

Vernon Jones
Chief Executive Officer



DeKalb County Government
Manuel J. Maloof Center
1300 Commerce Drive
Decatur, Georgia 30030

Board of Commissioners

District 1 - Elaine Boyer
District 2 - Jeff Rader
District 3 - Larry Johnson
District 4 - Burrell Ellis
District 5 - Lee May
District 6 - Kathie Gannon
District 7 - Connie Stokes

January 28, 2008

TO: Members, Board of Commissioners

FROM: Vernon Jones
Chief Executive Officer

SUBJECT: Amendment to the 2008 Recommended Budget

Attached please find the amendments that I am making to my Recommended 2008 Tax Funds Budget which was delivered to the Board of Commissioners on December 14, 2007.

As a result of the 2007 closing process, revenue available for the 2008 Tax Funds Budget **decreased** \$6,239,458. This is reflected in the change in fund balance from the projected \$52,827,377 to an actual fund balance of \$46,587,919. The change in fund balance was caused by slightly lower than anticipated revenue, and expenditures that were higher than originally projected. A major factor in this equation was the extra payment to Grady Hospital of \$5,000,000.

Adding to the pressure on the 2008 budget caused by the reduced fund balance, we have been notified that the County's share of the Grady debt service payment will increase in 2008. This necessitates adding \$562,826 to the Hospital Fund appropriations. I have also added \$250,000 to the Planning and Development Tax Fund budget for the comprehensive Zoning Code update.

In order to re-balance the budget, I am recommending adding \$2,024,326 in revenue from reimbursements due the Tax Funds from the Enterprise Funds for the Oracle Financial/Purchasing System and the indirect costs of the Citizen Help Center, and reducing Tax Fund department appropriations by a total of \$5,027,958. The other changes I am recommending are either of a housekeeping nature, or are offset by specific revenues.

The net impact of these amendments is to reduce my recommended Tax Funds Budget by \$3,606,962 before adding the encumbrance rollover of \$15,786,664. The net result is an increase of \$12,179,702, increasing the Tax Funds Budget from \$622,867,061 to

Members, Board of Commissioners
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\$635,046,763. The anticipations and appropriations resulting from this increase are detailed on the attached.

Staff is still in the process of determining amendments to be made to the Non-Tax Funds. I am not at this time anticipating amending those funds other than to accommodate year-end closing numbers, and will provide those amendments as soon as they are available.

A handwritten signature in black ink, appearing to read 'Vernon Jones', written over a horizontal line.

Vernon Jones
Chief Executive Officer

Attachment

CEO Amendments - Tax Funds Recommended Budget 2008

1/28/08

REVENUES

<u>Type</u>	<u>Amount</u>	<u>Change</u>		
Excise Taxes	\$126,552	Additional HOST receipts	Total Taxes Anticipated	126,552
Misc. Revenue	231,618	Miscellaneous Revenue - Tax Allocation Districts		231,618
Transfers	1,407,104 617,222	Transfer from CIP - Oracle reimbursement Transfer from Enterprise Funds - 311 reimbursement	Total Transfers	2,024,326
Fines & Forfeitures	250,000	Fees collected from DUI Court participants		250,000
	(6,239,458)	Decreased Fund Balance		(6,239,458)
	(\$3,606,962)	TOTAL TAX FUNDS ANTICIPATION CHANGES		(\$3,606,962)
	15,786,664	Add Tax Funds Encumbrance Rollover		15,786,664
	\$12,179,702	TOTAL TAX FUNDS ANTICIPATION AMENDMENT		\$12,179,702
		CEO TAX FUNDS RECOMMENDED BUDGET 12/14/07		\$622,867,061
		CEO AMENDED TAX FUNDS RECOMMENDED BUDGET		\$635,046,763

