

DEKALB COUNTY BOARD OF COMMISSIONERS

**CENTRAL STAFF - POLICY RESEARCH AND
ANALYSIS SECTION**

2010 BUDGET ANALYSIS



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Executive Summary

On December 15, 2009, the Chief Executive Officer submitted to the Board of Commissioners his proposed budget for the upcoming fiscal year as required by the County's Organizational Act. After his submittal, the Organizational Act charges the Board of Commissioners with a review of his proposed budget, having public hearings on the budget as necessary during this process.

The first step in this process was a staff review and analysis of the proposed budget for 2010 which resulted in this text. The review was done during the latter half of December 2009 and relied primarily on the budget submittal to the Board of Commissioners on December 15 with additional information provided by the administration during this analysis.

Highlights of this examination include:

- **Depletion of the Budgetary Reserves:** While a declining tax digest and lower sales tax receipts are definitely major issues facing the county in terms of revenue, the largest issue by far is that the county has nearly exhausted its budgetary reserves over the past few years. In 2008, the county had \$46.9 million to carry forward; in 2009 that number decreased to \$9.3 million, indicating a use of \$37.6 million.
- **Optimistic Tax Digest Scenario:** The countywide net tax digest decreased from \$25.2 billion in 2008 (an all time peak) to \$24.4 billion in 2009. This is a decrease of \$752.8 million or roughly 3.0%. The proposed budget assumes no change to the digest in 2010. For each percentage point decrease that assumption is off, an additional \$2.6 to \$3.2 million could be necessary to cut at mid-year.
- **The Budget with Multiple Bites:** This budget, with its early retirement proposal, is a little more complex than usual to explain, but in general:
 - It proposes a net reduction of 483 full-time positions through either elimination of vacant positions or through a systematic reduction in force. Not all of the positions are identified at this time.
 - The proposed budget also includes a \$30.4 million tax increase, which is 11% over the anticipated 2009 property tax revenue.
 - An early retirement package is being put forward by the administration parallel to the proposed budget, but not officially part of the submittal.



- ***IF*** the proposed early retirement packages are taken in sufficient number, then the 483 positions noted above to be eliminated would decrease, ***BUT*** the exact number will not be known until ***AFTER*** the budget is approved.
- After the budget passes and the retirement window closes, the various departmental budgets will have to be adjusted to fit who actually retired and then, the number of previously proposed reductions will be changed to match the true picture.
- **Unknown Reduction of Service Levels:** While this budget is legally balanced, the drastic number of positions, indentified at the macro-level only, will cause a drastic level of service reduction. The budget does not make clear what those service level reductions will be, nor how they will affect the average citizen in his or her day-to-day interactions with the county.
- **Short Term Fix or Long Term:** The proposed budget includes a tax increase to carry the county through 2010. If the tax digest decreases when approved in the summer of 2010, additional cuts or tax increases may be necessary. With property values being frozen by state law through 2011, the budget for that year may also have another tax increase, especially with the stated administration's stated goal of returning to one month fund balance by the end of FY 2011.



Tax Funds Revenue Analysis

To start the discussion of the 2010 proposed budget, the first examination must be expected revenues. As presented, the budget includes a \$30.4 million tax increase along with other projected increases in revenue. The proposed budget does not elaborate on these other increases.

The chart below shows major revenue categories from FY 2007 actual revenues to the proposed FY 2010 budget.¹ The largest swing in available revenue that happened in the current 2009 budget was **funds carried forward** decreasing from \$46.9 million (FY 2008 actual) to \$9.3 million (FY 2009 projected). The application of fund balance is a one-time use as it is not a renewable revenue source. Since it was used in 2009, it is not available in 2010.

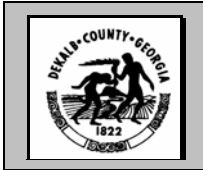
In some ways, the 1.86 millage increase can be said to be partially replacing that lost revenue. The total tax increase will generate approximately \$30.4 million in revenue and the change in available fund balance between 2008 and 2009 was \$37.6 million. Also, under the currently approved millage rates for the neighboring counties, this increase for DeKalb to 18.72 for a home in the unincorporated part of the county would exceed the other three metro counties' current rates for their unincorporated areas. DeKalb residents do receive an exemption because of HOST, but the raw millage rate would be higher. Non-homesteaded properties and businesses do not receive the HOST exemption and thus would be subject to the total impact of this increase.

Tax Fund Revenue FY 2007 Actual through FY 2010 Proposed by Object Class

	FY 2007 Actual	FY 2008 Actual	FY 2009 Est	FY 2010 Prop
Funds Carried Forward	\$ 58,850,792	\$ 46,895,339	\$ 9,337,072	\$ 12,818,477
Reserved for Encumbrances (*)	\$ 17,005,601	\$ 15,786,664	\$ 15,215,337	\$ 6,000,000
Starting Fund Balance	\$ 75,856,393	\$ 62,682,003	\$ 24,552,409	\$ 18,818,477
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Property Taxes	\$ 250,826,467	\$ 251,249,909	\$ 246,605,300	\$ 294,093,631
Other Taxes	\$ 195,740,582	\$ 188,970,575	\$ 177,767,424	\$ 179,009,591
Other Revenue	\$ 90,596,750	\$ 77,830,804	\$ 87,130,005	\$ 75,432,817
Interfund Charges/Transfers	\$ 28,299,024	\$ 34,019,692	\$ 22,685,802	\$ 21,387,634
Total New Revenue	\$ 565,462,823	\$ 552,070,980	\$ 534,188,531	\$ 569,923,673
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Fund Balance plus New Revenue	\$ 641,319,216	\$ 614,752,983	\$ 558,740,940	\$ 588,742,150

(*) The 2010 figure was arrived at from a notation in the proposed budget that the year over year decrease with a tax increase would be 3% and the missing figure was reserved for encumbrances. Since that publication a memo has gone out to departments indicating a policy shift where this number may be lower.

¹ For the revenue section, comparisons (unless noted otherwise) will reflect 2009 projections provided by the administration versus 2010 proposed anticipations.



(Editorial Note: The booking of the HRTC (Homestead Tax Relief Credit) complicates comparing year to year as it is shown in Other Revenue in 2007; there is no receipt in 2008, then a catch up payment in 2009. That amount was roughly \$16 million annually. The cost was passed on to the taxpayer after the state eliminated funding, so it now shows up in Property Taxes and does not actually affect the anticipated revenues at all. There is also bookkeeping issues with the utility tax payment due to issues with tardiness on the state's part.)

Specific areas of revenue anticipated to increase in 2010 include **licenses and permits**, which are projected to increase from \$18.9 million to \$20.3 million or 7.4%. **Fines and forfeitures** are projected to increase from \$29.3 million to \$32.3 million or 10.4%. There is a capital project in the proposed budget for technology improvements which may increase the collectability of fines and this budget indicates that \$1.1 million of this increase is due to that system; however the remaining \$1.9 million increase is not explained.

The next significant increase in revenue anticipations is in **charges for county services** from \$10.4 million to \$13.5 million or 29.9%. The administration had brought forward several revenue rate increases at the end of 2009 to the Board of Commissioners. The increase in ambulance service fees was approved. This amount may be based off of those additional proposals, but, it is unclear if that was assumed.

