

Your 2009 DeKalb County Budget

*Delivering the Services You Expect and Deserve
Making Wise Use of Your Tax Dollars*



Important Dates

Budget Process

CEO Summary

Assumptions

Revenues

Expenditures

Analysis

HOST & Homestead

Summary

Questions/Comments

CEO & BOC Establish Priorities

August – September 2008

Departments Submit Requests

August 29, 2008

CEO Submits Budget to BOC

January 15, 2009

CEO Public Information Meetings Held

January – February 2009

Budget Review Committee Meetings

January – February 2009

Public Hearings & BOC Adopts Budget

February 24, 2009



CEO Budget Summary



Priorities for 2009

Budget Process

CEO Summary

Assumptions

Revenues

Expenditures

Analysis

HOST & Homestead

Summary

Questions/Comments



I. Improving Public Safety

- **Creation of a Chief Public Safety Officer to oversee the operations of Police, Fire Rescue, the Medical Examiners Office, and Juvenile and Recorders Court**
- **Continuation of the 18-month Master Police Officer bonus**
- **Increase of 50 police officers in unincorporated DeKalb**
- **No budget cuts to sworn public safety officers**

Priorities for 2009

Budget Process

CEO Summary

Assumptions

Revenues

Expenditures

Analysis

HOST & Homestead

Summary

Questions/Comments



I. Improving Public Safety

- **Upgrade Public Safety facilities, equipment and capabilities, including \$1.5 million for converting all public safety communications (radios) to state-of-the-art digital platforms**
- **Instituting better utilization of county vehicles**
- **Continued emphasis on utilization of technology, retention of police officers, and creation of a Public Safety Advisory Committee**
- **Conduct a study to ascertain whether pay raises provided to officers has had an affect on attrition**
- **Continued improvements in training, pay and benefits**

