

# DeKalb



# County

1300 Commerce Drive, Decatur, Georgia 30030

Phone (404) 687-3735

Fax (404) 371-2055

Department of Finance

Internal Audit and Licensing

June 11, 2009

Dr. Bell, Joel, and Russell:

Internal Audit would like to meet with you to discuss the attached cost study and analysis report. Hope you find this information beneficial.

Please let me know when would be a convenient time to meet.

Eugene



1300 Commerce Drive, Decatur, Georgia 30030  
Phone (404) 687-3735  
Fax (404) 371-2055

Department of Finance

Internal Audit and Licensing

**Date:** June 11, 2009  
**To:** Dr. Michael J. Bell, Chief Financial Officer  
**From:** Deputy Director of Finance, Internal Audit & Licensing  
**Subject:** County-Wide Comprehensive Cost Study – 2009

### Objective

Internal Audit (IA) conducted a comprehensive cost study and analysis of all departments within DeKalb County Government for the fiscal year 2009, with emphasis on potential budgetary overages.

### Purpose and Scope

The purpose of the comprehensive cost study is to determine which departments, within DeKalb County Government, may experience budgetary overages for the 2009 fiscal/calendar year. In addition, we analyzed specific line items within each cost center to determine the drivers which, may be trending towards overages for the 2009 fiscal/calendar year.

The scope of our study was a review of all County departments. We focused on those cost centers which are trending to be 10% or more, over the 2009 budget. Our scope was further narrowed by several thresholds: (1) any line item with an appropriated amount over \$100k and; (2) any line item over 33.33% of the 2009 appropriation, based on April 2009 actuals. We also applied the same thresholds to several specific line items within the Personal Services and Employee Benefits class code such as: part-time, overtime, temporary, and any allowance line items (Exhibit C). A more detailed analysis pertaining to Personal Services and Employee Benefits will be issued in a separate study; inclusion at this time is for overall analysis purposes of potential budgetary overages.

The exhibits that are referenced should be read in conjunction with this report.

### Observations –

#### **Departments Exceeding 33.33% of Appropriation (Exhibit A-1)**

##### Stormwater Administration (06700) – Stormwater Management Operating (581)

-Funds, both encumbered and current expenditures are primarily contractual agreements for the service and maintenance of the stormwater projects around the County. In addition to the contractual agreements, rental of equipment and materials are the primary drivers in this cost center.

- Other Professional Services (Object Code – 521209)
  - \* Vendors include: Manhard Consulting, Coastal Gunit Construction Company, Desmar Systems, Inc, & Proshot Concrete.
  - \* \$250k for professional design and engineering services.

Stormwater Administration (06700) – Stormwater Management Operating (581) (continued)

- Maintenance & Repair Services (Object Code 522201)
  - \* Vendors include: Kemi Construction, A&S Paving, and Arcadis, Geraghty, & Miller.
  - \* \$750k for professional design and engineering services.
- Rental of Equipment (Object Code 522321)
  - \* Rental of equipment such as portable toilets
  - \* Vendors include: Sunbelt Rentals, Cowin Equipment, and Metrac.
- Maintenance & Repair Materials (Object Code 531112)
  - \* Primary drivers are encumbered amounts from 2005 through 2007 totaling \$1.563M. Vendors include Proshot Concrete, Johnson Concrete, & Contech Construction.
  - \* Current expenditures are primarily for Insituform Technologies I, for various services such as root cutting, flowable fill, televised/video, and sanitary sewer maintenance.

Sheriff's Office (03200) – General Fund (100)

- Medical Services (Object Code 521201)
  - Data suggests that both the encumbrances & expenditures are for contracted services relating to medical, mental health, dental, and pharmacy services for inmates – Jail Services – cost center 03220).
  - \* Suppliers: CorrectHealth, LLC (medical services), MHM Correctional (mental health), Quality Plan Administrators (dental health), JL Patterson (Pharmacy Services).
  - \* Other suppliers (nominal amts) – Morehouse Medical, Cardinal Health, Quest Diagnostics
- Other Professional Services (Object Code 521209)
  - \* Jail Services – vendors include: Language Line Services (over-the-phone interpretation serves.); Stericycle (Bio-waste disposal); Cameron & Assoc for psychological evaluations; pest control; drug screenings; West Group Payment Center, for on-line legal services.
  - \* Other cost centers expenditures are for: Field Services, Sheriff's Office, and Administration Division.
- Maintenance & Repair Services (Object Code 522201)
  - \* Category primarily for Jail Services and Administration. Field Services, Sheriff's Office and Courts are other cost centers that account for the use of appropriated funds.
  - \* The major vendors are: Wackenhut Services for jail maintenance, repair, and installation agreements; Digital Solutions, Inc for 2009 Offender Mgmt. System; Softcode, Inc for annual support of client software.
  - \* Other costs are for vehicle installations, window tinting, and radio/fiber optic replacement.
- Rental of Equipment (Object Code 522321)
  - \* All costs are for the Sheriff's Office (cost center 03201) to XEROX Corp for rental of equipment; base and other charges; and meter charges for excess printing.

Sheriff's Office (03200) – General Fund (100) (continued)

- Telephone Service (Object Code 523203)
  - \* The expenditures are for telephone service for various divisions within Sheriff's department. Field Division and Jail Services are the cost centers driving the expenditures. Appriss and Bellsouth are the major vendors.
- Drugs & Medical Supplies (Object Code 531106)
  - \* The only drivers are year-to-date expenditures for inmate pharmacy services. The vendor is Diamond Pharmacy.
- Uniforms & Clothing (Object Code 531107)
  - \* All expenditures for Command uniforms for various divisions within the Sheriff's Department.
- Food & Groceries (Object Code 531301)
  - \* Only driver pertains to food services for the DeKalb County Jail (cost center 03220). The contract is from January through December 2009.
  - \* Trinity Services Group is the only supplier under contract # 0570224. The average cost per month is \$237.9k.

Human Services & Community Development (07500) – General Fund (100)

- Maintenance & Repair Services (Object Code 522201)
  - \* General maintenance and repair costs are primarily for the following cost centers: Lou Walker Center, Senior Citizens, and Administration.

Office of Information Systems (01600) – General Fund (100)

- Other Professional Services (Object Code 521209)
  - \* Encumbered funds are the primary driver of this line item.
  - \* Bulk of funds are encumbered for the State Court Probation project. Other vendors/contractors include ISPA, Kronos, PSR Associations, Scicom, Oralab, and EMA.
  - \* Year-to-date expenditures are for vendors with contractual agreements that the County has decided to continue to do business with such as Scicom. Kronos is an on-going expenditure for use of the system.
  - \* All consultants are expensed through object code – Other Professional Services.
- Maintenance & Repair Services (Object Code 522201)
  - \* The bulk of funds are encumbered for IBM leases.
  - \* Other vendors include: Hubspan; Computer Associates; Oracle Corporation; Dekis, for the Kofax software; Layer 3; and Avaya, Incorporated for a service agreement.
- Rental of Equipment (Object Code 522321)
  - \* Encumbrances and expenditures are primarily incurred for generators for the computer room.

Office of Information Systems (01600) – General Fund (100) (continued)

- Rental of Equipment (Object Code 522321)
  - \* The major suppliers are Aggreko, Inc; Xerox; and Metropower.
- Lease Purchase of Equipment (Object Code 522322)
  - \* Major vendors/suppliers are: GE Capital, Xerox, and IBM.
- Telephone Wireless (Object Code 523207)
  - \* The bulk of expenditures fall under the Communications cost center (01620).
  - \* The primary vendors are Nextel, averaging \$71k per month; and AT & T Mobility.
- Operating Supplies (Object Code 531101)
  - \* Colorado Customware retainer payments (contract # 06-900237) account for the bulk of the encumbered funds.
  - \* Other vendors are: Office Depot, Nextel, and CDW for office supplies. Nominal employee reimbursements are also included in this expense line item.
- Other Equipment > \$5000 (Object Code 542309)
  - \* Major vendors are IBM, CDW, and Xerox for computer software.
  - \* Newton Group/Strategic Products & Services was used for the consolidation of the Public Safety Jail phone system into West Exchange Place.

Public Works – Roads & Drainage (05700) – Special Tax Dist. – Designated Srvc (271)

- Other Rentals (Object Code 522329)
  - \* Driven by encumbrances for Drainage Maintenance (cost center 5750).
  - \* Major vendors include Sunbelt Rentals, Yancey Bros Company, Georgia Portables, & Cowin Equipment Company.
- Operating Supplies (Object Code 531101)
  - \* Driven by encumbrances for Drainage Maintenance (cost center 05750), and Road Maintenance (cost center 05740).
  - \* Primarily miscellaneous expenditures for vendors such as Office Depot, Atlanta Ice Company, and Ace Hardware.
  - \* Purchase Order # 351957, in the amount of \$200k, is a professional service agreement; and purchase order # 684634, in the amount of \$17k, is to US Foundry Manufacturing Corporation.
  - \* Expenditures are primarily to Office Depot for various office supplies; and Grainger Industrial for miscellaneous materials.
- Tools & Small Equipment (Object Code 531601)
  - As of April 2009 actuals, expense line item over budget by 89.2% or \$117.2k (see Exhibit A-1), due primarily to prior years encumbrances.
  - \* Roads & Drainage Maintenance (cost center 05735) is the primary driver of this line item.
  - \* Grainger Industrial Supply, purchase order # 704667 (encumbrance from July 2008) accounts for the bulk of this expense line item. Various other vendors account for the remainder of the encumbrance.

Fire & Rescue – (04900) – General Fund (100)

- Operating Supplies (Object Code 531101)
  - \* Driven by expenditures for Rescue Services.
- Operating Supplies (Object Code 531101)
  - \* Multiple vendors for nominal amounts such as: Airgas, Office Depot, Bound Tree Medical, & Facility Supply Group.
  - \* As of April 2009 actuals, 51.80% of the appropriation is remaining.
- Drugs & Medical Supplies (Object Code 531106)
  - \* Encumbrances and expenditures evenly account for the use of appropriated funds – primarily for Rescue Services.
  - \* Multiple vendors account for the use of funds such as: DeKalb Medical, Bound Tree Medical, RND, The Home Medical Equipment, and Zoll Medical Corporation.

Fire & Rescue – (04900) – Fire (270)

- Rental of Equipment (Object Code 522321)
  - \* Expenditures account for the bulk of used appropriated funds (Xerox Corporation).
- Lease Purchase of Equipment (Object Code 522322)
  - \* Expenditures account for the bulk of used appropriated funds (GE Government Finance).
- Operating Supplies (Object Code 531101)
  - \* Encumbrances primarily account for used appropriated funds.
  - \* Multiple vendors such as: Fisher Scientific, Nafeco, and Municipal Emergency.
- Uniforms & Clothing (Object Code 531107)
  - \* Encumbrances primarily account for used appropriated funds.
  - \* The bulk of the encumbrance is to Nafeco, \$113k
  - \* Expenditures are for the same vendors previously mentioned.
- Natural Gas (Object Code 531220)
  - \* Year-to-date expenditures account for used appropriations.
  - \* Multiple invoices for Coweta-Fayette EMC Natural Gas.

Planning & Development – (05100) – Development (201)

- Other Professional Services (Object Code 521209)
  - Maintenance & Repair Services (Object Code 522201)
- Drivers for both object codes:
- \* Expenditures account for used appropriations for both object codes.
  - \* The bulk of the expenditures are for Hansen Information Technology
  - \* A 10% retainer, as well as costs for service and maintenance.
  - \* A nominal encumbrance was for the Q-Matic Corporation (Q-Matic system).

Planning & Development – (05100) – Special Tax District-Unincorporated (272)

- Other Professional Services (Object Code 521209)
  - \* Use of appropriated funds almost evenly split between encumbrances and year-to-date expenditures (as of April 2009 actuals).
  - \* All use of appropriated funds for Zoning Analysis (cost center 05180), for the use of Zoning Code Update. The vendor is Pond & Company.

Planning & Development – (05100) – General Fund (100)

- Other Professional Services (Object Code 521209)
  - \* Use of appropriated funds entirely due to encumbrance
  - \* All use of appropriated funds for Zoning Analysis (cost center 05180), for the use of Zoning Code Update.
  - \* The vendor is Pond & Company.

**Departments Marginally Exceeding 33.33% of Appropriation (Exhibit B)**

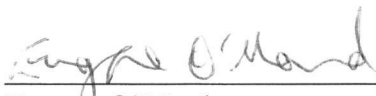
We recommend that Budget monitor the departments listed as marginally over 33.33% of appropriation (as of April 2009 actuals). More specifically, we suggest that the specific cost centers listed in Exhibit B1 and Exhibit B2, be monitored closely to ensure that no further overages lead to departmental overages.