Overall, these three **non-property tax revenue sources**, whose increases are generally driven by population, rate increases, or efficiencies measures, are projected to increase from \$58.7 million to \$66.2 million or 12.8%. Further detailed explanation is warranted due to the fact that if this increase does not materialize an additional cut of up to \$7.5 million would be necessary during the year.

Sales tax projections are more "art than science" in today's fluctuating economy. One analyst's projections are as good on any given day as another's. The administration put forward a sales tax projection of \$88.3 million where internal central staff has a slightly lower forecast of \$85.5 million. These figures illustrate the range of estimates that could be arrived at by typical revenue forecasts using the exact same data.

Other Fund Revenue Notes

The most major notation on revenue that needs to be examined is that of the **Development Fund**. While no detail on this decrease was provided in the proposed budget, notations indicate that funding will only be available in the first quarter of 2010. The administration indicates that it intends to privatize this effort after that funding runs out.



There is no statement as to where/when the Tax and Sanitation funds loaned to this fund will be repaid. The \$2.5 million loaned to it in 2009 by these funds could have been saved had this privatization effort been proposed earlier.

For the **Water and Sewer Fund**, there will be a 16% rate increase already approved for 2010. The entire revenue level, which includes revenue not driven by the rate increase, goes from \$169.1 million to \$190.3 million or 12.4% which is acceptable given how sales figure into overall revenue.

While the Tax Funds are the primary focus of the budget process, there may be a need to expand the focus into the non-tax fund related areas, so that situations such as those which occurred in the Development Fund, do not occur in the future.

Major Expenditure Changes by Fund

In comparing 2009 to 2010 in terms of expenditures², it must be noted that two major factors come into play. First, FY 2010 will have 27 pay days in it, not the typical 26. In a cash basis budget, this creates an issue where one year (in this case 2010) will have a 3.8% increase in personal services costs due to the extra pay check. Secondly, the reduction-in-force scenario in this proposed budget drastically affects the amount in personal services.

With this in mind, the 2009 **Tax Funds** budget had \$266.0 million for **salaries**³. The non-adjusted figure for the proposed 2010 budget is \$257.9 million. Compensating for the extra pay day, the figures for salaries in 2010 would be \$248.3 million.⁴ This would mean a budgetary decrease of \$17.7 million or 6.6%. Those two figures can be interpreted to be roughly what the impact of the early retirement/reduction scenario is on personnel costs in the tax funds.

Part-time, temporary, and overtime pay⁵ total \$10.2 million in the 2010 proposed budget. The 2009 budget had \$9.3 million. After adjusting the 2010 figure, the increase would be from \$9.3 million to \$9.8 million, a 5.3% increase. This is primarily attributable to the increase in the Registrar's budget due to the 2010 elections.

² For expenditures, unless noted otherwise, the November 2009 budget will be compared to the proposed 2010 budget. It is acknowledged that encumbrances make this a difficult comparison.

³ Salaries in the Tax Funds are included in 51- Personal Service and Employee Benefits and are 73.5% of the proposed amount.

⁴ To arrive at this figure, take the \$257.9 million proposed and decrease to 26/27th of its previous value.

⁵ Part-time salaries, temporary salaries, and overtimes in the Tax Funds are included in 51- Personal Services and Employee Benefits and are 0.8%, 0.9%, and 1.2% of the amount respectively of the proposed budget.



Combined Tax Funds: FY 2009 Current Budget v FY 2010 Proposed by Object Class

Tax Funds Combined	FY 2009 Bdgt	FY 2010 Prop	Difference	Percentage
51 - Personal Services and Employee Benefits	\$ 349,360,771	\$ 350,939,779	\$ 1,579,008	0.5%
52 - Purchased / Contracted Services	\$ 79,107,941	\$ 73,231,185	\$ (5,876,756)	-7.4%
53 - Supplies	\$ 36,669,578	\$ 30,422,969	\$ (6,246,609)	-17.0%
54 - Capital Outlays	\$ 2,699,424	\$ 851,130	\$ (1,848,294)	-68.5%
55 - Interfund / Interdepartmental Charges	\$ 8,434,683	\$ 7,663,781	\$ (770,902)	-9.1%
57 - Other Costs	\$ 69,126,961	\$ 67,159,103	\$ (1,967,858)	-2.8%
58 - Debt Service	\$ 45,193,823	\$ 44,503,660	\$ (690,163)	-1.5%
61 - Other Financing Uses	\$ 16,094,386	\$ 7,938,543	\$ (8,155,843)	-50.7%
70 - Retirement Services	\$ 34,000	\$ 32,000	\$ (2,000)	-5.9%
99 - Holding Accounts	\$ 28,458	\$ -	\$ (28,458)	-100.0%
Grand Total	\$ 606,750,025	\$ 582,742,150	\$ (24,007,875)	-4.0%

As an editorial note, **salary savings** in the 2010 proposed budget have been pushed into the departments in their entirety. There is no salary savings in the **non-departmental** areas.

The adjustment factor for the extra pay day does not come into account when comparing **purchased and contracted services**; however the 2010 figure does not yet have encumbrances in it so the 2010 figure may go up in late January.⁶ As is, the 2009 budget was \$79.1 million and the 2010 proposed (without encumbrances) is \$73.2 million. **Supplies** change from \$36.7 million to \$30.4 million (again without encumbrances).

When combined, the amount in **purchased/contracted services and supplies** changes from \$115.8 million in 2009 to \$103.7 million in 2010. If the estimated encumbrance amount of \$6 million is correct, then the change is \$115.8 to \$109.7 million or a decrease of 5.2%. If the budget for encumbrances does not roll forward, then the decrease is 10.4%,

The most significant change in expenditures outside of the Tax Funds occurs in the **Development Fund**. The bottom line decreases from \$6.4 million in 2009 to 2010's figure of \$2.3 million. Adjusting for the extra pay day or encumbrances does not come into play in this fund with an action being proposed. The administration is recommending shutting the fund down and operating the division as a privatized service starting in the second quarter of 2010. No indication is stated as to the repayment of any funding loaned the fund in 2009 or repayment of any debt which existed prior to that.

⁶ A memo went out to departments after the proposed budget was submitted indicating a stronger policy against rolling the budget for encumbrances forward.



Development Fund: FY 2009 Current Budget v FY 2010 Proposed by Object Class

Development Fund	FY 2009 Bdgt	FY 2010 Prop	Difference	Percentage
51 - Personal Services and Employee Benefits	\$ 5,022,290	\$ 1,323,502	\$ (3,698,788)	-73.6%
52 - Purchased / Contracted Services	\$ 474,617	\$ 9,075	\$ (465,542)	-98.1%
53 - Supplies	\$ 50,444	\$ 9,775	\$ (40,669)	-80.6%
54 - Capital Outlays	\$ 5,644		\$ (5,644)	-100.0%
55 - Interfund / Interdepartmental Charges	\$ 355,698	\$ 303,956	\$ (51,742)	-14.5%
57 - Other Costs	\$ 460,921	\$ 261,476	\$ (199,445)	-43.3%
61 - Other Financing Uses		\$ 367,857	\$ 367,857	#DIV/0!
Grand Total	\$ 6,369,615	\$ 2,275,641	\$ (4,093,974)	-64.3%

An examination of the **Law Enforcement Confiscated Monies Fund** shows a non-material bottom-line change from \$5.8 million in 2009 to \$5.7 million. While this change is not radical, the location of the expenditures is. Over \$4.6 million is now designated as **reserved for appropriation**⁷ meaning there is no indication as to how it will be spent in 2010. This reserve is specifically for Police, as the Sheriff and District Attorney have programmed their respective funding. Further examination might be warranted as to why this funding sits unused in such tight times.