Priorities for 2009

Budget Process

CEO Summary

Assumptions

Revenues

Expenditures

Analysis

HOST & Homestead

Summary

Questions/Comments

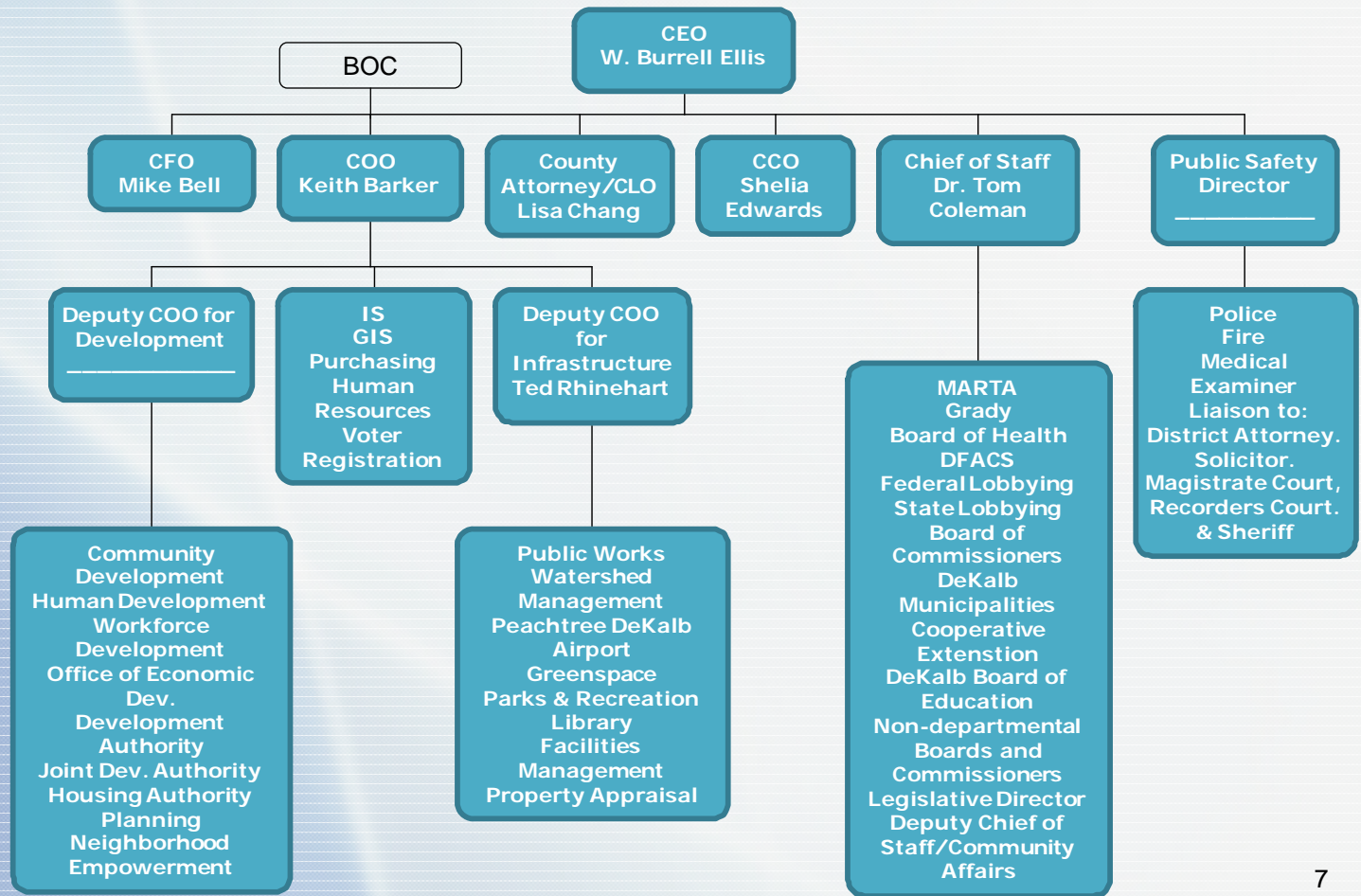
II. Promoting Efficiency

- **Consolidation of the 311 operation into the Information Systems Department**
- **Consolidation of Arts, Culture and Entertainment into the Parks and Recreation Department**
- **Reduction of bloat by eliminating unfilled and temporary positions**
- **Expansion of Library System and staff**
- **Coordination of Public Safety functions**
- **Creation of a more accountable organizational structure**



CEO's Organization Chart

Budget Process
CEO Summary
 Assumptions
 Revenues
 Expenditures
 Analysis
 HOST & Homestead
 Summary
 Questions/Comments



Priorities for 2009

Budget Process

CEO Summary

Assumptions

Revenues

Expenditures

Analysis

HOST & Homestead

Summary

Questions/Comments

III. Insuring Long-Term Stability

- **Balanced Budget**
- **Homestead Exemption utilizing 90% of HOST Receipts**
- **Suspension of Merit Increment and Sick Leave Incentives**
- **Reduction in County Medical Costs**
- **Better Monitoring of Overtime**
- **Suspension of Vehicle Replacements**
- **Rebuilding Your “Rainy Day” Fund**



Revenue Assumptions

Budget Process
CEO Summary

Assumptions

Revenues

Expenditures

Analysis

HOST & Homestead

Summary

Questions/Comments

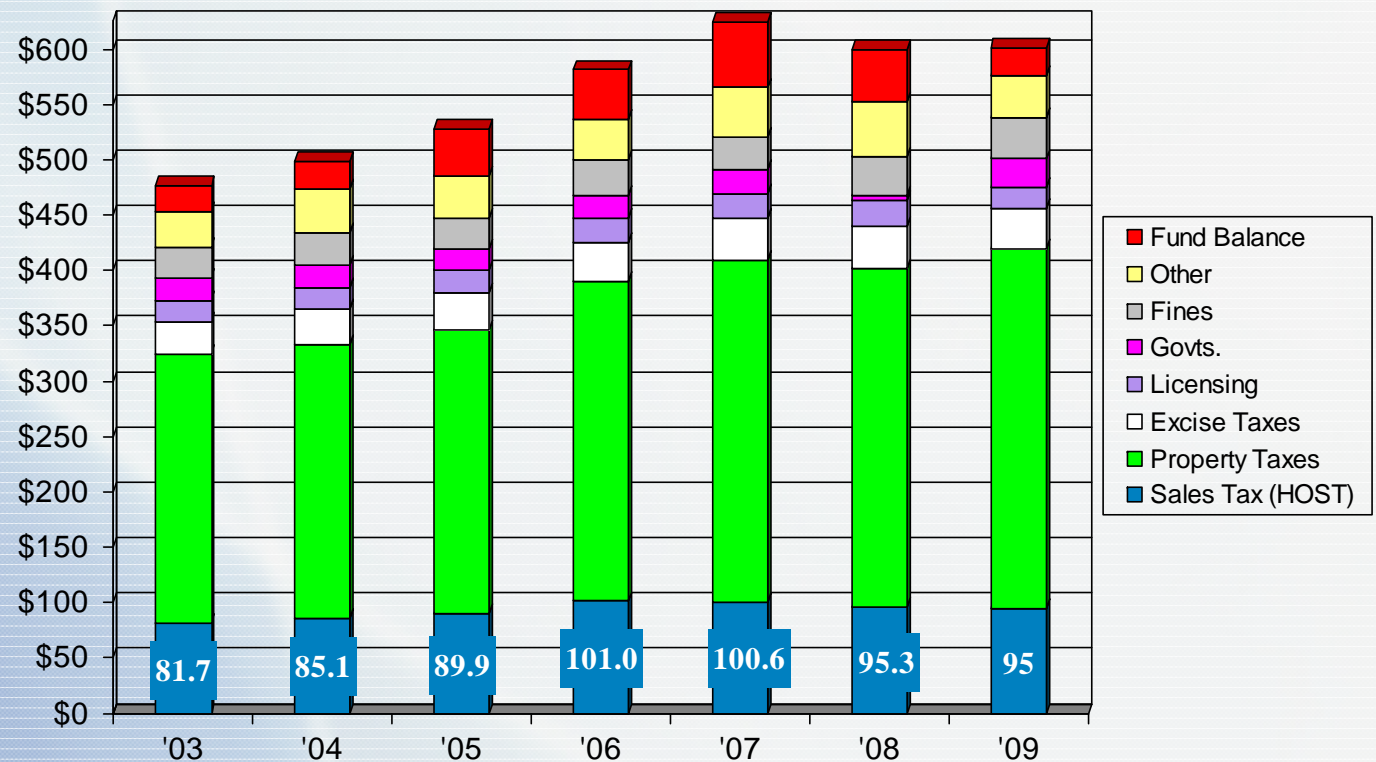
- **State of Georgia will fully fund HTRG credit for 2008 and 2009.**
- **Homestead Exemption Freeze for County taxes only (HB595).**
- **.79 mil Increase in Special Services Tax District due to Dunwoody Incorporation.**