**Recommendations**

We recommend the following:

- (1) Each Department/Cost Center to review its budget and clear any long-standing (i.e.–prior to June 2008) encumbrances. This will make available funds that would otherwise be marked as used appropriations, and reducing potential budgetary overages. This review should be done periodically and consistently throughout the year.
- (2) It would be in the best interest of the Finance Department if the Budget Management Analysts discuss the cost study with the various departments prior to year end.
- (3) Budget should work with departments throughout the year to identify and monitor any particular cost centers or expenditures where there may be potential budgetary overages. Oracle Funds Check should be secondary to a consistent and periodic review with Departments.

Sincerely,



Eugene O'Mard

EO/KRW/CCH/ANL

cc:

Joel Gottlieb, Assistant Director of Finance  
Russell Frankofsky, Deputy Director, Budget & Grants

**COMPREHENSIVE COST STUDY 2009  
ANALYSIS OF POTENTIAL BUDGETARY OVERAGES**

**DEPARTMENTS EXCEEDING 33.33% OF APPROPRIATION  
(AS OF APRIL 2009 ACTUALS)**

DEPARTMENT	Current Appropriation	Total Encumbrance and YTD Expense	% Curr Yr. Enc/Exp to Approp.	Balance	CURRENT MONTH EXPENDITURE	%tage Current Encumbrance to Appropriation	%tage Current Expense to Appropriation	%tage Balance to Appropriation
ARTS, CULTURE, ENTERTAINMENT (06300)	108,972	107,773	98.90%	1,199	8,227	55.32%	43.58%	1.10%
CITIZENS HELP CENTER (07800)	854,887	702,704	82.20%	152,183	2,672	33.25%	48.95%	17.80%
RECREATION (06200)	573,221	437,048	76.20%	136,173	91,056	11.83%	64.41%	23.76%
DIST. ATTY. - VICTIM ASSISTANCE (03100)	2,329,072	1,166,801	50.10%	1,162,270	817,405	-0.87%	50.96%	49.90%
STORMWATER (06700)	24,788,245	12,018,142	48.50%	12,770,103	2,689,370	31.98%	16.50%	51.52%
SHERIFF'S OFFICE (03200)	74,992,480	35,751,814	47.70%	39,240,666	5,853,305	13.71%	33.97%	52.33%
CHIEF EXECUTIVE OFFICER (00100)	2,317,947	1,033,567	44.60%	1,284,380	195,945	1.05%	43.54%	55.41%
HUMAN SERVICES AND COMMUNITY DEVELOPMENT (07500)	5,600,641	2,418,761	43.20%	3,181,880	923,729	2.90%	40.28%	56.81%
OFFICE OF INFORMATION SYSTEMS (01600)	23,092,944	9,566,340	41.40%	13,526,604	1,667,648	15.44%	25.99%	58.57%
PUBLIC WORKS - DIRECTOR (05500)	513,037	212,563	41.40%	300,474	67,562	0.05%	41.38%	58.57%
PUBLIC WORKS - ROADS AND DRAINAGE (05700)	23,618,661	9,665,042	40.90%	13,953,619	344,162	7.93%	33.00%	59.08%
VEHICLE REPLACEMENT (01300)	42,201,714	17,119,620	40.60%	25,082,094	1,802,884	34.27%	6.30%	59.43%
CIP (80000)	481,961,374	188,676,033	39.10%	293,285,341	12,274,664	26.49%	12.66%	60.85%
FIRE & RESCUE SERVICES (04900)	70,245,611	27,336,651	38.90%	42,908,960	8,402,556	1.22%	37.69%	61.08%
PLANNING & DEVELOPMENT (05100)	11,323,878	4,348,741	38.40%	6,975,137	822,304	3.54%	34.87%	61.60%

**Notes -**

- (1) **Arts, Culture, Entertainment (06300) - Special Tax District (271)** - the %tage Current Year Enc/Exp to Appropriation is driven primarily by Personal Services & Employee Benefits - more specifically Salaries (Obj Code 511101). all expense line items < \$100k.
- (2) **Citizens Help Center (07800) - General Fund (100)** - the %tage Current Year Enc/Exp to Appropriation is driven primarily by Personal Services & Employee Benefits - more specifically Salaries (Obj Code 511101 - \$432k), and the Reserve for Cancelled Encumbrances (579017 - \$242k)
- (3) **Recreation (06200) - Recreation (207)** - the %tage Current Year Enc/Exp to Appropriation is driven primarily by Supplies - more specifically Operating Supplies (531101) and Uniforms & Clothing (Obj Code 531107) - **THESE LINE ITEMS ARE SMALL DOLLARS (< \$100k) - DESPITE THE PERCENTAGE OVERAGES**. The other driver is primarily due to Personal Services & Employee Benefits - more specifically Salaries - Temporary (Obj code 511200 - \$247k). Tucker Rec Center (\$119k), Brownsmill Rec Center (\$30.5k), & Adult Softball (\$35.5k) incurred the bulk of these dollars.
- (4) **Dist. Atty.-Victim Assistance (03100) - Victim Assistance (206)** - the %tage Current Year Enc/Exp to Appropriation is driven primarily by Other Financing Uses - more specifically Transfer to General Fund (Obj Code 611100 - \$1.948M) and Transfer to Grand Fund (Obj Code 611250). All other expense line items are <\$100k.
- (5) **Chief Executive Officer (00100) - General Fund (100)** - the %tage Current Year Enc/Exp to Appropriation is driven primarily by Salaries (Obj Code 511101) - all other expense items < \$100k.
  - (a) noteworthy - Other Professional Services - \$85k appropriated - YTD expenditures \$133.8k for Econ. Develop, \$69.2k(00128); \$39k for Staff(00114); \$14k for CEO (00110);\$11.1k for all other cost centers.
  - (b) noteworthy - Other Misc. Charges - \$6.3k appropriated - YTD expenditures \$27k for CEO, \$13.7k(00110); \$7.4k for Staff(00114)**Chief Executive Officer (00100) - Special Tax District-Unincorporated (272)** - the %tage Current Year Enc/Exp to Appropriation is driven primarily by Cable TV Support Charge (Obj Code 551124 - \$104k) - all other expense items < \$100k.
- (6) **Human Services & Community Development (07500) - General Fund (100)** - the %tage Current Year Enc/Exp to Appropriation is driven primarily by Salaries (Obj Code 511101) - and Transfer to Grant Fund (611250 - \$1.985M) all expense line items < \$100k, except for Maintenance & Repair Services (See Exhibit A1).
- (7) **Public Works Director (05500) - General Fund (100)** - the %tage Current Year Enc/Exp to Appropriation is driven primarily by Personal Services & Employee Benefits - more specifically Salaries (Obj Code 511101). all expense line items < \$100k.
- (8) **Vehicle Replacement (01300) - Vehicle Replacement (621)** - the %tage Current Year Enc/Exp to Appropriation is driven by Reserve for Appropriation (Obj Code 579002) - and Capital Outlays (SEE EXHIBIT A) all expense line items < \$100k, except for Maintenance & Repair Services (See Exhibit A1).
- (9) **CIP (80000) - Various Cost Centers** - (SEE EXHIBIT D)

**ALL OTHER DEPARTMENTS NOT LISTED ARE DENOTED ON EXHIBIT A1**

\*all departments/cost centers with appropriation over \$100k

Information obtained from Budget Office Information report - Apr-09TotExpByFund-Dept-CC



**COMPREHENSIVE COST STUDY 2009  
ANALYSIS OF POTENTIAL BUDGETARY OVERAGES**

**LINE ITEMS BY DEPARTMENT AND BY FUND EXCEEDING 33.33% OF APPROPRIATION  
(AS OF APRIL 2009 ACTUALS)**

Department	Fund	Category/ Class	Expense Line Item	Current Appropriation	YTD Encumbrance*	YTD Expenses*	% Enc/Exp to Approp*	Balance*
<b>Arts, Culture, Entertainment (06300) - SEE NOTES EXHIBIT A</b>								
<b>Citizens Help Center (07800) - SEE NOTES EXHIBIT A</b>								
<b>Recreation (06200) - SEE NOTES EXHIBIT A</b>								
<b>District Attorney - Victim Assistance (03100) - SEE NOTES EXHIBIT A</b>								
<b>Stormwater (06700)</b>								
Stormwater (06700)	Stormwater Mgmt. Operating (581)	Purchased/Contracted Svcs.	521209 - OTHER PROFESSIONAL SERVICES	3,068,100	2,101,962	860,089	96.5%	106,050
Stormwater (06700)	Stormwater Mgmt. Operating (581)	Purchased/Contracted Svcs.	522201 - MAINTENANCE & REPAIR SERVICES	4,733,315	4,009,211	363,076	92.4%	361,028
Stormwater (06700)	Stormwater Mgmt. Operating (581)	Purchased/Contracted Svcs.	522321 - RENTAL OF EQUIPMENT	106,484	89,692	59,315	139.9%	(42,523)
Stormwater (06700)	Stormwater Mgmt. Operating (581)	Supplies	531112 - MAINTENANCE & REPAIR MATERIALS	1,905,321	1,726,506	165,832	99.3%	12,983
<b>Sheriff (03200)</b>								
Sheriff (03200)	General Fund (100)	Purchased/Contracted Svcs.	521201 - MEDICAL SERVICES	10,920,864	7,330,900	3,578,004	99.9%	11,960
Sheriff (03200)	General Fund (100)	Purchased/Contracted Svcs.	521209 - OTHER PROFESSIONAL SERVICES	180,932	28,209	38,992	37.1%	113,731
Sheriff (03200)	General Fund (100)	Purchased/Contracted Svcs.	522201 - MAINTENANCE & REPAIR SERVICES	2,250,386	508,611	399,720	40.4%	1,342,055
Sheriff (03200)	General Fund (100)	Purchased/Contracted Svcs.	522321 - RENTAL OF EQUIPMENT	100,101	152	62,411	62.5%	37,537
Sheriff (03200)	General Fund (100)	Purchased/Contracted Svcs.	523203 - TELEPHONE SERVICE	115,000	0	39,336	34.2%	75,664
Sheriff (03200)	General Fund (100)	Supplies	531106 - DRUGS & MEDICAL SUPPLIES	1,802,846	4	1,097,038	60.9%	705,803
Sheriff (03200)	General Fund (100)	Supplies	531107 - UNIFORMS & CLOTHING	572,968	82,934	189,975	47.6%	300,059
Sheriff (03200)	General Fund (100)	Supplies	531301 - FOOD & GROCERIES	3,500,000	2,131,872	713,593	81.3%	654,535
<b>Chief Executive Officer (00100) - SEE NOTES EXHIBIT A</b>								
<b>Human Services &amp; Community Development (07500) - ALSO SEE NOTES EXHIBIT A</b>								
Human Services & Community Development (07500)	General Fund (100)	Purchased/Contracted Svcs.	522201 - MAINTENANCE & REPAIR SERVICES	121,628	52,646	17,524	57.7%	51,459
Office of Info. Systems (01600)	General Fund (100)	Purchased/Contracted Svcs.	521209 - OTHER PROFESSIONAL SERVICES	1,306,237	678,697	144,281	63.0%	483,259
Office of Info. Systems (01600)	General Fund (100)	Purchased/Contracted Svcs.	522201 - MAINTENANCE & REPAIR SERVICES	8,110,592	2,148,644	2,186,460	53.4%	3,775,487
Office of Info. Systems (01600)	General Fund (100)	Purchased/Contracted Svcs.	522321 - RENTAL OF EQUIPMENT	101,648	28,178	28,404	55.7%	45,066
Office of Info. Systems (01600)	General Fund (100)	Purchased/Contracted Svcs.	522322 - LEASE PURCHASE OF EQUIPMENT	1,814,108	41,329	626,978	36.8%	1,145,801
Office of Info. Systems (01600)	General Fund (100)	Purchased/Contracted Svcs.	523203 - TELEPHONE SERVICE	440,000	0	134,612	30.6%	305,388
Office of Info. Systems (01600)	General Fund (100)	Purchased/Contracted Svcs.	523207 - TELEPHONE - WIRELESS	242,110	0	171,836	71.0%	70,274
Office of Info. Systems (01600)	General Fund (100)	Supplies	531101 - OPERATING SUPPLIES	253,757	78,079	31,757	43.3%	143,920
Office of Info. Systems (01600)	General Fund (100)	Capital Outlays	542309 - OTHER EQUIPMENT > \$5,000	583,433	433,433	0	74.3%	150,000
<b>Public Works Director (05500) - SEE NOTES EXHIBIT A</b>								
<b>Public Works - Roads &amp; Drainage (05700)</b>								
Public Works - Roads & Drainage (05700)	Special Tax Dist - Designated Svc. (271)	Purchased/Contracted Svcs.	522329 - OTHER RENTALS	270,365	199,632	19,932	81.2%	50,801
Public Works - Roads & Drainage (05700)	Special Tax Dist - Designated Svc. (271)	Supplies	531101 - OPERATING SUPPLIES	917,252	322,088	103,829	46.4%	491,335
Public Works - Roads & Drainage (05700)	Special Tax Dist - Designated Svc. (271)	Supplies	531601 - TOOLS & SMALL EQUIPMENT	131,459	225,030	23,678	189.2%	(117,250)
<b>Vehicle Replacement (01300) - ALSO SEE NOTES EXHIBIT A</b>								
Vehicle Replacement (01300) - ALSO SEE NOTES EXHIBIT A	Vehicle Replacement (621)	Capital Outlays	542301 - MACHINERY > \$5,000	825,837	169,619	516,218	83.0%	140,000
Vehicle Replacement (01300) - ALSO SEE NOTES EXHIBIT A	Vehicle Replacement (621)	Capital Outlays	542101 - VEHICLES	21,920,882	14,284,782	8,001,481	101.7%	(365,381)
<b>CIP (80000) - SEE NOTES EXHIBIT A - ALSO SEE EXHIBIT D</b>								
<b>Fire &amp; Rescue Services (04900)</b>								
Fire & Rescue Services (04900)	General Fund (100)	Supplies	531101 - OPERATING SUPPLIES	144,219	19,729	49,830	48.2%	74,659
Fire & Rescue Services (04900)	General Fund (100)	Supplies	531106 - DRUGS & MEDICAL SUPPLIES	507,184	134,120	158,724	57.7%	214,340
Fire & Rescue Services (04900)	Fire (270)	Purchased/Contracted Svcs.	522321 - RENTAL OF EQUIPMENT	120,620	807	62,372	52.4%	57,441
Fire & Rescue Services (04900)	Fire (270)	Purchased/Contracted Svcs.	522322 - LEASE PURCHASE OF EQUIPMENT	260,801	877	113,866	44.0%	146,058
Fire & Rescue Services (04900)	Fire (270)	Supplies	531101 - OPERATING SUPPLIES	716,778	265,497	50,743	44.1%	400,537
Fire & Rescue Services (04900)	Fire (270)	Supplies	531107 - UNIFORMS & CLOTHING	403,643	127,473	82,949	52.1%	193,220
Fire & Rescue Services (04900)	Fire (270)	Supplies	531220 - NATURAL GAS	198,875	0	77,209	38.8%	121,666
Fire & Rescue Services (04900)	Fire (270)	Interfund / Interdepartmental Charges	551126 - COMMUNICATIONS SUPPORT CHARGE	4,225,389	0	4,225,389	100.0%	0
<b>Planning &amp; Development Department (05100)</b>								
Planning & Development Department (05100)	Development (201)	Purchased/Contracted Svcs.	521209 - OTHER PROFESSIONAL SERVICES	128,418	3,366	118,177	94.6%	6,874
Planning & Development Department (05100)	Development (201)	Purchased/Contracted Svcs.	522201 - MAINTENANCE & REPAIR SERVICES	365,768	7,616	118,140	34.4%	240,012
Planning & Development Department (05100)	Special Tax Dist - Unincorporated (272)	Purchased/Contracted Svcs.	521209 - OTHER PROFESSIONAL SERVICES	317,849	138,295	179,554	100.0%	0
Planning & Development Department (05100)	General Fund (100)	Purchased/Contracted Svcs.	521209 - OTHER PROFESSIONAL SERVICES	356,617	206,617	0	57.9%	150,000