Law Enforcement Confiscated Monies: FY 2009 Current Budget v FY 2010 Proposed by Object Class

Law Enforcement Confiscated Monies Fund	FY 2009 Bdgt	FY 2010 Prop	Difference	Percentage
52 - Purchased / Contracted Services	\$ 1,121,545	\$ 144,738	\$ (976,807)	-87.1%
53 - Supplies	\$ 1,080,377	\$ 869	\$ (1,079,508)	-99.9%
54 - Capital Outlays	\$ 833,137	\$ 930,232	\$ 97,095	11.7%
57 - Other Costs	\$ 2,461,215	\$ 4,601,011	\$ 2,139,796	86.9%
61 - Other Financing Uses	\$ 342,068	\$ -	\$ (342,068)	-100.0%
Grand Total	\$ 5,838,342	\$ 5,676,850	\$ (161,492)	-2.8%

The **E-911 Fund** jumps tremendously from 2009 to 2010, going from \$4.4 million in **personal services** to an un-adjusted \$8.9 million. This increase is due to a direct charge of personnel to the fund instead of using a re-imbursement method which was previously reflected in the **transfer to general fund**⁸ of \$4.6 million.

⁷ Reserved for Appropriation in the Law Enforcement Confiscated Monies Fund is included in 57- Other Costs and is the entire amount in the proposed budget.

⁸ Transfer to General Fund in the E911 Fund is included in 61 – Other Financing Uses and is the entire amount in the proposed budget.



E911 Fund: FY 2009 Current Budget v FY 2010 Proposed by Object Class

E911 Fund	FY 2009 Bdgt	FY 2010 Prop	Difference	Percentage
51 - Personal Services and Employee Benefits	\$ 4,437,851	\$ 8,959,259	\$ 4,521,408	101.9%
52 - Purchased / Contracted Services	\$ 2,389,242	\$ 2,876,145	\$ 486,903	20.4%
53 - Supplies	\$ 194,570	\$ 305,129	\$ 110,559	56.8%
54 - Capital Outlays	\$ 802,959	\$ 157,918	\$ (645,041)	-80.3%
55 - Interfund / Interdepartmental Charges	\$ -	\$ 239,696	\$ 239,696	#DIV/0!
57 - Other Costs	\$ 2,574,140	\$ 4,582,940	\$ 2,008,800	78.0%
61 - Other Financing Uses	\$ 4,620,640	\$ -	\$ (4,620,640)	-100.0%
Grand Total	\$ 15,019,401	\$ 17,121,087	\$ 2,101,686	14.0%

The **Water and Sewer Operating Fund** shows a significant increase in personal services from \$36.3 million to \$42.6 million (adjusted) in 2010 after considering the 27th pay day. This increase of 17.4% is a combination of new positions and previously added positions which are now annualized. However, there is now also \$1.6 million for overtime where none had been previously budgeted. As of November 2009, \$2.0 million had been spent by the department on overtime.

This addition in personnel is the reverse of the trend in **purchased/contract services** which decreases from \$9.3 million to \$6.5 million. Most of that decrease is in maintenance and repair which goes from \$6.8 million to \$3.6 million. This maintenance could be made up within the capital fund for water and sewer operations, but the proposed budget is not clear if that is the case.

Supplies for the fund stay constant changing only slightly from \$18.8 million to \$18.1 million. Most of this cost is electricity, repair materials, and chemicals. The most significant increase however is in the **transfer to the renewal and extension fund**⁹, which handles capital projects, as that contribution will increase from \$7.8 million to \$46.5 million.

⁹ Transfer to Renewal and Extension in the Watershed Management Operating Fund is included in 61- Other Financing Uses and is 54.5% of the amount in the proposed budget with the remainder being contributed to the Watershed Sinking Fund.



Watershed Mgt Fund - WATERSHED ONLY: FY 2009 Current v FY 2010 Proposed by Object Class¹⁰

Watershed Operating - WATERSHED ONLY	FY 2009 Bdgt	FY 2010 Prop	Difference	Percentage
51 - Personal Services and Employee Benefits	\$ 36,313,331	\$ 44,258,792	\$ 7,945,461	21.9%
52 - Purchased / Contracted Services	\$ 9,349,554	\$ 6,524,341	\$ (2,825,213)	-30.2%
53 - Supplies	\$ 18,809,058	\$ 18,096,472	\$ (712,586)	-3.8%
54 - Capital Outlays	\$ 85,560	\$ 176,228	\$ 90,668	106.0%
55 - Interfund / Interdepartmental Charges	\$ 7,827,233	\$ 10,329,585	\$ 2,502,352	32.0%
57 - Other Costs	\$ 44,706,874	\$ 25,505,425	\$ (19,201,449)	-42.9%
61 - Other Financing Uses	\$ 46,605,745	\$ 85,370,188	\$ 38,764,443	83.2%
Grand Total	\$ 163,697,355	\$ 190,261,031	\$ 26,563,676	16.2%

Overall, the **Sanitation Fund** stays basically the same going from \$69.7 million to \$69.9 million. Internally, it is still owed \$1 million from the Development Fund which was loaned by it in 2009. The fund is transferring less for **capital projects¹¹**, giving only \$6.2 million in 2010 as opposed to \$7.3 million 2009. As a note, the **vehicle replacement charge¹²** was partially restored in the 2010 proposed budget, increasing from \$126 thousand to \$6.1 million. In the reverse, **maintenance and repair services¹³** was decreased from \$1.7 million to \$854 thousand.

Sanitation Operating Fund: FY 2009 Current Budget v FY 2010 Proposed by Object Class

Sanitation Operating Fund	FY 2009 Bdgt	FY 2010 Prop	Difference	Percentage
51 - Personal Services and Employee Benefits	\$ 29,092,312	\$ 30,736,679	\$ 1,644,367	5.7%
52 - Purchased / Contracted Services	\$ 6,055,940	\$ 4,755,316	\$ (1,300,624)	-21.5%
53 - Supplies	\$ 4,028,839	\$ 2,825,587	\$ (1,203,252)	-29.9%
54 - Capital Outlays	\$ 48,573	\$ 12,000	\$ (36,573)	-75.3%
55 - Interfund / Interdepartmental Charges	\$ 16,519,023	\$ 23,126,336	\$ 6,607,314	40.0%
57 - Other Costs	\$ 5,925,589	\$ 2,180,155	\$ (3,745,434)	-63.2%
61 - Other Financing Uses	\$ 8,300,000	\$ 6,216,900	\$ (2,083,100)	-25.1%
Grand Total	\$ 69,970,274	\$ 69,852,973	\$ (117,301)	-0.2%

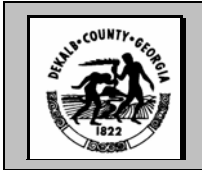
The **Vehicle Maintenance Fund** looks at first to increase slightly, but has a small decrease in **personal services** after adjusting for the 27th pay day going from \$8.9 million to \$8.8 million (adjusted). Supporting documentation indicates that twelve

¹⁰ The Water and Sewer Operating Fund also includes Finance (Billing) with a proposed budget of \$5.7 million in 2010. The budget here is exclusively the Department of Watershed Management.