Revenues

(in millions)

- Budget Process
- CEO Summary
- Assumptions
- Revenues**
- Expenditures
- Analysis
- HOST & Homestead
- Summary
- Questions/Comments



Before prior year expenditure encumbrances



Changes in Revenues

Tax Funds

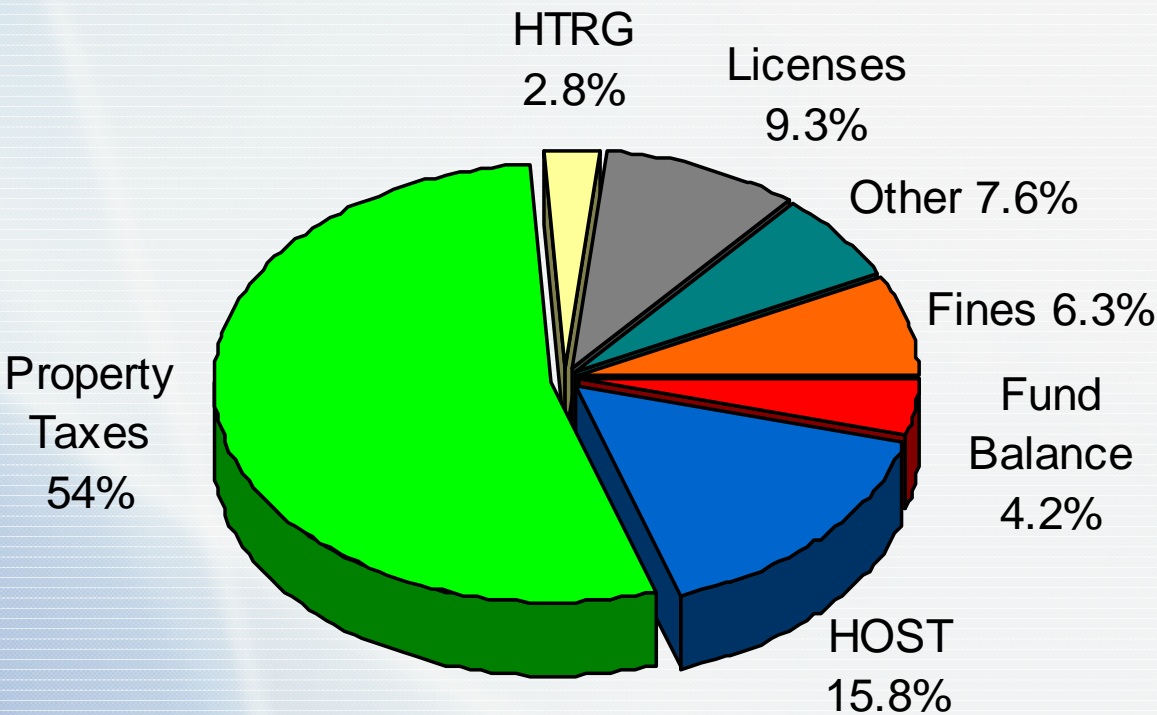
Budget Process
CEO Summary
Assumptions
Revenues
Expenditures
Analysis
HOST & Homestead
Summary
Questions/Comments