\*all departments/cost centers with appropriation over \$100k

Information obtained from Budget Office Information reports - Drilldown XL Tools

**COMPREHENSIVE COST STUDY 2009  
ANALYSIS OF POTENTIAL BUDGETARY OVERAGES**

**DEPARTMENTS CURRENTLY WITHIN 33.33% OF APPROPRIATION  
(AS OF APRIL 2009 ACTUALS)**

DEPARTMENT	Current Appropriation*	Total of Encumbrance YTD Expense	% Curr Yr. Enc/Exp to Approp.	Balance	CURRENT MONTH EXPENDITURE	%tage Current Encumbrance to Appropriation	%tage Current Expense to Appropriation	%tage Balance to Appropriation
LIBRARY	12,854,960	4,283,742	33.30%	8,571,218	1,336,162	0.00%	33.32%	66.68%
SUPERIOR COURT	8,858,257	2,952,084	33.30%	5,906,174	613,544	2.72%	30.60%	66.67%
FAMILY & CHILDREN SERVICES	1,905,000	635,000	33.30%	1,270,000	158,750	0.00%	33.33%	66.67%
JUVENILE COURT	10,163,950	3,371,581	33.20%	6,792,369	763,796	0.76%	32.41%	66.83%
BOARD OF HEALTH	5,164,073	1,712,943	33.20%	3,451,130	424,397	0.00%	33.17%	66.83%
POLICE	117,549,784	38,515,317	32.80%	79,034,467	6,211,352	2.28%	30.49%	67.23%
RECORDERS COURT	4,021,359	1,280,993	31.90%	2,740,366	251,102	3.91%	27.95%	68.15%
TAX COMMISSIONER	7,173,517	2,263,582	31.60%	4,909,935	516,978	0.46%	31.10%	68.45%
PROPERTY APPRAISAL & ASSESSMENT	4,844,199	1,528,556	31.60%	3,315,643	335,082	0.53%	31.02%	68.45%
FLEET MAINTENANCE	30,138,355	9,451,886	31.40%	20,686,469	2,418,314	1.28%	30.08%	68.64%
SOLICITOR	5,069,982	1,588,911	31.30%	3,481,071	368,108	0.28%	31.06%	68.66%
ECONOMIC DEVELOPMENT	1,203,082	375,120	31.20%	827,961	82,946	0.87%	30.31%	68.82%
G.I.S.	2,400,191	710,448	29.60%	1,689,743	123,320	4.52%	25.08%	70.40%
E-911	15,019,401	4,400,529	29.30%	10,618,872	1,021,972	7.22%	22.08%	70.70%
COUNTY ATTORNEY	4,586,857	1,329,880	29.00%	3,256,977	213,201	4.35%	24.64%	71.01%
NON-DEPARTMENTAL	32,059,526	8,870,666	27.70%	23,188,860	3,060,199	2.46%	25.21%	72.33%
PUBLIC WORKS - TRANSPORTATION	9,704,883	2,662,879	27.40%	7,042,004	370,441	1.40%	26.03%	72.56%
REGISTRAR & ELECTIONS	1,823,326	497,115	27.30%	1,326,211	74,307	3.18%	24.09%	72.74%
RISK MANAGEMENT	109,748,532	25,714,366	23.40%	84,034,166	5,802,411	0.40%	23.03%	76.57%
DEBT SERVICE	54,627,086	11,978,072	21.90%	42,649,014	632	0.00%	21.93%	78.07%
GRANTS	65,031,239	12,674,317	19.50%	52,356,922	2,012,073	6.44%	13.05%	80.51%
COST CENTERS	7,017,557	1,138,225	16.20%	5,879,333	131,341	0.86%	15.36%	83.78%
CONTRIBUTIONS	10,968,515	1,440,741	13.10%	9,527,774	-	0.00%	13.14%	86.86%
DEKALB-PEACHTREE AIRPORT	11,979,310	982,498	8.20%	10,996,812	239,809	0.44%	7.76%	91.80%

\*all departments/cost centers with appropriation over \$100k

Information obtained from Budget Office Information report - Apr-09TotExpByFund-Dept-CC

**DEPARTMENTS marginally EXCEEDING 33.33% OF APPROPRIATION  
(AS OF APRIL 2009 ACTUALS)**

DEPARTMENT	Current Appropriation*	Total of Encumbrance YTD Expense	% Curr Yr. Enc/Exp to Approp.	Balance	CURRENT MONTH EXPENDITURE	%tage Current Encumbrance to Appropriation	%tage Current Expense to Appropriation	%tage Balance to Appropriation
SANITATION	69,745,722	26,526,510	38.00%	43,219,212	4,161,313	2.28%	35.76%	61.97%
FACILITIES MANAGEMENT	18,832,919	7,057,793	37.50%	11,775,126	848,038	6.53%	30.95%	62.52%
MEDICAL EXAMINER	2,646,229	970,338	36.70%	1,675,891	169,396	4.14%	32.53%	63.33%
PURCHASING	4,270,293	1,526,971	35.80%	2,743,321	304,502	3.36%	32.40%	64.24%
EXTENSION SERVICE	1,032,332	367,443	35.60%	664,888	73,840	1.98%	33.61%	64.41%
DISTRICT ATTORNEY	12,091,850	4,267,075	35.30%	7,824,775	911,102	0.25%	35.04%	64.71%
PARKS	20,538,025	7,186,583	35.00%	13,351,442	1,329,840	7.23%	27.77%	65.01%
CLERK SUPERIOR COURT	5,300,230	1,844,907	34.80%	3,455,323	405,350	3.58%	31.23%	65.19%
FINANCE	13,027,422	4,517,311	34.70%	8,510,112	939,028	1.27%	33.41%	65.32%
HUMAN RESOURCES & MERIT SYSTEM	4,047,319	1,398,985	34.60%	2,648,335	172,005	11.81%	22.76%	65.43%
BOARD OF COMMISSIONERS	3,005,420	1,038,466	34.60%	1,966,954	179,879	7.08%	27.47%	65.45%
PROBATE COURT	1,728,792	594,299	34.40%	1,134,493	128,938	0.24%	34.14%	65.62%
MAGISTRATE COURT	2,512,199	855,912	34.10%	1,656,287	179,350	0.66%	33.41%	65.93%
STATE COURT	12,403,777	4,132,580	33.90%	8,192,873	925,056	0.63%	33.32%	66.05%
PUBLIC DEFENDER	6,796,914	2,298,056	33.80%	4,498,858	516,216	0.18%	33.63%	66.19%
WATER AND SEWER/WATERSHED MGMT	202,555,828	68,324,482	33.70%	134,231,346	19,089,787	4.62%	29.11%	66.27%
CONFISCATED FUNDS	4,858,883	1,637,763	33.70%	3,221,120	313,556	24.85%	8.85%	66.29%
COMMUNITY SERVICE BOARD	2,256,029	758,294	33.60%	1,497,735	187,217	0.00%	33.61%	66.39%
HOSPITAL	23,613,931	7,914,635	33.50%	15,699,296	1,967,089	0.00%	33.52%	66.48%
CHILD ADVOCATE'S OFFICE	1,768,637	592,798	33.50%	1,175,839	129,026	0.62%	32.90%	66.48%

\*all departments/cost centers with appropriation over \$100k

Information obtained from Budget Office Information report - Apr-09TotExpByFund-Dept-CC

**COMPREHENSIVE COST STUDY 2009  
ANALYSIS OF POTENTIAL BUDGETARY OVERAGES**

**COST CENTERS WITHIN THEIR RESPECTIVE DEPARTMENTS EXCEEDING 33.33% OF APPROPRIATION\***

(AS OF APRIL 2009 ACTUALS)

\*spreadsheet reflects those cost centers with appropriations greater than \$100k & %tage enc/exp to appropriation > 33.33% as of April 2009 actuals.

