

Your 2011 DeKalb County Budget

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



Budget Process: Important Dates

Budget Process

CEO Summary

Revenues

Expenditures

Assumptions

Analysis

HOST & Homestead



CEO & BOC Establish Priorities	August – September 2010
Departments Submit Requests	August 27, 2010
CEO Submits Budget to BOC	December 15, 2010
CEO Public Information Meetings	January – February 2011
Budget Review Committee Meetings	January – February 2011
Public Hearings & BOC Adopts Budget	January – February 2011
BOC sets Millage Rates	June 2011

Priorities for 2011

■ **Ensuring Long-Term Stability**

- ✓ Balancing Budget
- ✓ Utilizing Homestead Exemption at 80% of HOST Receipts for Transportation Projects
- ✓ Continuing Monitoring of Overtime and Vacancies
- ✓ Rebuilding County's "Rainy Day" Reserve Fund
- ✓ Improving Budget Process by Maximizing Involvement with Board of Commissioners

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CEO's Organization Chart

Budget Process

CEO Summary

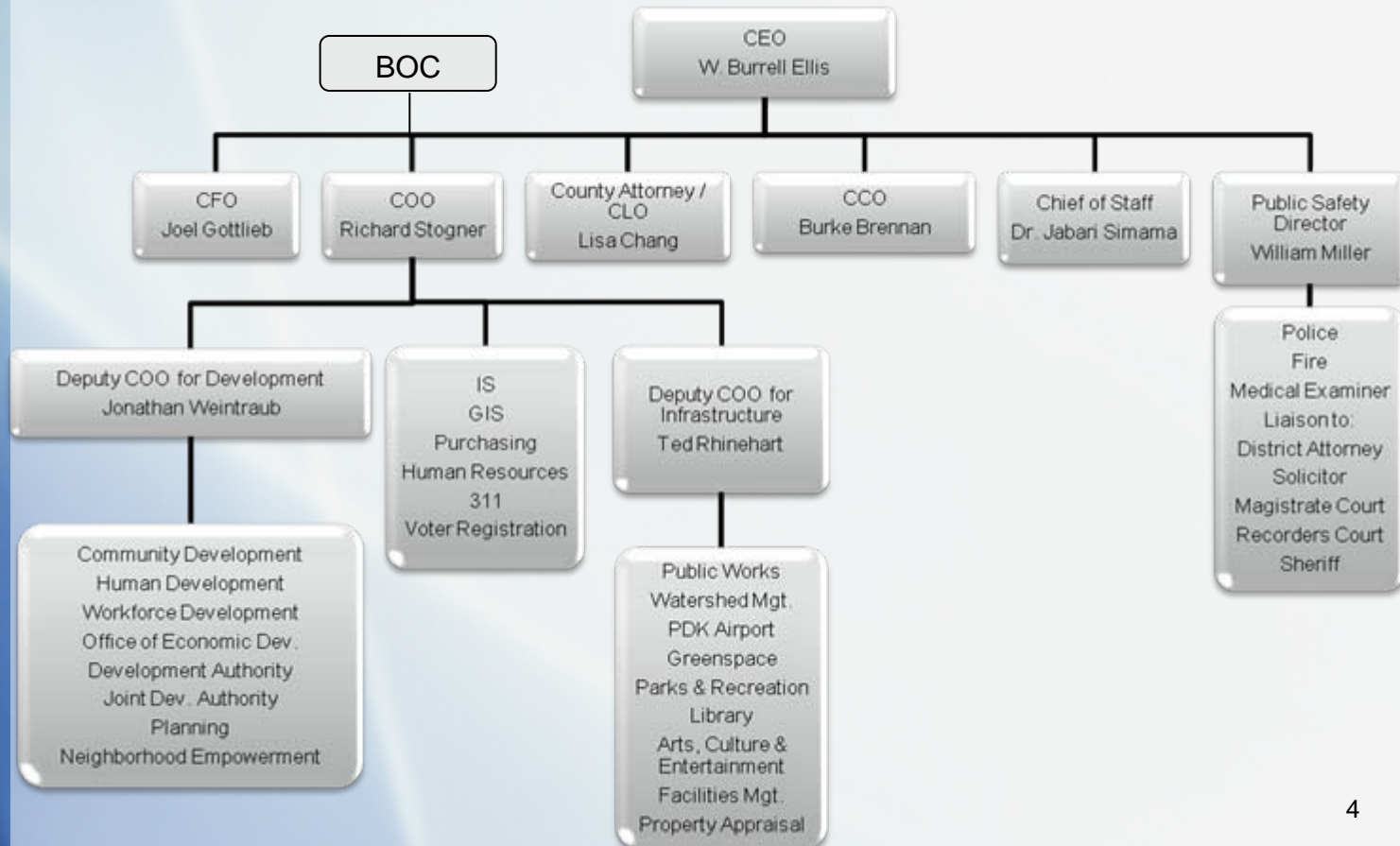
Revenues

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Revenue Assumptions

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- **Homestead Value Freeze for County taxes only**
- **Moratorium on reassessments (HB 233) and reductions due to foreclosure sales (SB 55)**
- **HOST Sales Tax on Food starts 1/1/2011**
- **Continued Pressure on Tax Digest for 2011**



Revenues

(in millions)

Budget Process

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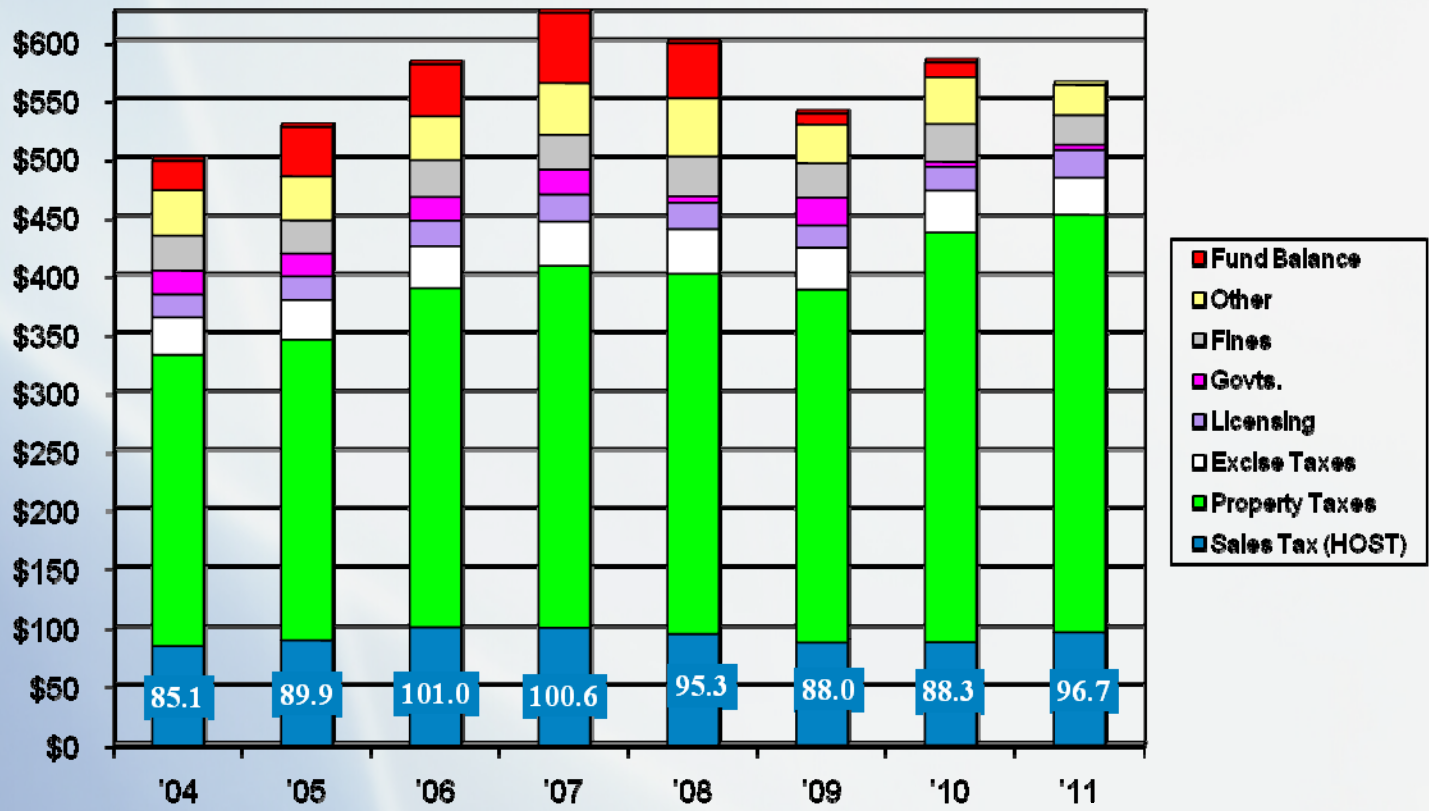
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Tax Funds revenues have decreased by \$86 million from 2008 to 2010