APPROPRIATIONS

<u>Dept</u>	<u>Amount</u>	<u>Change</u>		<u>Pos</u>
CEO	\$37,665 (37,665) 37,665	Transfer 1 position from Parks & Recreation Increase Interfund from STD-Unincorporated Increase transfer to General Fund	Total CEO	\$37,665 1
Parks & Recreation	(37,665)	Transfer 1 position to CEO	Total Parks & Recreation	(37,665) (1)
State Court	250,000	Establish DUI Court as fee funded within State Court	Total State Court	250,000 0
Planning & Devel.	250,000	Comprehensive Zoning Code update	Total P&D	250,000
Citizen Help Center	0	Add 13 positions currently double filled. Cancel transfer of positions from departments.	Total CHC	0 13 (13)
Non Departmental	231,618	Increase Reserve for Appropriation - TADs	Total Non Departmental	231,618

CEO Amendments - Tax Funds Recommended Budget 2008
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APPROPRIATIONS

Dept	Amount	Change	Pos
Hospital Fund	562,826	Increase Grady Debt Service for adjusted payment	
		Total Hospital Fund	562,826
Contribution to CIP	126,552	Increase HOST contribution	
		Total Contribution to CIP	126,552
Various Departments		Adjust non-Personal Service accounts as follows:	
	(14,900)	Chief Executive Officer	
	(23,400)	Board of Commissioners	
	(1,000)	Ethics Board	
	(65,600)	Law Department	
	(27,300)	Geographic Info Systems	
	(460,000)	Facilities Management	
	(26,000)	Purchasing	
	(41,000)	Human Resources & Merit System	
	(128,000)	Information Systems	
	(67,500)	Finance	
	(12,000)	Property Appraisal	
	(50,000)	Tax Commissioner	
	(50,000)	Registrar	
	(300,000)	Sheriff	
	(100,000)	Juvenile Court	
	(80,000)	Superior Court	
	(115,000)	Clerk of Superior Court	
	(85,000)	State Court	
	(45,350)	Solicitor - General	
	(45,000)	District Attorney	
	(16,000)	Child Advocate's Office	
	(10,000)	Probate Court	
	(4,000)	Medical Examiner	
	(22,000)	Public Defender	
	(386,700)	Police - General Fund	
	(25,000)	Magistrate Court	
	(163,000)	Fire & Rescue Services - General Fund	
	(19,000)	Planning & Development - General Fund	
	(1,800)	Public Works - Director	
	(12,000)	Economic Development	
	(100,920)	Library	
	(5,000)	Cooperative Extension	
	(24,000)	Public Health	
	(48,216)	Human Services	
	(155,000)	Citizen Help Center	
	(302,293)	Non - Departmental - General Fund	
	(412,000)	Fire & Rescue Services - Fire Fund	
	(51,183)	Non - Departmental - Fire Fund	
	(615,900)	Police - STD-DS Fund	
	(22,000)	Public Works - Transportation	
	(330,688)	Public Works - Roads & Drainage	
	(245,000)	Parks & Recreation	

CEO Amendments - Tax Funds Recommended Budget 2008
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APPROPRIATIONS

Dept	Amount	Change		Pos
	(10,000)	Arts, Culture, and Entertainment		
	(171,437)	Non - Departmental - STD-DS Fund		
	(7,000)	Finance - Business License		
	(39,000)	Recorder's Court		
	(19,500)	Planning & Development - Zoning Analysis		
	(62,050)	Police - Code Enforcement		
	(10,221)	Non - Departmental - STD-Unincorporated Fund		
			(5,027,958)	
	(\$3,606,962)	TOTAL TAX FUND APPROPRIATION CHANGES	(\$3,606,962)	0
	15,786,664	Add Tax Funds Encumbrance Rollover	15,786,664	
	\$12,179,702	TOTAL TAX FUND APPROPRIATION AMENDMENT	\$12,179,702	
		CEO TAX FUNDS RECOMMENDED BUDGET 12/14/07	\$622,867,061	
		CEO AMENDED TAX FUNDS RECOMMENDED BUDGET	\$635,046,763	