\*all departments/cost centers with appropriation over \$100k

Information obtained from Budget Office Information report - Apr-09TotExpByFund-Dept-CC

COST CENTER	CURRENT APPROPRIATION	CURRENT ENCUMBRANCE	YTD EXPENDITURE	% CURR YR ENC/EXP TO APPROP	BALANCE	%tage Current Encumbrance to Appropriation	%tage Current Expense to Appropriation	%tage Balance to Appropriation
00206 BOARD OF COMMISSIONERS - DISTRICT 6	269,829.43	33,137.63	76,595.30	40.70%	160,096.50	12.28%	28.39%	59.33%
00207 BOARD OF COMMISSIONERS - DISTRICT 7	279,872.99	37,060.99	73,574.56	39.50%	169,237.44	13.24%	26.29%	60.47%
00202 BOARD OF COMMISSIONERS - DISTRICT 2	267,466.24	29,492.24	74,951.01	39.00%	163,022.99	11.03%	28.02%	60.95%
00203 BOARD OF COMMISSIONERS - DISTRICT 3	245,323.82	6,922.64	87,478.13	38.50%	150,923.05	2.82%	35.66%	61.52%
00205 BOARD OF COMMISSIONERS - DISTRICT 5	262,888.18	20,389.70	70,523.34	34.60%	171,975.14	7.76%	26.83%	65.42%
01160 FACILITIES MANAGEMENT - SECURITY	903,890.96	160,188.18	250,972.81	45.50%	492,729.97	17.72%	27.77%	54.51%
01170 FACILITIES MANAGEMENT - ARCHITECTURA	659,156.71	84,624.57	207,137.74	44.30%	367,394.40	12.84%	31.42%	55.74%
01120 FACILITIES MANAGEMENT - GENERAL MAIN	6,302,459.66	758,928.58	2,007,537.78	43.90%	3,535,993.30	12.04%	31.85%	56.10%
01410 PURCHASING - GENERAL	1,192,249.36	34,209.11	426,408.91	38.60%	731,631.34	2.87%	35.77%	61.37%
01450 PURCHASING - CONTRACT COMPLIANCE	559,900.02	28,266.94	184,086.93	37.90%	347,546.15	5.05%	32.88%	62.07%
01460 PURCHASING - PROCUREMENT	1,029,305.21	34,424.01	337,407.71	36.10%	657,473.49	3.34%	32.78%	63.88%
01510 HUMAN RESOURCES & MERIT SYSTEM	3,273,124.41	363,924.09	789,468.20	35.20%	2,119,732.12	11.12%	24.12%	64.76%
02110 FINANCE - OFFICE OF THE DIRECTOR	690,494.39	2,618.43	260,092.94	38.00%	427,783.02	0.38%	37.67%	61.95%
02120 FINANCE - ACCOUNTING SERVICES	991,973.82	28,890.92	335,078.67	36.70%	628,004.23	2.91%	33.78%	63.31%
02132 FINANCE - TREASURY	5,403,506.82	109,210.04	1,817,665.97	35.70%	3,476,630.81	2.02%	33.64%	64.34%
02160 FINANCE - RISK MANAGEMENT	2,098,398.33	6,346.36	711,165.71	34.20%	1,380,886.26	0.30%	33.89%	65.81%
02446 CONFISCATED FUNDS - STATE DRUG FUNDS	1,410,871.20	967,404.11	45,619.58	71.80%	397,847.51	68.57%	3.23%	28.20%
02439 CONFISCATED FUNDS - STATE DRUG FUNDS	102,798.84	21,729.50	16,188.43	36.90%	64,880.91	21.14%	15.75%	63.11%
02647 E-911 WIRELESS	6,466,702.60	620,264.25	1,591,503.38	34.20%	4,254,934.97	9.59%	24.61%	65.80%
02820 TAX COMMISSIONER - MOTOR VEHICLE TAX	3,404,003.94	1,880.46	1,160,211.23	34.10%	2,241,912.25	0.06%	34.08%	65.86%
03410 JUVENILE COURT - ADMINISTRATION	7,172,968.60	75,500.72	2,419,501.05	34.80%	4,677,966.83	1.05%	33.73%	65.22%
03515 SUPERIOR COURT - JUDGE BARRIE	330,823.03	11,225.19	135,266.62	44.30%	184,331.22	3.39%	40.89%	55.72%
03587 SUPERIOR COURT - DISPUTE RESOLUTION	684,748.71	9,907.09	258,974.06	39.30%	415,867.56	1.45%	37.82%	60.73%
03545 SUPERIOR COURT - JUDGE HUNTER	278,083.80	1,371.37	93,412.88	34.10%	183,299.55	0.49%	33.59%	65.92%
03601 CLERK SUPERIOR COURT	5,300,230.11	189,515.72	1,655,390.95	34.80%	3,455,323.44	3.58%	31.23%	65.19%
03720 STATE COURT - MARSHAL	2,225,536.98	29,836.31	839,568.43	39.10%	1,356,132.24	1.34%	37.72%	60.94%
03705 STATE COURT - JUDGE MOBLEY	497,012.93	1,660.43	171,634.99	34.90%	323,717.51	0.33%	34.53%	65.13%
03715 STATE COURT - PROBATION	1,889,278.56	7,136.61	650,239.39	34.80%	1,231,902.56	0.38%	34.42%	65.20%
03925 DISTRICT ATTORNEY - BOARD OF EQUALIZ	211,602.48	1,732.37	97,826.22	47.00%	112,043.89	0.82%	46.23%	52.95%
03910 DISTRICT ATTORNEY	7,997,904.77	22,839.07	2,898,095.06	36.50%	5,076,970.64	0.29%	36.24%	63.48%
04110 PROBATE COURT	1,728,792.19	4,094.82	590,204.64	34.40%	1,134,492.73	0.24%	34.14%	65.62%

**COMPREHENSIVE COST STUDY 2009  
ANALYSIS OF POTENTIAL BUDGETARY OVERAGES**

**COST CENTERS WITHIN THEIR RESPECTIVE DEPARTMENTS EXCEEDING 33.33% OF APPROPRIATION\***

(AS OF APRIL 2009 ACTUALS)

\*spreadsheet reflects those cost centers with appropriations greater than \$100k & %tage enc/exp to appropriation > 33.33% as of April 2009 actuals.

\*all departments/cost centers with appropriation over \$100k

Information obtained from Budget Office Information report - Apr-09TotExpByFund-Dept-CC

COST CENTER	CURRENT APPROPRIATION	CURRENT ENCUMBRANCE	YTD EXPENDITURE	% CURR YR ENC/EXP TO APPROP	BALANCE	%tage Current Encumbrance to Appropriation	%tage Current Expense to Appropriation	%tage Balance to Appropriation
04310 MEDICAL EXAMINER	2,646,229.32	109,488.02	860,850.18	36.70%	1,675,891.12	4.14%	32.53%	63.33%
04603 POLICE - TELECOMMUNICATIONS	309,922.86	235,219.62	121,338.16	115.00%	(46,634.92)	75.90%	39.15%	-15.05%
04643 POLICE - INTERFUND SUPPORT - SPECIAL	13,781,198.00	-	12,444,180.00	90.30%	1,337,018.00	0.00%	90.30%	9.70%
04611 POLICE - SERVICE SUPPORT	917,912.58	124,261.68	360,631.44	52.80%	433,019.46	13.54%	39.29%	47.17%
04614 POLICE - SPECIAL INVESTIGATIONS UNIT	7,692,976.78	198,573.70	2,874,423.53	39.90%	4,619,979.55	2.58%	37.36%	60.05%
04607 POLICE - CROSSING GUARDS	779,022.00	1,800.00	286,440.32	37.00%	490,781.68	0.23%	36.77%	63.00%
04613 POLICE - CRIMINAL INVESTIGATION DIVI	13,814,034.37	21,237.09	5,080,762.42	36.90%	8,712,034.86	0.15%	36.78%	63.07%
04602 POLICE - ADMINSTRATIVE SERVICES	2,593,499.15	92,420.95	856,402.77	36.60%	1,644,675.43	3.56%	33.02%	63.42%
04615 POLICE - TRAINING	1,606,676.85	104,594.37	477,967.36	36.30%	1,024,115.12	6.51%	29.75%	63.74%
04617 POLICE - UNIFORM DIVISION	62,453,480.18	92,785.77	22,077,537.30	35.50%	40,283,157.11	0.15%	35.35%	64.50%
04612 POLICE - INTERNAL AFFAIRS	721,518.68	19.24	246,481.64	34.20%	475,017.80	0.00%	34.16%	65.84%
04631 POLICE - CRIME SCENE	1,363,379.26	7,958.81	458,335.55	34.20%	897,084.90	0.58%	33.62%	65.80%
04810 MAGISTRATE COURT	2,512,198.76	16,547.61	839,363.89	34.10%	1,656,287.26	0.66%	33.41%	65.93%
05407 PW-TRANSPORTATION - ADMINISTRATIVE SERV	790,082.29	102,162.79	214,182.61	40.00%	473,736.89	12.93%	27.11%	59.96%
05462 PW-TRANSPORTATION - TRAFFIC CALMING	276,544.53	6,033.84	104,015.74	39.80%	166,494.95	2.18%	37.61%	60.21%
05415 PW-TRANSPORTATION - DESIGN/SURVEY & CON	730,146.93	6,646.03	251,055.33	35.30%	472,445.57	0.91%	34.38%	64.71%
05460 PW-TRANSPORTATION - TRAFFIC PLANNING &	909,145.59	770.49	313,405.87	34.60%	594,969.23	0.08%	34.47%	65.44%
06120 PARKS - HORTICULTURE & FORESTRY	161,177.70	98,790.21	134,772.07	144.90%	(72,384.58)	61.29%	83.62%	-44.91%
06103 PARKS - SUMMER PROGRAMS	307,760.54	193,487.39	20,309.68	69.50%	93,963.47	62.87%	6.60%	30.53%
06105 PARKS - RECREATION CENTERS	2,095,165.38	131,245.02	760,381.95	42.60%	1,203,538.41	6.26%	36.29%	57.44%
06111 PARKS - SUGAR CREEK GOLF COURSE	1,416,676.30	275,013.46	311,377.93	41.40%	830,284.91	19.41%	21.98%	58.61%
06110 PARKS - MYSTERY VALLEY GOLF COURSE	1,112,890.99	86,163.09	367,472.08	40.80%	659,255.82	7.74%	33.02%	59.24%
06116 PARKS - DISTRICT I SERVICE CENTER	2,675,427.72	136,486.31	923,953.44	39.60%	1,614,987.97	5.10%	34.53%	60.36%
06119 PARKS - SUPPORT SERVICE	690,595.52	36,146.52	233,906.87	39.10%	420,542.13	5.23%	33.87%	60.90%
06117 PARKS - DISTRICT II SERVICE CENTER	2,601,209.82	99,821.27	864,191.51	37.10%	1,637,197.04	3.84%	33.22%	62.94%
06118 PARKS - DISTRICT III SERVICE CENTER	2,830,358.67	259,013.93	791,490.48	37.10%	1,779,854.26	9.15%	27.96%	62.88%
06840 LIBRARY - TECHNICAL SERVICES	1,301,965.00	-	723,716.10	55.60%	578,248.90	0.00%	55.59%	44.41%
06901 EXTENSION SERVICE - ADMINISTRATION	427,608.51	9,527.51	165,161.77	40.90%	252,919.23	2.23%	38.62%	59.15%
08007 WATERSHED MGMT - RESERVE & TRANSFER	13,567,770.00	-	13,557,316.31	99.90%	10,453.69	0.00%	99.92%	0.08%
08001 WATERSHED MGMT - DIRECTORS OFFICE	5,603,859.22	2,547,554.02	1,426,013.52	70.90%	1,630,291.68	45.46%	25.45%	29.09%
08035 WATERSHED MGMT - C & M DIV MANAGEMEN	990,194.83	74,200.92	520,910.80	60.10%	395,083.11	7.49%	52.61%	39.90%
08033 WATERSHED MGMT - WPC FACILITIES MAIN	3,685,550.03	951,379.04	968,197.97	52.10%	1,765,973.02	25.81%	26.27%	47.92%
08015 WATERSHED MGMT - IT SUPPORT	570,175.67	216,657.03	79,442.36	51.90%	274,076.28	38.00%	13.93%	48.07%
08042 WATERSHED MGMT - COMPLIANCE	6,005,167.43	1,924,803.74	939,318.10	47.70%	3,141,045.59	32.05%	15.64%	52.31%
08028 WATERSHED MGMT - WPC SNAPPINGER PLAN	6,981,045.34	784,943.45	2,444,314.07	46.30%	3,751,787.82	11.24%	35.01%	53.74%
08021 WATERSHED MGMT - WATER PRODUCTION OP	8,128,439.98	1,261,078.95	2,410,274.72	45.20%	4,457,086.31	15.51%	29.65%	54.83%
08041 WATERSHED MGMT - DISTRICT 3 - MAINT	4,774,950.09	119,091.76	1,971,759.13	43.80%	2,684,099.20	2.49%	41.29%	56.21%
08040 WATERSHED MGMT - DISTRICT 2 - MAINT	5,800,402.98	111,150.43	2,399,753.26	43.30%	3,289,499.29	1.92%	41.37%	56.71%

**COMPREHENSIVE COST STUDY 2009  
ANALYSIS OF POTENTIAL BUDGETARY OVERAGES**

**COST CENTERS WITHIN THEIR RESPECTIVE DEPARTMENTS EXCEEDING 33.33% OF APPROPRIATION\***

(AS OF APRIL 2009 ACTUALS)

\*spreadsheet reflects those cost centers with appropriations greater than \$100k & %tage enc/exp to appropriation > 33.33% as of April 2009 actuals.

