants Issued	30,560	26,255	25,422	19,651
Criminal Case Hearings	20,864	41,847	49,168	21,665
<u>Activities per 1,000 people</u>				
Total Civil Filings	26.86	21.89	66.30	52.01
Total Criminal Warrants and Case Hearings	78.52	95.86	82.86	57.42
Probate Court				
Total Civil Dockets Filed ⁽²⁾	2,687	18,893	13,820	5,005
Marriage Licenses	5,526	4,744	5,079	6,119
Firearm Licenses	3,270	3,605	3,872	4,472
<u>Activities per 1,000 People</u>				
Total Civil Dockets and Licenses	17.53	38.35	25.30	21.67

Source: 2006 Annual Report: Georgia Courts (July 1, 2005 - June 30, 2006), Judicial Council of Georgia and the Administrative Office of the Courts.

NA – Not Available

- (1) Fulton's Magistrate Court activities are reported only for two quarters by the original data. So those original numbers are multiplied by 2 to be presented here.
- (2) Civil dockets include will probate, year's support, guardianship and petitions.
- (3) Because of the use of a recorder's court in Gwinnett County, Gwinnett's state court non-traffic misdemeanor and landlord/tenant dispossessory cases are not comparable to those in the other comparison counties. (Conversation with county employee who directs the preparation of the 2006 Annual Report: Georgia Courts). Therefore, Gwinnett's state court activities information is not included in this section.

Comparison of County Services

Table 4.4.2 Employment and Expenditures – State, Magistrate and Probate Courts, 2006⁽³⁾

	Cobb	DeKalb	Fulton	Gwinnett
Employment⁽¹⁾				
Full-time	196	241	187	78
Temporary/Part-time	89	26	52	0/0
TOTAL(FTEs)	285(240.5)	267(254)	239(213)	78(78)
Budgeted Expenditures⁽²⁾				
Salary and Benefits	\$12,755,171	\$13,569,993	\$14,385,003	\$7,639,741
Other	\$793,038	\$2,109,988	\$3,801,564	\$3,387,960
TOTAL	\$13,548,209	\$15,679,981	\$18,186,567	\$11,027,701

NA – Not Available

(1) Source: Cobb data – 2007-2008 county budget book, p.72-73; Fulton County 2007 Budget Book, p.425-426; DeKalb County Budget Book, pp.296, 207, 244; Gwinnett County’s “Position Control as of 12/31/2006,” provided by the county.

(2) Source: Cobb data – 2007-2008 County Budget Book, pp. 155, 295, 242, 262; DeKalb data – 2007 county budget book, p. 293, p. 243, p. 207, and p. 274; Fulton data – 2007 county budget book, p. 210, p.212, p.180; Gwinnett data – cost center data provided by the county and 2007 county budget book, p.IV-50.

(3) Information presented in this table includes employment and expenditure information for the Recorders Court of DeKalb and Gwinnett, State Court Clerk in Cobb County, and State Court Judges in Fulton County.

Table 4.4.3 Comparative Expenditures – State, Magistrate, and Probate Courts, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Per Capita Expenditures	\$20.69	\$22.07	\$20.20	\$15.32

Source: Authors’ calculations

4.5 Juvenile Court

The county juvenile court has jurisdiction over children under age 17 charged with violating criminal law¹⁶ and those under age 18 who are alleged to be deprived or status offenders. In addition, the juvenile court is involved in some cases such as juvenile marriage, employment or military enlistment. The juvenile court may also be involved with some cases concerning parent-child relationships.

Juvenile Court programs

Cobb

- Youth Diversion Program or Mediation Program

¹⁶ “Superior Court has jurisdiction over all persons between the ages of 13 and 16 who are charged with murder, voluntary manslaughter, rape, aggravated child molestation, aggravated sexual battery and armed robbery with the use of a firearm.” (<http://www.atlantada.org/officeoverview/trial/juvenilecourt/index.htm>)

Comparison of County Services

- Volunteer programs
 - The Court Appointed Special Advocate (CASA)
 - Citizen Panel Review Program
- Treatment Opportunities
 - Anger Management
 - Boys Group
 - Girls Group
 - Parenting Group
 - Teach One to Lead One

DeKalb

- The Adolescent Achievement Program (AAP)
- Anger Management Program (Male and Female)
- CHRIS Homes¹⁷
- Community Service Program
- Electronic Monitoring Program
- Family Ties
- Family Values
- Georgia Community Support & Solutions (GCSS)
- Georgia Parent Support Network (GPSN)
- Marijuana Anonymous
- Mediation Program
- Meeting of the Minds
- Parent Empowerment/Support Group
- Parents as Learners (PAL)
- Teen Parenting Group
- The Phoenix Program
- Prime for Life/ Under 21
- Project Destiny (Life Skills)
- Stamp Out Shoplifting Workshop
- The Selective Training Educational Ministries (STEM) Program

¹⁷ This program provides community-based mental health treatment services to mentally disturbed children and their families.

Comparison of County Services

- Strengthening Families Program
- SUPER Stop (family prevention program)
- Substance Use Prevention & Education Resource (SUPER) Program
- Teen Court Program
- TEENPEACE (anger management program)
- Violence Prevention Education Program (VPEP)
- The Winning Circle Program
- Youth Diversion Program

Fulton

- Family Drug Court Program: a joint program with DFCS, Department of Mental Health, Developmental Disabilities and Addictive Diseases (MH/DD/AD), and Family Drug Court Child Advocacy Attorney¹⁸
- Court and Family Services
- Victim Services
- Truancy Intervention Project
- Citizen Panel Review
- Educational Advocacy Initiative
- Sister to Sister Mentoring Program
- Project MARVEL

¹⁸ The MH/DD/AD provides a separate Juvenile & Adolescent Substance Abuse Prevention (JASAP) in cooperation with the JASAP Community Partners. For adults, the Center for Health and Rehabilitation provides adult addictive disease and substance abuse services.

Comparison of County Services

Gwinnett

- Alcohol & Drug Awareness
- Anger Management & Self-Esteem
- Baby Think it Over
- Parenting Self Program
- Personal Development
- Prison Awareness
- Safety First
- Self-Esteem
- Stay in School
- Summer Activities
- Theft Awareness
- Traffic Safety
- Youth Educational Shop (YES) Program
- Citizen Review Panels
- Youth Diversion Panels
- Truancy Intervention Project
- CASA Program

The summary of the activities of the juvenile courts between July 1, 2005 and June 30, 2006 are provided in Table 4.5.1. The 2006 employment and salary data is shown in Table 4.5.2. Table 4.5.3 provides the authors' calculations on expenditures per activity and population.

Table 4.5.1: Juvenile Court Activities, July 1, 2005 – June 30, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Total Cases Filed	7,990	13,877	11,718	11,303
<u>Activities per 1,000 People</u>				
Total Cases Filed	12.20	19.53	13.02	15.71

Source: 2006 Annual Report: Georgia Courts (July 1, 2005 - June 30, 2006), Judicial Council of Georgia and the Administrative Office of the Courts.

Comparison of County Services

Table 4.5.2 Employment and Expenditures – Juvenile Court, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Employment ⁽¹⁾				
Full-time	70	102	188	59
Temporary/Part-time	8	0	10	11
TOTAL (FTEs)	78(74)	102(102)	198(193)	70(64.5)
Number of Juvenile Judges ⁽²⁾	4	4	7	3
Budgeted Expenditures				
Salary and Benefits ⁽³⁾	\$4,304,133	\$5,409,875	\$12,304,676	\$4,690,898
Other	\$467,125	\$1,092,768	\$1,648,453	\$1,235,972
TOTAL	\$4,771,258	\$6,502,643	\$13,953,129	\$5,926,870

(1) Source: Cobb data is from 2007-2008 county budget book, p.72; Fulton and DeKalb's employment numbers are from their Budget Books 2007(p.194, p.118 and p.425). For Gwinnett's, data are from the Department of Human Resources Annual Report 2006. DeKalb's figures are inclusive of the Child Advocate's Office.

(2) Source: County Juvenile Court websites.

(3) Source: Cobb 2007-2008 county budget book, p.233; DeKalb County 2007 Annual Budget, p.194 and p.118; Gwinnett County budget book, 2007 IV-35; Fulton County 2007 Budget book, p.166. DeKalb's figures are inclusive of the Child Advocate's Office.

Table 4.5.3 Comparative Expenditures – Juvenile Court, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Per Capita Expenditures	\$7.29	\$9.15	\$15.50	\$8.24
Expenditures per Total Juvenile Cases Filed	\$597.15	\$468.59	\$1,190.74	\$524.36

Source: Authors' calculations.

4.6 District Attorney and the Solicitor General

The district attorney (DA) is associated with the superior court. The county DA represents the state and is responsible for the prosecution of all felony crimes, adult or juvenile, committed in the county. This office also represents the state in all cases appealed to higher courts, enforces child support awards and conducts civil forfeiture proceedings to condemn illegal contraband.

The district attorney's state court counterpart is the solicitor general. The county solicitor general is responsible for investigating and prosecuting misdemeanors for county ordinance violations.

Comparison of County Services

The base salary of the DA is set by state law to be at least \$107,905 in 2006 and is paid by the state. Counties may supplement the base salary from their General Fund. There is no minimum base salary for a county solicitor general and the salary for that position is paid by the county.¹⁹

Table 4.6.1 District Attorney and Solicitor General – Activities, 2006

	Cobb	DeKalb	Fulton	Gwinnett
District Attorney				
Number of Felony Cases Opened ⁽¹⁾	5,857	7,222	12,494	6,270
Felony Cases Opened per 1,000 people	8.94	10.17	13.88	8.71
Solicitor General (July 1, 2005 – June 30, 2006)				
State court misdemeanor cases ⁽²⁾	6,317	9,203	10,121	8,100
Misdemeanor Cases per 1,000 People	9.65	12.95	11.24	11.26

(1) Source: Fulton's data is obtained from the Director of Public Relations, Office of the Fulton County District Office. DeKalb's and Gwinnett's are from their budget books 2007. Cobb's data is from 2006 Annual Report: Georgia Courts (July 1, 2005 – June 30, 2006), Judicial Council of Georgia and the Administrative Office of the Courts.

(2) Source: 2006 Annual Report: Georgia Courts (July 1, 2005 – June 30, 2006), Judicial Council of Georgia and the Administrative Office of the Courts.

¹⁹ See Georgia Annotated Code Section 45-7-4a(22).

Comparison of County Services

Table 4.6.2 Employment and Expenses - District Attorney & Solicitor General, 2006

	Cobb	DeKalb	Fulton	Gwinnett
DISTRICT ATTORNEY				
Employment ⁽¹⁾				
Full time	75	136	231	84
Temporary/Part- time	0/6	1/1	14/0	0/0
TOTAL (FTEs)	81(78)	138(137)	245(238)	84(84)
Budgeted Expenditures ⁽²⁾				
Salary and Benefits	\$5,592,302	\$8,285,406	\$17,377,084	\$6,405,545
Other	\$423,726	\$1,652,685	\$2,220,808	\$474,903
TOTAL	\$6,016,028	\$9,938,091	\$19,597,892	\$6,880,448
SOLICITOR GENERAL				
Employment ⁽³⁾				
Full time	67	65	79	48
Temporary/Part -time	0/2	0/4	12/0	0/0
TOTAL(FTEs)	69(68)	69(67)	91(85)	48(48)
Budgeted Expenditures ⁽⁴⁾				
Salary and Benefits	\$4,583,482	\$3,765,270	\$5,063,329	\$3,641,719
Other	\$83,077	\$352,483	\$260,147	\$267,871
TOTAL	\$4,666,559	\$4,117,753	\$5,323,476	\$3,909,590

(1) Source: 2007-2008 Cobb County Budget Book, 71; DeKalb County 2007 Annual Budget, p.147; Fulton County 2007 Budget Book, p424; Gwinnett County Position Control data sent by county officials.

(2) DeKalb's budgeted expenditures and employment and Cobb's expenditures do not include the Boards of Equalizations whose budgets are handled through the District Attorney's offices. Source: 2007-2008 Cobb County Budget Book, p.185; DeKalb County 2007 Annual Budget, p.145. Gwinnett data - 2007 county budget book, p.IV-16; Fulton County 2007 Budget book, p.117.

(3) Source: 2007-2008 Cobb County Budget book, p.71; DeKalb County 2007 Annual Budget, p.290; Fulton County 2007 Budget Book, p426; Gwinnett County Position Control data sent by county officials.

(4) Source: 2007-2008 Cobb County Budget Book, p294; DeKalb County 2007 Annual Budget, p.289; Gwinnett data - 2007 county budget book, p.IV-60; Gwinnett's expenditures include its Crime Victims Fund, which is also used by the Solicitor and Community Services. Fulton County 2007 Budget book, p.206.

Table 4.6.3 Comparative Expenses - District Attorney & Solicitor General, 2006

	Cobb	DeKalb	Fulton	Gwinnett
DISTRICT ATTORNEY				
Per capita Expenditures	\$9.19	\$13.99	\$21.77	\$9.56
Expenditures per Felony Cases	\$1,027.15	\$1,376.09	\$1,568.58	\$1,097.36
SOLICITOR GENERAL				
Per capita Expenditures	\$7.13	\$5.80	\$5.91	\$5.43
Expenditures per Misdemeanor Cases	\$738.73	\$447.44	\$525.98	\$482.67

Source: Authors' calculations

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4.7 Public Defender

It is the job of the county public defender to provide defense services to individuals unable to afford these services. As of July 1, 2008, the arrangement of this service has changed. The figures provided in Table 4.7.1 and 4.7.2 are for activities and expenditures incurred by the counties in FY2006 under the previous service arrangement.

Table 4.7.1 Public Defender Activities (2005)

	Cobb	DeKalb	Fulton	Gwinnett
New Cases	6,088	17,560	18,959	1,828

Source: Data from the 2005 Annual Report for the Georgia Public Defender Standards Council, p.45. These data are for new cases. Data for DeKalb is for the Stone Mountain Circuit. Data for Fulton is for the Atlanta Circuit and does not include cases listed as Atlanta-state overflow.

Table 4.7.2 Public Defender Expenditures, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Salary and Benefits	579,001	5,612,893	9,850,322	
Other	5,385,605	298,836	812,385	
TOTAL	5,964,606	5,911,729	10,662,707	NA
Per Capita Expenditures	9.11	8.32	11.84	

NA – not available

Source: Cobb County Budget for 2007-2008, p. 154; DeKalb County Budget for 2007, p. 249, and Fulton County Budget for 2007, p.184

4.8 Law Enforcement (Sheriff, Jail & Marshal) Services

The county sheriff is the mandated law enforcement officer of the county. Services provided by the sheriff's department include, but are not limited to, serving the orders of the courts such as criminal warrants, writs, and processes, managing county jails, securing courts, and providing community support for crime prevention. The sheriff's office manages the selling of confiscated properties and the resulting proceeds.

In addition to a county sheriff, Fulton and DeKalb counties have a county marshal. The Fulton County Marshal's Office is a separate office from the sheriff and is responsible for processing civil papers and criminal warrants from the state court, whereas the Fulton County sheriff's department is responsible for serving criminal warrants and civil papers from the superior court. The DeKalb County Marshal's Office is housed under its state court and serves the orders of the state and

Comparison of County Services

magistrate courts, executing writs/levies and conducting public sales. Gwinnett and Cobb counties do not have a marshal's office. The expenditures presented in Table 4.8.2 and 4.8.3 are inclusive of the expenditures of the county marshal in Fulton and DeKalb.

In all four comparison counties, general policing (patrol) services are the responsibilities of the county and/or municipal police departments. Since policing is not provided throughout the entire county and is not a mandated service, these services are not addressed in this report.