	<u>2009</u>
Sales Tax (HOST)	\$95.0
Property Taxes (Residential & Commercial)	324.5
Excise Taxes	36.6
Licensing	19.4
Federal, State and Local Government	25.1
Fines	38.0
Other	37.6
Fund Balance (Cash & Receivables)	25.2
Total	\$601.4

2009 Revenues

- Budget Process
- CEO Summary
- Assumptions
- Revenues**
- Expenditures
- Analysis
- HOST & Homestead
- Summary
- Questions/Comments



Balanced Budget *means*

Budget Process

CEO Summary

Assumptions

Revenues

Expenditures

Analysis

HOST & Homestead

Summary

Questions/Comments

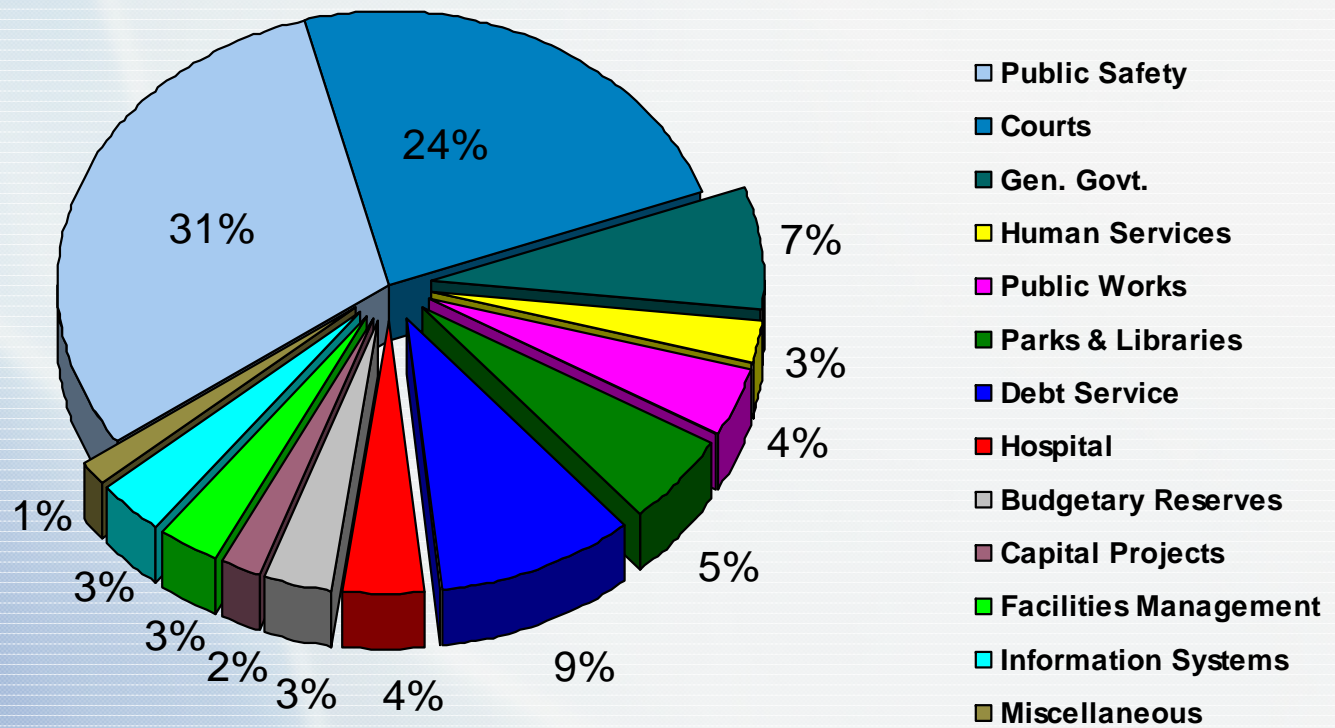
Anticipated Revenues = Appropriations

State Law Requirement



2009 Budget Components

Budget Process
CEO Summary
Assumptions
Revenues
Expenditures
Analysis
HOST & Homestead
Summary
Questions/Comments



Budget Changes from 2008

- Budget Process
- CEO Summary
- Assumptions
- Revenues
- Expenditures**
- Analysis
- HOST & Homestead
- Summary
- Questions/Comments