\*all departments/cost centers with appropriation over \$100k

Information obtained from Budget Office Information report - Apr-09TotExpByFund-Dept-CC

COST CENTER	CURRENT APPROPRIATION	CURRENT ENCUMBRANCE	YTD EXPENDITURE	% CURR YR ENC/EXP TO APPROP	BALANCE	%tage Current Encumbrance to Appropriation	%tage Current Expense to Appropriation	%tage Balance to Appropriation
08030 WATERSHED MGMT - WPC POLE BRIDGE CRE	2,862,631.82	439,248.94	786,631.78	42.80%	1,636,751.10	15.34%	27.48%	57.18%
08029 WATERSHED MGMT - COLLECTION SYSTEM	354,152.99	20,638.07	127,673.94	41.90%	205,840.98	5.83%	36.05%	58.12%
08037 WATERSHED MGMT - DISTRICT1 - MAINTEN	4,088,835.08	61,620.20	1,622,841.54	41.20%	2,404,373.34	1.51%	39.69%	58.80%
08038 WATERSHED MGMT - CONSTRUCTION	6,613,209.55	175,011.85	2,532,183.74	40.90%	3,906,013.96	2.65%	38.29%	59.06%
08022 WATERSHED MGMT - WATER MAINTENANCE	3,681,091.64	353,921.58	1,132,576.93	40.40%	2,194,593.13	9.61%	30.77%	59.62%
08004 WATERSHED MGMT - COLLECTION SERVICES	954,780.04	8,370.59	369,140.03	39.50%	577,269.42	0.88%	38.66%	60.46%
08023 WATERSHED MGMT - WATER LABORATORY	710,891.57	28,732.94	239,932.56	37.80%	442,226.07	4.04%	33.75%	62.21%
08026 WATERSHED MGMT - SEWER MONITORING	475,480.42	5,476.05	172,743.99	37.50%	297,260.38	1.15%	36.33%	62.52%
08020 WATERSHED MGMT - P&M ADMIN & SUPERVI	347,922.06	3,621.12	126,254.66	37.30%	218,046.28	1.04%	36.29%	62.67%
08019 WATERSHED MGMT - F&T ADMIN & SUPERVI	180,143.75	306.75	64,001.01	35.70%	115,835.99	0.17%	35.53%	64.30%
08036 WATERSHED MGMT - TECHNICAL SERVICES	2,279,243.65	13,588.82	781,899.29	34.90%	1,483,755.54	0.60%	34.31%	65.10%
08105 SANITATION - ADMINSTRATION	21,790,745.85	351,793.43	9,400,308.14	44.80%	12,038,644.28	1.61%	43.14%	55.25%
08140 SANITATION - COMMERCIAL SUPPORT	1,636,607.69	133,369.85	551,091.78	41.80%	952,146.06	8.15%	33.67%	58.18%
08106 SANITATION - KEEP DEKALB BEAUTIFUL	239,032.27	19,141.30	80,341.57	41.60%	139,549.40	8.01%	33.61%	58.38%
08142 SANITATION - CENTRAL COMMERCIAL	3,763,258.61	9,616.87	1,491,642.14	39.90%	2,261,999.60	0.26%	39.64%	60.11%
08131 SANITATION - CENTRAL SPECIAL COLLECT	2,138,454.12	80,850.49	744,325.25	38.60%	1,313,278.38	3.78%	34.81%	61.41%
08133 SANITATION - EAST RESIDENTIAL	3,720,330.25	31,063.37	1,342,560.75	36.90%	2,346,706.13	0.83%	36.09%	63.08%
08136 SANITATION - SOUTH SPECIAL COLLECTIO	2,151,822.98	11,282.61	778,576.30	36.70%	1,361,964.07	0.52%	36.18%	63.29%
08135 SANITATION - SOUTH RESIDENTIAL	4,185,046.14	15,174.61	1,517,601.48	36.60%	2,652,270.05	0.36%	36.26%	63.37%
08130 SANITATION - CENTRAL RESIDENTIAL	3,740,107.97	28,584.00	1,318,155.27	36.00%	2,393,368.70	0.76%	35.24%	63.99%
08125 SANITATION - NORTH RESIDENTIAL	4,214,583.61	45,223.80	1,417,138.36	34.70%	2,752,221.45	1.07%	33.62%	65.30%
08112 SANITATION - SEMINOLE COMPOST FACILI	2,131,251.08	36,995.19	700,535.15	34.60%	1,393,720.74	1.74%	32.87%	65.39%
08220 DEKALB PEACHTREE AIRPORT MAINTENANCE	819,637.65	12,426.17	270,249.15	34.50%	536,962.33	1.52%	32.97%	65.51%
09210 EMPLOYEES PENSION FUND OPERATIONS	225,216.35	704,311.93	28,420,213.99	12931.80%	(28,899,309.57)	312.73%	12619.07%	-12831.80%
09310 DEBT SERVICE	13,972,470.00	-	11,975,213.74	85.70%	1,997,256.26	0.00%	85.71%	14.29%

**COMPREHENSIVE COST STUDY 2009  
ANALYSIS OF POTENTIAL BUDGETARY OVERAGES**

**EXPLANATIONS FOR COST CENTERS WITHIN THEIR RESPECTIVE DEPARTMENTS EXCEEDING 33.33% OF APPROPRIATION  
(AS OF APRIL 2009 ACTUALS)**

\* Information obtained from - The Budget Resources All-Purpose Drill-Down Tools - April 2009

COST CENTER	CURRENT APPROPRIATION	CURRENT ENCUMBRANCE	YTD EXPENDITURE	% CURR YR ENC/EXP TO APPROP	Major Drivers
00206 BOARD OF COMMISSIONERS - DISTRICT 6	269,829.43	33,137.63	76,595.30	40.70%	<b>Other Misc. Charges</b> , Enc~ Seal Analytical, \$10K
00207 BOARD OF COMMISSIONERS - DISTRICT 7	279,872.99	37,060.99	73,574.56	39.50%	<b>Postage</b> , Enc. Dec. 08 - Aadco Printing, \$26K; Printing, Exp. Aadco \$8K, Enc. Dec 08 - Aadco, \$6K
00202 BOARD OF COMMISSIONERS - DISTRICT 2	267,466.24	29,492.24	74,951.01	39.00%	<b>Other Professional Service</b> , Enc. Dec 07 & Nov 08, \$17K; <b>Other Misc. Charges</b> , Enc. Dec 07 & Nov 08, \$8K
00203 BOARD OF COMMISSIONERS - DISTRICT 3	245,323.82	6,922.64	87,478.13	38.50%	<b>Training &amp; Conference Fees</b> , Exp. \$7K; <b>Other Misc. Charges</b> , Exp Best Print Inc, \$17K
00205 BOARD OF COMMISSIONERS - DISTRICT 5	262,888.18	20,389.70	70,523.34	34.60%	<b>Other Professional Services</b> , Enc. Nov 08 - \$12K, Enc. Jan 09 - \$6K ; Exp J Hockett \$3K, Other \$3K
01160 FACILITIES MANAGEMENT - SECURITY	903,890.96	160,188.18	250,972.81	45.50%	<b>Security Services</b> , Exp Walden Security \$246K; Enc. Walden Security Services \$153K, Us Security Associates Inc. \$3K
01170 FACILITIES MANAGEMENT - ARCHITECTURA	659,156.71	84,624.57	207,137.74	44.30%	<b>Maintenance &amp; Repair Services</b> , Exp Kimball Intl \$20K, RB Communications \$8K, Mobile Communications \$5K; Enc 2008 \$83K
01120 FACILITIES MANAGEMENT - GENERAL MAIN	6,302,459.66	758,928.58	2,007,537.78	43.90%	<b>Maintenance &amp; Repair Services</b> , Exp Galgon Hvac Mech \$128K, Elevator Specialist \$81K, Moha Mech. \$74K, Prime Power \$64K, Johnson Controls \$50K, Dale Sims Inc \$42K; Enc 2008 \$141K, Enc 2009 \$545K
01410 PURCHASING - GENERAL	1,192,249.36	34,209.11	426,408.91	38.60%	<b>Maintenance &amp; Repair services</b> , Exp A-Z Distributors \$12K, Konica Minolta \$4K, R&B Communications \$3K, Sign-A-Rama \$2K; Enc 2005 \$300, 2009 \$3K. <b>Operating Supplies</b> , Exp Konica Minolta \$16K, Office Depot \$5K; Enc 2005 thru 2008 \$2K, Enc 2009 \$10K. <b>Computer Equipment</b> , Exp Access Security Technology \$4K, Dell Marketing \$2K; Enc Dec 2005 \$9K.
01450 PURCHASING - CONTRACT COMPLIANCE	559,900.02	28,266.94	184,086.93	37.90%	<b>Training &amp; Conf. Fees</b> , Omni Fort Worth Hotel \$4K, American Contract Compliance \$1K, Walton \$637, Brewer \$673, Walker \$637. <b>Operating Supplies</b> , Exp Holiday Inn \$14K, Mayline Grp \$8K, Mobilier de Bureau \$3K, Massom Install Tech \$4K, Waterton & Associates \$2K, Abacus Corporation \$4K; Enc 2005 thru 2008 \$12K, 2009 \$7K
01460 PURCHASING - PROCUREMENT	1,029,305.21	34,424.01	337,407.71	36.10%	<b>Other Professional Services</b> , Exp Nashill Inc \$24K; Enc Dec 2005 \$25K
01510 HUMAN RESOURCES & MERIT SYSTEM	3,273,124.41	363,924.09	789,468.20	35.20%	<b>Board Member Services</b> , Exp Mitchell \$1K, Leslie \$3K, Price \$3K; Enc Dec 2007 thru 2008 \$48K. <b>Management Services</b> , Exp Cameron & Associates \$26K; Enc 2007 \$37K, Enc 2009 Cameron \$104K. <b>Other Professional Services</b> , Exp ADP \$3K, Laboratory Corp \$12K; Enc Dec 2007 Lee P Brown \$35K, Par Group \$35K, Enc 2009 \$42K. <b>Recruitment Expense</b> , Exp Auburn University \$87K, Vericon Resources \$18K; Enc 2005 thru 2008 \$1K, Enc 2009 Vericon \$54K.

# COMPREHENSIVE COST STUDY 2009

## ANALYSIS OF POTENTIAL BUDGETARY OVERAGES

### EXPLANATIONS FOR COST CENTERS WITHIN THEIR RESPECTIVE DEPARTMENTS EXCEEDING 33.33% OF APPROPRIATION (AS OF APRIL 2009 ACTUALS)

\* Information obtained from - The Budget Resources All-Purpose Drill-Down Tools - April 2009