4.8.1 Law Enforcement – Activities, 2006

	Cobb	DeKalb	Fulton	Gwinnett
County Jail Statistics ⁽⁴⁾				
Inmate Days in Jail ⁽¹⁾	916,150	1,137,705	1,084,050	991,340
Number of Inmates Held at Mid Year	2,540	2,779	2,816	2,998
Rated Capacity ⁽²⁾	2,559	3,636	3,115	2,076
Other Sheriff/Marshal Activities ⁽³⁾				
Criminal Warrants Processed	9,617	13,555	16,010	13,277
Superior Court Total Cases	22,137	20,355	34,579	21,119
State Court Total Cases	169,737	67,217	159,968	25,609

(1) This is the average daily inmates multiplied by 365.

(2) Rated Capacity is the number of beds or inmates assigned by a rating official to facilities with each jurisdiction.

(3) Sources: Budget Books 2007 and Cobb County Sheriff Department. 2006 Annual Report: Georgia Courts (July 1, 2005 - June 30, 2006), Judicial Council of Georgia and the Administrative Office of the Courts. Fulton County only reported warrants and filings for 1/2 the year; this number is multiplied by 2 to be equivalent to other counties.

(4) The numbers provided here include federal prisoners and do not include inmates at the municipal prisons. Since the numbers are based on jail jurisdictions, if there is more than one jail facility, then inmates in all are counted. However, Fulton has rented space from other jurisdictions such as the City of Atlanta. For Fulton, the numbers are not inclusive of those in the Detention Center of the City of Atlanta.

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4.8.2. Law Enforcement – Employment and Expenditures, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Employees ⁽¹⁾				
Full time	641	868	1,064	760
Temporary/Part-time	0/58	0/1	234	0
Total(FTE)	699(670)	869(869)	1,298(1,181)	760(760)
Expenditures ⁽²⁾				
Salary and Benefits	\$38,893,625	\$46,113,352	\$69,555,100	\$46,637,056
Other	\$13,207,224	\$25,960,556	\$22,605,082	\$25,530,572
Expenditures from Special Funds ⁽³⁾		\$1,727,708		\$233,076
TOTAL	\$52,100,849	\$73,801,616	\$92,160,182	\$72,400,704
Funding Sources⁽⁴⁾				
Special Funds	\$3,354,857	\$1,727,708	\$795,007	\$572,229

(1) Source: 2007-2008 Cobb County Budget Book, p.72; DeKalb data - 2007 county budget book, p.286 and p.296; Fulton data – 2007 County Budget Book, p.424 and p. 202; Gwinnett data – 2007 County Budget Book, p.IV-56 and IV-10, 11.

(2) Source: 2007-2008 Cobb County Budget Book, p.292; DeKalb data - 2007 county budget book, p.283; Fulton data - 2007 county budget book, p.202; Gwinnett data - 2007 county budget book, p.IV-56 and IV-10. Data on expenditures for County Marshal Office of DeKalb and Fulton are included above. See 2007 DeKalb County Budget, p.293 and 2007 Fulton County Budget, p.108.

(3) DeKalb data - County Jail fund expenditures, 2007 county budget book, p.313;

(4) Cobb data - 2007 county budget book, p.292.; DeKalb data - 2007 budget book, p.313; Fulton data - 2007 county budget book, p.202; Gwinnett data - 2007 county budget book, p. III-81-85 and is the sum of revenues for Sheriff Inmate Store fund, Corrections inmate fund, and Sheriff Special Operations fund.

4.8.3 Law Enforcement - Comparative Expenditures, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Per capita Expenditures	\$79.56	\$103.89	\$102.38	\$100.61

Source: Authors' calculation

4.9 Medical Examiner

The county coroner, or the office of medical examiner, performs examinations in order to provide evidence to the proceedings of the criminal and civil cases. All counties must provide such a service. The most notable difference in the arrangement of service provision is that of Gwinnett County, which outsources the service.

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Table 4.9.1 Medical Examiner – Activities, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Autopsies Performed	342	NA	921	210
Deaths Examined	1,220	1,702	1,755	362

Source: Cobb data - 2007 county budget, p.244; DeKalb data - 2007 county budget, p. 209; Fulton data - 2007 county budget book, p. 168; Gwinnett data - activity information was obtained from county officials.

Table 4.9.2 Medical Examiner - Employment and Expenditures, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Employment⁽¹⁾				
Full time	7	21	39	NA
Temporary/ Part-time	0/0	0/0	3/0	NA
Total (FTEs)	7(7)	21(21)	42(40.5)	NA
Budgeted Expenditures⁽²⁾				
Salary and Benefits	\$476,978	\$1,413,269	\$2,720,762	NA
Other	\$448,259	\$912,470	\$459,140	NA
Total	\$925,237	\$2,325,739	\$3,179,902	\$769,382

(1) Source: Cobb data – 2007-2008 County Budget Book, p.72; DeKalb data - 2007 county budget book, p.210; Fulton data - 2007 county budget book, p.423; Gwinnett data - information is not available since this service is provided on a contractual basis.

(2) Source: Cobb data – 2007-2008 County Budget Book, p.245; DeKalb data - 2007 county budget book, p.210; Fulton data - 2007 county budget book, p. 169; Gwinnett data - 2007 county budget book, p.IV-39.

Table 4.9.3 Medical Examiner - Comparative Expenditures, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Expenditures per Capita	\$1.41	\$3.27	\$3.53	\$1.07
Expenditures per Deaths Examined	\$758.39	\$1,366.47	\$1,811.91	\$2,125.36

Source: Authors' Calculations

4.10 Summary of Overall Justice System

Table 4.10 shows the overall expenditures dedicated to the justice function of county government. In general, the provision of court services is the most expensive service provided by counties.²⁰ In all divisions of this service, Fulton County spends more in total than the other comparison counties. This is not unexpected given the higher crime rates (see Appendix 4.1) and because it is more likely to host high profile corporate cases.

²⁰ This validity of this statement depends on how one defines the various categories of county government spending.

Comparison of County Services

Table 4.10.1: Summary of Justice System Activities, Expenditures 2006

	Cobb	DeKalb	Fulton	Gwinnett
Superior Court	\$4,808,517	\$7,253,142	\$19,445,181	\$7,212,573
Clerk of Superior Court	\$4,562,873	\$4,476,166	\$13,766,008	\$7,956,328
State, Magistrate, Probate Court	\$13,548,209	\$15,679,981	\$18,186,567	\$11,027,701
Juvenile Court	\$4,771,258	\$6,502,643	\$13,953,129	\$5,926,870
District Attorney	\$6,016,028	\$9,938,091	\$19,597,892	\$6,880,448
Solicitor General	\$4,666,559	\$4,117,753	\$5,323,476	\$3,909,590
Public Defender	5,964,606	5,911,729	10,662,707	N/A
Law Enforcement (Sheriff, Jails and Marshal)	\$52,100,849	\$73,801,616	\$92,160,182	\$72,400,704
Medical Examiner	\$925,237	\$2,325,739	\$3,179,902	\$769,382
Total	\$97,364,136	\$130,006,860	\$196,275,044	\$116,083,596
Expenditures per capita	\$148.67	\$183.01	\$218.03	\$161.32

(1) Since Fulton's Magistrate Court is a unit of its State Court and Gwinnett's Magistrate Court employees and expenditures are not provided in a separate format in its budget book, Magistrate Court expenditures are summed up into State Court's.

(2) Cobb and Gwinnett's per capita expenditures include those of clerks of the other courts such as their State Court. Cobb's expenditures are only on its Superior Court.

Appendix Chapter 4. Part 1 Crimes, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Murder	25	93	147	43
Rape	130	185	318	109
Robbery	923	2,351	4,282	1,248
Assault	1,098	2,469	5,644	953
Burglary	4,160	8,771	13,228	6,283
Larceny	12,201	16,375	34,218	13,920
Vehicle Theft	2,372	6,979	9,124	2,931
Total	20,909	37,223	66,961	25,487

Source: GBI Crime Statistics Database for 2006, available online

http://gbi.georgia.gov/00/article/0,2086,67862954_87981396_90656469,00.html

Comparison of County Services

Chapter 5 - County Administration

5.1 Comparison of Administrative Functions

This section describes those tasks related to general county administration. Services included in this section relate to the management of the county as an organization. As such, this section includes the following departments or cost centers:

- County Commissioner
- Clerk to the Commission
- County Administrator/Manager/Executive
- Finance Office
- Purchasing and Contract Compliance
- Personnel
- County Attorney/Law Department
- Information Technology
- Fleet and Facilities Management

County administration is not a mandated state function but is an artifact of state mandates on counties. That is, because the state requires the county to carry out certain functions, employees, facilities, a decision making process and more are all necessary to fulfill this obligation. Since there is no mandate on county organization, there is much discretion as to its structure. For instance, there are significant differences in the responsibilities of the finance director in each of our four comparison counties. The finance departments of all four counties are responsible for the management of employee payroll and benefits. The Finance Department of Gwinnett includes the tax assessor's office and the purchasing division, whereas these are separate departments in the other counties. As another example, the finance departments of DeKalb, Fulton, and Gwinnett manage the Workers' Compensation Fund for their counties but this task is handled by the human resources department in Cobb County. The Office of the County Manager in Fulton is responsible for several aspects of county communications, whereas in other counties this is handled by a separate department. Numerous other examples abound. Therefore, constructing appropriate comparisons across counties is difficult. From the examples above, it becomes clear that we could not simply compare departmental costs across counties since department functions and responsibilities differed so greatly.

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Our approach in this analysis consists of narrowing the responsibilities of each department to as small a unit as is allowed by our data and comparing that service across counties. For instance, each county has a board of elected individuals who establishes policies and procedures for the county. Each county also maintains an office of county attorney whose responsibilities are the same across the four counties. Data provided by each of the counties allows us to break out the employment and expenses of these services and they are presented below. For other areas of county administration, we were only able to create semi-mutually exclusive comparison units. This is particularly true for the finance departments across the counties and for the management of the internal service funds. Because this is so, the comparisons presented below have several caveats. These are explained in the text to each section presented below.

5.2 County Commission

Each county has a board of commissioners; however, each board is organized slightly differently. It is the function of the board of commissioners to establish the policies and procedures for the operation of the county government.

- In Fulton, there are 7 commissioners: 5 are elected based on geographic districts and 2 are elected at-large. One of the two at-large commissioners is designated by election as the chairperson of the board.
 - All commission positions including the chairperson are part-time. Commissioners serve concurrent 4 year terms.
 - In 2006, the commissioners had a staff of 36 full-time individuals, with 4 additional part-time individuals.²¹
- DeKalb County has 7 commissioners elected from geographic districts. 5 of the commissioners are elected from districts across the county and 2 are elected from “super-districts”: one from the east end of the county and the other from the west end of the county.
 - The commissioners serve part-time in staggered four-year terms.

²¹ Source: Fulton County, Budget Book FY2007, p. 423.

Comparison of County Services

- Each board member is served by several aides (and in some years, interns). In 2006, there were 3 staff per commissioner; the commission as a whole is also served by 4 full-time staff.²²
- Gwinnett County has 5 commissioners, 4 are part-time members elected from districts and the chairperson is elected at-large and serves full time.²³ The members are elected to 4-year staggered terms. The commissioners do not have individual staff. Staff to support the commission is included under the Gwinnett County Office of County Administration.
- Cobb County has 5 commissioners, with 4 elected from districts and the chairperson of the board elected at large. The chairperson of the county commission is full-time while the district commissioners are elected part-time. The county commission is served by a clerk, and the county manager is the lead administrative officer.²⁴

Table 5.2.1 Salaries of Elected Officials, 2007

	Cobb	DeKalb	Fulton	Gwinnett
Chairperson ⁽¹⁾	\$120,079	\$ 38,436	\$ 40,500	\$ 56,643
	full time	part time	part time	full time
Commissioners ⁽¹⁾	\$39,862	\$37,499	\$39,268	\$14,515
	part time	part time	part time	part time
Total Salaries (exc. benefits) ⁽²⁾	\$279,527	\$266,148	\$276,108	\$114,703

(1)Source: Georgia DCA - 2007 Wage and Salary Survey-Compensation of Elected County Officials, August 2007.

(2) Authors' calculations for Cobb, Fulton, and Gwinnett. Sum of salaries listed in the 2007 DeKalb budget book, p.107 and 109.

²² Source: DeKalb County, Budget Book FY2007, p. 11, 107-116; Also DeKalb County webpage, <http://www.co.DeKalb.ga.us/boc/>; accessed October 22, 2007.

²³ Source: Gwinnett County webpage, www.gwinnettcountry.com; accessed October 22, 2007.

²⁴ Source: Cobb County, Budget Book FY2007, p. 16; Cobb County, GA webpage <http://www.cobbcountyga.gov/boc/>; accessed October 22, 2007.

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Table 5.2.2 Comparison of Expenditures for the Board of Commissioners, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Commissioners	5	7	7	5
Employment (including Commissioners) ⁽¹⁾				
Full Time	10	25	36	5
Temporary/Part-time	0/0	0/0	0/4	0/0
Total (FTEs)	10(10)	25(25)	40(38)	5(5)
Budgeted Expenditures ⁽²⁾				
Salaries and Benefits	\$774,759	\$1,051,764	\$2,488,397	\$158,274
Other	\$58,228	\$551,845	\$136,819	\$59,277
TOTAL	\$832,987	\$1,603,609	\$2,625,216	\$217,550

(1) Source: Cobb County Budget for 2007, p.71; DeKalb data – 2006 county budget book, p.110; Fulton data – 2007 county budget book, p.423; Gwinnett data – information on employment is from position control data provided by the county.

(2) Source: Cobb County Budget for 2007, p.144; DeKalb County Budget for 2007, p.108; Fulton data – 2007 county budget book, p.78.; Gwinnett data – information on expenditures is from cost center files provided by the county.

Table 5.2.3 Comparative Analysis, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Population per Board Member	130,980	101,486	128,600	143,920
Per Capita Expenditures	\$1.27	\$2.26	\$2.92	\$0.30

Source: Authors' calculations.

5.3 Clerk to the Commission

- In Fulton, the county clerk is appointed by the board of commissioners. The responsibilities of the position include recording and maintaining the official minutes of the board, managing county contracts, assisting the commission with administration, assisting with the county's indigent burial program, conducting legislative functions, and assisting with research requests. In general, this list of responsibilities is more extensive than the responsibilities associated with the county clerk's office in the other counties.
 - In 2006, there were 11 full-time clerks and 3 temporary employees serving as clerks to the commission.²⁵

²⁵ Source: Fulton County FY 2007 Budget Book. p.423.

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- The Office of Clerk of DeKalb County is under direct supervision of the county finance department. The DeKalb County finance director serves as clerk to the CEO and the board of commissioners, and is responsible for the recording of all official actions by the CEO and board as well as ensuring public access to such records.
 - Three full-time employees worked for this department in 2006 and the approximate cost for these employees was \$232,000. Although these employees are not budgeted as a separate cost center, they are broken out from the finance department for the purposes of the cross-county comparison in this analysis.²⁶
- The Gwinnett County Clerk's Office supports the county's board of commissioners. The responsibilities of the county clerk include: creating and coordinating agendas for commission meetings, managing digital recordings of meetings, recording minutes, obtaining signatures for contracts and posting legal notices for public meetings.
 - The Gwinnett County Clerk to the Commissioner is listed as staff to the Office of County Administration. There was only one county clerk serving the county in 2006.
- Cobb has a separate county clerk's office. This office is tasked with the responsibility of preparing minutes for all board of commissioners meetings and keeping records of those agendas and minutes for the board of commissioners, the county planning commission and zoning board, and the Solid Waste Management Authority of Gwinnett County.
 - In 2006, there are four full-time clerks working for the commission.

²⁶ Information on the cost for the Clerk's Office is from the DeKalb County Finance Office.

