

DEKALB COUNTY GOVERNMENT

NARRATIVE FOR FY 2007 BUDGET

Adopted November 15, 2006

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1. The departmental requests are accepted as presented in the FY 2007 Budget Workbook and distributed to the County Board, with the highlights and exceptions as noted in the following paragraphs and on the attached schedules A through C. A balanced budget is presented with the spending plan set at almost \$68,000,000. The increases in the budget are primarily due to the voter approved Veteran's Assistance Tax, increased costs associated with the Criminal Justice System (including the anticipation of the Jail Referendum passing), and costs associated with construction of the new Community Outreach Building. Other contributing factors include employee wage increases and the cost of health insurance.
2. The Equalized Assessed Value (EAV) for the County is expected to increase by almost 12%, to \$1,900,000,000. This includes about \$80,000,000 (4.7%) in new construction. The average homeowner in the County will see an increase in assessed value of 7.3%. This would take the market value of a \$200,000 home to \$214,600. Using those changes in market value, the county property taxes for that property are expected to increase from \$569.77 in 2006 to \$610.29 in 2007, an increase of about \$40. Just over one-third of the increase is attributable to the new Veteran's Assistance Tax and without that new tax, the increase would be 4.4%.
3. The property tax increase called for in this budget fully complies with the "Tax Cap" (officially called the Property Tax Extension Limitation Law, or informally called, P-TELL) approved by the voters in April, 1999. It was first effective for DeKalb County with the 2000 Tax Year which was Fiscal Year 2001. The limiting factors for the law in FY2007 is a cost-of-living-adjustment (COLA) rate of 3.4%, plus new construction, currently estimated at 4.7%, for a sub-total of 8.1%. One referendum (for Veterans' Assistance) was approved, adding 3.6% to the limiting factor for this year for a grand total increase of 11.7%. This budget maximizes the tax levy within this limiting factor, which can be seen on Attachment A (Property Tax Levy Schedule) under Column I, "Adopted Legal Notice Publication".
4. As mentioned above, this budget begins to implement the Veterans' Assistance Tax Levy which was approved through a referendum in March of 2006. As detailed in the facts given to the public during the information campaign prior to the election, initial revenues will be used for operating expenses, for paying back the loan to the General Fund which allowed the Commission to start their work well before the referendum was approved, for helping to construct office space in the new Community Outreach Building, for cash flow, and for contingencies. The three cent rate approved by the voters will be implemented over a two year period as the programming needs and building project evolve to full implementation.

5. The Health Department has proposed several fee increases as part of their annual review to match costs with fees and are recommended for approval. Their budget request includes increases for restaurant permits, well permits, and septic permits and licenses all of which will generate approximately \$8,300 in additional revenues.
6. This budget provides for a continuation of the pay plan in effect for non-union employees. Employees will receive a 3.4% Cost-of-Living-Adjustment (COLA) effective with the pay period beginning November 26, 2006. In addition, employees who have a hire date prior to December 1, 2006 are eligible for a mid-year merit increase of up to 2%, effective with the pay period beginning May 27, 2007. The salary ranges will increase 3.4%, reflective of the tax cap COLA adjustment. The Exempt employee pay plan calls for the above COLA plus, for those who qualify, a step increase of an amount to be set by the Executive Committee at their November 7, 2006 meeting effective for the November 26, 2006 pay period.
7. The Sheriff has requested additional monies for merit increases for his management staff. Specifically, he would like 3% merit money (as opposed to 2% for other eligible County staff) and \$9,000 for management bonuses to offset the fact that those employees do not get paid overtime even though they often work hours in excess of 40 hours per week. The requested increase is denied and the merit increase available will remain at 2%.
8. There are several miscellaneous salaries that the County sets for various appointed Boards and employees: Conflict Attorneys from \$19,000 to \$20,000 per individual; the allocation for part-time Coroners increases from an aggregate of \$34,000 to \$36,000; ESDA Director from \$33,000 to \$35,000; the part-time ESDA employee remains the same at \$2,600; the County Historian remains at \$6,500 and the stipend for a primary assistant is increased from \$800 to \$1,200 per year; the Board of Review is increased from \$8,000 to \$8,500; the per diem for the Merit Commission remains at \$60; Jury Commissioners remain at \$2,500 per individual; and the Farmland Assessment Review Board per diem remains at \$50.
9. The Court Services Teamster Union labor agreement is under a three year agreement settled during 2006 and expires November 30, 2008. Employees of the Highway Department are being represented by Local 150 of the Operating Engineers Union and this contract is currently under negotiation. The AFSCME Union at Public Health is also under negotiation. The other two AFSCME units in the County will be in the third year of a four year contract (expiring November 30, 2008) and the MAP Union (representing Sheriff's personnel) will be in the second year of a four year agreement (expiring November 30, 2009).