COST CENTER	CURRENT APPROPRIATION	CURRENT ENCUMBRANCE	YTD EXPENDITURE	% CURR YR ENC/EXP TO APPROP	Major Drivers
02110 FINANCE - OFFICE OF THE DIRECTOR	690,494.39	2,618.43	260,092.94	38.00%	<b>Other Professional Services</b> , Exp Lober \$5K, Municipal Code Corp \$5K, Public Financial Mgt \$5K, Stephen Irving \$5K; Enc Lober \$1K. <b>Advertising Services</b> , Exp Ace III Communications \$2K; Enc \$274. <b>Operating Supplies</b> , Exp Dell Marketing \$2K, Office Depot \$ 1K.
02120 FINANCE - ACCOUNTING SERVICES	991,973.82	28,890.92	335,078.67	36.70%	<b>Temporary Personnel Services</b> , Enc \$10K. <b>Maintenance &amp; Repair Services</b> , Enc Georgia Duplicating Products \$4K. <b>Other Misc Charges</b> , Exp States Finley \$4K; Enc States Finley \$5K. <b>Operating Supplies</b> , Exp Office Depot \$5K; Enc 2009 \$4K.
02132 FINANCE - TREASURY	5,403,506.82	109,210.04	1,817,665.97	35.70%	<b>Maintenance &amp; Repair Services</b> , Exp Adapttosolve Inc. \$125K, Kendall Supply \$17K, Sycom Group \$12K; Enc 2008 \$5K, Enc 2009 Adapttosolve Inc \$54K. <b>Postage</b> , Exp Envelopes & Forms \$179K; Enc 2009 Envelopes & Forms \$26K.
02160 FINANCE - RISK MANAGEMENT	2,098,398.33	6,346.36	711,165.71	34.20%	<b>Overtime</b> , Exp Jan-April 09 \$14K. <b>Training &amp; Conf. Fees</b> , Exp Medic First Aid Intl. \$1K, National Safety \$979, Crystal Springs \$360, Coffee Cup \$239; Enc National Safety Council \$2K.
02446 CONFISCATED FUNDS - STATE DRUG FUNDS	1,410,871.20	967,404.11	45,619.58	71.80%	<b>Tools &amp; Small Equipment</b> , Enc DGG Taser Inc DBA Taser & Tactical Supply \$932. <b>Computer Equipment</b> , Exp Dell Marketing LP \$32K.
02439 CONFISCATED FUNDS - STATE DRUG FUNDS	102,798.84	21,729.50	16,188.43	36.90%	<b>Other Equipment</b> , Exp Advanced Covert Technology \$6K; Enc Nov 04 Emergency Power Systems \$29K, Enc Dec 06 Remington Elsag Law Enforcement System \$3K.
02647 E-911 WIRELESS	6,466,702.60	620,264.25	1,591,503.38	34.20%	
02820 TAX COMMISSIONER - MOTOR VEHICLE TAX	3,404,003.94	1,880.46	1,160,211.23	34.10%	
03410 JUVENILE COURT - ADMINISTRATION	7,172,968.60	75,500.72	2,419,501.05	34.80%	
03515 SUPERIOR COURT - JUDGE BARRIE	330,823.03	11,225.19	135,266.62	44.30%	<b>Operating Supplies</b> , Exp Carithers Wallace Courten \$14K; Enc Dec 08 \$5K, Enc April 09 \$5K
03587 SUPERIOR COURT - DISPUTE RESOLUTION	684,748.71	9,907.09	258,974.06	39.30%	<b>Other Professional Services</b> , Exp \$99K, Major vendors - Mary Ellen Cates \$7, Granath & Associates \$7K, Joe Ann Berry \$6K, Henry Kimmel \$5K, Wini Stephens \$5K, Gallman Law Offices \$5K, Steven Gold \$5K, Teresa Lohmer \$5K
03545 SUPERIOR COURT - JUDGE HUNTER	278,083.80	1,371.37	93,412.88	34.10%	
03601 CLERK SUPERIOR COURT	5,300,230.11	189,515.72	1,655,390.95	34.80%	
03720 STATE COURT - MARSHAL	2,225,536.98	29,836.31	839,568.43	39.10%	<b>Maintenance &amp; Repair Service</b> , Enc \$19K - Motorola \$15K. <b>Uniforms &amp; Clothing</b> , Exp Command Uniforms \$8K; Enc Dec 08 Command Uniforms \$3K, Enc 2009 \$986
03705 STATE COURT - JUDGE MOBLEY	497,012.93	1,660.43	171,634.99	34.90%	
03715 STATE COURT - PROBATION	1,889,278.56	7,136.61	650,239.39	34.80%	
03925 DISTRICT ATTORNEY - BOARD OF EQUALIZ	211,602.48	1,732.37	97,826.22	47.00%	<b>Board Member Services</b> , Exp Boe Payments \$45K - Payments range between \$60 and \$480. <b>Postage</b> - Central Services Exp \$6K
03910 DISTRICT ATTORNEY	7,997,904.77	22,839.07	2,898,095.06	36.50%	
04110 PROBATE COURT	1,728,792.19	4,094.82	590,204.64	34.40%	
04310 MEDICAL EXAMINER	2,646,229.32	109,488.02	860,850.18	36.70%	

# COMPREHENSIVE COST STUDY 2009

## ANALYSIS OF POTENTIAL BUDGETARY OVERAGES

### EXPLANATIONS FOR COST CENTERS WITHIN THEIR RESPECTIVE DEPARTMENTS EXCEEDING 33.33% OF APPROPRIATION (AS OF APRIL 2009 ACTUALS)

\* Information obtained from - The Budget Resources All-Purpose Drill-Down Tools - April 2009

COST CENTER	CURRENT APPROPRIATION	CURRENT ENCUMBRANCE	YTD EXPENDITURE	% CURR YR ENC/EXP TO APPROP	Major Drivers
04603 POLICE - TELECOMMUNICATIONS	309,922.86	235,219.62	121,338.16	115.00%	Maintenance & Repair Services, Exp Micro Tel \$7K; Enc Dec 07 JTM Associates \$5K. Other Equipment, Exp The Newton Group \$74K; Enc Nov 08 The Newton Group \$204K
04643 POLICE - INTERFUND SUPPORT - SPECIAL	13,781,198.00	-	12,444,180.00	90.30%	Communications Support Charges Exp \$2,957 – Interdepartmental \$2,957K, Manuel Entry R. Warren 4/16 \$8,873. Entry made due to negative appropriation in Cost Center 04641 fund 100 Interfund Support General - impacts entire year.
04611 POLICE - SERVICE SUPPORT	917,912.58	124,261.68	360,631.44	52.80%	Lease Purchase of Equipment, Exp Xerox Corporation \$234K; Enc Xerox Corporation \$89K. Training & Conference Fees E, Exp \$19K. Operating Supplies, Exp West Chatham Warning \$47K, Office Depot \$13K, AKO Signs \$6K; Enc 2005 thru 2008 \$9K, Enc 2009 \$19K.
04614 POLICE - SPECIAL INVESTIGATIONS UNIT	7,692,976.78	198,573.70	2,874,423.53	39.90%	
04607 POLICE - CROSSING GUARDS	779,022.00	1,800.00	286,440.32	37.00%	
04613 POLICE - CRIMINAL INVESTIGATION DIVI	13,814,034.37	21,237.09	5,080,762.42	36.90%	Other Miscellaneous Charges, Exp Accurint \$3K, Enc \$9K ; Telephone Service, Bell South \$6K. Telephone Wireless, Exp \$6K
04602 POLICE - ADMINSTRATIVE SERVICES	2,593,499.15	92,420.95	856,402.77	36.60%	Security Services, Exp Walden Security \$11K, Enc Walden Security \$59K. Maintenance & Repair, Exp CDW Governmental Inc \$16K, Vision Air \$74K; Enc 2005 thru 2008 \$13K, Enc 2009 \$3K. Operating Supplies, Exp Office Depot \$4K, CDW Government Inc \$2K.
04615 POLICE - TRAINING	1,606,676.85	104,594.37	477,967.36	36.30%	Other Professional Services, Exp Brown Design Group \$12K.
04617 POLICE - UNIFORM DIVISION	62,453,480.18	92,785.77	22,077,537.30	35.50%	Rental of Real Estate, Exp Mack III Development \$91K, Pinnacle towers \$5K. Telephone - Wireless, Exp Cingular & Nextel \$38K. Operating Supplies, Exp Office Depot \$50K; Enc 2004 thru 2008 \$36K, Enc 2009 \$2K.
04612 POLICE - INTERNAL AFFAIRS	721,518.68	19.24	246,481.64	34.20%	
04631 POLICE - CRIME SCENE	1,363,379.26	7,958.81	458,335.55	34.20%	Maintenance & Repair Services, Exp NEC Corporation \$8K
04810 MAGISTRATE COURT	2,512,198.76	16,547.61	839,363.89	34.10%	Rental of Equipment, Exp Xerox Corporation \$9K. Operating Supplies, Exp \$10K.
05407 PW-TRANSPORTATION - ADMINISTRATIVE SERV	790,082.29	102,162.79	214,182.61	40.00%	Other Professional Services , Exp South Eastern Resource Group \$28K; Enc 2007 thru 2008 \$43K, Enc 2009 South Eastern Resource Group \$40K. Operating Supplies Exp Office Depot \$4K; Enc 2004 thru 2008 \$5K.
05462 PW-TRANSPORTATION - TRAFFIC CALMING	276,544.53	6,033.84	104,015.74	39.80%	
05415 PW-TRANSPORTATION - DESIGN/SURVEY & CON	730,146.93	6,646.03	251,055.33	35.30%	
05460 PW-TRANSPORTATION - TRAFFIC PLANNING &	909,145.59	770.49	313,405.87	34.60%	
06120 PARKS - HORTICULTURE & FORESTRY	161,177.70	98,790.21	134,772.07	144.90%	Grounds Maintenance Services, Exp Lawn Creations \$23K, Lawn Pro Landscapes \$21K, 3Mack's Lawn Service \$14K; Enc 2008 \$91K. Natural Gas, Ferrell Gas \$3K; Enc 2008 1K



**COMPREHENSIVE COST STUDY 2009  
ANALYSIS OF POTENTIAL BUDGETARY OVERAGES**

**EXPLANATIONS FOR COST CENTERS WITHIN THEIR RESPECTIVE DEPARTMENTS EXCEEDING 33.33% OF APPROPRIATION  
(AS OF APRIL 2009 ACTUALS)**

\* Information obtained from - The Budget Resources All-Purpose Drill-Down Tools - April 2009

COST CENTER	CURRENT APPROPRIATION	CURRENT ENCUMBRANCE	YTD EXPENDITURE	% CURR YR ENC/EXP TO APPROP	Major Drivers
06103 PARKS - SUMMER PROGRAMS	307,760.54	193,487.39	20,309.68	69.50%	Other Rentals, Enc May 2008 DeKalb Cty Dept of Public Transportation \$33K. Other Misc Charges Enc DeKalb County Board of Education \$70K. Operating Supplies, Enc \$55K. Uniforms & Clothing Enc \$31K.
06105 PARKS - RECREATION CENTERS	2,095,165.38	131,245.02	760,381.95	42.60%	Other Professional Services, Exp Blaze Sports America Inc \$29K, John I Karg - Vosocheh \$14K; Enc \$52K. Custodial Services Enc \$10K; Exp Aramark Uniform Services \$2K. Natural Gas, Exp Coweta-Fayette Emu Natural \$51K
06111 PARKS - SUGAR CREEK GOLF COURSE	1,416,676.30	275,013.46	311,377.93	41.40%	Maintenance & Repair, Exp CGL of Savannah \$58, Sydmar Golf Mgt \$7; Enc \$55K. Lease Purchase of Eqpt Exp Sydmar Golf Mgt \$20K. Other Misc Charges Exp CGL of Savannah \$14, Sydmar Golf Mgt \$147K; Enc total \$193K - Noted 2008 \$101K
06110 PARKS - MYSTERY VALLEY GOLF COURSE	1,112,890.99	86,163.09	367,472.08	40.80%	Other Professional Services, Exp CGL of Savannah \$14K. Maintenance & Repair Services, Exp CGL of Savannah \$212K; Enc Total \$105 - noted in 2009 details \$35K
06116 PARKS - DISTRICT I SERVICE CENTER	2,675,427.72	136,486.31	923,953.44	39.60%	
06119 PARKS - SUPPORT SERVICE	690,595.52	36,146.52	233,906.87	39.10%	
06117 PARKS - DISTRICT II SERVICE CENTER	2,601,209.82	99,821.27	864,191.51	37.10%	
06118 PARKS - DISTRICT III SERVICE CENTER	2,830,358.67	259,013.93	791,490.48	37.10%	
06840 LIBRARY - TECHNICAL SERVICES	1,301,965.00	-	723,716.10	55.60%	Books & Subscription, Exp DeKalb County Public Library - One time pymt-2009 \$500K
06901 EXTENSION SERVICE - ADMINISTRATION	427,608.51	9,527.51	165,161.77	40.90%	
08007 WATERSHED MGMT - RESERVE & TRANSFER	13,567,770.00	-	13,557,316.31	99.90%	Transfer to W&S R&E - Total \$13,557K Exp Jan 09 \$4,884, March \$8,672
08001 WATERSHED MGMT - DIRECTORS OFFICE	5,603,859.22	2,547,554.02	1,426,013.52	70.90%	Other Professional Services, Exp Atlanta Regional Commission \$400K; Enc total \$1,038 - 2008 \$22K, 2009 Atlanta Regional \$86K, Brown & Caldwell \$908K. Dues, NACWA Membership Dues \$17K. Legal Settlements, Exp Georgia Dept of Natural Resources \$162K, Govinda \$15K, Jackson \$12K, Paul \$11K; Enc total \$1,485 - Noted Dec 07 Tenco Services 800K. Leasehold - Other Local Gov't, Exp Gwinnett \$29K, Fulton Cty \$3K.
08035 WATERSHED MGMT - C & M DIV MANAGEMEN	990,194.83	74,200.92	520,910.80	60.10%	Rental of Equipment, Exp Goodwin Pumps of America \$7K, Trench Shoring Services \$5K, Volvo Construction \$2; Enc Dec 2008 Volvo Construction \$3K, Jan 2009 Sunbelt Rentals \$8K. Other Telecommunication Services, Nextel South Corporation \$60K. Sanitation Service Charge, Exp \$253K

# COMPREHENSIVE COST STUDY 2009

## ANALYSIS OF POTENTIAL BUDGETARY OVERAGES

### EXPLANATIONS FOR COST CENTERS WITHIN THEIR RESPECTIVE DEPARTMENTS EXCEEDING 33.33% OF APPROPRIATION (AS OF APRIL 2009 ACTUALS)