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Table. 5.3 County Clerk's Office Employment and Expenditures, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Employment⁽¹⁾				
Full Time	4	3	11	1
Temporary/Part-time	0/0	0/0	0/3	0/0
Total (FTEs)	4(4)	3(3)	14(12.5)	1(1)
Budgeted Expenditures⁽²⁾				
Salaries and Benefits	\$278,298	NA	\$834,164	\$90,613
Other	\$39,755	NA	\$226,785	\$3,624
TOTAL	\$318,053	\$232,000	\$1,060,949	\$94,237
Per Capita Expenditures⁽³⁾				
	\$0.49	\$0.33	\$1.18	\$0.13

(1) Source: Cobb County Budget for 2007, p.71; DeKalb data – information was provided by the county finance office; Fulton data – 2007 county budget book, p. 423; Gwinnett data – employment information is from the position control data provided by the county.

(2) Cobb County Budget, p.172; DeKalb data – information on expenses was provided by the county finance office; Fulton data – 2007 county budget book, p.81; Gwinnett data – information on expenses is from the cost center files provided by the county.

(3) Authors' calculations.

5.4 County Administrator/Manager/Executive

It is the responsibility of the county administrator to carry out the policies of the board of commissioners as they relate to the county and to oversee the regular operations of the county government. In addition to these responsibilities, we include communications as a function associated with the county manager's office so as to create comparable service units between this position across the four counties. This position varies somewhat between counties. Most notably, is in DeKalb where the county administrator is an elected official. In the other counties, the county administrator or manager is an individual employed by the board of commissioners.

- In Fulton County, the county manager oversees governmental operations, including oversight of budget preparation. The county manager is appointed by the board of commissioners. Within the Office of the County Manager, there are ten divisions: Administrative Services, Board of Equalization, Broadcast and Cable, Chaplain, Community Relations, Customer Service, Equal Employment Opportunity, Executive Team, and Intergovernmental Affairs.
- DeKalb County's chief executive officer (CEO) is elected at-large and serves a 4 year term. The CEO is responsible for overseeing governmental operations. The cost centers in this

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office include: Cable TV support, Chief Executive Officer, Contract Compliance, Office of Process Improvements, Operations, and Public Information.²⁷

- For the purposes of this analysis, the cost center of Contract Compliance has been combined with Purchasing and Contracting.
 - Because Fulton County appears to have a customer service function in its county manager's office, the Citizen Help Center is added to the CEO expenditures in DeKalb in an effort to create comparable units of analysis.
 - While DeKalb's mail services are associated with the purchasing and contracting department, these figures are added here to provide a consistent comparison across counties.
- The Gwinnett County administrator is the chief executive assistant to the board of commissioners. This office manages the day-to-day operations of the county and also oversees the direction of eleven county departments.²⁸
 - The communications office and printing services, administered by the Department of Support Services, are included in the expenditures for county administrator since this office has responsibility for disseminating information to the public.
 - In addition, the county administrator's office includes the clerk and the board of commissioners. These services have been broken out from the county administrator's office and are reported separately in this analysis.
 - We also add expenses associated with county mail service to create an appropriate comparison between counties.
 - In Cobb County, the county manager is responsible for overseeing general government operations.
 - Cobb County has some administrative support services budgeted under the Support Services Agency. This division acts as a liaison between the agencies and the county manager as well as support for several offices including Economic Development, Tax Assessor, Government Service Centers and Mail Services, Information Services, Property

²⁷ Source: DeKalb County webpage, <http://www.co.DeKalb.ga.us>, accessed November 08, 2007.

²⁸ Source: Gwinnett County webpage, <http://www.gwinnettcountry.com>; The information on staffing was provided by the County Budget Office.

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Management, Fleet Management and Purchasing. The agency's administrative expenditures are added to those of county manager for this analysis.

- In this analysis, the Department of Communications and Printing Services are added to the county manager's office since it involves communication services such as government TV channel, county news letter, county website, public relations, etc.
- Cobb's Mail Services Division is added to the county manager's office for the purpose of this comparison.

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Table 5.4: County Manager/Administrator/Executive Expenditures, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Structure/Title of Position	County Manager	Chief Executive Officer	County Manager	County Administrator
Employment⁽¹⁾				
Full Time	31	50	85	29
Temporary/Part-time	0/5	0/0	11/0	0/0
Total (FTEs)	36(33.5)	50(50)	96(90.5)	29(29)
Budgeted Expenditures⁽²⁾				
Salaries and Benefits	\$662,536	\$1,771,263	\$6,078,173	\$1,226,829
Other	\$40,960	\$254,928	\$1,241,929	\$81,120
TOTAL	\$703,496	\$2,026,191	\$7,320,102	\$1,307,949
Adjustments				
<i>Less Board of Equalization</i>	----	----	\$749,482	----
<i>Add Communications</i>	\$1,141,518	----	----	\$1,559,554
<i>Add Mail Service</i>	\$476,818	\$641,615	----	\$207,829
<i>Add Citizens Help Center</i>	----	\$1,862,844	----	----
<i>Add Printing Service</i>	1,319,561	----	----	\$471,430
<i>Add Support Services Admin.</i>	260,866	----	----	----
<i>Less Contract Compliance</i>	----	\$400	----	----
Total	\$3,902,259	\$4,530,250	\$6,570,620	\$3,546,761
Per Capita Expenditures⁽³⁾				
	\$5.96	\$6.38	\$7.30	\$4.93

(1) Source: Cobb County Budget for 2007, p.71 and includes employment in county manager's office, communications, records management, and mail services through the Government Service Centers; DeKalb data – 2007 county budget book, p.116 and includes 22 positions with Citizens Help Center and 5 position from Purchasing associated with Mail Services; Fulton data – 2007 county budget book, p. 423; Gwinnett data – employment information is from the position control file provided by the county.

(2) Source: Cobb County Budget for 2007, p.173, p.166, p.221, p.287 and p.304, expenditures for Mail Services is prorated based on employment figures provided by the county; DeKalb data – 2007 county budget book, p.115 (see also Mail Services, p.270 and Contract Compliance, p.121); Fulton data – 2007 county budget book, p. 104; Gwinnett data – information on expenses is from cost center files provided by the county.

(3) Authors' calculations.

5.5. County Finance Office

1. Roles and Responsibilities of Financial Services

For the purpose of this report, we define financial services to include the following functions: budget analysis and development, payroll and employee benefits, cash management and investment, accounting, internal audit, and business licensing. Finance departments often have staff funded through non-General Fund sources, such as the Water and Sewer Fund, the Solid Waste Fund, etc. In

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order to obtain an estimate of the costs for a department of finance, this analysis attempts to make costs comparable by adding in or subtracting out specific categories of expenditures regardless of whether or not they are allocated to the General Fund.

Allocation of overhead expenses is an issue across all agencies in a county. However, this problem may be particularly acute in assessing finance department costs, because overhead and costs associated with different funds may not be consistently allocated. For instance, counties such as Fulton and DeKalb have finance staff who do billing for Water and Sewer services and are primarily funded through a Water and Sewer Fund not the General Fund; however, these staff sit in the general finance office and are overseen by other staff who are funded from the General Fund. The allocation of costs for office space, utilities and managerial oversight between the General Fund and the Water and Sewer Revenue Fund can have a major effect on the expense associated with the finance office. Thus, it is possible for finance offices to subsidize their General Fund expenditures with their user fee based services. Unfortunately, a lack of data prevents any adjustment for this.

- In Fulton County, the county finance office consists of the following divisions: Payroll, Accounting, Employee Benefits, Internal Audit, Budget and Cash Management and Investments. These six units plus administration of the department are funded out of the General Fund.
 - The department also handles billing and collections for the Water and Sewer Revenue Fund and the Solid Waste Fund and manages the Pension Fund and Risk Management Funds. However, managerial costs associated with these funds are not funded out of the General Fund, but out of the specific funds. The business licensing activities of Fulton County are handled by the finance department.
- In DeKalb, the county finance officer is responsible for overall administration of finances of the county and serves as clerk to the county commission. Divisions of the finance office include Treasury, Accounting, Audits of Contract Compliance, Internal Audit, Business Licensing, Risk Management (including Workers' Compensation), Employee Services (including payroll, pension system administration, employee benefits), and Budget and Grants. The office also oversees the collections for the Water and Sewer Revenue Fund as

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well as billing for Solid Waste services. Unlike Fulton, the administrative costs of the dedicated funds are taken care of by the General Fund.

- DeKalb reports its finance department expenditures in a way that includes water and sewer operating costs and sanitation in its department budget. This is in contrast to other counties. As a result the operating costs associated with the sanitation and water and sewer operations must be extracted from the finance office expenditures for DeKalb in order to provide an appropriate comparison to other counties.
 - DeKalb also reports a risk management cost center in the General Fund under the finance office. This risk management center makes up a substantial portion of DeKalb's finance office budget. To improve comparability of services across the counties, we add personnel costs associated with the provision of risk management services to the finance department expenses.
 - The DeKalb finance director also serves as clerk to the board of commissioners; there are only 3 people on the payroll who are responsible for the clerk function. These expenses are broken out of the finance department and are reported under the county clerk section of this analysis.
- In Gwinnett, the finance office includes the Director's Office, Accounting and Financial Reporting, Budget, Purchasing, Economic Analysis, Risk Management, and Treasury (including cash management, investment, debt and disbursements).
 - The Gwinnett finance department includes the purchasing division and the tax assessor's office. The expenditures associated with these services are excluded from our analysis of the finance department and are dealt with in the other sections of this report.
 - Gwinnett reports internal audit separately in its budget. For reasons of comparability with other county finance departments, these expenditures are added back to the expenditures for the Gwinnett finance office.
 - Gwinnett's finance department includes business licensing under its treasury division, whose associated costs are included in our analysis.
 - The Finance Department of Cobb County is responsible for Administration, Treasury, Payroll, Contracts/Grants/ Projects, General Accounting, and Risk Management. The Cobb budget

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distinguishes General Fund expenditures from Casualty and Liability Claims Fund expenditures, which is their fund for risk management expenses.

- Budgeting and Internal Audit and Business Licensing are separate departments in Cobb County. These expenditures are included to obtain the overall expenditures for the finance office as defined in this analysis.²⁹
- In addition, Cobb has a department of Government Service Centers & Mail Services. This is a department providing mail service (internal and external county mail processing) and is also responsible for bill collections. The expenditures for the bill collecting services are estimated and added to the Cobb finance office since most other finance offices include bill collection as part of their overall operations.
- Cobb's finance office manages the Risk Management Fund. The expenditures associated with the administration of the Risk Management Fund are covered by the Risk Management Fund and their expenditures are added into the finance department expenditures for Cobb County.
- The county's group self-insurance fund is managed by its human resources department. A lack of data prevents the administrative expenses of the management of this fund from being subtracted from the human resources department and added to the finance department.

²⁹ Although Business Licensing is typically a municipal service, it is included in the Cobb expenditures due to reasons of comparability with the other counties. This service is provided by the other counties and its expenditures are not easily separable. Therefore, in an effort to create equivalent comparisons between the counties, we add this expense to the Finance Department of Cobb County.

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Table 5.5 Finance Office Employment and Expenditures, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Employment⁽¹⁾				
Total Full-time	56	103	102	88.9
Total Temporary/Part-time	0/8	1/0	9	
Total(FTE)	64(60)	104(103.5)	111(106.5)	88.9(88.9)
Budgeted Expenditures⁽²⁾				
Salaries and Benefits	\$3,407,785	\$10,688,890	\$5,861,985	\$10,858,928
Other	\$265,666	\$2,423,292	\$279,438	\$1,462,088
Sub-Total	\$3,673,451	\$13,112,182	\$6,141,423	\$12,321,016
Adjustments -				
<i>Less Water and Sewer Operations⁽³⁾</i>	----	\$5,904,357	----	----
<i>Less Sanitation Operating⁽⁴⁾</i>	----	\$231,517	----	----
<i>Add administration of Self and Group Insurance⁽⁵⁾</i>	----	----	----	\$485,783
<i>Less Purchasing⁽⁶⁾</i>	----	----	----	\$1,297,435
<i>Add Government Service Centers⁽⁷⁾</i>	\$1,033,105	----	----	----
<i>Add Risk Management - Personal Services⁽⁸⁾</i>	\$365,557	----	\$945,544	\$868,482
<i>Add administration of Pension Fund⁽⁹⁾</i>	----	----	\$411,608	----
<i>Less Tax Assessor⁽¹⁰⁾</i>	----	----	----	\$4,457,597
<i>Add Internal Audit⁽¹¹⁾</i>	----	----	----	\$723,058
<i>Less County Clerk expenses⁽¹³⁾</i>	----	\$232,000	----	----
Total	\$5,072,113	\$6,744,308	\$7,498,575	\$8,643,307
Per Capita Expenditures ⁽¹²⁾	\$7.74	\$9.49	\$8.33	\$12.01

- (1) Source: Cobb County Budget for 2007, p.71-72 and is the sum of employment in the Finance Office, Budget and Audit, and Business License Division of Community Services; DeKalb data – 2007 county budget book, p.165 minus 121 positions under W&S Revenue Collection; Fulton data – 2007 county budget book, and is the sum of finance employees associated with the General Fund, the Pension Fund, and the Risk Management Fund, p.424 and 433; Gwinnett County Budget for 2007, p.IV19-21 and is the sum of employment in the Financial Services minus employment associated with the Tax Assessor and Purchasing divisions.
- (2) Source: Cobb data – expenditure data for is the sum of Personal Services and Other Expenditures for Finance, Budget & Internal Audit, and Business License departments, see County Budget for 2007, p.205, p.146, p.149; DeKalb data – 2007 county budget book, p.162; Fulton data -2007 county budget book, p.129; Gwinnett data – 2007 county budget book, p.IV-19-21.
- (3) 2007 DeKalb county budget book, p.162.
- (4) 2007 DeKalb county budget book, p.162.
- (5) 2007 Gwinnett county budget book, p.IV-19.
- (6) Data is based on cost center files provided by the county.
- (7) Based on total expenses for Government Service Centers for 2006 reported in 2007 Cobb county budget book, p.218. Government Service Center expenditures associated with Finance department are prorated based on the number of GSC employees assigned to revenue collection.
- (8) Includes only personal service expenses associated with the fund management. Source: Cobb Budget for 2007, p.320; Fulton data – 2007 county budget book, p.401; Gwinnett data – 2007 county budget book, p.IV-21.
- (9) Includes only personal service expenses associated with the fund management. 2007 Fulton county budget book, 395.
- (10) Data is from cost center files provided by the county.
- (11) Gwinnett 2007 budget book, p. IV-39.
- (12) Authors' calculation.
- (13) See notes for Table 5.3 of this report.

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5.6 Purchasing and Contract Compliance

- In Fulton, DeKalb and Cobb the departments of purchasing and contracts are responsible for the tasks of procurement, contracts and contract compliance.
- In Gwinnett County, the purchasing division is administratively part of the finance department. Its expenditures and employment are added here for comparison purposes.
- In Cobb County, the purchasing department is responsible for record management and also fleet and vehicle acquisition. However, the budgets for these other services are handled separately in this analysis.
- The DeKalb County purchasing and contracting department provides purchasing and contracting services as well as vendor oversight. This department also provides mail processing and courier services. The mail services expenditures and employments are moved to the office of CEO for this analysis. Note that mail services are provided by Government Service Centers in Cobb and by the communications division in the Support Services Department in Gwinnett.