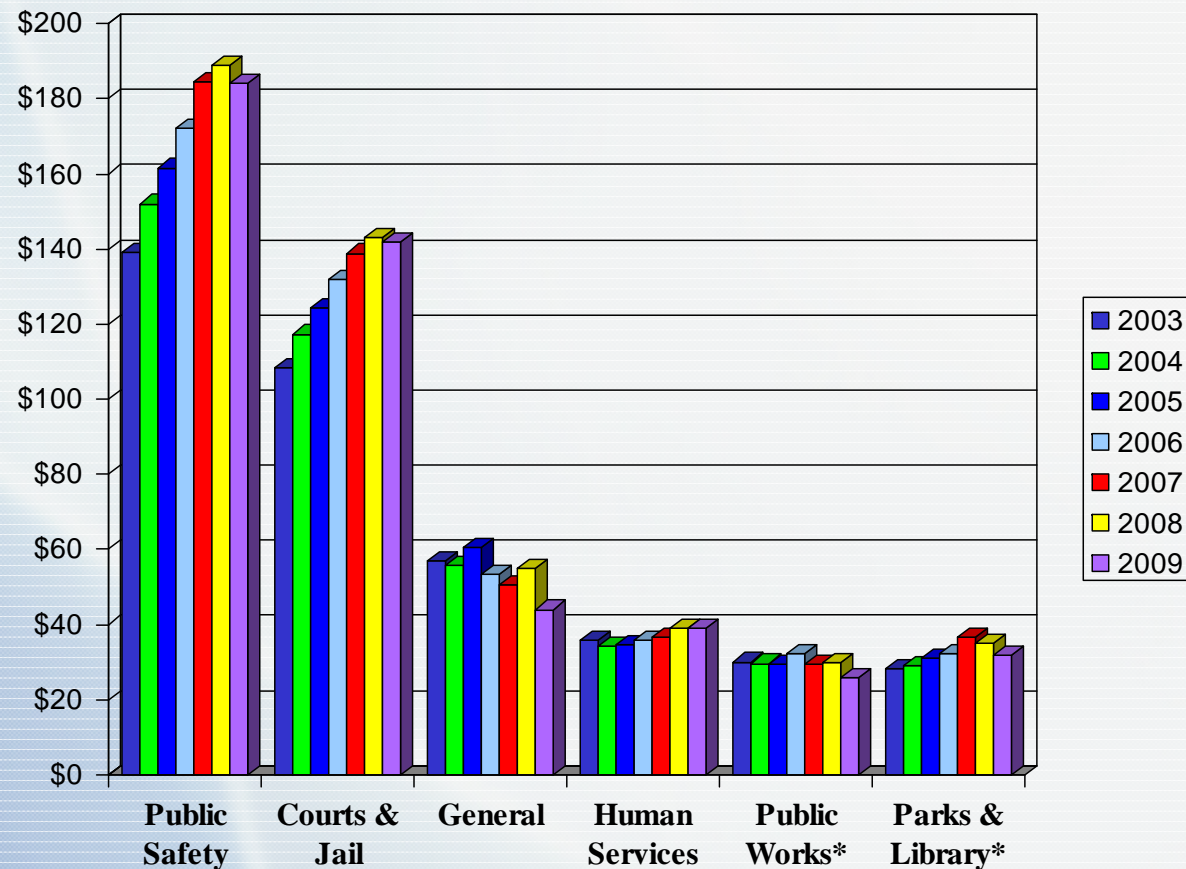
	2009*	2008	\$ Change	Percentage
Public Safety	\$184	\$189	-\$4.8	-2.5%
Courts & Jail	142	143	-0.7	-0.5%
Information Systems	20	21	-0.9	-4.5%
Facilities Management	18	19	-1.0	-5.2%
General Admin.	44	55	-10.9	-19.8%
Human Services	15	15	-0.7	-4.6%
Public Works	26	30	-4.6	-15.2%
Parks & Libraries	32	35	-3.4	-9.6%
Debt Service	57	57	-0.6	-1.1%
Hospital	24	23	0.8	3.3%
Other	9	8	0.5	5.7%
Capital Projects	11	22	-10.7	-49.3%
Total	\$601	\$636	-\$34.2	-5.4%

In \$ millions

*Before Prior Years' Encumbrances of \$15.2 million

Operating Expenditure Trends (in millions)

Budget Process
 CEO Summary
 Assumptions
 Revenues
Expenditures
 Analysis
 HOST & Homestead
 Summary
 Questions/Comments



*Does not include bond proceeds for capital projects. Public Safety & Courts budgets growing faster than other categories.