\* Information obtained from - The Budget Resources All-Purpose Drill-Down Tools - April 2009

COST CENTER	CURRENT APPROPRIATION	CURRENT ENCUMBRANCE	YTD EXPENDITURE	% CURR YR ENC/EXP TO APPROP	Major Drivers
08033 WATERSHED MGMT - WPC FACILITIES MAIN	3,685,550.03	951,379.04	968,197.97	52.10%	<b>Maintenance &amp; Repair Services</b> , Exp Cleveland Elec. \$127K, Cole Electric \$31K, Metals & Materials \$47K; Enc total \$403 - Noted in details, 2006 thru 2008 \$234K, 2009 \$32K. <b>Rental of Equipment</b> , Exp Phoenix Crane Service \$9K, Xerox Corporation \$4K. <b>Operating Supplies</b> , Exp Grainger Industrial Supply \$14K, P&S Electric \$5K, People's Janitorial \$5K; Enc total 384 - Noted in details 2004 thru 2008 \$365K, 2009 \$8K. <b>Maintenance &amp; Repair Materials</b> , Exp 79K; Enc total \$157K - noted in details 2004 thru 2008 \$78K, 2009 \$42K. <b>Electricity</b> , Exp \$146K - Snapping Shoals Electric & Walton
08015 WATERSHED MGMT - IT SUPPORT	570,175.67	216,657.03	79,442.36	51.90%	<b>Maintenance &amp; Repair Services</b> , Exp Dell Marketing \$16K, Irth Solutions \$7K, Oracle Corporation \$25K; Enc total \$150 - noted in details 2006 thru 2008 \$6K, 2009 \$135K. <b>Operating Supplies</b> , Exp Oracle Corporation \$12K; Enc 2005 thru 2008 \$31K
08042 WATERSHED MGMT - COMPLIANCE	6,005,167.43	1,924,803.74	939,318.10	47.70%	<b>Other Professional Services</b> , Enc Reeves & Associates \$24K. <b>Maintenance &amp; Repair Services</b> , Exp Metals & Materials Eng. \$61K; Enc 2005 thru 2008 \$1,455K, 2009 \$437K.
08028 WATERSHED MGMT - WPC SNAPPINGER PLAN	6,981,045.34	784,943.45	2,444,314.07	46.30%	<b>Industrial chemicals</b> , Exp Cheney Lime & Cement \$171K, Kemira Water Solutions \$366K, PVS Chemical \$27K, Southern Ionics \$50K; Enc total \$700K - Noted in details 2005 thru 2008 \$98K, 2009 \$393K
08021 WATERSHED MGMT - WATER PRODUCTION OP	8,128,439.98	1,261,078.95	2,410,274.72	45.20%	
08041 WATERSHED MGMT - DISTRICT 3 - MAINTEN	4,774,950.09	119,091.76	1,971,759.13	43.80%	<b>Uniforms &amp; Clothing</b> , Enc 2004 thru 2008 \$3K, 2009 \$11K. <b>Maintenance &amp; Repairs</b> , Exp total \$217K details note \$184K; Enc \$71K.
08040 WATERSHED MGMT - DISTRICT 2 - MAINTEN	5,800,402.98	111,150.43	2,399,753.26	43.30%	<b>Uniforms &amp; Clothing</b> , Enc 2004 thru 2008 \$3K, 2009 \$ 17K
08030 WATERSHED MGMT - WPC POLE BRIDGE CRE	2,862,631.82	439,248.94	786,631.78	42.80%	<b>Maintenance &amp; Repair Services</b> , Exp Fluid Dynamic \$3, Rogers & Sons \$1K; Enc \$30K. <b>Sludge Removal</b> , Exp Operations Management \$78; Enc Operations Management - 2008 \$80K, 2009 \$78K. <b>Operating Supplies</b> , Exp \$17K; Enc 2004 thru 2008 \$4K, 2009 \$12K. <b>Industrial Chemicals</b> , Exp Naico \$23K, RGM of Georgia \$49K; Enc total \$213 - Noted in detail 2004 thru 2008 \$23K, 2009 \$177K. <b>Maintenance &amp; Repair Materials</b> , Exp Cole Electric \$12K, Watson-Marlow Bredel \$18; Enc \$16K.
08029 WATERSHED MGMT - COLLECTION SYSTEM	354,152.99	20,638.07	127,673.94	41.90%	
08037 WATERSHED MGMT - DISTRICT1 - MAINTEN	4,088,835.08	61,620.20	1,622,841.54	41.20%	<b>Operating Supplies</b> , Exp \$47K various vendors - Air Gas, ER Partridge Inc, Full Circle Restoration, Grainger Industrial, Serv Pro of Clarkston; Enc total \$33K - details noted for 2004 thru 2008 \$11K, 2009 \$16K

# COMPREHENSIVE COST STUDY 2009

## ANALYSIS OF POTENTIAL BUDGETARY OVERAGES

### EXPLANATIONS FOR COST CENTERS WITHIN THEIR RESPECTIVE DEPARTMENTS EXCEEDING 33.33% OF APPROPRIATION (AS OF APRIL 2009 ACTUALS)

\* Information obtained from - The Budget Resources All-Purpose Drill-Down Tools - April 2009

COST CENTER	CURRENT APPROPRIATION	CURRENT ENCUMBRANCE	YTD EXPENDITURE	% CURR YR ENC/EXP TO APPROP	Major Drivers
08038 WATERSHED MGMT - CONSTRUCTION	6,613,209.55	175,011.85	2,532,183.74	40.90%	<b>Uniforms &amp; Clothing</b> - Enc. 2004 - 2008 \$1K; Enc 2009 ER Partridge & Iron Age Corp \$13K; <b>Maintenance &amp; Repair Materials</b> , Exp FM Shelton Inc \$26K, Kemi Construction \$20K, Kendall Supply \$83K, RLM Masonry \$89K; Enc 2006 thru 2008 \$31K, 2009 \$41k
08022 WATERSHED MGMT - WATER MAINTENANCE	3,681,091.64	353,921.58	1,132,576.93	40.40%	<b>Maintenance &amp; Repair Services</b> , Exp Lares Undersea Contract \$84K, Rain for Rent \$68K, Cleveland Electric \$48K, 2Management Group \$48K, Hach Ultra Analytics \$38K, Western Oilfields, Supply; Enc 2005 thru 2008 \$91K, 2009 \$43K. <b>Maintenance &amp; Repair Materials</b> , Exp Pumping Machinery \$38K, Lares Undersea Contract \$21K, Southern Valve & Meter \$14K, Grainger Industrial \$14K, Chesterton South East Rome \$13K, Wedeco \$12K. Enc 2004 thru 2008 \$43K, 2009 \$35K
08004 WATERSHED MGMT - COLLECTION SERVICES	954,780.04	8,370.59	369,140.03	39.50%	<b>Maintenance &amp; Repair services</b> , Exp Kendall Supply \$21K.
08023 WATERSHED MGMT - WATER LABORATORY	710,891.57	28,732.94	239,932.56	37.80%	
08026 WATERSHED MGMT - SEWER MONITORING	475,480.42	5,476.05	172,743.99	37.50%	
08020 WATERSHED MGMT - P&M ADMIN & SUPERVI	347,922.06	3,621.12	126,254.66	37.30%	
08019 WATERSHED MGMT - F&T ADMIN & SUPERVI	180,143.75	306.75	64,001.01	35.70%	
08036 WATERSHED MGMT - TECHNICAL SERVICES	2,279,243.65	13,588.82	781,899.29	34.90%	
08105 SANITATION - ADMINISTRATION	21,790,745.85	351,793.43	9,400,308.14	44.80%	<b>Legal Fees</b> , Exp Troutman Sanders \$32K. <b>Other Professional Services</b> , Exp Confidential Security \$10K, Intelligent Homes \$7K; Enc 2006 & 2008 \$29K. <b>Maintenance &amp; Repair Services</b> , Exp Rite Way Service \$9K, Mobile Communications \$2K; Enc 2009 \$46K. Advertising Services, Exp Central Poly Corp \$69K, On-Time Print & Mail \$30K, Wonderland Gardens \$11K; Enc 2008 \$53K, 2009 \$31K. <b>Natural Gas</b> , Coweta Fayette EMC Natural, \$7K. <b>Electricity</b> , Exp Georgia Power \$21K
08140 SANITATION - COMMERCIAL SUPPORT	1,636,607.69	133,369.85	551,091.78	41.80%	<b>Operating Supplies</b> , Exp Wastequip manufacturing \$228K; Enc details noted 2004 thru 2008 \$19K, Enc 2009 \$25K
08106 SANITATION - KEEP DEKALB BEAUTIFUL	239,032.27	19,141.30	80,341.57	41.60%	
08142 SANITATION - CENTRAL COMMERCIAL	3,763,258.61	9,616.87	1,491,642.14	39.90%	
08131 SANITATION - CENTRAL SPECIAL COLLECT	2,138,454.12	80,850.49	744,325.25	38.60%	<b>Maintenance &amp; Repair Services</b> , Enc 70K
08133 SANITATION - EAST RESIDENTIAL	3,720,330.25	31,063.37	1,342,560.75	36.90%	<b>Uniforms &amp; Clothing</b> , Exp Reflective Factor \$3K, White Cap Construction \$7K; Enc 2004 thru 2008 \$3K
08136 SANITATION - SOUTH SPECIAL COLLECTIO	2,151,822.98	11,282.61	778,576.30	36.70%	
08135 SANITATION - SOUTH RESIDENTIAL	4,185,046.14	15,174.61	1,517,601.48	36.60%	<b>Operating Supplies</b> , Exp Vulcan Safety \$2K, White Cap Construction \$2K, People's janitorial \$2K, Eagles Safety \$1k, Anderson Safety \$1K
08130 SANITATION - CENTRAL RESIDENTIAL	3,740,107.97	28,584.00	1,318,155.27	36.00%	<b>Uniforms &amp; Clothing</b> , Exp Reflective Factor \$5K, ER Partridge \$3K, White Cap Construction \$3K
08125 SANITATION - NORTH RESIDENTIAL	4,214,583.61	45,223.80	1,417,138.36	34.70%	
08112 SANITATION - SEMINOLE COMPOST FACILI	2,131,251.08	36,995.19	700,535.15	34.60%	
08220 DEKALB PEACHTREE AIRPORT MAINTENANCE	819,637.65	12,426.17	270,249.15	34.50%	

# COMPREHENSIVE COST STUDY 2009

## ANALYSIS OF POTENTIAL BUDGETARY OVERAGES

### EXPLANATIONS FOR COST CENTERS WITHIN THEIR RESPECTIVE DEPARTMENTS EXCEEDING 33.33% OF APPROPRIATION (AS OF APRIL 2009 ACTUALS)

\* Information obtained from - The Budget Resources All-Purpose Drill-Down Tools - April 2009

COST CENTER	CURRENT APPROPRIATION	CURRENT ENCUMBRANCE	YTD EXPENDITURE	% CURR YR ENC/EXP TO APPROP	Major Drivers
09210 EMPLOYEES PENSION FUND OPERATIONS	225,216.35	704,311.93	28,420,213.99	12931.80%	
09310 DEBT SERVICE	13,972,470.00	-	11,975,213.74	85.70%	