Revenues

Tax Funds

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	<u>2011</u>	<u>%</u>
Sales Tax (HOST)	\$96.7	17.2
Property Taxes (Res. & Comm.)	355.7	63.1
Excise Taxes	31.6	5.6
Licensing	23.6	4.2
Federal, State and Local Govt.	4.4	0.8
Fines	25.5	4.5
Other	<u>25.8</u>	<u>4.6</u>
Total*	\$563.3	100.0

*Before prior year encumbrances.



2011 Budget Components

Budget Process

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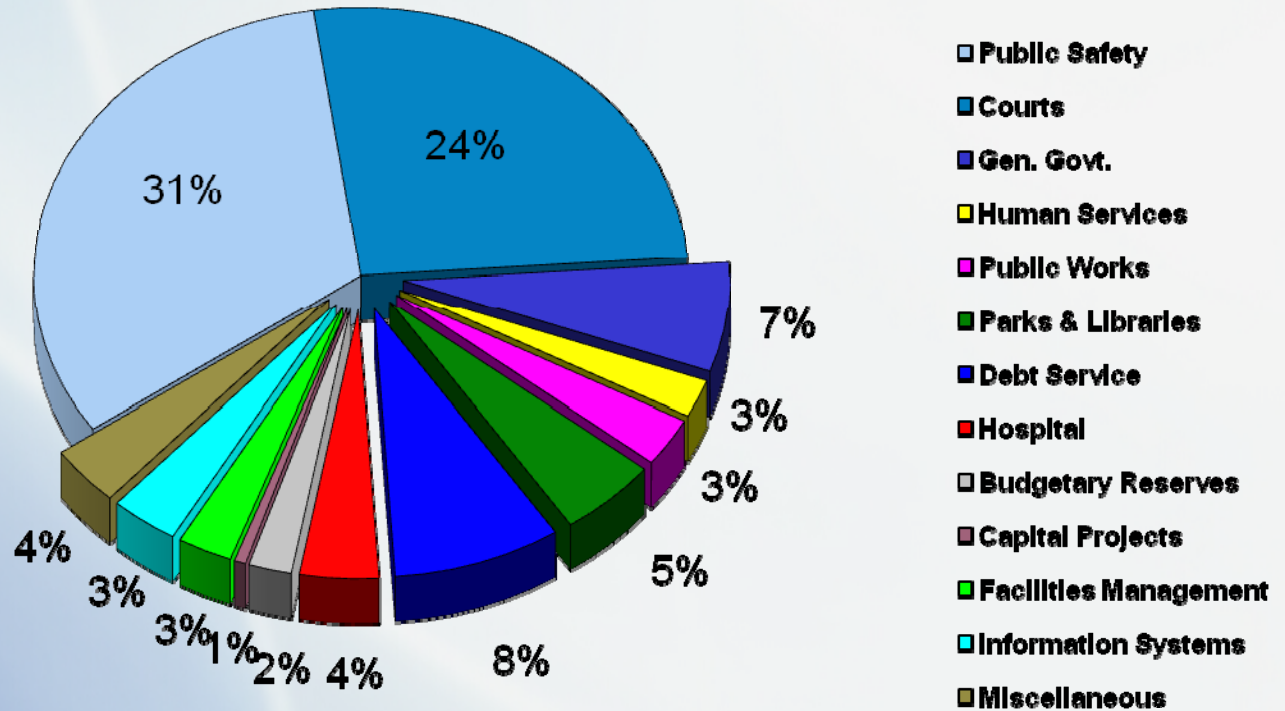
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Budget Changes from 2010