Budget Summary

Tax Funds Only

Budget Process
CEO Summary
Assumptions
Revenues
Expenditures
Analysis
HOST & Homestead
Summary
Questions/Comments

Requests from Departments	\$790,514,358
2009 Recommended Base Budget	\$601,426,326*
2008 Adopted Budget (Mid Year)	\$635,621,075
Budget Change from Prior Budget	-5.4%
Estimated Prior Years' Encumbrances	\$ 15,215,337
Budget Change with Encumbrances	-3.0%

* Before Prior Years' Encumbrances



Recommended Position Summary

Major Service Areas to the Public Tax Funds

	<u>2008</u>	<u>2009</u>
Police	1,682	1,691
Fire & Rescue	859	857
Sheriff & Courts	1,740	1,740
Parks & Recreation	629	440
Library	246	298
Roads & Drainage/ Transportation	434	433

Budget Process

CEO Summary

Assumptions

Revenues

Expenditures

Analysis

HOST & Homestead

Summary

Questions/Comments



DeKalb's Contributions to Grady

- Budget Process
- CEO Summary
- Assumptions
- Revenues
- Expenditures
- Analysis**
- HOST & Homestead
- Summary
- Questions/Comments

	<u>Operations</u>	<u>Debt Service</u>	<u>Total</u>
2005	\$15,536,093	\$6,069,206	\$21,605,299
2006	15,911,093	6,074,416	21,985,509
2007	20,867,099	6,431,138	27,298,237
2008	10,867,099	6,993,964	17,861,063
2009	16,011,516	7,602,415	23,613,931

County advanced \$5M in 2007. Debt Service is based upon ratio of indigent populations from DeKalb and Fulton. Average annual total is \$22,187,527 for 2005-2008.



Enterprise Funds

Budget Process

CEO Summary

Assumptions

Revenues

Expenditures

Analysis

HOST & Homestead

Summary

Questions/Comments

- **Enterprise Fund is a self sustaining fund primarily from user charges**
- **Watershed Management has been impacted by drought & conservation**
- **Sanitation revenues and expenses were reduced due to economic factors**
- **Airport revenues increased as a result of fuel sales and rental charges**