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Table 5.6 Purchasing Expenditures, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Employment⁽¹⁾				
Total full time employees	13	50	39	20
Total Temporary/Part time	0/1	0/0	0/0	0/0
Total Employees (FTEs)	14(13.5)	50(50)	39(39)	20(20)
Budgeted Expenditures⁽²⁾				
Salaries and Benefits	\$831,883	\$2,963,943	\$2,944,256	\$1,237,710
Other	\$53,164	\$925,829	\$390,802	\$59,726
Adjustments				
<i>Less Mail Service</i>	----	\$641,615	----	----
Total	\$885,047	\$3,248,157	\$3,335,058	\$1,297,436
Per Capita Expenditures⁽³⁾				
	\$1.35	\$4.57	\$3.70	\$1.80

(1) Source: Cobb County Budget for 2007, p.72; DeKalb data – 2007 county budget book, p.271; Fulton data – 2007 county budget book, p.426; Gwinnett data – information on employment is from the position control data provided by the county.

(2) Source: Cobb County Budget for 2007, p.280; DeKalb data – 2007 county budget book, p.271; Fulton data – 2007 county budget book, p.191; Gwinnett data – information on expenses is from the cost center files provided by the county.

(3) Authors' calculation.

5.7 Personnel

In all the counties, the personnel or human resources departments are responsible for recruiting new employees, providing orientation and trainings, and managing the classification and compensation of employees for the different departments.

- In Fulton County, the personnel department serves the personnel board and is responsible for maintaining the county's merit system.
- In DeKalb County, the Department of Human Resources and Merit System also manages the operation the employee health clinic.
- In Cobb County, the Department of Human Resources has some management responsibilities associated with the county's Workers' Compensation Fund and its Medical and Dental Benefits Fund.³⁰ In the other counties, these funds are managed primarily by the finance departments.

³⁰ The data does not allow for the administrative costs associated with these funds to be separated from the funds themselves. If that were possible, some expenditures would be subtracted from Cobb's personnel department for this responsibility and added to Cobb's finance department.

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Table 5.7 Personnel Expenditures, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Employment(1)				
Total full time employees	25	38	50	32
Total Temporary/Part-time	0/5	0/0	7/0	0/0
Total (FTEs)	30(27.5)	38(38)	57(53.5)	32(32)
Budgeted Expenditures(2)				
Salaries and Benefits	\$1,702,600	\$1,983,635	\$3,952,986	\$2,278,221
Other	\$498,986	\$1,176,397	\$206,087	\$767,322
Total	\$2,201,586	\$3,160,032	\$4,159,073	\$3,045,543
Per Capita Expenditures(3)				
	\$3.36	\$4.45	\$4.62	\$4.23

(1) Source: Cobb County Budget for 2007, p.72; DeKalb data – 2007 county budget book, p.183; Fulton data – 2007 county budget book, p.425; Gwinnett data – 2007 county budget book, p.IV-28.

(2) Source: Cobb County Budget for 2007, p.222; DeKalb data – 2007 county budget book, p.182; Fulton data – 2007 county budget book, p.174; Gwinnett data – 2007 county budget book, p.IV-28.

(3) Authors' calculation.

5.8 County Attorney/Law Department

In all of the counties, the county attorney is responsible for providing legal counsel and representing the board of commissioners and the various county departments. One of the major activities of the county attorneys is reviewing county contracts. When counties have to litigate key cases, their expenditures may be higher in that year. This is often reflected in higher contract costs, as they may pay for external counsel to help with particular cases at hand.

- One variation among the counties is that Gwinnett has two attorneys paid out of the Risk Management Fund. The funds reported here are only General Fund dollars; and the two attorneys funded out of Risk Management are not reported here. The passage of the 2004 SPLOST and the adoption of a Storm Water Utility in 2005 require additional caseloads in Gwinnett County.
- In 2006, DeKalb litigated HOST agreements with the cities, increasing its legal expenses.

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Table 5.8 County Attorney Expenditures, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Employment⁽¹⁾				
Total full time employees	14	27	37	14
Total Temporary/Part-time	0/0	0/0	1/0	0/0
Total (FTEs)	14(14)	27(27)	38(37.5)	14(14)
Budgeted Expenditures⁽²⁾				
Salaries and Benefits	\$1,380,142	\$2,084,577	\$3,443,071	\$1,323,821
Other	\$1,019,481	\$1,810,830	\$310,825	\$97,938
Total	\$2,399,623	\$3,895,407	\$3,753,896	\$1,421,759
Per Capita Expenditures⁽³⁾				
	\$3.66	\$5.48	\$4.17	\$1.98

(1) Source: Cobb County Budget for 2007, p.72; DeKalb data – 2007 county budget book, p.198; Fulton data – 2007 county budget book, p.423; Gwinnett data – 2007 county budget book, IV-38.

(2) Source: Cobb County Budget for 2007, p.234; DeKalb data – 2007 county budget book, p.198; Fulton data – 2007 county budget book, 97; Gwinnett data – 2007 county budget book, p.IV-38.

(3) Authors' calculations.

5.9 Information Technology (IT)

For purposes of this report, IT services consist of general maintenance of county computer systems, webpage management, IT support for specific departments, and GIS services. The specific services provided by each county may vary.

- Fulton County's Department of Information and Technology provides computer services and technology resources to other agencies in the county. The general IT functions include: maintaining and developing the county webpage, managing internet and intranet access, and overseeing the overall county networking and telecommunication systems.
 - IT services include support for the Department of Record Management Services, and hardware support for the county's PC fleet
 - In Fulton County, GIS services are provided through the Environment & Community Development Department. To provide a more consistent basis for comparison, we add GIS services to the IT expenditures in this analysis.
- In DeKalb County, the Information Systems Department provides support to all departments and agencies. It delivers technology services such as maintaining and upgrading the county's database

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system and server applications, overseeing area networks, and ensuring that the software and hardware of all workstations are functioning properly.

- The GIS systems in DeKalb are associated with a separate department but are included here for purposes of this analysis.
 - A portion of the IT center's responsibility is to coordinate the operation of the 311 Citizens Help Center.³¹
 - DeKalb has a separate telecommunication cost center in Police Services, whereas Fulton and Gwinnett offer this service through the IT department. We include it here for this analysis.
- Gwinnett's Information Technology Services Division is administratively associated with the Department of Support Services. It manages and supports the operations and maintenance of all workstation computers. This division is also in charge of county GIS services.
- In Cobb County, the Department of Information Services provides support for workstation desktops, the operation of a county call center, and the design and maintenance of the county data network. GIS application development is budgeted through the Department of Information Services.
 - While housed under Department of Information Services, GIS mapping is budgeted separately. Our expenditures and employee figures for Cobb IT services include GIS mapping services.

³¹ The help center employees are added to the County Executive budget for purposes of this report.

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Table 5.9 County IT Expenditures, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Employment⁽¹⁾				
Total full time employees	102	125	146	70
Total Temporary/Part-time	0/10	0/0	0/31	0/0
Total (FTEs)	112(107)	125(125)	177(161.5)	70(70)
Budgeted Expenditures⁽²⁾				
Salaries and Benefits	\$7,787,544	\$5,422,624	\$10,641,490	\$6,431,586
Other	\$3,861,383	\$10,796,267	\$13,212,297	\$12,607,823
Adjustments				
<i>Add telecommunications</i>	----	\$3,143,940	----	----
<i>Add GIS</i>	\$365,012	\$1,952,116	\$1,054,385	----
Total	\$12,013,939	\$21,314,947	\$24,908,172	\$19,039,409
Per Capita Expenditures⁽³⁾				
	\$18.34	\$30.00	\$27.67	\$26.46

(1) Source: Cobb County Budget for 2007, p.72 and is the sum of employment in the IT department and GIS Mapping; DeKalb data – 2007 county budget book, p.192, includes employment in GIS (see p.176) and Telecommunications division of Police Department (p.237); Fulton data – 2007 county budget book, p.425; Gwinnett data – employment figures are from the position control data provided by the county.

(2) Source: Cobb County Budget for 2007, p. 228 and p.215; DeKalb data – 2007 county budget book, p.191, p.175 (GIS), and p.236 (Telecommunications); Gwinnett data – expenditure data is from the cost center files provided by the county.

(3) Authors' calculation.

5.10 Fleet and Facilities Management

Fleet Management

- In Fulton County, vehicle acquisition guidelines are prepared by the Department of General Services. This department also provides preventive maintenance, inspections and repair services for the county fleet.
 - Since FY2006, expenditures on vehicle maintenance are internally charged to each department and expenditure data on vehicle replacement is not available through their budget books. Therefore, the expenditures of the Department of General Services do not reflect the costs of vehicle acquisition and maintenance.
- Fleet maintenance in DeKalb is a division of the Office of Public Works along with the divisions of Transportation, Sanitation, and Roads and Drainage. Sanitation expenditures are funded through the Sanitation Fund, while transportation and roads and drainage services are

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funded through a special service tax district. There are two separate funds for the purposes of fleet maintenance and vehicle replacement.

- The Division of Fleet Maintenance of Public Works provides recommendations about vehicle specifications and after acquisition provides preventive maintenance, inspections and unscheduled services. It manages the county's Fleet Maintenance Fund.
 - The Vehicle Replacement Fund ensures sufficient capital to replace county vehicles. The bulk of this fund is capital outlays and is excluded from the analysis.
 - Fund sources are replacement charges to the departments and contributions from the other funds. The expenditures reported in the following table include the sum of these two funds along with facilities management expenditures.
 - There are eight repair shops: Body Shop, Car and Pick-up Shop, Heavy Equipment Shop, Seminole Landfill Shop, Field Operations Shop, Sanitation Division Shop, Fire Equipment Shop, and Tire Shop.
- In Gwinnett County, fleet management is a service provided by a division in the Department of Support Services. This division also administers the Underground Storage Tank Program, whose employment and expenditures are included here because a lack of information prevents their exclusion.
 - Gwinnett has a Vehicle Purchasing Fund to acquire new vehicles.
 - For the purpose of fleet management, the county has a Fleet Management Fund whose funding sources are fixed charges to the departments per vehicle and direct payments for the services.
- In Cobb County, fleet management is a division of the purchasing department. However, budgets for these activities are accounted for separately from the regular departmental budgets.

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Facilities Management

- In Fulton County, facilities management is the responsibility of the Department of General Services. Two groups in the department (Operations and Services) provide services on building electronics and alarms, energy management, and facility engineering and construction. This department also manages county vehicles.
 - The expenditures of General Services include jail maintenance. We exclude these expenditures here and include them with the sheriff's department.³²
 - We exclude expenses for utilities in this section of the analysis and focus on them separately.
 - Security services for county facilities are provided by the police department in Fulton County. These services are included in the facilities management expenses.
- DeKalb has a facilities management department whose cost centers include Architectural and Engineering, Environmental Services, General Maintenance and Construction, and Security.
 - The expenditures of the facilities management are accounted for in the General Fund.
- In Gwinnett County, facilities management is provided by the Department of Support Services. This department also delivers services of fleet management, IT, communications, and elections/voter registration. For our analysis, administrative services, facilities management, and fleet management are broken out of the department and combined with the Fleet Management Fund and Vehicle Purchasing Fund.
 - In addition to facilities management, this division coordinates special events at the Gwinnett Justice & Administration Center.
- In Cobb County, the Department of Property Management takes the responsibility of county-wide facilities management. Its responsibility includes land acquisition, design, construction, renovation, building management and maintenance, and custodial services. The employment and expenditures is the sum of property management and fleet management/vehicle replacement under the purchasing department.

³² See Chapter 4, section 7 of this report.

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Table 5.10.1 Fleet and Facilities Management, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Employment⁽¹⁾				
Full Time	104	260	329	129
Temporary/Part-time	0 /11	0/0	0/17	0/0
Total (FTE)	115(109.5)	260(260)	346(337.5)	129(129)
Budgeted Expenditures⁽²⁾				
Salaries and Benefits	\$5,466,750	\$12,162,393	\$18,846,481	\$5,867,688
Other	\$5,795,683	\$36,628,059	\$11,848,463	\$7,425,758
Subtotal	\$11,262,433	\$48,790,452	\$30,694,944	\$13,293,446
<i>Less Jail Maintenance</i>	----	----	\$3,937,495	----
<i>Less Transportation Logistics</i>	----	----	\$3,083,059	----
<i>Add Police (Security)</i>	----	----	\$3,939,671	----
<i>Less Utilities</i>	----	\$5,148,571	----	----
Total	\$11,262,433	\$43,641,881	\$27,614,061	\$13,293,446
Per capita expenditures⁽³⁾				
	\$17.20	\$61.43	\$30.68	\$18.47

(1) Source: Cobb County Budget for 2007, p.72 and is the sum of employment in Property Management and Fleet Management; DeKalb data – 2007 county budget book, p.151 (Facilities) and p.462 (Fleet); Fulton data – 2007 county budget book, p. 424; Gwinnett data – employment figures are from the position control data provided by the county.

(2) Source: Cobb County Budget for 2007, p.208 and p.263; DeKalb data – 2007 county budget book, p.153& p.461; Fulton data – 2007 county budget book, p.136(General Services), p.176(Police), p.136(Jail Maintenance and Transportation Logistics); Gwinnett data - 2007 county budget book, p.III-58(Fleet Management) and cost center files provided by the county(Facilities Management).

(3) Authors' calculation.

Utilities

The treatment of utilities, defined here as landline telephone service (including internet services), electricity, natural gas, and water, require special attention.³³ Where there exists a separate meter, or in cases where the department expenditures are allocated from a special fund, utility charges may appear as part of the department budget. In general, though, these expenses are allocated to a non-agency account as in the case of Fulton County or to the county facilities or property management department as in the case of Cobb, DeKalb, and Gwinnett and are not allocated to individual departments. The figures listed in Table 5.10.2 are not included in the totals for facilities management shown in Table 5.10.1. Note that these figures represent the cost of utilities associated

³³ In this analysis, wireless or mobile phones are not considered utilities.

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with all departments of county government and are not limited to the departments providing county-wide services.

Table 5.10.2 County Expenditures for Utilities, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Total Utilities Expenditure ⁽¹⁾	\$18,210,647	\$19,166,748	\$20,279,377	N/A
Utility expenses as a percent of total county expenditures ⁽²⁾	2.9%	2.7%	2.2%	N/A

(1) Source: All data is from cost center files provided by the counties; information on utilities for Gwinnett County was not available from the cost center files. DeKalb expenses do not include expenses for water.

(2) Source: Authors' calculation. Data for total county expenditures is from the county CAFRs for FY2006 (Cobb – p.18, DeKalb-p.F6, Fulton-p.7, Gwinnett-p.II-22).

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5.11 Summary of Administrative Expenses

Table 5.11 Summary of County Administration, 2006

	Cobb	DeKalb	Fulton	Gwinnett
County Commission	\$832,987	\$1,603,609	\$2,625,216	\$ 217,550
County Clerk's Office	\$318,053	\$232,000	\$1,060,949	\$94,237
County Administrator /Manager/Executive	\$3,902,259	\$4,530,250	\$6,570,620	\$3,546,761
Finance Office	\$5,072,113	\$6,744,308	\$7,498,575	\$8,643,307
Purchasing and Contract Compliance	\$885,047	\$3,248,157	\$3,335,058	\$1,297,436
Personnel	\$2,201,586	\$3,160,032	\$4,159,073	\$3,045,543
County Attorney/Law Department	\$2,399,623	\$3,895,407	\$3,753,896	\$1,421,759
Information Technology	\$12,013,939	\$21,314,947	\$24,908,172	\$19,039,409
Fleet and Facilities Management	\$11,262,433	\$43,641,881	\$27,614,061	\$13,293,446
Utilities	\$18,210,647	\$19,166,748	\$20,279,377	N/A
Total Administration				
Total Expenditures	\$57,098,687	\$107,537,339	\$101,804,997	\$50,599,448
Per Capita Expenditures	\$87.19	\$151.38	\$113.09	\$70.32

Chapter 5 (Appendix). Internal Services Funds: Risk Management, Workers' Compensation and Group Self-Insurance

Each county has its own profile of funds serving its internal purposes. In this part of the analysis, we focus on the Risk Management Fund, the Workers' Compensation Fund and the Group Self-Insurance Fund. The purpose of the Risk Management Fund is to provide a funding source to deal with uninsured and insured losses in county operations. The Workers' Compensation Fund provides compensation to county employees who are injured in the course of employment. The Group Self-Insurance Fund involves health and dental insurance to the county employees. The figures provided in Table 5 of the Appendix represent the expenditures from the funds for claims only. Costs associated with the management of these funds are accounted for in the finance section of this report.