10. Increases in Health Insurance costs for County employees has become a major budget challenge. Utilization trends for 2006, though only current from the provider through April, would indicate that a projected increase in premiums of 15% (from 2006 to 2007) would be appropriate. That increase is included in the balanced budget that is presented. With employees paying 25% of premium costs, these annual increases are creating financial challenges for employees, particularly for the ones at the lower end of the pay scale. As is the case with County employees who bargain collectively, beginning with the 2006 budget year and continuing for the next three consecutive years (ending at the end of calendar year 2009), individual annual increases for non-union employees are limited to 15% per year. The 75% County and 25% Employee split will continue to the extent annual premium increases will allow it. Even with this “protective cap” on increases, the County may well have to revisit this issue in the near future as part of a comprehensive review of its compensation policies.
11. An Open Enrollment period for Health Insurance is authorized for the 2007 Plan Year. For employees eligible for Health Insurance but choose rather to participate in the Insurance Buyout Program, the payment to those employees will remain the same at \$1,500.
12. As of January 1, 2007, term Life Insurance coverage for employees is raised to \$41,000, up from \$40,000, with no change anticipated in the rate per thousand dollars of coverage.
13. As the Illinois Municipal Retirement Fund (IMRF) experienced investment losses and returns below the standard target, rates for 2007 will again be higher than in prior years. Unfortunately, this trend will continue for a couple more years as a five year “averaging” is used in setting rates. As the County anticipated this sharp increase in rates, a reserve fund had been set-up to be used in the future years to keep the rate at a more moderate increase. Consequently, departments will be charged a 7.5% rate, even though the anticipated rate will be 8.79%. The difference will be paid by the “Rate Stabilization Fund” that is set up in the Retirement Fund. The overall goal is to eventually charge departments the IMRF “ideal” rate of almost 9.00% and then add or subtract from the “Rate Stabilization Fund” as the investment market changes over time and effects the actual rate charged each year.
14. The Sheriff’s Law Enforcement Personnel (SLEP) retirement program will also have another increase in the rate, from 16.89% in 2006 to a projected 17.44% in 2007. With the passage of enhanced retirement benefits for police officers by the State Legislature, we anticipate employer pension costs to approach 20% in future years as those costs become a part of the funding formula.

15. The Sheriff has requested the addition of six correctional officers at a cost of around \$390,000. This request comes in conjunction with the request to move the Jail monitoring function from the Communication Center to the Jail floor. Primary reasons, among many, for this change include officer safety, increased efficiency, and more frequent and consistent monitoring of prisoners all of which have increased importance with a jail running at capacity. All six positions are authorized as of December 10, 2006, but because of funding limits as of now, only four positions will be funded in FY 2007. Should the Public Safety Sales Tax Referendum be approved in November of 2006, all six positions will be immediately funded. This approval acknowledges the need, and provides the funding, to remodel space on the second floor to relocate the monitoring station at a cost of almost \$50,000. Monies for the remodeling will come from increasing the annual four-year \$250,000 loan from the Opportunity Fund to the Renewal & Replacement Fund for the Public Safety Building by \$50,000 for FY 2007.
16. The State's Attorney has requested funding so that he can continue for another year a pilot program that deals with domestic violence. The program was originally funded by a grant, but now there is uncertainty whether that grant will be funded. Initial reviews of the program indicate that it is quite effective, but it is felt another year would provide better data to make a decision as to whether or not this should become a permanent program. The cost is about \$160,000 per year and it is approved for funding so that it can continue uninterrupted until the end of the 2007 fiscal year with funding to come from General Fund fund balance reserves.
17. The Supervisor of Assessments has requested that the position of Administrative Clerk A (AC8) be upgraded to the position of Chief Deputy of Assessments (AA9) and that two part-time positions of up to 4 hours per day each be approved with the classification of Administrative Clerk C (AC6). This request will address the need for a supervisor when the Department Head is absent as well as addressing workload factors. The request is approved with an effective date of January 7, 2007 for the part-time staff and retroactively to October 23, 2006 for the classification upgrade.
18. The Regional Superintendent of Schools has requested additional hours for his part time staff person. His request is to add four hours per day from 3 hours to 7. However, because of the cost of benefits that would be associated with that increase, the incremental cost would be almost \$21,000. Consequently, an alternative staffing is recommended which would allow a second part-time person to be hired and each of the two positions are approved at 3.5 hours per day beginning as of January 7, 2007. In addition, we recognize a need to establish an appropriate salary grade and place these part-time positions at a LT4 level. Without the added benefit costs, this method will now only have a cost of just under \$10,000 and should provide the same hours as was originally proposed to handle the additional workload.