**COMPREHENSIVE COST STUDY 2009  
ANALYSIS OF POTENTIAL BUDGETARY OVERAGES**

**SALARY, TEMP/PART-TIME, OVER-TIME, AND ALLOWANCES  
(AS OF APRIL 2009 ACTUALS)**

Department Object Code	Fund	Cost Center	Total	Salary	Salary	YTD Temporary	Part- Time	YTD	Clothing Allowance	Total
			Personal Service Appropriation	YTD Appropriation	YTD Expenditures			Over- Time		Automobile Allowance
					(511101)	(511200)	(511102)	(511300)	(512902)	(512904)
Arts, Culture, & Entertainment	271	06300	41,191	32,640	28,988					
Board of Commissioners	100	00200	2,384,182	1,789,152	512,192					
Board of Health	100	07100	91,795	67,728	11,021					2,000
Chief Executive Office	100	00100	2,125,381	1,695,055	643,767			98		3,800
Child Advocates Office	100	04000	1,575,261	1,267,535	418,046					
Citizen Help Center	100	07800	566,975	431,897	312,665					
Clerk Superior Court	100	03600	4,323,317	3,340,959	1,150,585			4,059		
DeKalb Peachtree Airport	551	08200	1,388,743	1,096,441	369,795			2,743		2,000
Department of Watershed Management	511	08000	36,436,528	27,928,458	9,840,537			698,250		3,800
District Attorney	100	03900	10,210,947	7,928,196	2,593,204	5,634	6,642	4,766		
Economic Development	100	05600	886,389	704,236	227,070					
Extension Service	100	06900	882,108	682,769	245,652					
Facilities Management	100	01100	4,470,595	3,420,248	1,209,881					-
Finance	100	02100	10,989,167	8,437,554	2,763,917			6,614		2,000
Finance-Dpt of Watershed Mgmt Operating	511	02100	4,485,499	3,394,817	1,073,195			38,214		3,200
Fire & Rescue Services	100	04900	56,514,116	43,218,978	14,547,029			18,335		
Fleet Maintenance	611	01200	8,952,698	6,752,637	2,374,248			9,343		
G.I.S	100	00800	1,591,407	1,256,241	385,998			7,093		
Human Resources & Merit System	100	01500	2,572,796	2,050,168	573,388					
Human Services	100	07500	1,804,099	1,462,652	427,911		5,154			2,000
Juvenile Court	100	03400	5,238,270	4,097,862	1,366,010					1,600
Law Department	100	00300	2,739,775	2,219,078	736,792					
Library	100	06800	11,296,518	8,168,866	2,555,633		197,433	1,006		1,800
Magistrate Court	100	04800	2,311,148	812,358	274,910		334,923	12,003		
Medical Examiner	100	04300	1,656,101	1,275,056	376,915			1,716		
Office of Information Systems	100	01600	7,903,644	6,305,420	2,049,338					
Parks	207	06100	12,040,270	7,903,320	2,518,255	158,433	24,907			1,600
Planning & Development	201	05100	6,324,534	4,824,261	2,278,777					
Police	100	04600	99,159,180	73,406,185	24,878,577	20,124	236,560	637,021		2,000
Probate Court	100	04100	1,558,230	1,240,127	423,694					
Property Appraisal & Assessment	100	02700	4,437,052	3,460,258	1,089,331					
Public Defender	100	04500	6,556,683	5,226,777	1,770,502					
Public Works - Transportation	211	05400	3,437,674	2,698,717	908,270			234		2,000
Public Works Director	100	05500	502,416	398,206	169,457					4,000
Public Works- Roads & Drainage	271	05700	17,834,328	13,079,384	4,613,575			305,331		
Purchasing	100	01400	3,405,696	2,664,755	907,736			287		3,600
Recorders Court	272	04700	2,990,886	2,180,831	681,806		46,354	23,935		
Recreation	207	06200	485,004	450,000	-	247,119				
Registrar	100	02900	1,265,833	667,326	196,325	69,140		1,535		2,000
Sanitation	541	08100	29,188,053	22,143,472	7,296,896			40,197		1,000
Sheriff's Office	100	03200	50,006,902	37,018,116	12,928,282		20,847	1,096,255	8,297	
Solicitor	100	03800	4,688,372	3,563,510	1,208,102		15,504			
State Court	100	03700	10,948,165	8,663,436	2,941,789			69,947		1,600
Superior Court	100	03500	6,021,316	4,726,541	1,633,633					
Tax Commissioner	100	02800	5,767,322	4,280,131	1,442,962	36,385		23,555		2,000
<b>Total</b>			<b>450,056,566</b>	<b>338,432,354</b>	<b>114,956,655</b>	<b>536,835</b>	<b>888,325</b>	<b>3,002,537</b>	<b>8,297</b>	<b>42,000</b>

\* Exhibit does not include Personal Services and Employee Benefits cost for Group Insurance, FICA, Pension, or Workers Compensation

\* Information obtained by Budget Office Information Reports

Apr-09ExpByCC

Apr-09Multi-FundExpByDept

Apr-09OvertimeTrend

**COMPREHENSIVE COST STUDY 2009  
ANALYSIS OF POTENTIAL BUDGETARY OVERAGES**

**CIP BREAKDOWN BY COST CENTER  
(AS OF APRIL 2009 ACTUALS)**

\*all departments/cost centers with appropriation over \$100k  
Information obtained from Budget Office Information report - Apr-09TotExpByFund-Dept-CC

DEPARTMENT/COST CENTER	CURRENT APPROPRIATION	CURRENT ENCUMBRANCE	YTD EXPENDITURE (as of April '09 Actuals)	% CURR YR ENCUMB/EXP TO APPROP	BALANCE	CURRENT MONTH EXPENDITURE
80112 CIP - CEO'S OFFICE	(0.20)	-	-	0.00%	(0.20)	-
80210 CIP - BOC'S OFFICE	18,228.03	-	-	0.00%	18,228.03	-
80310 CIP - LAW DEPARTMENT	(0.30)	-	-	0.00%	(0.30)	-
80311 CIP - 1987 PARKS BONDS	167,046.05	-	-	0.00%	167,046.05	-
80312 CIP - 1991 & 1998 JAIL BONDS	440,385.03	126,721.00	91,190.06	49.50%	222,473.97	78,170.00
80313 CIP - 1993 HEALTH BONDS	116,685.80	-	268,488.36	230.10%	(151,802.56)	67,122.09
80314 CIP - 2001 G. O. BONDS - PARKS	40,631,365.92	2,379,844.49	290,451.36	6.60%	37,961,070.07	13,423.33
80330 CIP - HOST	28,790,600.46	9,791,797.49	2,498,147.69	42.70%	16,500,655.28	374,429.11
80350 CIP - MISCELLANEOUS	0.32	-	4,624.28	*****%	(4,623.96)	1,156.07
80351 CIP - COPS PROJECTS	5,649,641.78	2,648,239.31	2,588,363.46	92.70%	413,039.01	231,819.98
80352 CIP - MORGUE / MEDICAL EXAMINER	0.11	-	18,931.48	*****%	(18,931.37)	4,732.87
80353 CIP - COMMUNITY GREENSPACE PROGRAM	0.48	-	-	0.00%	0.48	-
80354 CIP - PUBLIC SAFETY - JUDICIAL FACIL	4,540,176.27	1,830,491.63	265,138.51	46.20%	2,444,546.13	49,956.60
80355 CIP - BUILDING AUTHORITY - JUVENILE	1,904,809.70	110,807.27	5,994.84	6.10%	1,788,007.59	4,592.75
80454 CIP - 2006 G. O. BONDS - TRANSPORTAT	26,558,205.91	8,906,143.23	(773,853.33)	30.60%	18,425,916.01	631,892.29
80461 CIP - 2006 G. O. BONDS - PARKS/GREEN	75,222,298.42	4,470,390.33	6,261,060.28	14.30%	64,490,847.81	2,288,590.90
80468 CIP - 2006 G. O. BONDS - LIBRARIES	47,067,275.91	13,591,585.45	6,930,419.10	43.60%	26,545,271.36	1,312,900.52
80603 CIP - HOST CAPITAL OUTLAY	44,734,878.70	7,169,418.22	3,254,895.23	23.30%	34,310,565.25	283,381.71
80668 CIP - LIBRARY	33,984.79	12,987.00	141,855.04	455.60%	(120,857.25)	35,463.76
80801 CIP - GIS	1,739,625.42	1,684,543.62	-	96.80%	55,081.80	-
81110 CIP - FACILITIES MANAGEMENT	1,906,202.66	301,144.63	342,953.04	33.80%	1,262,104.99	178,717.97
81210 CIP - FLEET MAINTENANCE	4,643,050.61	56,411.51	9,184.60	1.40%	4,577,454.50	2,296.15
81410 CIP - PURCHASING	0.36	-	-	0.00%	0.36	-
81510 CIP - HUMAN RESOURCES AND MERIT SYSTEM	0.39	-	-	0.00%	0.39	-
81610 CIP - INFORMATION SYSTEMS	4,840,209.90	551,469.61	1,085,414.11	33.80%	3,203,326.18	250,301.75
82160 CIP - FINANCE	6,926.88	-	4,267.04	61.60%	2,659.84	1,066.76
82710 CIP - PROPERTY APPRAISAL	0.13	-	-	0.00%	0.13	-
82810 CIP - TAX COMMISSIONER	0.04	29,450.00	-	*****%	(29,449.96)	-
82910 CIP - REGISTRAR	0.38	-	-	0.00%	0.38	-
83205 CIP - SHERIFF	0.08	-	870,561.76	*****%	(870,561.68)	217,640.44
83410 CIP - JUVENILE COURT	(0.04)	-	22,397.40	*****%	(22,397.44)	5,599.35
83570 CIP - SUPERIOR COURT	(0.29)	-	-	0.00%	(0.29)	-
83610 CIP - CLERK SUPERIOR COURT	(0.11)	-	-	0.00%	(0.11)	-
83701 CIP - STATE COURT	0.25	-	-	0.00%	0.25	-
83810 CIP - SOLICITOR	0.17	-	-	0.00%	0.17	-
83910 CIP - DISTRICT ATTORNEY	0.02	-	-	0.00%	0.02	-
84010 CIP - CHILD ADVOCATES'S OFFICE	(0.26)	-	-	0.00%	(0.26)	-
84110 CIP - PROBATE COURT	0.07	-	-	0.00%	0.07	-
84510 CIP - PUBLIC DEFENDER	0.36	-	-	0.00%	0.36	-
84602 CIP - POLICE	2,016,958.55	202,119.55	117,881.84	15.90%	1,696,957.16	97,567.01
84710 CIP - RECORDERS COURT	(0.37)	-	14,059.20	*****%	(14,059.57)	3,514.80
84810 CIP - MAGISTRATE COURT	0.15	-	-	0.00%	0.15	-
84925 CIP - FIRE & RESCUE	184,072.97	174,072.74	68,436.88	131.70%	(58,436.65)	17,109.22
85210 CIP - PLANNING	0.50	-	-	0.00%	0.50	-
85405 CIP - TRANSPORTATION	19,088,038.31	1,234,146.01	302,928.15	8.10%	17,550,964.15	41,623.40
85510 CIP - PUBLIC WORKS DIRECTOR	(0.39)	-	-	0.00%	(0.39)	-
85610 CIP - ECONOMIC DEVELOPMENT	106,840.50	-	-	0.00%	106,840.50	-
85705 CIP - ROADS & DRAINAGE	9,154,914.63	37,372.51	3,366,540.08	37.20%	5,751,002.04	841,475.09
86101 CIP - PARKS	630,250.41	-	325,209.67	51.60%	305,040.74	80,153.10
86701 CIP - STORMWATER	10,019,507.47	1,669,022.99	3,910,937.68	55.70%	4,439,546.80	994,542.57
86901 CIP - EXTENSION SERVICE	22,156.12	64,652.97	142.71	292.50%	(42,639.56)	142.71

**COMPREHENSIVE COST STUDY 2009  
ANALYSIS OF POTENTIAL BUDGETARY OVERAGES**

**CIP BREAKDOWN BY COST CENTER  
(AS OF APRIL 2009 ACTUALS)**

\*all departments/cost centers with appropriation over \$100k

Information obtained from Budget Office Information report - Apr-09TotExpByFund-Dept-CC

DEPARTMENT/COST CENTER	CURRENT APPROPRIATION	CURRENT ENCUMBRANCE	YTD EXPENDITURE (as of April '09 Actuals)	% CURR YR ENCUMB/EXP TO APPROP	BALANCE	CURRENT MONTH EXPENDITURE
87420 CIP - DFACS	0.18	-	10,661.28	*****%	(10,661.10)	2,665.32
88051 CIP - WATERSHED MGMT BONDS	88,607,365.16	53,522,160.06	18,741,411.52	81.60%	16,343,793.58	2,796,389.26
88061 CIP - WATERSHED MGMT RENEWAL & EXTEN	21,192,360.34	11,545,090.29	5,210,082.54	79.10%	4,437,187.51	489,818.69
88105 CIP - SANITATION	30,281,631.35	4,127,679.89	4,125,151.77	27.30%	22,028,799.69	664,782.22
88210 CIP - AIRPORT	11,645,678.42	1,413,428.38	388,894.74	15.50%	9,843,355.30	146,120.80
89110 CIP - NONDEPARTMENTAL	(0.52)	-	259,081.16	*****%	(259,081.68)	64,770.29
89400 CIP - WORKFORCE DEVELOPMENT	0.50	-	-	0.00%	0.50	-
89700 CIP - COMMUNITY DEVELOPMENT	(0.40)	-	2,939.00	*****%	(2,939.40)	734.75
<b>TOTAL CIP</b>	<b>481,961,374.08</b>	<b>127,651,190.18</b>	<b>61,024,842.53</b>	<b>39.10%</b>	<b>293,285,341.37</b>	<b>12,274,663.63</b>