Enterprise Funds Budget Summary

Budget Process

CEO Summary

Assumptions

Revenues

Expenditures

Analysis

HOST & Homestead

Summary

Questions/Comments



Watershed Management

2008 \$170,921,896

2009 \$161,373,132

Positions 865

Sanitation

2008 \$80,998,336

2009 \$71,303,910

Positions 742

Airport

2008 \$9,012,595

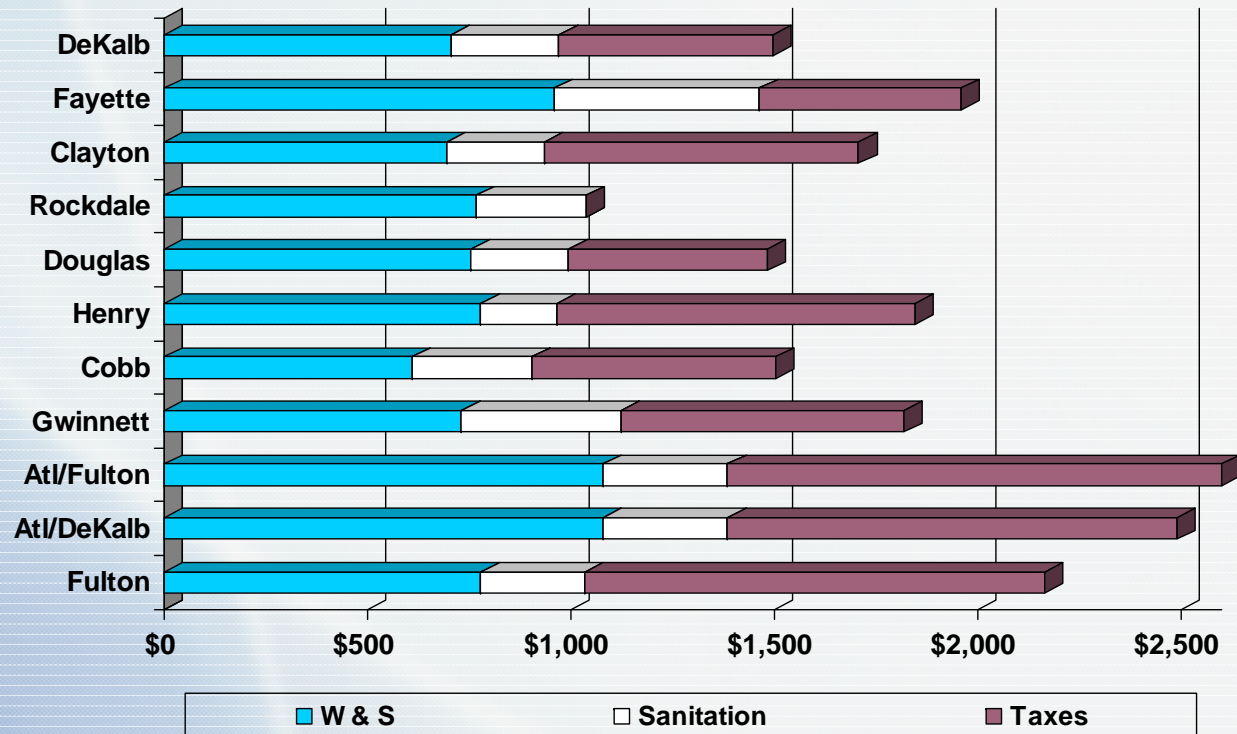
2009 \$11,942,690

Positions 27

Local Government Comparison

Cost of Water & Sewer, Sanitation and Taxes
for a \$200,00 Home

- Budget Process
- CEO Summary
- Assumptions
- Revenues
- Expenditures
- Analysis
- HOST & Homestead**
- Summary
- Questions/Comments



Average Water Usage 7,000 gallons per month. Includes Homeowners Tax Relief Credit (\$8,000).
Excludes State & School Taxes.

Tax Savings

on \$200,000 Home in 2009

- Budget Process
- CEO Summary
- Assumptions
- Revenues
- Expenditures
- Analysis
- HOST & Homestead**
- Summary
- Questions/Comments

	With HOST	Without HOST
County Operations	\$369.52	\$923.80
Bonds	156.80	156.80
Schools	1,367.31	1,367.31
State	<u>17.50</u>	<u>17.50</u>
Total	\$1,911.13	\$2,465.41