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Risk Management

- Fulton has a separate Risk Management Fund; the Risk Management Division is managed through its finance department.
 - Almost 60 percent of the Risk Management Fund revenues were transferred from the General Fund for FY2007. Transfers from the other funds such as Water & Sewer Revenue Fund, Health Fund, and Special Services Fund make up about 27 percent of the revenue of this fund. About 6 percent of its revenues are from miscellaneous sources.
- DeKalb's Risk Management Fund is a separate group of accounts. Revenues are generated through inter-fund charges to the various departmental budgets and through payroll deductions. Premiums for UI compensation, and group health and life insurance are classified as fringe benefits expenditures within the personal services budget of the operating departments. These premiums are transferred from the departments to the Risk Management Fund and the fund pays insurance premiums.
- Gwinnett's Risk Management Fund is used to cover property liability and casualty insurance, which is managed by the Risk Management Division of Financial Services. Revenues are derived from charges to the user departments based on their employee numbers, prior claims, and property liability coverage needs. These charges are accounted for as "inter-fund services."³⁴
- Cobb's risk management division under its finance department handles its Risk Management Fund, referred to as the Casualty and Liability Claims Fund. The division also budgets for claims, safety, and insurance costs and allocates the claims costs by department. The insurance premium for general liability paid by each department/agency is classified as an operating expense.

Workers' Compensation

- Fulton's Workers' Compensation (WC) fund is located under the self-funded programs of its Risk Management Fund.
- DeKalb's Workers' Compensation Fund was separated from the Risk Management Fund in 2006. The staff that manages the fund is paid from the General Fund.

³⁴ Source: Gwinnett County CAFR 2006, p. IV74.

Comparison of County Services

- Gwinnett has also a separate fund for Workers' Compensation. 92 percent of the revenues for this fund were transfers from other funds including the General Fund.³⁵ The contributions from the General Fund are based on actual history of compensation loss.
- The majority of Cobb's Workers' Compensation Fund revenues came from transfers from other funds, including the General Fund. Cobb's Workers' Compensation Fund is administered by its human resources department, and expenditures associated with the administration of the fund are covered by the General Fund.

Group Self-Insurance

The diversities prevalent in the other funds also apply to the group self-insurance funds of the counties.

- Fulton has a group self-insurance fund for employee benefits such as health care, dental, vision, long term disability, and life insurance.³⁶ These funds are held in the Risk Management Fund and are managed by the finance department.
- DeKalb's group self-insurance is a service managed by the Division of Risk Management and Employee Services of the Department of Finance. Its services cover health and dental care, group term life insurance, disability and accident insurance, and flexible spending accounts for county employees, retirees, beneficiaries and eligible dependents.³⁷ County expenditures on employee health insurance are classified as payroll liabilities of the Risk Management Fund.
- Gwinnett has a separate fund for employee insurance. The largest source of revenues of this fund includes employer/employee contributions (98 percent) of which the employer's portion is about 20 percent. Six authorized positions in the finance department manage the Group Self-Insurance Fund and are paid by this fund.
- Cobb has a separate Medical and Dental Benefit Fund for group health insurance. In 2006, 91 percent of its revenues (\$48.1 million) came from contributions from the General Fund. Health insurance premiums are classified as personal service expenses. Cobb's Medical & Dental Benefit Fund is managed by its human resources department and the employees administering this fund are paid from the General Fund.

³⁵ Source: Gwinnett County Budget Book FY2006, p. III-65.

³⁶ Source: Fulton County Budget Book FY2007, p. 61.

³⁷ DeKalb's Department of Finance webpage: http://www.co.DeKalb.ga.us/finance/risk_mgmt_empl_svc.htm

Comparison of County Services

Table 5 Appendix 1 Internal Services Funds, 2006³⁸

	Cobb	DeKalb	Fulton	Gwinnett
Total County Employees ⁽¹⁾	4,387	8,285	6,382	4,586
Direct Charges/Settlements/Payroll Liabilities ⁽²⁾				
Risk Management (exc. WC)	\$3,515,139	N/A	\$6,353,192	\$5,222,000
Workers' Compensation	\$4,393,706	\$3,681,079	\$3,300,000	Include in RM
Group Self-Insurance	\$40,235,942	\$65,994,893	\$63,943,000	\$38,118,000
Total	\$48,144,787	\$69,675,972	\$73,596,192	\$43,340,000
Funds per Employee ⁽³⁾	\$10,974	\$8,410	\$11,532	\$9,451

(1) Source: FY2006 Comprehensive Annual Financial Report for each county, see p.128, p.S22, p.113, p.S15, respectively.

(2) Source: Cobb data – 07/08 county budget book, p.320 and p.344; DeKalb data – 2007 county budget book, p.466-467 – data for DeKalb includes Risk Management funds with Group Self Insurance; Fulton data – 2007 county budget book, p.400, and FY2006 county Comprehensive Annual Financial Report, p.85.; Gwinnett data – FY2006 county Comprehensive Annual Financial Report, p. VIII-109 and does not include administrative costs associated with these funds.

(3) Authors' calculation.

³⁸ The numbers provided in Table 5 of Appendix 1 capture operational expenditures excluding salaries and benefits for those who manage the funds.

Comparison of County Services

Chapter 6 - Health and Human Services

6.1 Public Health and Mental Health

In general, county boards of health are the main providers of public health services in the county. These boards operate independently from the general county government. On the other hand, Georgia law allows counties with a population of more than 800,000 to operate their own health department. Based on the current population levels, this rule only allows Fulton County to have a health department as part of the county government. Fulton County Department of Health and Wellness is a unit of county government. Hiring and spending decisions are made by the county board of commissioners rather than the county board of health. The county board of health plays an advisory role in Fulton County. Individuals employed with the Fulton County Department of Health and Wellness are county employees. Individuals employed with the public health boards of the other counties are not considered county employees.³⁹

Georgia Division of Public Health (DPH) contracts with county boards of health by an annual master agreement that contains a list of required public health services the board will provide and the amount of funds the board will receive for providing these services. County health departments/boards provide a wide range of direct health care and population-based services, including enforcement of several state regulations involving on-site sewage systems (septic tanks). They also maintain vital records such as birth and death certificates in the county. Table 6.1 summarizes the services provided by the county health departments that are mandated by state law or master agreement.

Georgia has 18 public health districts, each led by a district health director. The district health director acts as a liaison between the county board of health and state office of public health. Fulton and DeKalb County are in single health districts (District 3-2 and 3-5, respectively). Cobb County is part of the Cobb-Douglas health district (3-1) and Gwinnett is part of the East Metro health district (3-4) together with Rockdale and Newton counties.

³⁹ DeKalb County does employ some additional personnel who are assigned to this task. These individuals are considered county employees.

Comparison of County Services

Table 6.1.1 County Health Department Services Mandated by State Law or Master Agreement

Direct Care Services
CHILD HEALTH- ensuring access to prevention, diagnosis, and treatment to at-risk children ages birth-21. Includes oral health.
ESSENTIAL TREATMENT SERVICES-providing, extending, and improving maternal and child health services; correcting conditions that could be injurious to health.
FAMILY PLANNING- providing comprehensive family planning services to individuals who want and need services. Includes education and linkage to services provided by others working with at-risk population.
IMMUNIZATIONS-requiring, by rules and regulations, persons within their jurisdictions to be immunized.
INFECTIOUS DISEASE CONTROL-isolating and treating persons afflicted with communicable disease. Includes testing for HIV, STD, and Tuberculosis.
Population-Based Services
ENVIRONMENTAL HEALTH-adopting and promulgating rules and regulations to ensure the protection of the public health. Includes inspection of properties (such as restaurants and hotels) for compliance with health laws and rules, detection and immunization against rabies, detection of lead hazards, and assessment of water quality.
EMERGENCY PREPAREDNESS- preparing and maintaining a public health emergency plan. Promulgating local rules and regulations in case of a declared public health emergency.
EPIDEMIOLOGY- detecting and controlling diseases, disorders, and disabilities. Identifying the existence of illness due to bioterrorism, epidemic, or pandemic disease. Developing information related to the source and spread of these illnesses.
GENETICS/SICKLE CELL- cooperating with medical centers in the development of a state-wide network for medical genetics; creating a system for preventing serious illness, disability, and death caused by genetic conditions.
HEALTH PROMOTIONS- conducting programs relating to chronic illness and mental and physical health.

Source: This table is adopted from Special Examination Report: Georgia County Health Departments, Georgia Department of Audits and Accounts Performance Audit Operations, October 2007, p.38, available from <https://www.audits.state.ga.us/internet/pao/rptlist.html>. The source of the content comes from O.C.G.A. and Master Agreement.

The department of mental health, developmental disabilities, and addictive diseases (MHDDAD) of Georgia Department of Human resources provides treatment and support services to people with mental illnesses and addictive diseases, and support to people with mental retardation and related developmental disabilities. The division also provides prevention services aimed at reducing substance abuse and related problems, such as teen pregnancy and domestic violence.

Comparison of County Services

Georgia's 159 counties are divided into five regional planning and service delivery areas, which are used for planning, administration of block grants and service delivery. These services are provided across the state through contracts with 25 community service boards, boards of health and various private providers, and through state-operated regional hospitals.⁴⁰

OCGA article § 37-2-6 discusses the role of community service boards in providing mental health, developmental disabilities, and addictive diseases services. These services in the four counties are provided by the Fulton County Department of Mental Health, Developmental Disabilities & Addictive Diseases, the DeKalb Community Service Board (CSB), Gwinnett-Newton-Rockdale Community Service Board, and the Cobb and Douglas Community Service Board.

List of Programs and Services

Cobb County

- Access Center (links and referrals)
- Outpatient (Counseling Services, Day Services, Criminal Justice Services, Consumer Liaison)
- Child & Adolescents (Adolescent Substance Abuse, Next Steps Child and Adolescents Groups, The Youth Offender Re-entry Program)
- Stabilization Unit (psychiatric assessment, substance abuse assessment, individual counseling, medical detoxification)
- Hartmann Center (counseling and education)
- Developmental Disabilities Services (residential support, family support, labs)
- Supported Employment

DeKalb County

- Central access (links and referrals)
- Adult services (mental health/substance abuse outpatient facilities)
- Child and Adolescent Services programs are comprised of outpatient programs, after-school day treatment programs, therapeutic foster care and respite programs, and community support services.
- Developmental Disability Services (residential programs), Developmental Evaluation Clinic (DEC), transportation services, and family education

⁴⁰ For more information, see the state profile for Georgia in the Inventory of State Substance Abuse Prevention and Treatment Activities and Expenditures report (2006), which describes how states spend the funds allocated to them by the Substance Abuse and Mental Health Services Administration's (SAMHSA's) Block Grant Program for substance abuse prevention and treatment services and how states allocate their own funding for these services. Available from <http://www.whitehousedrugpolicy.gov/publications/inventory/>.

Comparison of County Services

- Consumer support services (pharmacy service and benefits eligibility unit)

Fulton County

- Adult Mental Health
- Child & Adolescent Services
- Juvenile & Adolescent Substance Abuse Prevention Program
- Substance Abuse & Addictive Diseases
- Developmental Disabilities (Adults)
- Psycho-Social Rehabilitation
- Special Programs for Seniors
- Women's Health Initiative
- DUI Court
- Mental Health Treatment Diversion & Criminal Justice Program
- Therapeutic Evening Program
- Juvenile & Adolescent Substance Abuse Prevention Program (JASAP)

Gwinnett County

- Child and Adolescent (C&A) Program
- Adolescent Alcohol and Other Drug Abuse Program
- Adult Programs
- Community Rehabilitation Programs
- Emergency Services
- Developmental Services
- Alcohol and Other (AOD) Programs

Comparison of County Services

Table 6.1.2- Selected Indicators and Activities, 2006

	Cobb	DeKalb	Fulton	Gwinnett
<i>Public Health</i>				
# Health Centers ⁽¹⁾	5	6	12	4
Population per Health Center ⁽⁶⁾	130,980	118,400	75,017	179,900
<i>Selected Activities</i>				
Food Service Inspections ⁽³⁾	5,215	NA	6,653	4,151
Public Swimming Pools Inspections ⁽³⁾	1,292	11,704	2,479	2,325
Unduplicated STD & Physical Examinations ⁽³⁾	9,983	8,418	18,072	3,491
Dental services, # of Children Served ⁽³⁾	4,616	4,729	10,254	15,268
<i>Mental Health</i>				
Total clients ⁽⁴⁾	NA	10,660	38,992	NA
# Treatment Centers ⁽⁵⁾	18	20	23	NA

(1) Special Examination Report: Georgia County Health Departments, Georgia Department of Audits and Accounts Performance Audit Operations, October 2007, p.41, available from <https://www.audits.state.ga.us/internet/pao/rptlist.html>

(2) WIC Facts and Figures Report compiled and prepared by the Planning and Resources Section (PARS) of the Georgia WIC Branch. This document contains facts and figures pertaining to FY 2005, available from <http://health.state.ga.us/programs/wic/publications.asp>.

(3) Number of inspections, examinations, immunizations and dental services come from different sources. The statistics for Cobb County are reported by Cobb & Douglas Public Health District Official. The statistics for DeKalb County come from 2007 Budget Book, p.252. The statistics for Fulton County come from 2007 Budget Book, pp. 353-369. The statistics for Gwinnett County are taken from Public Health in Gwinnett County Report, 2007, a publication of the East Metro Health District, serving Gwinnett, Newton, and Rockdale Counties.

(4) Fulton County Budget Book, 2007-data for 2005, p373 and DeKalb County Budget Book, 2006, p.127.

(5) Georgia Department of Human Resources website, available from <http://health.state.ga.us/preventionsvcs/locations-search.aspx>.

(6) Authors' calculations.

Comparison of County Services

Table 6.1.3 - Expenditures and Employment, 2006

	Cobb	DeKalb	Fulton	Gwinnett
# Employees ⁽¹⁾				
Full-time	298	NA	477	244
Temporary/Part-time	0/47	NA	36/0	0/33
Total (FTEs)	345(321.5)	NA	513	277(260.5)
Sources of Funds ⁽²⁾ -				
County Funds	\$1,220,332	\$5,145,832	\$15,665,820	\$1,594,438
State /Federal Funds	\$12,446,223	\$14,924,247	\$19,077,976	\$9,920,949
Other Funds & Fees	\$8,214,725	\$9,655,241	\$5,925,520	\$6,200,593
Public Health Subtotal	\$21,881,280	\$29,725,320	\$40,669,316	\$17,715,981
Mental Health (County Contribution) ⁽³⁾	\$514,335	\$2,284,313	\$13,609,278	\$808,663
Total	\$22,395,615	\$32,009,633	\$54,278,594	\$18,524,644

(1) Employment data for Cobb and Gwinnett represent employment through the county Board of Health, not county employment. Employment data for Fulton County is for the county employment at the county health department in physical and public health. Sources: Fulton County Budget, FY07, p. 433; Number of employees is reported by the Gwinnett County Budget Office. Number of employees is reported by the Cobb County personnel director; Available data for DeKalb lists only county employees and is not comparable to the data available for the other counties.

(2) Sources: Information obtained from Cobb & Douglas Public Health department, Public Relations Information Coordinator of the East Metro Health District and DeKalb County Officials. See also p. 249 of Cobb County Budget 07-08. Expenditures for Cobb County do not include \$630,116 for Indigent Services (p. 249 Cobb County Budget 07-08). Fulton County Budget Book, pp353-378; We used the fund allocation percentages reported in the publication of East Metro Health District to allocate the total expenditures. Public Health in Gwinnett County Report, 2006, p22, available from <<http://gwinnett.ga.gov/gwinnett/content/PublicHealthIs2007ab1.pdf>>.