¹¹ Transfer to the Capital Fund in the Sanitation Fund is included in 61-Other Financing Uses and is the entire amount in the proposed budget.

¹² Vehicle Replacement Charge in the Sanitation Fund is included in 55-Interfund/Interdepartmental charges and is 26.7% in the proposed budget.

¹³ Maintenance and Repairs in the Sanitation Fund is included in 52 – Purchased/Contract Services and is 18.0% of the amount in the proposed budget.



vacant positions are eliminated. **Maintenance and repair services**¹⁴ goes from \$4.3 million in 2009 to \$3.1 million in 2010.

Vehicle Maintenance Fund: FY 2009 Current Budget v FY 2010 Proposed by Object Class

Vehicle Maintenance Fund	FY 2009 Bdgt	FY 2010 Prop	Difference	Percentage
51 - Personal Services and Employee Benefits	\$ 8,922,200	\$ 9,157,458	\$ 235,258	2.6%
52 - Purchased / Contracted Services	\$ 4,678,019	\$ 3,418,255	\$ (1,259,764)	-26.9%
53 - Supplies	\$ 16,056,145	\$ 15,368,326	\$ (687,819)	-4.3%
54 - Capital Outlays	\$ 29,783	\$ 5,500	\$ (24,283)	-81.5%
55 - Interfund / Interdepartmental Charges	\$ 102,839	\$ 89,461	\$ (13,378)	-13.0%
57 - Other Costs	\$ 346,407	\$ 726,000	\$ 379,593	109.6%
Grand Total	\$ 30,135,393	\$ 28,765,000	\$ (1,370,393)	-4.5%

Increases and Decreases: Tax Fund Departments

As a frame of reference, the expenditure changes in the Tax Funds are shown in this section by department. The section does not include non-tax fund related departments. In some cases a department may be funded by both areas. In those cases, only the tax fund portion is shown here.

It must be noted, that the 27th pay day and the early retirement scenario are factors to be taken into account in this comparison. In general, the 27th pay day bumps up the budget a bit, and the assumed retirements take it down.

With this in mind, the following charts show all tax fund related departments with any type of nominal gain in the proposed budget. There were only eleven budgetary units which saw a nominal year-over-year increase. There are separate lists sorted for both the raw increase and the percentage increase.

As a note for both the increases and decreases, the proposed reduction of personnel influences the personal services costs dramatically depending on the number of positions assumed to be eliminated through the early retirement scenario.

¹⁴ Maintenance and Repairs in the Vehicle Maintenance Fund is included in 52 – Purchased/Contract Services and is 91.7% of the amount in the proposed budget.



All Increasing Tax Fund Departmental Units by Dollars: FY 2009 to FY 2010 Proposed

	FY 2009 Bdgt	FY 2010 Prop	Difference	Percentage
NON-DEPARTMENTAL	\$ 30,711,472	\$ 34,732,317	\$ 4,020,845	13.1%
SHERIFF'S OFFICE	\$ 74,780,796	\$ 77,520,533	\$ 2,739,737	3.7%
REGISTRAR	\$ 1,820,885	\$ 3,005,147	\$ 1,184,262	65.0%
JUVENILE COURT	\$ 8,492,388	\$ 9,663,767	\$ 1,171,379	13.8%
DISTRICT ATTORNEY	\$ 12,057,288	\$ 12,577,287	\$ 519,999	4.3%
FIRE & RESCUE SERVICES	\$ 69,104,892	\$ 69,506,616	\$ 401,724	0.6%
CHIEF EXECUTIVE OFFICER	\$ 2,310,588	\$ 2,630,942	\$ 320,354	13.9%
RECORDERS COURT	\$ 3,956,592	\$ 4,052,073	\$ 95,481	2.4%
LAW DEPARTMENT	\$ 4,382,791	\$ 4,428,808	\$ 46,017	1.0%
FUND COST CENTERS	\$ 855,438	\$ 896,574	\$ 41,136	4.8%
ETHICS BOARD	\$ 988	\$ 1,000	\$ 12	1.2%

All Increasing Tax Fund Departmental Units by Percentages: FY 2009 to FY 2010 Proposed

	FY 2009 Bdgt	FY 2010 Prop	Difference	Percentage
REGISTRAR	\$ 1,820,885	\$ 3,005,147	\$ 1,184,262	65.0%
CHIEF EXECUTIVE OFFICER	\$ 2,310,588	\$ 2,630,942	\$ 320,354	13.9%
JUVENILE COURT	\$ 8,492,388	\$ 9,663,767	\$ 1,171,379	13.8%
NON-DEPARTMENTAL	\$ 30,711,472	\$ 34,732,317	\$ 4,020,845	13.1%
FUND COST CENTERS	\$ 855,438	\$ 896,574	\$ 41,136	4.8%
DISTRICT ATTORNEY	\$ 12,057,288	\$ 12,577,287	\$ 519,999	4.3%
SHERIFF'S OFFICE	\$ 74,780,796	\$ 77,520,533	\$ 2,739,737	3.7%
RECORDERS COURT	\$ 3,956,592	\$ 4,052,073	\$ 95,481	2.4%
ETHICS BOARD	\$ 988	\$ 1,000	\$ 12	1.2%
LAW DEPARTMENT	\$ 4,382,791	\$ 4,428,808	\$ 46,017	1.0%
FIRE & RESCUE SERVICES	\$ 69,104,892	\$ 69,506,616	\$ 401,724	0.6%

- **Non-Departmental's** increase is primarily attributable to salary savings now being spread in the departments in conjunction with the proposed early retirement scenario. There is no salary savings included within the non-departmental budget structure in the proposed plan.
- The **Sheriff's** increase comes primarily in personal services, which sees an increase of \$3.4 million.¹⁵ As a note, overtime stays constant at \$1.8 million year to year. Full-time positions stay constant at 860.
- The **Registrar** has the typical "every other year" increase due to upcoming elections in 2010.

¹⁵ For this section's analysis, unless noted otherwise, the November 2009 budget will be compared to the proposed 2010 budget.



- **Juvenile Court's** increase is greatly distorted by the adjustment from \$2.3 million to \$3.7 million for the lease payment of the judicial facility. Full-time positions go from 88 to 71, with personal services staying constant at \$5.2 million.
- The **District Attorney's** increase is primarily in personal services going from \$10.2 to \$10.5 million. Positions stay constant at 146.
- **Fire and Rescue Services** has a \$2.1 million increase in personal services offset by decreases in drugs & medical supplies (\$307 thousand); operating supplies (\$268 thousand); and uniforms and clothing (\$266 thousand). Positions stay constant at 857.
- The **Chief Executive Officer** has an increase in personal services from \$2.0 million to \$2.3 million. Positions decrease from 24 to 22.
- The **Recorder's Court** has its increase spread across the department's line items. Positions stay constant at 61.
- **Law** has a decrease in personal services of \$459 thousand offset by increases of \$600 thousand in other professional services, which are primarily contracted law services. Positions go from 27 to 19.
- **Funds Cost Center** represents the Motor Vehicle Rental Tax change year over year.
- **Ethics Board** is a rounding convenience for budgeting purposes.

The following charts show the tax fund related departments with significant decreases in the proposed budget. The two lists rank the departments in terms of raw dollar figures and in terms of percentage of budget. Each one is highlighted after the charts.