HOST Savings

\$554.28

Spending Equivalent

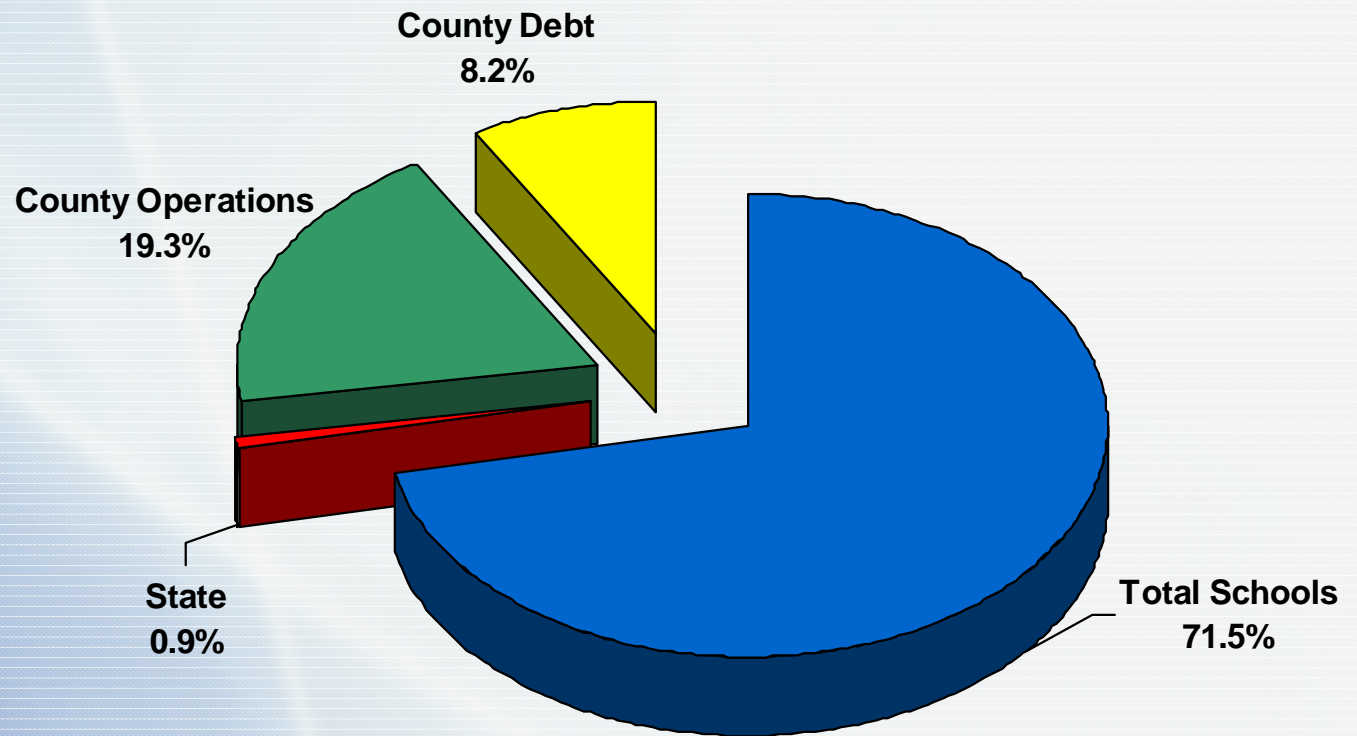
\$55,428.00

After Georgia Homeowners Tax Relief Credit (\$8,000) and Standard Exemption in Unincorporated DeKalb County



Where Your Tax Dollar Is Spent

- Budget Process
- CEO Summary
- Assumptions
- Revenues
- Expenditures
- Analysis
- HOST & Homestead**
- Summary
- Questions/Comments



Homestead property taxes.

DeKalb Homestead Taxes

2003 – 2009

Home Value of \$200,000

- Budget Process
- CEO Summary
- Assumptions
- Revenues
- Expenditures
- Analysis
- HOST & Homestead**
- Summary
- Questions/Comments

	COUNTY BONDS	COUNTY OPERATIONS	SCHOOL	STATE	TOTAL
2003	94.40	351.94	1,424.76	17.50	1,888.60
2004	104.00	359.84	1,367.31	17.50	1,848.65
2005	104.80	398.51	1,367.31	17.50	1,888.12
2006	160.00	383.83	1,367.31	17.50	1,928.64
2007	172.80	338.07	1,367.31	17.50	1,895.68
2008	156.80	364.80	1,367.31	17.50	1,906.41
2009	156.80	369.52	1,367.31	17.50	1,911.13



90/10 Use of HOST holds increase in County Operations to \$4.72. 80/20 would result in an increase of \$66.61.

Homestead Operating Taxes

DeKalb: "The Best Deal in Town"

Budget Process
CEO Summary
Assumptions
Revenues
Expenditures
Analysis
**HOST &
Homestead**
Summary
Questions/Comments

<u>Home Value</u>	<u>DeKalb</u>	<u>Cobb</u>	<u>Fulton</u>	<u>Gwinnett</u>
\$200,000	\$ 369.52	\$581.56	\$1,128.89	\$657.82
\$300,000	607.92	956.76	1,921.09	1,082.22
\$400,000	846.32	1,331.96	2,713.29	1,506.62
\$500,000	1,084.72	1,707.16	3,505.49	1,931.02

After Standard Exemption, Homeowners Tax Relief Credit of \$8,000 and HOST Credit.



Summary

Budget Process

CEO Summary

Assumptions

Revenues

Expenditures

Analysis

HOST & Homestead

Summary

Questions/Comments

1. We faced a \$60 million budget shortfall

- **Due to national economic recession**
- **Due to incorporation of Dunwoody**
- **Due to State's withholding of HTRG credit**



Summary

Budget Process

CEO Summary

Assumptions

Revenues

Expenditures

Analysis

HOST & Homestead

Summary

Questions/Comments

2. Priorities

- **Improving Public Safety**
- **Promoting Efficiency**
- **Insuring Long-Term Financial Stability**



Your 2009 DeKalb County Budget

Delivering the Services You Expect and Deserve

Making Wise Use of Your Tax Dollars

Budget Process

CEO Summary

Assumptions

Revenues

Expenditures

Analysis

HOST & Homestead

Summary

**Questions and
Comments**

Questions and Comments



Your 2009 DeKalb County Budget

Delivering the Services You Expect and Deserve

Making Wise Use of Your Tax Dollars

Neighborhood Budget Gathering Meetings

South DeKalb Senior Center

January 22nd

Druid Hills High

January 26th

Stephenson Middle School

February 10th

Chapel Hill Middle School

January 27th

Torah Day School

February 11th

Chamblee Middle School

January 29th

Exousia Ministries

February 12th

East Lake YMCA

February 3rd

St. Timothy United Methodist Church

February 17th

Tucker Recreation Center

February 5th

Berean Community Center

February 19th



Your 2009 DeKalb County Budget

*Delivering the Services You Expect and Deserve
Making Wise Use of Your Tax Dollars*