19. The Finance Office's request for increasing the hours dedicated to Payroll activities (Accounting Clerk A - CT7A) by 5 hours per week at a total cost of \$6,000 is approved with an effective date of January 7, 2007. This additional time is needed to adequately comply with all the requirements of calculating and reporting overtime to comply with the Federal Fair Labor Standards Act.
20. The Judiciary has requested the addition of a half-time Case Manager for the new Drug Court at a cost of \$21,000 per year. This position is approved and permanent funding to cover the cost is available from the Drug Court fee that the County Board imposed during FY2006 which is expected to generate over \$120,000 per year.
21. This budget continues with the County's policy to self-insure the risk normally covered under General Liability Insurance and Worker's Compensation Insurance. Provisions are made within the Tort & Liability Insurance Fund to cover claims against the County. The County will continue to buy Property insurance to cover those related risks.
22. The Health Department will receive \$310,000 (up from \$292,000 in FY 2006) to offset IMRF and FICA charges for their non-home care employees. This amount is based on the 7.5% department charge for IMRF and 7.65% for FICA. The money will come from the County's General Fund annual operating budget.
23. The Health Department will receive \$183,000 for building maintenance costs for the fiscal year. This amount is part of the annual PBC Lease levy and includes utilities, general maintenance, and janitorial expenses. The amount for the Renewal & Replacement Program is increased from \$150,000 per year to \$175,000. No major projects are anticipated in FY2007, but monies are being saved for when major updates will be needed when the building gets a few years older.
24. Funding is continued in FY 2007 for several entities: Economic Development Corporation remains the same at \$40,000; Court Appointed Special Advocates (CASA) remains the same at \$25,000; Ag Extension is increased from \$26,000 to \$28,000; Soil & Water Conservation District remains the same at \$18,000; the Joiner History Room is increased from \$9,000 to \$11,000; the Health Department will receive \$2,600 (as requested, but down from \$20,000 last year) for the Animal Control Program; and Community Services will continue to receive \$6,000 as their administrative fee for managing the Senior Services grants.

25. The Court Services Director notes that the Intergovernmental Agreement (IGA) with Kane County for juvenile detention expired in June, 2006. That IGA provided up-front funds to Kane for Juvenile Detention of up to seven beds per year until our original contribution of \$1,000,000 was used up. During 2005, a new long-term agreement was reached with Kane County to provide for guaranteed space at a daily rate below amounts charged to entities without an agreement. That rate is currently \$80 per day. As the County will now be paying that charge on an annual basis, that annual amount has been incorporated into the annual operating budget for Court Services at \$150,000. Additionally, the placement of juveniles in residential facilities has seen an increase. This cost is much higher and the daily rate can be from \$125 to \$175 per day per child. That converts to an annual cost of between \$45,000 to \$65,000 per child. Because of the increased usage, the budget has been increased from \$100,000 to \$150,000.
26. In 2004, the County did contribute \$2,300,000 to the City of DeKalb to retire their obligation to the Illinois Tollway system for the west access ramps at Peace Road and I-88. The County made that contribution by borrowing money from the Rehab & Nursing Center. This internal loan is being repaid over a ten year period at 4% interest with the first annual payment made on July 1, 2005 in the amount of \$285,000. This payment amount continues for FY 2007. Monies to repay this loan come from sales tax revenue from retail sales at the former County Farm and County Home sites. The money is shared revenue with the City of DeKalb from a sales tax increase of ½ cent by the City effective January 1, 2004. That agreement also precludes the City from seeking any share of any future Public Safety Sales Tax that the voters may approve for a Jail Expansion project.
27. The loan to the Forest Preserve District (originally \$323,750) for the Potawatomi Woods Forest Preserve acquisition comes due on November 30, 2006. Beginning with Fiscal Year 2007, the open-ended, interest-free loan that has been in place since 2002 is changed to stipulate that the Forest Preserve must make annual payments of at least \$50,000 with interest of 4% charged on any declining, unpaid balance. The unpaid balance as of November 1, 2006 was \$223,750. The Forest Preserve District is anticipated to repay the entire balance before November 30, 2006.