Top Ten Losing Tax Fund Departmental Units by Dollars: FY 2009 to FY 2010 Proposed

	FY 2009 Bdgt	FY 2010 Prop	Difference	Percentage
POLICE	\$ 114,352,558	\$ 109,397,232	\$ (4,955,326)	-4.3%
OFFICE OF INFORMATION SYSTEMS	\$ 22,860,832	\$ 18,549,476	\$ (4,311,356)	-18.9%
CONTRIBUTION ACCOUNTS	\$ 9,868,515	\$ 6,719,556	\$ (3,148,959)	-31.9%
PUBLIC WORKS - ROADS AND DRAINAGE	\$ 21,752,251	\$ 18,805,768	\$ (2,946,483)	-13.5%
FACILITIES MANAGEMENT	\$ 18,816,280	\$ 16,275,212	\$ (2,541,068)	-13.5%
PARKS	\$ 20,315,924	\$ 17,824,588	\$ (2,491,336)	-12.3%
HUMAN SERVICES	\$ 5,577,676	\$ 4,251,444	\$ (1,326,232)	-23.8%
SUPERIOR COURT	\$ 8,836,854	\$ 7,590,104	\$ (1,246,750)	-14.1%
STATE COURT	\$ 12,365,020	\$ 11,203,519	\$ (1,161,501)	-9.4%
TAX COMMISSIONER	\$ 7,154,571	\$ 6,292,899	\$ (861,672)	-12.0%



Top Ten Losing Tax Fund Departmental Units by Percentage: FY 2009 to FY 2010 Proposed

	FY 2009 Bdgt	FY 2010 Prop	Difference	Percentage
CITIZENS HELP CENTER	\$ 612,889	\$ -	\$ (612,889)	-100.0%
ARTS, CULTURE, ENTERTAINMENT	\$ 52,239	\$ -	\$ (52,239)	-100.0%
ALL FUNDS	\$ 46,816	\$ -	\$ (46,816)	-100.0%
CONTRIBUTION ACCOUNTS	\$ 9,868,515	\$ 6,719,556	\$ (3,148,959)	-31.9%
PUBLIC WORKS DIRECTOR	\$ 511,156	\$ 357,243	\$ (153,913)	-30.1%
PLANNING & DEVELOPMENT	\$ 3,096,820	\$ 2,308,061	\$ (788,759)	-25.5%
HUMAN SERVICES	\$ 5,577,676	\$ 4,251,444	\$ (1,326,232)	-23.8%
OFFICE OF INFORMATION SYSTEMS	\$ 22,860,832	\$ 18,549,476	\$ (4,311,356)	-18.9%
PUBLIC WORKS - TRANSPORTATION	\$ 4,696,390	\$ 3,910,719	\$ (785,671)	-16.7%
PROBATE COURT	\$ 1,723,183	\$ 1,468,151	\$ (255,032)	-14.8%

- **Police's** personal services decrease of \$4.7 million is from a combination of the proposed reduction of positions from 1,368 to 1,306 and the taking of salary saving for 49 more within the department. The annualization of the move of E911 staff to the E911 Fund is also a factor in this calculation.
- **Information Systems'** budget for personal services increases \$263 thousand, but is offset by a decrease of \$1.6 million within operations. Positions go from 131 to 118.
- **Contribution Accounts** decrease primarily from the reduction in contribution to capital from \$9.8 to \$6.7 million.
- **Public Works - Roads and Drainage** personal services actually increase \$1.3 million despite a notation that positions are decreasing from 377 to 334. Maintenance and materials decreases from \$7.3 million to \$5.4 million representing the major part of the net cut.
- **Facilities Management** largest decrease is in custodial services from \$2.5 million to \$1.2 million. Other minor increases offset this. Personal services decrease from \$4.5 to \$4.1 million. Positions change from 84 to 64.
- **Parks** full time positions decrease from 254 to 185, however personal services stays flat at \$12 million. Most of the cut comes from a decrease in grounds maintenance from \$1.1 million to \$490 thousand.
- **Human Services** decreases in personal services from \$1.8 to \$1.1 million. Positions decrease from 25 to 16. Transfers to grant funding are decreased from \$2.0 million to \$1.2 million. It is unclear what grants this affects. As a note, the budget indicated Human Services and Community Development will be combined, but no details are given as to how that will be achieved.
- The **Superior Court's** major decrease from \$6.0 to \$5.3 million is in personal services coming from a decrease in positions from 95 to 79.
- The **State Court** has a similar decrease from \$10.9 to \$10.1 million in personal services from a decrease in positions from 177 to 152.



- The **Tax Commissioner**, likewise, has a decrease from \$5.8 to \$5.0 million in personal services with positions decreasing from 107 to 92.
- **Citizen Help Center** and **Arts, Culture, & Entertainment** were abolished in 2009 and the reduction in funding is going from partial year to zero.
- **All Funds** is a bookkeeping device to handle “orphaned” costs and was also brought to zero.
- The **Public Works - Director** budget unit has a drastic percentage decrease due to the fact that one position charged to this department will be reimbursed by the Sanitation Fund. As a note, it might be prudent for county policy to be developed to officially move positions to the fund they are primarily charged to, in order to make it more transparent to the public.
- **Planning & Development** takes an overall reduction of \$4.8 million (from \$9.5 million to \$4.5 million). Most of that decrease is in the non-tax fund Development Fund, but the tax fund related areas take a decrease of \$323 thousand in personal services and \$392 thousand in other professional services. Tax fund positions go from 29 to 26.
- The **Public Works -Transportation** has a decrease from \$3.3 to \$3.0 million in personal services, along with a decrease from \$1.3 million to \$924 thousand in the rest of its budget. Positions go from 51 to 38.
- **Probate Court** has a decrease of \$161 thousand associated with personnel reductions, but more importantly purchased/contracted services and supplies go from \$156 thousand to \$71 thousand. Positions change from 25 to 21.

For a full listing of all departments and their changes, please see Appendix B.

Positions Additions and Deletions

The table on Appendix A shows the number of each department’s 2009 authorized full-time positions as well as a narrative summary explaining position changes.

The positions changes in the narrative are explained either as a reduction in force (RIF), which could change after the proposed early retirement plan is put into action; as an abolishment of vacant positions which in some cases had been taken as salary savings in previous years; or as a transfer/addition.

Which positions are being proposed as part of the reduction in force is not presented in the submitted budget. In this scenario, that is expected as those who accept retirement must be known first. Some vacant positions to be abolished are unidentified, but the budget is not consistent as to the detail.



Major Issues for Further Review

Reduction in Force/Early Retirement..... *The proposal to offer an early retirement package to reduce the number of positions in the county is potentially one of the issues with the most impact in the 2010 budget. In summary, an early retirement package will be brought before the Board in January with hopes that 400 individuals in the tax funds will accept early retirement.*

If the number of accepting employees is less than the desired 400, then roughly 300 tax fund related positions are proposed to be eliminated (reduced based upon the number that do accept). While departments with proposed eliminated positions are identified in the proposed budget out of necessity, the "take rate" and the need to replace key positions will require this distribution of eliminated positions to be adjusted after the budget is passed. There may need to be extensive discussions on how different take rates would affect the need for reductions in force.