(3) Sources: Cobb County 07-08 budget, p.249; DeKalb County cost center data; Fulton County Budget book, p.378, information reported by Gwinnett County officials.

Table 6.1.4 – Per Capita Costs, 2006

	Cobb	DeKalb	Fulton	Gwinnett
PH/MH County Contribution per capita	\$2.65	\$10.46	\$32.52	\$3.34
Public Health Expenditures/Health Center	\$4,376,256	\$4,954,220	\$3,389,110	\$4,428,995

Source: Authors' calculations.

6.2 Division of Family and Children Services (DFCS)

County Department of Family and Children Services (DFCS) are divisions within the Georgia Department of Human Resources. The Division of Family and Children Services (DFCS) is responsible for welfare and employment support, protecting children, foster care and other services to strengthen families. Title 49 of the Georgia Code summarizes family and children services. The

Comparison of County Services

Division of Family and Children Services is a state-administered and mandated, county operated system comprising 159 local county agencies. Within DFCS, there are seventeen regional service areas, each having many field operations that are responsible for the direct supervision of the local county agencies and all service programs in that area. Region 13 includes Fulton County, Region 14 includes DeKalb County, Region 15 includes Gwinnett and Rockdale and Region 17 includes Cherokee, Cobb and Douglas.

List of Programs and Services

In order to help children and families in Georgia, DFCS provides a variety of services via their county offices. These services include adoption services, investigation of child abuse and neglect cases, provision of education and training services of agency staff, emergency food and energy assistance to low-income individuals and families, provision of food stamps, foster care services, Medicaid training, refugee resettlement assistance, subsidized child care, cash assistance for low-income children and their caretakers (TANF program), after-school services and summer job opportunities for teens in foster care.

Table 6.2.1. Comparative cost and activity data, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Medicaid Purchased Services				
Cases	107,649	165,669	264,709	136,343
Food Stamp Recipients	33,235	68,361	106,996	31,005
Food stamps benefits	\$39,298,541	\$82,279,770	\$130,544,489	\$37,116,053
Total TANF Recipients	2,549	6,210	11,516	2,131
# of Child Protective Services				
Reports	4,223	3,397	6,032	4,223
# of Children in County Custody	367	726	1,400	553

Source: Division of Family and Children Services data, available from <http://www.dfcsdata.dhr.state.ga.us/> and Child Welfare in Georgia Report, The Division of Family and Children Services (DFCS) available from http://dfcs.dhr.georgia.gov/DHR-DFCS/DHR-DFCS-publication/HB1406_022107_forweb.pdf. The data contained within this report was extracted from the Internal Data System (IDS) and the Protective Services Data System (PSDS).

Comparison of County Services

Table 6.2.2 - Expenditures, 2006

	Cobb	DeKalb	Fulton	Gwinnett
County contribution ⁽¹⁾	\$422,047	\$1,905,000	\$13,333,790	\$826,150
Administrative cost ⁽²⁾	\$21,040,936	\$24,165,092	\$50,939,404	\$16,200,457
Expenditures for DFCS programs ⁽³⁾	\$345,404,101	\$590,355,023	\$959,395,225	\$363,767,047
Per Capita County Contribution ⁽⁴⁾	\$0.64	\$2.68	\$14.81	\$1.15

(1) Fulton County Budget Book FY2007, p.176; DeKalb County Budget Book FY2007, p.157; cost center data for Gwinnett County; 07-08 budget p.249 for Cobb County.

(2) Division of Family and Children Services Data, available from <http://www.dfcsdata.dhr.state.ga.us/> and Child Welfare in Georgia Report, The Division of Family and Children Services (DFCS). The data contained within this report was extracted from the Internal Data System (IDS) and the Protective Services Data System (PSDS).

(3) The programs and services provided by DFCS are supported by an administrative structure. Administrative costs include staff salaries and benefits, equipment costs, supplies, rental or purchase of office space, telecommunications and other similar costs. Administrative costs do not include client benefits. Expenditures for DFCS programs is the sum of the following items in the DFCS data book: TANF, Food Stamps, Child Care, Employment Services, Refugee, Energy Assistance, Administrative Costs, Foster Care Per Diem, Family Preservation, and Medicaid Purchased Services.

(4) Authors' calculation.

6.3 Social Services

Service Description

This section involves a discussion of other social services provided by the counties. Counties provide a wide variety of social services such as services for the aging, workforce development services for adults and adolescents, and housing services. Comparing expenditures in this area proved difficult for two reasons. The first is that these services are not mandated by law and vary significantly between counties depending on the demographics and need of the county population. The second is that many of these services are funded by grants and the level of county taxpayer support differs greatly from county to county. In this section, we specifically focus on

- Senior services
- Workforce development services
- Emergency shelter services

as these are the most common services provided by the counties. The information provided below details the expenditures for these services. For the expenditures of Senior Services, our analysis differentiates grant funds from county taxpayer funds. For the expenditures associated with Workforce Development and Emergency Shelter, we report only the value of the grants received by

Comparison of County Services

the county and used for this purpose, as detailed information on county taxpayer support for these services was not available.

Senior Services

Atlanta Regional Commission (ARC) serves as the area Agency on Aging for the metropolitan Atlanta area. ARC contracts with an agency in each of the region's 10 counties to manage and coordinate the delivery of services to older adults in that county. Funding sources for the services include federal funds through the Older Americans Act, other state and federal funding, county appropriations, donations and contributions.⁴¹

Fulton County Government, DeKalb County Office of Senior Affairs, Cobb Senior Services, and Gwinnett County Senior Services are the designated county-based agencies (CBA) by the Atlanta Regional Commission to develop, coordinate and implement a senior services delivery system for these counties.

- Cobb County has 3 multi-purpose centers (East Cobb Senior Center, Freeman Poole Senior Center and West Cobb Senior Center), 2 neighborhood centers (Austell Senior Center and Marietta Senior Center), 2 combination multi-purpose centers (Windy Hill/Smyrna Senior Center and North Cobb Senior Center) and 1 senior day center.
- DeKalb County's human services department manages 8 human service centers and the Lou Walker multi-purpose senior center.
- Fulton County has 14 neighborhood senior centers and 4 multi-purpose centers.
- Gwinnett County has two full-service health and human services centers, one community service center and one senior center.

Workforce Development Grant

U. S. Department of Labor funds employment and training programs through the Workforce Investment Act (WIA) of 1998. Main services funded through this program include job search and placement assistance, career counseling, and labor market information, and are provided through a

⁴¹ Source: Resource Directory for Senior Adults, Atlanta Regional Commission report, 2007-08.

Comparison of County Services

network of One-Stop Centers statewide. There are 20 WIA service areas in Georgia, and each workforce area has at least one full-service One-Stop Workforce Center.⁴²

Cobb Works Workforce Development Center serves the residents of Cobb County (service area 3). DeKalb Workforce Development, a division of the DeKalb County government, serves the residents of the DeKalb County (service area 5). Outside the city of Atlanta, the Fulton County Workforce Development serves the residents of the rest of Fulton County (area 6). Gwinnett County is part of service area 7 alongside six other counties and the Atlanta Regional Commission Workforce Development Division serves the residents of this county.

Emergency Shelter Grant

The four counties also receive Emergency Shelter Grants (ESG) from the U.S. Department of Housing and Urban Development (HUD). The Emergency Shelter Grants program provides homeless persons with basic shelter and essential supportive services.

According to the grant program, grantees other than state governments must match ESG grant funds dollar for dollar with their own locally generated amounts. These local amounts can come from “the grantee or recipient agency or organization; other federal, state and local grants; and from “in-kind” contributions such as the value of a donated building, supplies and equipment, new staff services, and volunteer time”.⁴³

In Cobb County, the Cobb County CDBG Program Office administers the grant through a contract with W. Frank Newton, Inc, a private planning, management and development consulting firm. In DeKalb County, the grant is administered by the Community Development Department. In Gwinnett County W. Frank Newton, Inc consulting firm administers the grant. The Fulton human services department uses the ESG funds.

⁴² For full list of One-stop centers in each county and a list services provided, see http://www.dol.state.ga.us/find_one_stop_centers.htm.

⁴³ Source: HUD ESG program website, <http://www.hud.gov/offices/cpd/homeless/programs/esg/>.

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A Note on Community Services Block Grant (CSBG)

Georgia Department of Human Resources (DHR) administers the Community Services Block Grant (CSBG). CSBG funds are used to provide services to assist low-income families and individuals and to fight poverty. According to Georgia code (O.C.G.A. § 49-8-5), CSBG funds are distributed to community action agencies by a formula based upon the share of Georgia's poverty population contained in each agency's service area. In Georgia, there are 20 private, non-profit Community Action agencies serving all counties in the state, except Cobb, Henry, Newton, Spalding counties. Partnership for Community Action, Inc. receives the CSBG to serve DeKalb, Gwinnett, Rockdale and Fulton Counties. Atlanta Community Action Authority, Inc. serves Fulton County.⁴⁴

Comparative Analyses

Table 6.3.1 Selected Indicators, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Number of all service centers	8	9	22	4
Number of meals provided to seniors	79,000	120,784	603,222	116,608

Source: County Budget Books, information from county officials and Gwinnett County Human Services Division

⁴⁴ Source: Georgia Community Action Association (GCAA) Press Kit, available from <http://www.georgiacaa.org/files/presskit2008.pdf>.

Comparison of County Services

Table 6.3.2 Expenditures and Employment, 2006

	Cobb	DeKalb	Fulton	Gwinnett
# Employees⁽¹⁾				
Full-time	57	84	116	59
Temporary/PT	39	1	167	0
Total (FTEs)	96 (76.5)	85(84.5)	283 (199.5)	59
Funding Sources				
Senior Services grants	\$1,126,667	\$4,502,426	\$2,689,032	\$897,276
County funds	\$3,921,619	\$2,497,969	\$10,558,557	\$1,661,985
Senior Services Total ⁽²⁾	\$5,048,286	\$7,000,395	\$13,247,589	\$2,559,261
Workforce Development ⁽³⁾	\$1,157,110	\$4,892,864	\$4,221,382	\$87,167
Emergency Shelter ⁽⁴⁾	-	\$250,198	\$3,768,426	\$177,543
Other ⁽⁵⁾	\$1,461,249	-	\$11,040,342	\$1,199,023
Total	\$7,666,645	\$12,143,457	\$32,277,739	\$4,022,994
Per Capita County Contribution⁽⁶⁾				
	\$5.99	\$3.52	\$11.73	\$2.31

(1) Source: County Budget Books;

(2) Source: DeKalb County Budget Book, 2007: p.187, 330; Cobb County Budget Book, 2007-08, p.349 and information provided by Cobb, DeKalb, Fulton and Gwinnett county officials. Expenditures for Cobb County do not include \$514,335 by the Community Services Board (see p. 249 Cobb County Budget 07-08).

(3) Source: DeKalb County Budget Book, 2007, p 346, information by the Fulton County Human Services department, information provided by Cobb County grants coordinator and Gwinnett County Comprehensive Annual Financial (CAFR) Report, p.SA9.

(4) Source: DeKalb County Budget Book, 2007, p 342; information by the Fulton County Human Services department and ESG allocation history by year from HUD, available from <http://www.hud.gov/offices/cpd/homeless/programs/esg/>. Cobb County Budget Book lists ESG funds (\$142,322) under capital projects, so this amount is not included in the table.

(5) Source: Cobb County Budget Book (2007-08, p.248). Funds disbursed to other governmental agencies and non-profit organizations (\$1,114,610) and Community Service Block Grant (\$392,639, 2007-08, p.324). The programs included in CSBG are minor home repair, Cobb Family Resources Homeless Shelter, Cobb Literacy Council, communities in schools of Marietta/Cobb, the extension, MUST Ministries Homeless Shelter, program administration costs, senior services, YWMCA and travelers aid. We subtract the amount assigned to senior services (\$46,000) from the total to avoid double counting. For Fulton County, we report general fund amount for other divisions of human services department; administration, children and youth, planning and community partnerships (\$11,040,342) (Source: Information by the County Human Services department). In Gwinnett County, cost center data for health and human services division (\$771,507.00) and other funds the provided by the county as reported by the county agency (\$427,516) are used.

(6) Authors' calculation.

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Table 6.4 Summary of Health and Human Services, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Public and Mental Health				
County Contribution	\$1,734,667	\$7,430,145	\$29,275,098	\$2,403,101
Total Expenditures	\$22,395,615	\$32,009,633	\$54,278,594	\$18,524,644
DFCS				
County Contribution	\$422,047	\$1,905,000	\$13,333,790	\$826,150
Program Expenditures	\$345,404,101	\$590,355,023	\$959,395,225	\$363,767,047
Social Services				
County Contribution	\$3,921,619	\$2,497,969	\$10,558,557	\$1,661,985
Total Expenditures	\$7,666,645	\$12,143,457	\$32,277,739	\$4,022,994

Comparison of County Services

Chapter 7 - Tax Administration

7.1 - Tax Administration Services

Service Description

County tax administrative services are provided by the county tax commissioner and the board of assessors. Both entities are mandated by state law. The Official Code of Georgia Annotated (O.C.G.A.) designates that the county tax commissioner provide services such as the preparation of property tax digest (§ 48-5-274), tax collection (§ 48-5-127), adjudication of tax liens and delinquent collection (§ 48-5-146,161), and motor vehicle license tag sales (§ 40-2-23).

1. Tax Commissioner

The services of the tax commissioner are divided into two types: property tax collections and motor vehicle registration and license tag sales. These services are provided on behalf of various jurisdictions such as the state, county, school boards, municipalities, and special tax districts. The revenues collected are disbursed to each of these governments. In addition to these services, each county may provide non-mandatory services on behalf of municipalities within the county. For instance, the Fulton Tax Commissioner's Office collects solid waste management fees for the city of Atlanta and DeKalb's office collects fees for residential sanitation, storm water utility, street lights, and parking districts.

The counties operate several branch offices. The Fulton office has seven additional offices throughout the county in addition to its central office in downtown Atlanta. Gwinnett has five branch offices and DeKalb and Cobb operate three additional offices in the county.

2. Board of Assessors

In Cobb, DeKalb, and Fulton, there are county boards of assessors consisting of five members and a separate support staff. It is the responsibility of the county board of assessors to oversee the appraisal and assessment of all business and personal property by the county tax assessors for the purpose of establishing the county property tax digest. Gwinnett's property appraisal services are the responsibility of a division within the Gwinnett County Department of Financial Services. An additional component of the property tax assessment services is the board of equalization which

Comparison of County Services

adjudicates property tax disputes. Employment and expenditures associated with the counties' board of equalization are included in the figures presented in Table 7.2 and 7.3.

7.2 - Comparative Analysis of Tax Commissioner and Board of Assessors

Table 7.1 - Activities of Tax Commissioner and Board of Assessors, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Registered Vehicles ⁽¹⁾	513,606	429,187	490,188	537,641
Number of Parcels ⁽¹⁾	235,972	219,855	303,745	252,225
Total Gross Digest Units ⁽¹⁾	998,160	883,520	1,165,380	1,096,975

(1) Source: Georgia Department of Revenue, 2006 Tax Digest Consolidation Summary

Table 7.2 – Employment and Expenditures – Tax Commissioner/Tax Assessor, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Employment⁽¹⁾				
Full-time	166	185	358	183
Part-time	2	14	48	0
TOTAL (FTEs)	168(167)	199(192)	406(382)	183(183)
Budgeted Expenditures⁽²⁾				
Salary and Benefits	\$8,387,779	\$9,201,565	\$21,597,281	\$10,194,547
Other	\$2,603,774	\$2,013,628	\$2,778,093	\$2,287,055
TOTAL	\$10,991,553	\$11,215,192	\$24,375,374	\$12,481,602

(1) Source: Cobb County Budget for 2007, p.73 but does not include employment in the county BOE; DeKalb data – see 2007 County Budget Book, pp. 247, 307,146; Fulton County – see 2007 county budget book, p. 427 and data provided by the county for the employment of the BOE from the DA's office; Gwinnett data provided by the county and 2007 County Budget Book, p.IV-69.