28. The Opportunity Fund derives its money from sales tax monies generated from the County Farm property, the east side of Sycamore Road. The County receives 1.25% in sales tax from this property, with 0.75% going to the Opportunity Fund. (0.25% goes to the General Fund for operating expenses and 0.25% goes to the retirement of the loan which paid for the contribution to the City of DeKalb for the Toll-way Access Ramps). This 0.75% is estimated to generate a little more than \$1,250,000 for FY 2007. As the name implies, the Opportunity Fund is used to pay for expenses which will create the opportunity of either generating future revenues or significantly reducing future expenses. It also may be used for experimental programs to determine their value before becoming a part of the County's operating costs. The monies may also be used to take advantage of opportunities where timing does not permit the expense to be incorporated into the normal budget cycle. Because the source of the money is not permanent in nature, it is desired that the expenses from this fund would not be re-occurring from year to year. With the above background in mind, uses for the Opportunity Fund for FY2007 include the possible acquisition of properties around the Sycamore Campus should any become available, \$100,000 for the second of a two year funding commitment for a pilot project with a Drug Court, \$100,000 for the second of a two year funding commitment for a pilot project with a Federal lobbyist, and a loan for renovations in the Public Safety Building. In addition, a Capital Building Reserve Fund will be created with this money, but for a more detailed description of that, see Item # 36 below.
29. In addition to the uses noted in Item #35 below, the Debt Service Fund will provide monies to finish two important projects. \$15,000 will be used to finish landscaping of the two new parking lots on the Sycamore Campus. \$75,000 will be used to finish the minor remodeling and the installation of modern office and storage systems for the first floor main office of the Circuit Clerk. The project should create more usable and efficient work space as that Office has operated in an extremely crowded condition for several years.
30. The Asset Replacement Fund is used as a way to set aside monies out of an operating budget each year until enough funds are available to replace a certain item. This concept originally started for a systematic process of replacing squad cars for the Sheriff's Office. This process has become more important with the advent of the Tax Cap law as the "smoothing" of expenses from one year to the next is the goal. The limits of a tax cap prevent spikes in expenditures from one year to the next. For FY 2007, the Asset Replacement Fund continues with \$528,000 placed into this fund to cover such items as police cars, computer equipment, and communication equipment.

31. Funding of \$200,000 is allocated to the Five Year Special Projects Program from the General Fund. Major projects for FY 2007 include a Reverse 911 System (\$60,000), a Communication System & Tower (\$150,000), the last year of four years of funding for a Digital Patroller System (\$45,000), and a Database System for the State's Attorney's Office (\$70,000). The total appropriation for FY 2007 is \$500,000.
32. This budget recognizes that the on-going lease with the Public Building Commission for the maintenance of the Sycamore Campus, as well as with the Five Year Renewal & Replacement Program for that Sycamore Campus needs to be extended as of December 1, 2006. The County Board Chairman is authorized to executive that lease agreement so that the Sycamore Campus may continue to operate without interruption. The maintenance budget is approved at \$1,358,300 with a supporting tax levy, through the Public Building Commission Lease Fund, of \$1,325,000. Funding for the Sycamore Campus Renewal & Replacement Program is provided by the County at \$175,000 (up from \$150,000 in FY 2006), monies from the Debt Service Fund of \$90,000 plus interest earned by the PBC, estimated at about \$50,000. Noteworthy projects include finishing the remodeling of the Circuit Clerk's Office on the first floor of the Courthouse (\$75,000), caulking of the Administration Building (\$50,000), upgrading the fire alarm and sprinkler system at the Administration Building (\$60,000), and the final year of a three year project to replace the carpeting in the Courthouse (\$40,000). The total expected to be spent in FY 2007 is \$317,000.
33. Even though the Public Safety Sales Tax referendum failed in the Spring of 2004 for expansion of the current jail, that building still is in need of much repair and updating. The repairs and updates were estimated to cost \$1,000,000 at the time of the referendum, though that cost is escalating. This budget is the third of a four year commitment to allocate \$250,000 each year to bring the facility up to a satisfactory operational level, plus an additional \$50,000 to move the Jail Control Console explained in Item #15 above. The Sheriff and the Facility Manager are encouraged to each year put together a priority list of projects and to complete the projects in conjunction with the Public Building Commission. Projects being considered are caulking the Public Safety Building (\$100,000), remodeling the old evidence room on the first floor (\$75,0000), the first of two years for remodeling the cell block (\$55,000 now, \$250,000 total), and the second of a three year program to re-do the jail doors (\$30,000). The total expected to be spent in FY 2007 is \$330,000.