- If less than the needed number of current employees takes retirement, then how does the administration plan to adjust the proposed reduction in force? Will they be open to using the staffing study currently underway to help implement any reduction?*
- If more than the needed number of current employees takes retirement, then does the administration plan to still eliminate those positions? Who will be making the call as to which positions are necessary to back fill after an individual takes early retirement?*
- Where did the proposed spread of reduced positions come from? What was the rationale with certain departments being high in number and others not?*
- Was a scenario discussed where the early retirement package could have been offered in November 2009, so that the "take rate" would have been known before the budget was submitted?*

Service Level Reductions / Communications with Departments over Reductions..... *Over 25 departments have proposed staffing cuts in the 2010 Budget. On top of that proposed reduction, there are significant operating cuts in conjunction with the staff reductions.*

These actions translate directly into service reduction levels. The proposed budget was released to departments at the same time as it was to the Board of Commissioners. The detail of the proposed budget does not include what departments plan to do concerning this proposal. Reduced hours? Longer wait times? Less work done? When individual departments come in for budget discussions, this may be a focus for discussion.

After distribution of the proposed budget, the communications of the proposed budget changes came into question. Were the departments an integral part of the process of determining cuts or were they told after the fact? Were they allowed to appeal within the administration's internal framework of budget determination and clarify the impact of these cuts? Or was it expected that discussion would occur only on the Board of Commissioners' side?



Revenue Projections..... *Historically, the Board has not reviewed revenue projections for the upcoming budget. However, this year that area may warrant tight review.*

The tax digest is assumed to have zero growth for 2010 after a three percent decrease from its all time high in 2008. Discussions with the tax assessor in terms of how many properties and which type are planned for reappraisal might shed light on the administration's assumption of zero growth. Also, the sensitivity of how small swings in the digest would affect the projected revenues could be brought forward as a topic of discussion.

Further discussions might not only happen in the area of property tax, but also in the other large groups of revenue. The details of the anticipated increase in licensing & permits; fines & forfeitures; and charges for county services may be worth discussion.

Forecasting, Credit Rating, and Budgetary Reserve Levels.... *The main story of the proposed budget is that the reserve levels in the county have been almost completely used in 2009. Part of the proposed tax increase resupplies that reserve level to slightly over one week of operating costs (roughly \$12.8 million) at the end of 2010 and makes up for the one-time use in 2009. The county's goal for reserved funding is one month of operating expenses. Recently, the county's credit rating was downgraded. The credit agency was told that the goal was to have one month's reserve (roughly \$47.4 million) by the end of 2011.*

This statement to the credit agencies begs the questions of how the 2010 and 2011 budgets will relate to each other. If expenditures stay flat, then an additional \$34.6 million of additional revenue will be needed in 2011 to reach the goal. Is that the expectation or are additional cuts (or a combination of both) the plan for 2011?

The situation the county faces with the 2010 budget is technically an "annual" appropriation, but a short-term forecast is warranted so that the actions of today and their impacts on tomorrow may be known. This does not mean that future forecasts are set in stone, but the Board should be advised of possible scenarios when making decisions of this type.

Police Staffing/Organization..... *The overall Police budget decreases from \$114.3 million to \$109.4 million (-4.3%), but internal rearrangement also needs to be highlighted. The Uniform cost center decreases from \$62.2 to \$58.7 million (-5.6%) with an increase to the Criminal Investigation cost center from \$13.8 to \$16.1 million (16.7%). Clarification on this cost shifting and how it relates to recent departmental reorganization might be an area to examine.*

Related to police staffing, the office of the director of public safety has been in operation for most of 2009. There may be a need to examine what functions of police and fire can be combined in the 2010 budget since there is an office to oversee combined areas such as personnel and purchasing.



Development Fund..... *The administration indicates that the Development Fund has enough funding for only the first quarter of 2010. The plan is then to operate the division as a privatized department. The transfer of nine positions to Watershed is worthy of review, but more importantly; in 2009 there was a cash infusion of \$2.5 million from other county funds to keep the Development Fund afloat. This action was pursued in lieu of a proposed tax increase in 2009 by the administration.*

There is no indication if there is a plan to pay back this funding, nor why the option to privatize was not brought forward in 2009.

Vehicle Replacement Fund..... *In the 2009 budget, the administration proposed ceasing payments to the Vehicle Replacement Fund as a cost saving measure. The 2010 proposed budget continues that practice with the added exception of Fire and some parts of Police along with other areas.*

While this is a valid cost cutting measure, has there been analysis of time out of service for 2009 as opposed to 2008 to see the true impact?

Human and Community Development Combination..... *The proposed budget indicates that the intent of the administration is to combine the Human Development and Community Development departments; however no details of this plan are included. One line in the narrative states that it will save the county more than \$1.5 million, but it does not indicate from where or when that savings will come.*

The Human Development budget as presented takes a severe cut of -23.8% from \$5.6 million to \$4.2 million. That breakdown is further elaborated with cuts to Administration (-29.9% or \$582 thousand); Lou Walker Senior Center (-25.9% or \$406 thousand); and Senior Centers (-16.4% or \$338 thousand). No details of the service level impact of these cuts are provided; however nine of the current 25 positions are proposed to be eliminated equating to a 36% staff reduction.

Office of Inspector General..... *The only mention of this office is in the transmittal letter. It would report to a Board of Transparency & Accountability and consists of "approximately" four positions. It is to be paid for through early retirement incentives and/or the transfer of positions from the Finance Department.*

There is no detail in this budget on this office. The cost, authority, reporting structure, location, and other items need to be presented.

Law Enforcement Confiscated Monies Fund..... *In pressing times, every stone is turned to secure funding. The Law Enforcement Confiscated Monies Fund is split between the Police, Sheriff, and District Attorney. Supporting documentation shows that the Sheriff and*



District Attorney have programmed all available funding for this year; however the Police department has put their entire \$4.6 million proposed appropriation into Reserved for Appropriations. Could this not be programmed now to address the most important needs of the county's law enforcement efforts?

The Arts..... The proposed budget adds in three positions at the cost of \$191 thousand for the Porter Sanford Arts Center along with an additional \$225 thousand for the arts in 2010 for a total of \$416 thousand. The positions to be added are not identified in the proposed budget.

While one subject for discussion can be the proposed addition of this funding which would come in conjunction with abolishing over fifty other positions in Parks; at minimum, the Porter Sanford Arts center should be separated as a distinct cost center to track revenue and expenses as in a true business model situation.

Watershed Management Additional Positions..... Over \$1.5 million of program modifications are being added to the Watershed Management budget in this proposal. While historically enterprise funds have not undergone the same scrutiny during the appropriations process, the proposed tax increase by the administration may warrant the examination of reductions in other non-tax related charges borne by the citizens of the county.

Information Systems Purchased/Contracted Services.... Fully half of the Office of Information Systems' budget is composed of purchased or contracted services. The amount budgeted in 2009 totaled \$11.5 million. The 2010 budget brings that down to \$9.9 million.

This is an area where the detail needs to be brought forward. Supporting documentation brought to the administration indicated a need for \$10.6 million of purchased or contracted services. Has the department prepared an adjusted schedule to show what will now be included and/or not included and how will that impact the operations of the county?

Law..... The budget for the Law Department stays relatively flat at approximately \$4.4 million year over year, but personal services decreases \$459 thousand and professional services increases \$552 thousand. At some times, specialized legal services are needed; however this increase of 38.2% in the professional services budget of this department might suggest a review of how those services are procured to ensure transparency and accountability especially in light of the abolishment of eight existing positions as part of the proposed budget.