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	2011*	2010	\$ Change	Percentage
Public Safety	\$183	\$168	14.7	8.7%
Courts & Jail	148	143	4.9	3.5%
Information Systems	19	18	1.1	6.3%
Facilities Management	15	16	(0.4)	-2.6%
General Admin.	40	43	(3.3)	-7.7%
Human Services	13	14	(0.8)	-6.0%
Public Works	16	20	(3.9)	-18.9%
Parks & Libraries	28	30	(2.3)	-7.7%
Debt Service	46	56	(10.00)	-17.8%
Hospital	22	23	(1.4)	-6.1%
Other	18	14	3.9	27.4%
Capital Projects	3	4	(0.4)	-12.0%
Budgetary Reserves	13	10	2.6	25.7%
Total	\$563	\$559	4.7	0.8%

In millions

*Before Prior Years' Encumbrances

2011 Budget By Function

FUNCTION	2011 RECOMMENDATION	% of Total
PUBLIC SAFETY		47.1%
Police	\$ 86,480,754	15.4%
Fire	55,740,794	9.9%
Sheriff	66,084,378	11.7%
Courts	57,260,139	10.2%
STATUTORY		21.7%
Debt Service	45,279,688	8.0%
Pension	39,919,158	7.1%
Insurance	36,884,594	6.5%
PUBLIC WORKS	13,565,483	2.4%
ADMINISTRATIVE		12.4%
CEO	1,369,520	0.2%
BOC	2,608,644	0.5%
Law	3,100,295	0.6%
G.I.S.	1,682,339	0.3%
Facilities	14,586,924	2.6%
Purchasing	2,444,263	0.4%
Human Resources	3,098,208	0.5%
Information Systems	17,156,912	3.0%
Finance	5,359,189	1.0%
Property Appraisal	3,270,153	0.6%
Tax Commissioner	5,120,554	0.9%
Registrar	1,430,547	0.3%
Plan & Dev (Tax Funds)	1,780,603	0.3%
Economic Dev	565,867	0.1%
Board of Health	4,864,926	0.9%
Code Enforcement	1,459,478	0.3%
OTHER	43,098,577	7.7%
QUALITY OF LIFE		8.7%
Parks & Recreation	11,873,839	2.1%
Libraries	11,268,815	2.0%
Grady	22,052,490	3.9%
Human Services	3,916,674	0.7%
TOTAL	\$563,323,804	100.0%
Other Includes:		
Ethics Board, Community Service Board, DFACS, Non-Departmental, Contributions to CIP, Extension Service, Rental Motor Vehicle Fund		



Operating Expenditure Trends

(in millions)