34. Last year's budget approved the authority to obtain architectural drawings for a new building, currently called the "Community Outreach Building". Initial projections called for the building to be 21,000 square feet and cost about \$5,100,000. The building is intended to house several departments, including the Home Care Unit of the Public Health Department, the Community Mental Health Board, the Regional Office of Education, and the Veteran's Assistance Commission. Space is also planned for the storage of records and some growth space. The next step is to formalize the funding mechanism for construction to begin and the following, as outlined in last year's budget, is approved as part of this FY2007 Budget: (a) contribution of \$2,000,000 from the Public Health Department Fund Balance, (b) contribution of \$250,000 from the Community Mental Health Board, (c) contribution of \$850,000 from the Veteran's Assistance Commission, and (d) \$2,000,000 from revenues from the County Home retail development. It is noted that not all sources of funds will be available at the start of construction, but internal borrowing of funds, including with the Public Building Commission, at 5% interest, is authorized. If any of the entities who have their own Board wish to modify their square footage, along with the amount of their contribution, that is permissible as long as the County is not obligated for additional funds (except as noted in Item #35 below). As with our other County Building projects, this project will be managed by the Public Building Commission and owned by them at completion with a lease back to the County for use. Accordingly, the Chairman of the County Board is authorized to enter into a lease agreement with the Public Building Commission for the use of this facility.
35. A few changes are being requested for the new Community Outreach Building from the original plan described last year and reiterated in Item #34 above. The following changes are approved with funding to be provided from funds remaining in the no longer used Debt Service Fund: (a) the heating and cooling system will be a Geothermal System with an anticipated additional cost of \$150,000. While this system has this added up-front cost, the payback is only 10 to 15 years and then savings should be realized for the rest of the life of the building as well as having a benefit to the environment; (b) the Facility Management Office and Health Department will add a large garage for the storage of outdoor equipment and bulk storage items at a cost of \$60,000; (c) not long after a building is constructed, people will often say "it should have been built bigger". While growth space has been planned into this building, the opportunity exists, based on the current design, to easily add an additional 800 square feet for future offices or conference space at an estimated cost of \$175,000. It should also be noted that the Circuit Clerk has dedicated \$250,000 of her Document Storage monies (paid as available over the next five years) to provide 1,000 square feet of additional storage space which will be dedicated to the Court System.

36. Offices related to the Court System are in need of more physical space to provide for a work force that is increasing because of service demands. Those offices include the Circuit Clerk, State's Attorney, Court Services, and Public Defender (plus related activities such as Jury Commission, CASA, Children's Waiting Room, Bailiffs, Security, Court Reporters). A study done during 2006 showed that space needs between today and 2035 would call for an additional 35,000 square feet of space. If the project were done in 2010, the expected cost would be \$13,000,000. With the need for jail space being such a high priority, no building plans are put in place at this point to address this space need for Judicial related offices. However, the need can not be totally ignored and must begin to be addressed. Consequently, 50% of the annual revenues in the Opportunity Fund, which are derived from the sales tax sharing agreement with the City of DeKalb, should begin to be set aside into a Capital Building Fund. When reserves reach 25% to 30% of the expected building costs, the County Board should re-visit building priorities and make a decision on what should be done. By having that amount of money in reserve for a major capital project, substantial savings should be realized in bond interest expense.
37. The Board of Health has requested that the "tipping fee" for waste at the landfill be increased to the maximum allowable. The fee would go from \$1.10 per ton to \$1.27 per ton and generate an additional \$15,000 per year. The money must be used to promote efforts to reduce the amount of waste that goes to the landfill. This request is approved as part of the FY2007 budget, but a separate single-item ordinance will be submitted for enactment by the County Board with an effective date of January 1, 2007.
38. The State's Attorney has requested the addition of a half-time Legal Secretary (AC7). The Sheriff and Coroner (also serving as ESDA Director) have requested to share a full-time position of Executive Secretary (CT9) under the supervision of the Coroner/ESDA Director and to transfer the secretarial position (AC6 now upgraded to AC7) to the State's Attorney's Office and add it to a current half-time Legal Secretary position for one-full position with benefits. This is effective retroactively to October 23, 2006 as Departments had to respond to workload factors from turnover and to comply with State grant requirements.