(2) Source: Cobb County Budget for 2007, p.307 and p.311, cost center data provided by the county was used to determine expenditures for BOE operations; DeKalb data – see 2007 county budget book, p. 144, 246, and 305, figures includes estimate of breakdown between salaries and benefits for the BOE; Fulton data – see 2007 county budget book, p. 222 and 227, cost center data provided by the county was used to determine expenditures for BOE operations; Gwinnett data – from cost center data provided by the county and County Budget Book, p. IV-69, includes data on expenditures of BOE operations.

Table 7.3 – Comparative Measures – Tax Commissioner/ Tax Assessor, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Per Capita Expenditures ⁽¹⁾	\$16.78	\$15.79	\$27.08	\$17.35
Expenses per parcel ⁽²⁾	\$46.58	\$51.01	\$80.25	\$49.49
Expenses per billing unit ⁽³⁾	\$14.66	\$17.28	\$30.70	\$15.80

(1) Authors' calculations.

(2) Authors' calculations.

(3) Authors' calculations. Billing units are defined as the sum of number of parcels in the county and the number of motor vehicle registrations.

Comparison of County Services

Chapter 8 - Libraries

8.1 Libraries

- Libraries are offered by all the counties in our reference group, but they are not mandated services. The character and level of these services vary significantly from county to county, and are a reflection of the tastes and preferences of the citizens in the county. While these counties also offer recreation services, by state law counties are prohibited from operating park and recreation facilities within municipal boundaries. Since this report is limited to services designed to serve the whole county population, recreation services are not considered here.

Organizational Structure

Cobb County Board of Commissioners ↓ County Manager ↓ Public Services Agency - Parks, Recreation and Cultural Affairs Department Park Services Division Recreation Services Division Cultural Affairs Division - Public Library System - UGA Extension Service	DeKalb County Board of Commissioners ↓ - Library System - Extension Services - Arts, Culture & Entertainment - Parks and Recreation
Fulton County Board of Commissioners ↓ County Manager ↓ Development & Public Safety - Parks & Recreation ↘ Community Services - Extension Services - Arts Council - Library	Gwinnett County Board of Commissioners ↓ County Administrator ↓ Community Services -Parks and Recreation -Environment and Heritage Center

Source: County budget books.

Comparison of County Services

- Fulton County has 34 libraries, 24 of which are within the city limits of Atlanta, including the central library. Outside of Atlanta, there are 5 additional libraries in the northern part of the county and 5 in the southern part of the county.
- One branch of the Atlanta-Fulton County Library is located in DeKalb County and serves the residents of Atlanta living in DeKalb County.
- Fulton County hosts a large research library, Auburn Avenue Research Library on African American Culture and History. No other county in our comparison group maintains a comparable research facility.

8. 1 Library – Activities, 2006

	Cobb	DeKalb	Fulton	Gwinnett
# Libraries ⁽¹⁾	17	23	34	14
Amount of Print Materials ⁽²⁾	1,008,721	812,634	2,175,935	751,763
# Patrons ⁽²⁾	292,252	204,839	428,956	235,794
% Population Registered ⁽³⁾	45%	29%	48%	33%

(1) Source: county websites.

(2) FY2006 Annual Report of Georgia Public Library Service.

(3) Authors' calculations and FY2006 Annual Report of Georgia Public Library Service.

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8.2 Libraries – Employment & Expenditures, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Employees⁽¹⁾				
Full time	126	180	414	NA
Part time	196	49	149	NA
Total Employees	322 (224)	229(204.5)	564(489)	289(289)
Expenditures⁽²⁾				
Salaries and Benefits	\$7,545,415	\$9,427,261	\$24,019,321	\$13,087,000
Other	\$3,608,677	\$2,581,403	\$5,763,308	\$6,208,000
Total	\$11,154,092	\$12,008,664	\$29,782,629	\$19,295,000
Revenues⁽³⁾				
General Fund	\$9,660,830	\$11,053,539	\$27,359,776	\$18,240,776
State Funds	\$977,633	\$955,125	\$1,010,743	\$1,054,224
Other Support	\$515,629	N/A	1,412,110	N/A

- (1) Source: Cobb County Budget, p.72; DeKalb data - 2007 county budget book, p.204; Fulton data – 2007 county budget book, p.423; Gwinnett data – FY2006 Annual Report of Georgia Public Library Services.
- (2) Source: Cobb County Budget for 2007, p.239; DeKalb data – 2007 county budget book, p.202; Fulton data – 2007 county budget book, p.76; Gwinnett data – FY2006 library budget documents provided by the county.
- (3) Source/Notes: Other Revenues include fines, rental income, and a local grant in the case of Fulton County. This information was not available for DeKalb and Gwinnett counties. Since the expenditures listed as General Fund are computed by subtracting State Funds and Other Support from Total Expenditures, the General Fund expenditures for DeKalb and Gwinnett may be overstated due to the lack of information on Other Support. State Support includes state contributions for materials, salaries and benefits, and the state grant amount. Information on State Funds is from the FY2006 Annual Report of Georgia Public Library Services. Information on Other Support is from the county budget books, see note 2 above.

8.3 Libraries - Comparative Analysis, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Expenditures per library	\$656,123	\$522,116	\$875,960	\$1,378,214
Expenditures per capita	\$17.03	\$16.90	\$33.08	\$26.81
Expenditures per registered patron	\$38.17	\$58.62	\$69.43	\$81.83

Source: Authors' calculations.

Comparison of County Services

Chapter 9 - Elections and Voter Registration

9.1 Comparison of County Voter Registration and Elections

- The administration of elections in the State of Georgia is governed by Title 21 of the Georgia Code. According to Section 21-2-40 of the Georgia Code, the General Assembly has the authority to establish either a board of elections or a board of elections and registration within the counties. Fulton, DeKalb, Gwinnett, and Cobb counties each have a board of registration and elections.
- A board of registration and elections is responsible for two primary functions: 1) registering voters and maintaining voter records and 2) administering elections as required by law. Each election board in the county is responsible for organizing, managing, and monitoring all federal, state, county and municipal elections.

Table 9.1 Board of Registration and Elections – Activities, 2006

	Cobb	DeKalb	Fulton	Gwinnett
# of Active Voters ⁽¹⁾	347,059	346,826	452,303	315,655
# of Voting precincts ⁽¹⁾	191	190	332	158
Voters per precinct ⁽²⁾	1,817	1,825	1,362	1,998

(1)Source: Georgia Secretary of State Voter Registration System – Active Voters for November 7, 2006, available online at http://sos.georgia.gov/elections/voter_registration/vgraphs.htm

(2) Authors' calculations.

- The Fulton County Board of Registration and Elections is composed of five members. The chairperson of the Fulton County Democratic Committee and the chairperson of the Fulton County Republican Committee each appoint two persons to serve on the board. The Fulton County commission appoints one person to serve on the board. The appointments are subject to the approval of the Fulton County board of commissioners.
- The members of both the Gwinnett County Board of Registration and Elections and the DeKalb County Board of Registration and Elections are appointed in the same manner as the Fulton County board; two members of each board are appointed by the county democratic committee and two by the republican committee. The fifth member at large is appointed by the other four members of the board.
- In Cobb County the Cobb County Democratic Committee and Cobb County Republican Committee each appoint one member to the board. The other three members are selected by

Comparison of County Services

the Cobb County legislative delegation. The state senators and representatives from Cobb County select members for the board.

- It should be noted that in all counties, expenditures on elections and registration vary significantly from year to year according to the election cycle and the need for special elections.

Table 9.2 provides a comparison of the expenditure levels on elections and registration activities across Cobb, DeKalb, Fulton, and Gwinnett counties. Gwinnett County, for example, employs no part-time employees directly, but uses contracted employees during election season.

Table 9.2 Board of Elections and Registration Expenditures, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Employees (exc. pollworkers) ⁽¹⁾				
Full Time	16	15	24	11
Part Time	121	60	14	0
Total (FTE)	137(76.5)	75(45)	38(31)	11(11)
Expenditures ⁽²⁾				
Salaries and Benefits	\$1,573,567	\$2,384,166	\$3,958,025	\$1,319,471
Other	\$674,779	\$1,601,502	\$2,855,127	\$1,431,772
Total (exc. capital)	\$2,248,346	\$3,985,668	\$6,813,152	\$2,751,243

(1)Source: Cobb County Budget for 2007, p.71; DeKalb data – 2007 county budget book, p. 279; Fulton data – 2007 county budget book, p.426; Gwinnett data – 2007 county budget book, p.IV-65.

(2) Source: Cobb County Budget for 2007, p.196; DeKalb data – 2007 county budget book, p.278; Fulton data – 2007 county budget book, p.194; Gwinnett data – expenditure data is from the cost center files provided by the county.

Table 9.3 Board of Elections and Registration - Comparative Statistics, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Per capita expenditures	\$3.43	\$5.61	\$7.57	\$3.82
Expenditures per voter	\$6.48	\$11.49	\$15.06	\$8.72
Expenditure per precinct	\$11,771	\$20,977	\$20,522	\$17,413

Source: Authors' calculations.

Comparison of County Services

Chapter 10 - E911 and Emergency Management Systems

10.1 Emergency Services and Emergency Management Services

Services Description

County emergency services involve the provision of two distinctive services, 911 emergency calls and emergency management services. The operation of 911 emergency services includes radio dispatch services for sheriff, police, and emergency medical services. Emergency management services (EMS) deal with issues of natural or manmade disasters such as hurricanes, terrorist attacks, homeland security, etc. EMS includes preparation for, responses to, and recovery from the major disasters. While counties have organizations for 911 emergency services, these services are typically municipal, and are not mandated by state law (O.C.G.A. §46-5-124, 133, and 136). On the other hand, county governments are mandated to provide emergency/disaster management services with or without cooperation with municipal governments in their jurisdiction (O.C.G.A. §38-3-27).

Although these services are often provided in cooperation with police and/or fire departments in the municipal governments as well as in the county government, the organizational arrangements for the delivery of these services vary across our comparison counties.

- In Fulton, the 911 and its accompanying dispatch services are provided by the Emergency Services Department, providing emergency communications through the 800 MHz radio system to sheriff, police, and marshal's departments, and emergency medical services. In DeKalb and Gwinnett, 911 emergency communications services are housed under their police departments.
- In Cobb County, the 800MHz radio system is organizationally separate from the Cobb County E911 Center which is funded by the E911 Fund. Cobb has established in FY2006 a separate 800 MHz Capital Fund to account for the operations of its emergency radio system.
- As for EMS, Fulton County and the city of Atlanta cooperate through the independent Atlanta-Fulton County Emergency Management Agency. This agency reports to the Emergency Services Department of Fulton County.
- DeKalb's EMS is administered by the police department along with emergency communications (800MHz and E911).

Comparison of County Services

- In Gwinnett County, homeland security and emergency management services are handled by the Administrative Services Division of the police department.
- Cobb County has its own emergency management agency which is administratively associated with its county manager's office.

All four counties have special funds for the purposes of emergency 911 calls. In DeKalb County, there are transfers from the special Emergency Telephone Fund to the General Fund since the E911 and emergency communications are provided through the police department which is funded through the General Fund. The Fulton's EMS program is supported by the Emergency Services Fund. While the activities of EMS are financed through the General Fund in the other counties, Gwinnett County had a special fund for this and fire protection purposes until FY 2005. The fund is now merged into its General Fund.

Table 10.1 Emergency 911 Activities, 2006

Emergency 911 Activities	Cobb	DeKalb	Fulton	Gwinnett
911 calls received	867,878	1,152,101	1,136,457	497,735
Police Dispatches	625,441	984,134	321,177	597,005

Source: Cobb data – 07/08 county budget book, p.330 and is the sum of Emergency and All Other calls, and Police, Fire, and EMS dispatches; DeKalb data - 2007 county budget book, p.229; Fulton data - information on employment was provided by the Emergency Services Department; Gwinnett data – employment information was provided by the county.

Table 10.2 Activities of Emergency 911 and Emergency Management Services, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Employment⁽¹⁾				
Full time	113	168	114	123
Temporary /Part time	0/0	4/0	4/0	0/0
Total (FTEs)	113(113)	172(170)	118(116)	123(123)
Budgeted Expenditures⁽²⁾				
Salary and Benefits	\$5,527,309	\$7,744,290	\$4,935,604	\$5,814,425
Other	\$5,094,964	\$6,297,249	\$1,940,980	\$1,953,034
TOTAL	\$10,622,273	\$14,041,539	\$6,876,584	\$7,767,469
Per Capita Expenditures⁽³⁾				
	\$16.2	\$19.8	\$7.6	\$10.8

(1) Source: Cobb data – information on employment was provided by the Cobb County Budget Office and includes 3 employees with the Emergency Management Agency of the County Manager's Office; DeKalb data – 2007 county budget book, p.238 & 240; Fulton data – 2007 county budget office, p. 307; Gwinnett data – information on employment is from the position control file provided by the county.

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(2) Source: Cobb data – Cobb County Budget for 2007, p.330 and p.139; DeKalb data – expenditure information is from the cost center files provided by the county and is the sum of expenditures for Homeland Security and E911 divisions of the Police Department; Fulton data – 2007 county budget book, p.307; Gwinnett data – 2007 county budget book, p.III-72 and cost center files for Homeland Security expenses.

Ambulance Services

Emergency Medical Services (EMS) is a system to provide rapid medical responses/treatments to those with immediate medical needs. As an element of EMS, ambulance service responds to emergency 911 calls by providing immediate medical attention and transporting those with immediate medical conditions to an appropriate hospital. In Georgia, ambulance/paramedic service is not a county-mandated service (OCGA § 31-11-1) but is considered a municipal service. The municipalities are required to provide ambulance services along with fire protection for the incorporated area of the county. However, our comparison counties are involved in the operation of ambulance service in some capacity throughout the county.

The Georgia Office of Emergency Medical Services/Trauma regulates state-wide EMS and Georgia's 159 counties are divided into 10 EMS regions. Counties are responsible for providing ambulance services through the regional councils. Ten (10) counties including our four comparison counties in the metro-Atlanta are grouped into Region 3. Region 3 is faced with rapidly expanding populations and traffic congestion. Each county is required to set a minimum standard time of response. In Fulton's case, it is 12 minutes. The following is a brief description of how ambulance services are delivered in each of the comparison counties.

- Cobb County contracts with MetroAtlanta Ambulance and Puckett Ambulance Services for county-wide ambulance services, except for Kennesaw. Kennesaw contracts with Georgia EMS with its own fund. Cobb's cost center data indicates that the county budgeted \$559,484 for ambulance fees for FY2007.
- DeKalb incorporates its ambulance services under its Department of Fire and Rescue.
- Until June 30, 2008, Fulton County supplemented county-wide ambulance services delivered by Grady EMS and Rural/Metro Ambulances (RMA). Grady EMS covers central Fulton (City of Atlanta), and RMA provides services in the north and south of the county. Fulton decided not to subsidize the service beginning July 1, 2008, letting municipalities carry the full expense. The amount was about \$10 million: \$6.8 million for Grady and \$3 million for RMA.

Comparison of County Services

- Gwinnett operates its own ambulance fleet incorporated with fire services.