Budget Process

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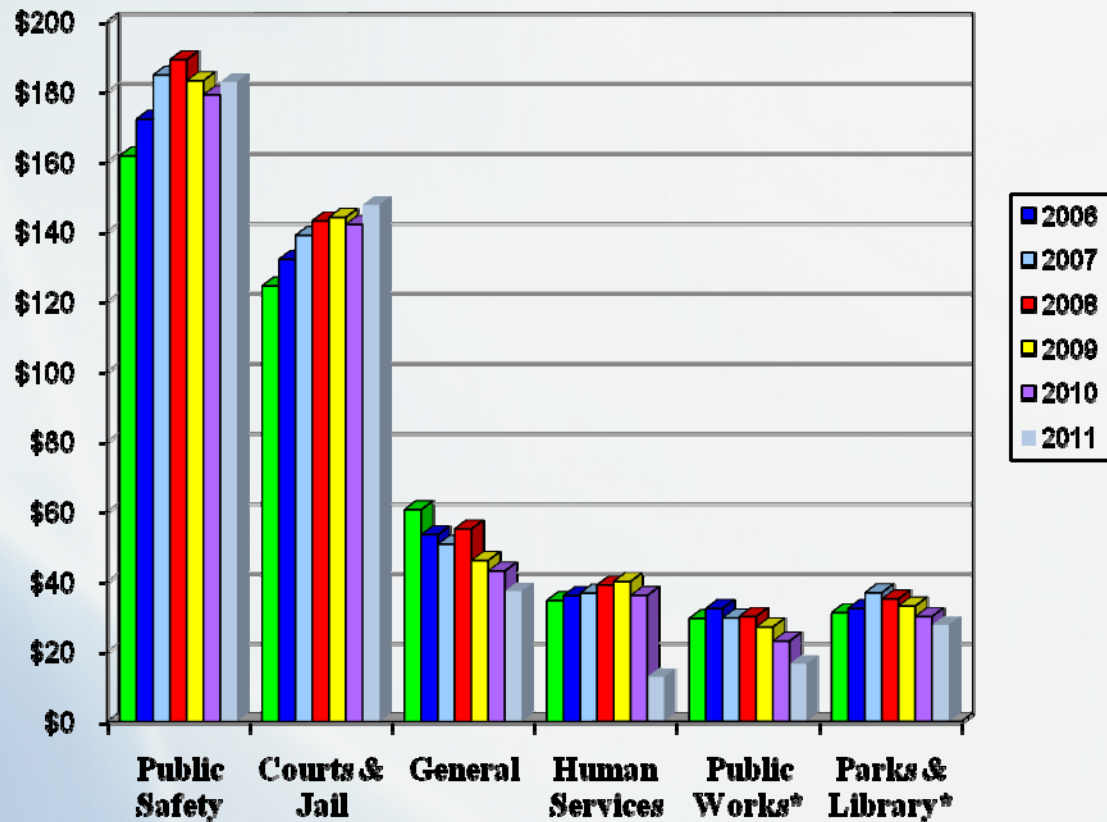
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*Does not include bond proceeds for capital projects.



Budget Summary

Tax Funds Only

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Requests from Departments	\$641.7
2011 Recommended Base Budget	\$563.3
2010 Adopted Budget (Mid Year)	\$558.6
Budget Change from Prior Budget	0.8%

In millions



Recommended Position Summary

Major Service Areas to the Public Tax Funds

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	<u>2010</u>	<u>2011</u>
Police	1,446	1,446
Fire & Rescue	855	855
Sheriff & Courts	1,681	1,686
Parks & Recreation	471	487
Library	295	302
Roads & Drainage /Transportation	325	225

DeKalb's Contributions to Grady

	Operations	Debt Service	Total
2009	16,011,516	7,602,415	23,613,931
2010	16,011,516	7,704,741	23,487,504
2011	14,347,749 *	7,704,741	22,052,490