DEKALB COUNTY GOVERNMENT

- FY 2007 BUDGET -

PROPERTY TAX LEVIES

2007 Budget
Based on
Column H

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Actual 2000	Actual 2001	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Expected 2006	Adopted Legal Notice Publication 2006 2007
1. Assessment Year	2000	2001	2002	2003	2004	2005	2006	2006 2007
2. Collection Year	2001	2002	2003	2004	2005	2006	2007	2007
FUNDS:								
3. General	2,770,936	3,025,123	3,424,684	3,540,230	3,835,987	4,099,347	4,500,000	4,525,000
4. Retirement (FICA)	751,165	800,038	775,055	846,118	890,020	967,661	1,050,000	1,060,000
5. Retirement (IMRF)	776,162	800,038	775,055	846,118	890,020	967,661	1,050,000	1,080,000
6. Tort & Liability	526,190	493,836	430,097	428,915	516,058	571,761	675,000	775,000
7. PBC Lease	1,121,123	1,250,018	1,282,039	1,391,118	1,420,042	1,659,890	1,700,000	1,700,000
8. Highway	1,249,859	1,313,045	1,375,430	1,463,873	1,534,517	1,688,776	1,900,000	1,930,000
9. Aid to Bridges	624,929	656,522	640,125	659,475	659,998	695,798	705,000	715,000
10. Federal Hwy Match	624,929	656,522	687,715	731,936	767,259	844,473	950,000	965,000
11. Health	289,967	304,826	319,100	336,544	356,008	387,744	425,000	440,000
12. Mental Health	1,356,097	1,449,995	1,512,011	1,588,156	1,679,990	1,812,133	1,975,000	1,990,000
13. Senior Services	312,464	328,261	343,858	360,113	363,629	417,479	455,000	465,000
14. Veterans Assistance	0	0	0	0	0	0	400,000	400,000
15. Nursing Home	0	0	0	0	0	0	0	0
16. Tax Cap Totals	10,403,821	11,078,024	11,565,169	12,192,596	12,933,526	14,112,723	15,785,000	16,025,000
17. PBC Bonds - Not Capped	258,721	308,172	357,749	357,771	383,936	409,153	425,000	425,000
18. ** TOTAL TAX LEVY	10,662,542	11,386,196	11,922,918	12,550,367	13,317,462	14,521,876	16,210,000	16,450,000
19. Capped Dollar Change	582,730	674,203	487,145	627,427	740,930	1,179,197	1,672,277	1,912,277
20. Capped Percent Change	5.9%	6.5%	4.4%	5.4%	6.1%	9.1%	11.8%	13.6%
21. Total Dollar Change	582,845	723,654	536,722	627,449	767,095	1,204,414	1,688,124	1,928,124
22. Total Percent Change	5.8%	6.8%	4.7%	5.3%	6.1%	9.0%	11.6%	13.3%
23. Equalized Assessment ('000)	1,249,859	1,313,044	1,375,430	1,463,873	1,534,517	1,689,141	1,900,000	1,900,000
24. Percent Change from prior year	10.3%	10.7%	4.8%	6.4%	4.8%	10.7%	11.8%	11.8%
25. Property Tax Rate	0.85310	0.86716	0.86685	0.85734	0.86786	0.85466	0.85316	0.86579
26. County Tax on \$200,000 Home	568.73	578.11	577.90	571.56	578.57	569.77	568.77	577.19
27. County Tax on \$205 Cropland Acre	1.75	1.78	1.78	1.76	1.78	1.75	1.75	1.77