Comparison of County Services

Chapter 11 - Animal Control

Service Description

Counties are required to provide animal control services to protect their residents from diseases transmitted by animals, and damage caused by animals, and to protect animals from abuse or neglect. Common services include rabies control, investigation of animal bites, animal abuse, and neglect, issuance of dog and cat licenses, enforcement of animal related regulations and pet adoptions.

Georgia code has specific ordinances on rabies control and animal control. Georgia code § 31-19-7 states that the county board of health should appoint a person who is knowledgeable of animals to be the county rabies control officer. Georgia Code (§ 4-8-22) focuses on jurisdiction of local governments in animal control services, animal control officers, and the role of the animal control board or the local board of health. The code assigns this task to counties for the unincorporated areas of the county and to municipalities in other areas. The code also allows the local governments to contract or enter into agreements with each other for joint animal control services. Each local government designates an individual to carry out the duties of an animal control officer. With the consent of the county board of health and the rabies control officer, the governing authority of a local government may assign the additional duties of animal control officer to a rabies control officer. Counties may create an animal control board or designate the local board of health within the jurisdiction of such local government to conduct hearings about animal control services.

Organization in the Counties

Cobb County Animal Control is established as a part of Cobb's Department of Public Safety. The department operates under the guidance of police department. DeKalb Animal Services and Enforcement is a division of the DeKalb County police department. Fulton County contracts with a nonprofit entity, currently Barking Hound Village Foundation, LLC, to provide animal control services. The Gwinnett police department is responsible for enforcing animal control laws in Gwinnett County.

Comparison of County Services

Table 11.1 Selected Indicators, 2005

	Cobb	DeKalb	Fulton	Gwinnett
# of Animals Impounded	14,234	10,751	9,760	10,432
# of Animals Reclaimed	1,630	1,081	829	902

Source: 2005 Atlanta Animal Shelter Statistics, compiled by SPOT (Stopping Pet Overpopulation Together), available online at <http://www.spotsocietystatistics.html>

Table 11.2 Expenditures and Revenues, 2006

	Cobb	DeKalb	Fulton	Gwinnett
# of Employees ⁽¹⁾	39	38	NA	35
Expenditures ⁽²⁾				
Salaries and Benefits	\$1,769,473	\$1,663,954	NA	\$1,801,899
Other	\$427,910	\$728,761	NA	\$209,576
Total	\$2,197,383	\$2,392,715	\$2,289,850	\$2,011,475
Expenditures per capita	\$3.36	\$3.37	\$2.54	\$2.80

(1) Source: DeKalb data – 2007 county budget book, p.240; Gwinnett data – information on employment is from the position control file provided by the county; Cobb County Budget for 2007, p.71.

(2) Source: Cobb County Budget for 2007, p.143; DeKalb data – expenditure information is from the cost center files provided by the county; Fulton data – 2007 county budget book, p.171; Gwinnett data – expenditure data is from the cost center files provided by the county.

Comparison of County Services

Chapter 12 - Long Term Obligations

12.1 Long Term Debt and Debt Service Funds

1. Debt and Debt Service Funds

All of the comparison counties carry long term debt to fund capital investments. Counties may issue bonds to borrow money and then repay the principal and interest over time. There are two different types of bonds: general obligation bonds and revenue bonds. Backed by the “full faith and credit” of the issuing governments, the principal and interest of general obligation bonds are guaranteed to be repaid through general taxation.⁴⁵ There is a constitutional limit in place for general obligation bonds in Georgia counties, which is 10 percent of the assessed value of the taxable property within the county. Revenue bonds are backed by revenues from specific county revenue sources.

- Only a small portion of debt service is handled directly by the county’s debt service fund. Lease payments for buildings and debt services for the Fulton-DeKalb Hospital Authority are made through the General Fund.
- The debt service arrangement for the Grady Hospital is different in DeKalb where the debt is served from the Debt Service Fund. DeKalb has separate debt service funds for lease payments such as the Building Authority Revenue Bonds Debt Service Fund and the Public Safety Judicial Authority Debt Service Fund.
- DeKalb has the Special Tax District Debt Service Fund dedicated to the principal and interest on the bond issues for parks and greenspace projects, special transportation projects, and a library project.
- Gwinnett and Cobb do not have specific funds for building lease payments.

As for enterprise funds, the primary debt is for improving water and sewer systems at the counties. Typically, a county maintains a separate fund for water and sewer revenues from which a certain amount of revenue is transferred to a sinking fund to serve the debt. In Fulton County, they are the Water and Sewer Revenue Fund and the Water and Sewer Sinking Fund. In Gwinnett and Cobb, in addition to water and sewer funds, there are several enterprise funds financed by revenue

⁴⁵ Finkler, S. A. (2005). *Financial Management for Public, Health, and Non-for-profit Organizations*. (2nd ed.). Prentice Hall., p. 201.

Comparison of County Services

bonds, such as Recreation Authority Revenue Fund and Georgia Environmental Facilities Authority Fund in Gwinnett.

Table 12.1 Long Term Debt Summary, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Annual Debt Service payment ⁽¹⁾	\$7,865,279	\$31,923,579	\$5,704,254	\$13,791,614
Total Primary Government Debt ⁽²⁾	\$192,930,000	\$1,122,740,000	\$866,239,000	\$904,092,000
Debt per capita ⁽³⁾	\$295	\$1,580	\$962	\$1,256

(1) Pertains to servicing of General Obligation bonds only. Source: Cobb data - 07/08 county budget book, p.328; DeKalb data - 2007 county budget book, p.135 and p.140, DeKalb figures include \$29,205,161 in GO bond debt servicing for the special tax district; Fulton data - 2007 county budget book, p.311; Gwinnett data - 2007 county budget book, p.III-24 (GO 1986 series) and p.III-27(detention center);

(2) Source: Cobb data – FY2006 Comprehensive Annual Financial Report, p.123; DeKalb data – FY2006 Comprehensive Annual Financial Report, p.S15; Fulton data – FY2006 Comprehensive Annual Financial Report, p.107; Gwinnett data – FY2006 Comprehensive Annual Financial Report, p.S10

(3) Authors' calculation.

2. Pension Funding

This section compares the pension funding of the four comparison counties. While this analysis has not dealt with capital expenditures, pension funding is a different type of expense. Excluding pension funding from our analysis could present a misleading picture of the expenditures of the counties. For instance, it is possible for a county to have smaller general fund expenditures at the expense of underfunding its pension obligations.

- Total members include retirees and beneficiaries receiving benefits, vested terminated employees and vested and non-vested active participants.
- We observe that the current funding ratio (column 3) for Fulton County is similar to that reported in Gwinnett. DeKalb has more fully funded its pension liability than Fulton, while Cobb County has a lower funding ratio.
- Generally, the higher the funding ratio (column 3), the stronger the plan.
- Since trends in the unfunded actuarial liability (column 4) and payroll (column 5) are both influenced by inflation, taking the ratio of the two (column 6) provides an inflation adjusted picture of the funding trend. This ratio (column 6) also provides a measure of the unfunded actuarial accrued liability relative to the plan's ability to accumulate assets when they are due.

Comparison of County Retirement System Funding Progress

(All dollar amounts are reported in Thousands)								
	Total Members (as of end of FY 2006)	Actuarial Value of Assets(1)	Actuarial Accrued Liability (AAL) (2)	Funded Ratio (3) =(1)/(2)	Unfunded AAL (UAAL) (4) =(2) – (1)	Annual Covered Payroll (Prior year) (5)	UAAL as a Percentage of Covered Payroll (6) =(4)/(5)	
Cobb	2001	206,584	278,247	74.2%	71,664	139,615	51.3%	
	2002	225,818	304,282	74.2%	78,464	147,496	53.2%	
	2003	235,567	338,234	69.6%	102,666	155,794	65.9%	
	2004	254,923	370,880	68.7%	115,958	161,901	71.6%	
	2005	5854	\$277,615	\$381,925	72.7%	\$104,310	\$163,790	63.7%
DeKalb	2001	1,002,973	851,877	117.9%	(152,096)	206,419	-73.7%	
	2002	1,161,884	978,606	118.7%	(183,278)	249,746	-73.4%	
	2003	1,122,066	983,393	114.1%	(138,673)	254,259	-54.5%	
	2004	1,137,597	1,038,214	109.6%	(99,383)	261,248	-38.0%	
	2005	9552	\$1,129,397	\$ 1,140,305	99.0%	\$ 10,908	\$ 266,022	4.1%
Fulton	2000	N/A	N/A	N/A	N/A	N/A	N/A	
	2001	954,545	984,425	97.0%	29,880	140,787	21.2%	
	2002	1,004,253	1,085,354	92.5%	81,101	140,931	57.5%	
	2003	1,018,979	1,149,383	88.7%	130,404	120,074	108.6%	
	2004	1,038,201	1,232,491	84.2%	194,290	115,284	168.5%	
	2005	4329	\$1,064,825	\$1,277,972	83.3%	\$ 213,147	\$104,909	203.2%
Gwinnett	2000	N/A						
	2001	N/A						
	2002	205,066	253,298	81.00%	48,232	125,223	38.50%	

2003		248,655	300,925	82.60%	52,270	140,658	37.20%
2004		296,963	335,160	88.60%	38,197	149,726	25.50%
2005	5,290	\$374,604	\$468,160	80.00%	\$93,556	\$164,133	57.00%

Note: Analysis of the dollar amounts of actuarial value of assets available for benefits, actuarial accrued liability, and unfunded actuarial accrued liability in isolation can be misleading. Expressing the actuarial value of assets as a percentage of the actuarial accrued liability provides one indication of funded status on a going-concern basis. Analysis of this percentage over time indicates whether the system is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the plan. Trends in unfunded actuarial accrued liability and annual covered payroll are both affected by inflation. Expressing the unfunded actuarial accrued liability as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of the Plan's progress in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the plan.

Source: Cobb data – FY2006 Comprehensive Annual Financial Report, p.68 & 75; DeKalb data – FY2006 Comprehensive Annual Financial Report, p.F43 & F50; Fulton data – FY2006 Comprehensive Annual Financial Report, p.58-60; Gwinnett data – FY2006 Comprehensive Annual Financial Report, p. IV-76 and IV-83.

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Chapter 13 - Summary of Services and Expenses

This report examines current county operations in the four core metro counties of Cobb, DeKalb, Fulton, and Gwinnett. The report covers all mandated county services and also those non-mandated services that are provided to all county residents, irrespective of their municipal status in the county. All of the four counties, at the time of this analysis, provide more than these bare minimum of services. Counties do this in part out of a choice of the voter and in part because in most counties there exists a large population living outside a municipality but desiring municipal type services, such as fire and water.⁴⁶ The list of services included in this report are: judicial services, governing and administrative services, health and human services as required by the state and to a much more limited degree those involving senior services and workforce development, 911 and emergency management services, tax administration, services pertaining to elections and voter registration, libraries and animal control services. Typical county services that are not included in this analysis are: police and fire, water, zoning and planning, and public works and transportation, and recreational services.

It cannot be overemphasized that this analysis does not attempt, nor is equipped, to provide a judgment in terms of efficiency or “good stewardship” of taxpayer resources. By efficiency, one usually means providing services at the least cost, but such a determination requires a consistent measure of service quantity across counties while controlling for the level of service quality. No data presented in this report, supports that type of analysis. While we provide information on expenditures and employment per capita and in some cases per unit of activity, these are not sufficient indicators of quality or quantity of service provided. The choice of these four counties as the basis of a comparison in some important ways is an unfair match since these counties have much that differentiates them. Instead, these four counties were chosen solely on the basis of their geographic location and their prominence in the Atlanta area.

The total expenditures by major category of service are shown in Table 13.1 for each county for FY2006. Per capita expenses for each service category are shown in Table 13.2. While the total expenditures are highest for Fulton County, on a per capita basis, they are closest to those of DeKalb County; both of which have per capita costs in excess of either Cobb or Gwinnett. As a

⁴⁶ This report is based on data from 2006. At this point in time, Fulton was not fully incorporated.

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percentage of total county expenditures, Cobb and Gwinnett spend a larger share of their expenses on judicial services but have lower expenditures on judicial expenses than either Fulton or DeKalb. The second largest area of spending is for county administration. The counties are surprisingly similar in terms of the share of overall expenditures on this category with the exception of DeKalb County which spends significantly more on administrative expenses. Another area of difference in spending patterns occurs with the expenditures for health and human services. As expected, Fulton County spends over four times as much as DeKalb County which spends more than either Cobb or Gwinnett. The fact that some counties spend more on these services than others is a reflection of both voter preference and population need and in and of itself does not warrant a realignment of budget priorities. The fact that Fulton spends far more than the other counties on health and human services is not surprising given the unique demographics of the Fulton County population. Perhaps more surprising is the large expenditures in Gwinnett County for libraries, which are almost double that of Cobb County. Again, this is largely believed to be a reflection of voter preferences.

The survey of county expenditures presented in the report reveals several facts. First is that the surrounding counties dedicate a large portion of their budget to the provision of municipal type services. (These expenditures are not included in our analysis.) This does not represent a lack of efficiency but more a matter of voter preference. Incorporation of the population will not in all likelihood represent a reduction in the tax burden as these services would move from county responsibility to municipal. While the county budget may decline, municipal budgets would increase, perhaps leaving residents with the same overall tax burden as before. Second, in the case of mandated services there is a greater degree of agreement between the counties in terms of the percent of the funds dedicated to these services than one might expect. Lastly, we find the difference in expenditures between the counties lies in those services that are more discretionary in nature and that reflect the demographics of a population, such as is found in the case of expenditures on health and human services.

Table 13.1 Summary of County Expenditures (percent of total expenditures), 2006

	Cobb	DeKalb	Fulton	Gwinnett
Justice System	\$97,364,136(49.2%)	\$130,006,860(44.4%)	\$196,275,044(46.6%)	\$116,083,596(53.8%)
County Governance and Administration	\$57,098,687(28.9%)	\$107,537,339(36.7%)	\$101,804,997(24.2%)	\$50,599,448(23.4%)
Health & Human Services*	\$6,078,333(3.1%)	\$11,833,114(4.0%)	\$53,167,445(12.6%)	\$4,891,236(2.3%)
Tax Administration	\$10,991,553(5.6%)	\$11,215,192(3.8%)	\$24,375,374(5.8%)	\$12,481,602(5.8%)
Libraries	\$11,154,092(5.6%)	\$12,008,664(4.1%)	\$29,782,629(7.1%)	\$19,295,000(8.9%)
Elections and Voter Registration	\$2,248,346(1.1%)	\$3,985,668(1.4%)	\$6,813,152(1.6%)	\$2,751,243(1.3%)
Emergency Management Services	\$10,622,273(5.4%)	\$14,041,539(4.8%)	\$6,876,584(1.6%)	\$7,767,459(3.6%)
Animal Control	\$2,197,383(1.1%)	\$2,392,715(0.8%)	\$2,289,850(0.5%)	\$2,011,475(0.9%)
Total Expenses	\$197,754,803	\$293,021,091	\$421,385,075	\$215,881,059

*Includes only county contributions for these services.

Table 13.2 Summary of Per Capita Expenditures, 2006

	Cobb	DeKalb	Fulton	Gwinnett
Justice System	\$148.67	\$183.01	\$218.03	\$161.32
County Governance and Administration	\$87.19	\$151.38	\$113.09	\$70.32
Health & Human Services*	\$9.28	\$16.66	\$59.06	\$6.80
Tax Administration	\$16.78	\$15.79	\$27.08	\$17.35
Libraries	\$17.03	\$16.90	\$33.08	\$26.81
Elections and Voter Registration	\$3.43	\$5.61	\$7.57	\$3.82
Emergency Management Services	\$16.22	\$19.77	\$7.64	\$10.79
Animal Control	\$3.36	\$3.37	\$2.54	\$2.80
Total per capita	\$301.96	\$412.47	\$468.10	\$300.00

*Includes only county contributions for these services.

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