* Recommended



Local Government Comparison

*Cost of Water & Sewer, Sanitation and Taxes
for a \$200,000 Home*

Budget Process

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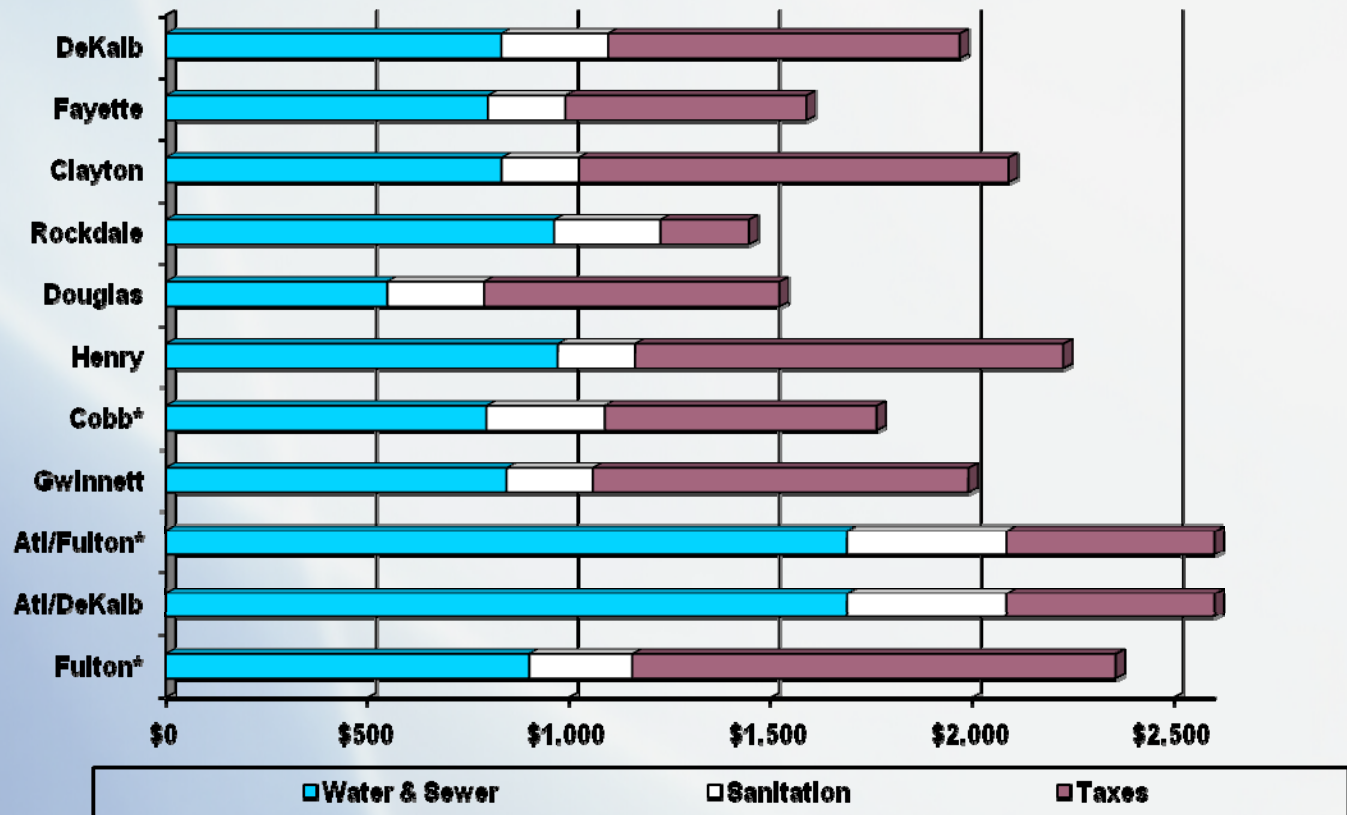
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**HOST &
Homestead**



Average Water Usage 7,000 gallons per month. Excludes State & School Taxes. *Before 2011 Millage 15 Increases in other counties.

Tax Savings

on \$200,000 Home in 2011

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**HOST &
Homestead**

	With HOST	Without HOST
County Operations	\$716.84	\$1,206.80
Bonds	155.20	155.20
Schools	1,551.15	1,551.15
State	<u>19.50</u>	<u>19.50</u>
Total	\$2,442.69	\$2,932.65
HOST Savings		\$489.96
Spending Equivalent		\$48,996.00