Pension and Group Insurance Contributions..... This proposed budget shows a 3.7% increase in the amount contributed by the county across all operating funds in terms of the pension plan (\$30.8 to \$31.9 million.) This is despite salaries going down in aggregate to 99%



of their 2009 level. (The net effect as a percentage of salaries is an increase of 4.7% cost to the county.) The Board may want to begin the steps to examine the costs and benefits of freezing the current defined benefit plan and going to a defined contribution retirement package.

The health benefit contribution by the county also increases in this proposed budget countywide from \$37.1 to \$43.4 million (17.0%). The Board may want to look at additional cost containment measures early in calendar year 2010 to prevent this type of increase in 2011.

Administrative Suggestions..... While it is acknowledged that the early retirement program being offered parallel to the proposed budget makes the 2010 budget a difficult budget to present, the Board may want to require in the future that the details of which positions are to be added and deleted along with a complete budget resolution be presented at the same time as the "budget book."

For those positions which are to be abolished or added (e.g. not reduced through a reduction in force) details should be included in the proposed budget. Those are essentially program modifications since they changes the way the county offers services and would be better included in that area.

The purpose of including the budget resolution is for true compliance with the county's Organizational Act. While the "budget book" includes extensive supporting documentation, the budget resolution is what will officially be adopted by the Board and needs to be presented at the start of the Board's budget deliberations.



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Appendix A: Overall Budget Changes

Summary of Proposed Positions Changes: FY 2009 Current to FY 2010 Proposed

Fund	Department	2009 Auth FTE	RIF'd	Vacant Abolished	Transfers	Additions	Other	2010 Auth FTE	Salary Savings
Airport	Airport	27						27	
Development	Planning & Development	45	-33					3	
E-911	Police	153			-9			153	
Fire	Fire & Rescue	649						649	
Fleet Maintenance	Public Works - Fleet Maintenance	177	-12					165	-31
General	Board of Commissioners	33						33	
General	CEO	24	-4		1	1		22	-1
General	Child Advocate	21	-3					18	
General	Clerk - Superior Court	86	-21					65	
General	Cooperative Extension	19	-4	-1				14	
General	District Attorney	146						146	
General	Economic Development	11	-2					9	
General	Facilities Management	84	-11	-8	-1			64	
General	Finance	86				-15		71	-10
General	Fire & Rescue	208					208		-15
General	GIS	27	-4	-1				22	
General	Human & Community Development	25	-6	-3				16	-1
General	Human Resources	38	-1	-8				29	
General	Information Systems	131	-15	2				118	
General	Juvenile Court	88	-13	-4				71	
General	Law Department	27	-5	-2		-1		19	-19
General	Library	243	-40					203	
General	Magistrate Court	14	-3					11	
General	Medical Examiner	21	-3	-1				17	
General	Planning & Development	15	-2					13	-3
General	Police	79	-7	-2				70	
General	Probate	25	-4					21	
General	Property Appraisal	76	-11	-5	-2			58	-1
General	Public Defender	72	-13					59	-1
General	Public Health	2	-1					1	
General	Public Works - Director	4	-1					3	
General	Purchasing	55	-1					54	
General	Registrar	16	-3					13	-1
General	Sheriff	860						860	-26
General	Solicitor-General	67	-12					55	
General	State Court	177	-23	-2				152	
General	Superior Court	95	-16					79	-2
General	Tax Commissioner	107	-15					92	-2
Spec Rev, Grants, Cap	Various	162						162	
Sanitation	Public Works - Sanitation	742						742	
STD-Designated Svcs	Public Works - Roads & Drainage	377	-10	-25	-8			334	
STD-Designated Svcs	Public Works - Transportation	51	-11	-2				38	
STD-Designated Svcs	Parks & Recreation	254	-25	-40	3	-7		185	-42
STD-Designated Svcs	Police	1251	-31	-19	3			1204	-49
STD-Uninc	Police	38	-6					32	
STD-Uninc	Finance	14				-3		11	
STD-Uninc	Planning & Development	14	-1					13	-2
STD-Uninc	Recorder's Court	61						61	-10
Water & Sewer	Watershed Management	771		17	32			820	
Water & Sewer	Finance	94						94	
		7862	-331	-163	1	36	-26	7379	-209

NOTE: Other compensates for conflicting data in the proposed document.



Appendix B: Total Budget Changes

Summary of Proposed Budget Changes: FY 2009 Crmt to FY 2010 Prop (General Fund Departments)

Fund	Current Budget	CEO Proposed	Change	Percent
GENERAL FUND	\$ 46,816	\$ -	\$ (46,816)	-100%
GENERAL FUND	\$ 2,967,790	\$ 2,967,790	\$ 0	0%
GENERAL FUND	\$ 5,163,930	\$ 4,464,544	\$ (699,386)	-14%
GENERAL FUND	\$ 1,997,867	\$ 2,336,494	\$ 338,627	17%
GENERAL FUND	\$ 1,763,113	\$ 1,685,431	\$ (77,682)	-4%
GENERAL FUND	\$ 612,889	\$ -	\$ (612,889)	-100%
GENERAL FUND	\$ 5,284,967	\$ 4,639,570	\$ (645,397)	-12%
GENERAL FUND	\$ 2,256,029	\$ 1,946,953	\$ (309,076)	-14%
GENERAL FUND	\$ 9,868,515	\$ 6,719,556	\$ (3,148,959)	-32%
GENERAL FUND	\$ 12,057,288	\$ 12,577,287	\$ 519,999	4%
GENERAL FUND	\$ 1,200,125	\$ 1,109,229	\$ (90,896)	-8%
GENERAL FUND	\$ 988	\$ 1,000	\$ 12	1%
GENERAL FUND	\$ 1,029,212	\$ 912,531	\$ (116,681)	-11%
GENERAL FUND	\$ 18,816,280	\$ 16,275,212	\$ (2,541,068)	-14%
GENERAL FUND	\$ 1,905,000	\$ 1,644,000	\$ (261,000)	-14%
GENERAL FUND	\$ 6,389,066	\$ 5,865,500	\$ (523,566)	-8%
GENERAL FUND	\$ 16,167,275	\$ 16,487,295	\$ 320,020	2%
GENERAL FUND	\$ 2,394,700	\$ 2,147,984	\$ (246,716)	-10%
GENERAL FUND	\$ 4,039,881	\$ 3,977,696	\$ (62,185)	-2%
GENERAL FUND	\$ 5,577,676	\$ 4,251,444	\$ (1,326,232)	-24%
GENERAL FUND	\$ 8,492,388	\$ 9,663,767	\$ 1,171,379	14%
GENERAL FUND	\$ 4,382,791	\$ 4,428,808	\$ 46,017	1%
GENERAL FUND	\$ 12,818,743	\$ 12,541,011	\$ (277,732)	-2%
GENERAL FUND	\$ 2,505,627	\$ 2,142,309	\$ (363,318)	-15%
GENERAL FUND	\$ 2,641,912	\$ 2,400,824	\$ (241,088)	-9%
GENERAL FUND	\$ 23,754,997	\$ 26,616,034	\$ 2,861,037	12%
GENERAL FUND	\$ 22,860,832	\$ 18,549,476	\$ (4,311,356)	-19%
GENERAL FUND	\$ 1,670,163	\$ 1,302,372	\$ (367,791)	-22%
GENERAL FUND	\$ 5,246,385	\$ 3,651,731	\$ (1,594,654)	-30%
GENERAL FUND	\$ 1,723,183	\$ 1,468,151	\$ (255,032)	-15%
GENERAL FUND	\$ 4,830,321	\$ 4,314,251	\$ (516,070)	-11%
GENERAL FUND	\$ 6,774,156	\$ 6,337,286	\$ (436,870)	-6%
GENERAL FUND	\$ 511,156	\$ 357,243	\$ (153,913)	-30%
GENERAL FUND	\$ 4,258,183	\$ 3,717,446	\$ (540,737)	-13%
GENERAL FUND	\$ 1,820,885	\$ 3,005,147	\$ 1,184,262	65%
GENERAL FUND	\$ 74,780,796	\$ 77,520,533	\$ 2,739,737	4%
GENERAL FUND	\$ 5,053,839	\$ 4,434,908	\$ (618,931)	-12%
GENERAL FUND	\$ 12,365,020	\$ 11,203,519	\$ (1,161,501)	-9%
GENERAL FUND	\$ 8,836,854	\$ 7,590,104	\$ (1,246,750)	-14%
GENERAL FUND	\$ 7,154,571	\$ 6,292,899	\$ (861,672)	-12%
GENERAL FUND TOTAL	\$ 312,022,209	\$ 297,547,335	\$ (14,474,874)	-5%