After Standard Exemption in Unincorporated DeKalb County



Where Your Tax Dollar Is Spent

Budget Process

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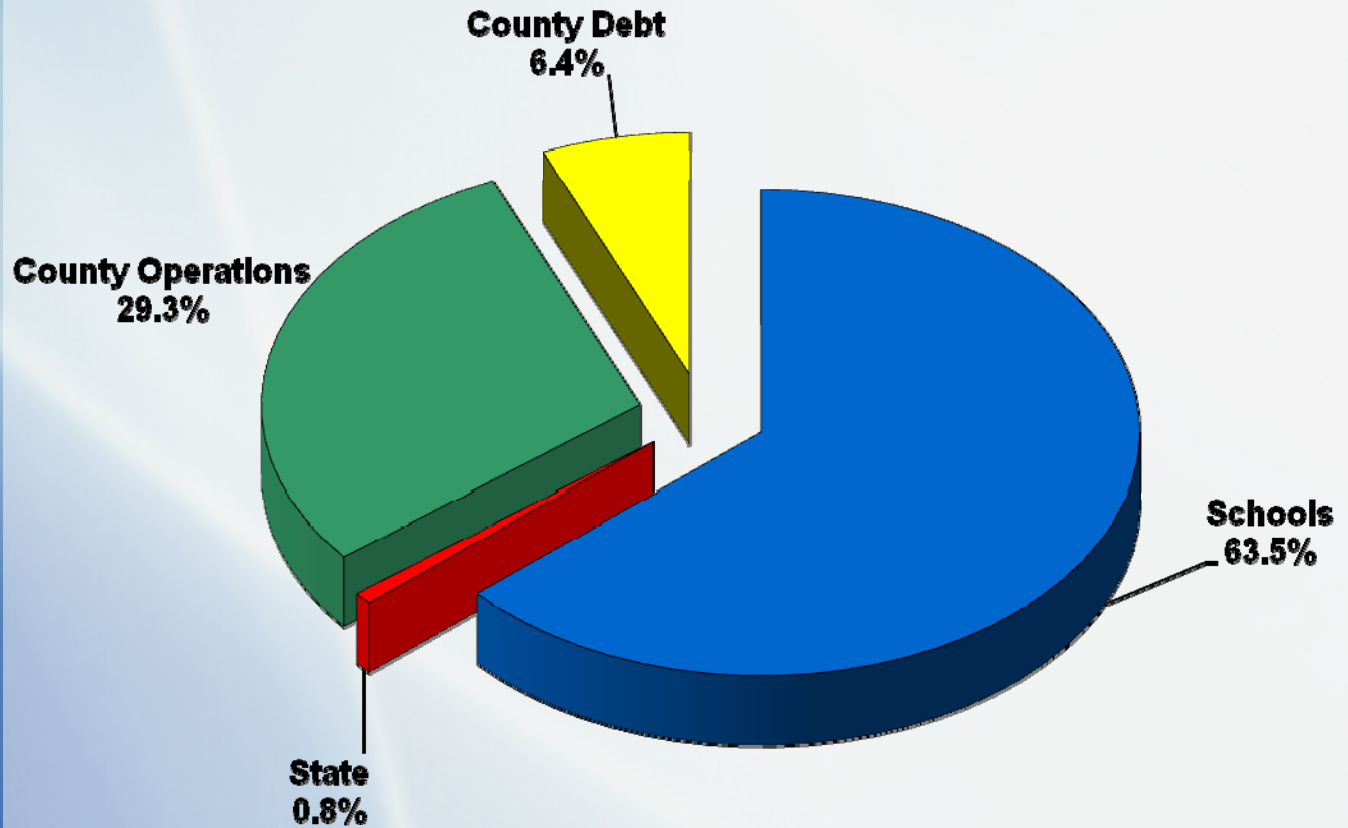
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**HOST &
Homestead**



Homestead property taxes.

Homestead Operating Taxes

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<i>Home Value</i>	<i>DeKalb</i>	<i>Cobb</i>	<i>Fulton</i>	<i>Gwinnett</i>
\$200,000	\$716.84	\$656.60	\$1,198.60	\$894.60
\$300,000	1,126.48	1,031.80	1,936.20	1,405.80
\$400,000	1,536.08	1,407.00	2,673.80	1,917.00
\$500,000	1,945.71	1,782.20	3,411.40	2,428.20

After Standard Exemption and HOST Credit.



Summary

1. We faced a budget shortfall

- Due to State & National economic recession
- Due to State legislation “freezing” residential and commercial values (2009 - 2011)



Summary

2. Priorities

- Promoting Efficiency
- Ensuring Long-Term Financial Stability
- Empowering Neighborhoods
- Emphasize Economic Development