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Summary Proposed Bdgt Changes: FY 2009 Crnt to FY 2010 Prop (Other Tax Funded Departments)

Fund	Current Budget	CEO Proposed	Change	Percent
FIRE	\$ 52,937,617	\$ 53,019,321	\$ 81,704	0%
FIRE & RESCUE SERVICES				
NON-DEPARTMENTAL	\$ 2,183,022	\$ 3,519,228	\$ 1,336,206	61%
POLICE	\$ 106,914,579	\$ 103,827,984	\$ (3,086,595)	-3%
PUBLIC WORKS - TRANSPORTATION	\$ 4,696,390	\$ 3,910,719	\$ (785,671)	-17%
PUBLIC WORKS - ROADS AND DRAINAGE	\$ 21,752,251	\$ 18,805,768	\$ (2,946,483)	-14%
PARKS	\$ 20,315,924	\$ 17,824,588	\$ (2,491,336)	-12%
ARTS, CULTURE, ENTERTAINMENT	\$ 52,239	\$	\$ (52,239)	-100%
NON-DEPARTMENTAL	\$ 4,579,419	\$ 4,407,718	\$ (171,701)	-4%
CHIEF EXECUTIVE OFFICER	\$ 312,721	\$ 294,448	\$ (18,273)	-6%
FINANCE	\$ 959,520	\$ 815,269	\$ (144,251)	-15%
POLICE	\$ 2,191,594	\$ 1,917,517	\$ (274,077)	-13%
RECORDERS COURT	\$ 3,956,592	\$ 4,052,073	\$ 95,481	2%
PLANNING & DEVELOPMENT	\$ 1,426,656	\$ 1,005,689	\$ (420,967)	-30%
NON-DEPARTMENTAL	\$ 194,034	\$ 189,337	\$ (4,697)	-2%
HOSPITAL	\$ 23,613,931	\$ 23,487,504	\$ (126,427)	-1%
DEBT SERVICE	\$ 13,972,470	\$ 13,754,245	\$ (218,225)	-2%
DEBT SERVICE	\$ 33,813,419	\$ 33,466,833	\$ (346,586)	-1%
OTHER PROPERTY TAX FUNDS TOTAL	\$ 293,872,378	\$ 284,298,241	\$ (9,574,137)	-3%



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Summary Proposed Bdgt Changes: FY 2009 Crnt to FY 2010 Prop (Non Tax Funded Departments)

1 of 2

Fund	Current Budget	CEO Proposed	Change	Percent
2000 LOCAL LAW ENFORCE GRANT	\$ 0	\$ -	\$ (0)	-100%
2001 LOCAL LAW ENFORCE GRANT	\$ 1	\$ -	\$ (1)	-100%
2002 LOCAL LAW ENFORCE GRANT	\$ 20,915	\$ -	\$ (20,915)	-100%
2003 LOCAL LAW ENFORCE GRANT	\$ 16,334	\$ -	\$ (16,334)	-100%
2004 LOCAL LAW ENFORCE GRANT	\$ 0	\$ -	\$ (0)	-100%
2005 JUSTICE ASSISTANCE GRANT	\$ 1,555,118	\$ -	\$ (1,555,118)	-100%
AIRPORT OPERATING	\$ 11,979,310	\$ 11,620,517	\$ (358,793)	-3%
AMERICAN RECOVERY AND REINV	\$ 5,759,928	\$ -	\$ (5,759,928)	-100%
COUNTY JAIL	\$ 1,675,000	\$ 1,779,300	\$ 104,300	6%
DEVELOPMENT	\$ 6,369,615	\$ 2,275,641	\$ (4,093,974)	-64%
WATERSHED MGMT OPERATING	\$ 163,697,355	\$ 190,261,031	\$ 26,563,676	16%
WATERSHED MGMT OPERATING	\$ 5,388,803	\$ 5,760,078	\$ 371,275	7%
WATERSHED MGMT SINKING	\$ 38,868,123	\$ 38,867,760	\$ (363)	0%
DRUG ABUSE TREATMENT & ED	\$ 59,329	\$ 55,300	\$ (4,029)	-7%
DRUG ABUSE TREATMENT & ED	\$ 215,037	\$ 46,908	\$ (168,129)	-78%
EMERGENCY TELEPHONE SYSTEM	\$ 15,019,401	\$ 17,121,087	\$ 2,101,686	14%
GRANT-IN-AID	\$ 88,740,820	\$ 43,000,000	\$ (45,740,820)	-52%
GRANT-IN-AID	\$ 1	\$ -	\$ (1)	-100%
HOTEL/MOTEL TAX	\$ 2,525,232	\$ 1,620,742	\$ (904,490)	-36%
JUVENILE SERVICES	\$ 299,060	\$ 316,424	\$ 17,364	6%
LAW ENFORCE CONFISCATED	\$ 5,838,342	\$ 5,676,850	\$ (161,492)	-3%
PEG SUPPORT	\$ 1,745,583	\$ 1,677,293	\$ (68,290)	-4%
PUB SAFE JUD AUTH DEBT SERV	\$ 3,109,476	\$ 3,107,526	\$ (1,950)	0%
RECREATION	\$ 573,222	\$ 607,554	\$ 34,332	6%
RENTAL MOTOR VEHICLE TAX	\$ 855,438	\$ 896,574	\$ 41,136	5%
REVENUE BONDS DEBT SERVICE	\$ 3,731,721	\$ 3,690,071	\$ (41,650)	-1%
RISK MANAGEMENT	\$ 95,870,187	\$ 97,133,752	\$ 1,263,565	1%
SANITATION OPERATING	\$ 243,889	\$ 245,831	\$ 1,942	1%
SANITATION OPERATING	\$ 69,726,385	\$ 69,607,142	\$ (119,243)	0%
SPEED HUMPS MAINTENANCE	\$ 1,746,292	\$ 1,796,369	\$ 50,077	3%
PUBLIC WORKS - ROADS AND DRAINAGE				