DEKALB COUNTY GOVERNMENT

11-15-2006

FY 2007 ADOPTED BUDGET

ALL FUNDS

Fund #	Fund Name	Revenues	Salaries & Benefits	Capital	Commodities & Services	Transfers	Total Expenses
1111	General Fund	20,522,300	16,173,000	991,000	3,660,300	524,000	21,348,300
1211	Retirement	50,000	325,000	0	0	0	325,000
1212	Tort & Liability	808,000	0	0	560,000	0	560,000
1213	PBC Lease	2,302,500	0	650,000	2,104,300	0	2,754,300
1214	Micrographics	273,000	102,000	40,000	112,300	0	254,300
1222	Law Library	36,000	0	5,000	35,500	0	40,500
1223	Court Automation	349,000	61,000	75,000	94,000	0	230,000
1224	Child Support	36,500	93,000	0	7,000	0	100,000
1225	Probation Services	149,500	28,000	15,000	142,000	0	185,000
1226	Document Storage	303,000	104,000	75,000	35,500	0	214,500
1227	Tax Sale Automation	4,000	0	1,000	0	0	1,000
1228	GIS - Development	44,000	34,000	16,500	91,900	0	142,400
1229	Court Security	400,000	280,000	4,000	11,600	30,000	325,600
1231	Highway	2,443,000	1,032,000	694,440	1,330,000	0	3,056,440
1232	Engineering	341,000	223,000	48,300	4,700	0	276,000
1233	Aid to Bridges	976,000	78,000	1,077,500	100,000	41,000	1,296,500
1234	County Motor Fuel	1,880,000	457,000	1,403,500	275,000	0	2,135,500
1235	Fed Hwy Matching	1,200,000	0	860,000	0	248,000	1,108,000
1241	Health	5,784,800	4,355,300	1,334,000	1,459,500	0	7,148,800
1242	Mental Health	2,007,300	131,500	337,400	1,690,500	0	2,159,400
1243	Community Services	290,000	205,000	0	85,000	0	290,000
1244	Comm Svcs-Financial Aid	400	0	0	0	300	300
1245	Senior Services	480,000	0	0	394,000	32,000	426,000
1246	Veterans' Assistance	400,000	116,000	155,000	89,000	0	360,000
1247	Solid Waste Program	110,500	32,900	0	82,100	10,000	125,000
1471	Special Projects	220,000	0	495,000	5,000	0	500,000
1472	County Farm Land Sale	20,000	0	150,000	50,000	0	200,000
1473	Land Acquisition	300,000	0	300,000	0	0	300,000
1474	Debt Service	0	0	475,000	0	0	475,000
1475	Opportunity Fund	1,260,000	0	300,000	0	1,000,000	1,300,000
1476	Asset Replacement	528,000	0	850,000	0	0	850,000
1477	Tollway Loan	350,000	0	285,000	0	0	285,000
1511	Public Safety Sales Tax	4,000,000	0	1,000,000	120,000	130,000	1,250,000
1512	Building Fund	500,000	0	0	0	0	0
2501	Rehab & Nursing Center	11,507,300	7,643,900	853,200	3,482,300	0	11,979,400
2601	Medical Insurance	4,271,000	0	0	4,314,000	0	4,314,000
2603	Facilities Management	1,358,300	542,000	31,500	784,800	0	1,358,300
3774	History Room	17,000	8,500	2,500	6,000	0	17,000
3775	Children's Waiting Room	15,000	0	0	13,500	0	13,500
3776	Drug Court	220,000	75,000	7,100	58,600	0	140,700
3802	St Att - Drug Program	5,000	0	0	5,700	0	5,700
3803	Sheriff's Special Projects	40,100	0	16,000	12,000	0	28,000
	* Sub-Totals *	65,802,500	32,100,100	12,547,940	21,216,100	2,015,300	67,879,440
	Use of Fund Balance	2,076,940					=====
	** Total Budget **	67,879,440					=====

DEKALB COUNTY GOVERNMENT

11-15-2006

FY 2007 ADOPTED BUDGET

GENERAL FUND DEPARTMENTAL BUDGETS

Dept #	Department Name	Revenues	Salaries & Benefits	Capital	Commodities & Services	Transfers	Total Expenses
1110	County Board	0	331,000	6,000	42,000	0	379,000
1210	Finance	0	492,000	25,000	68,500	0	585,500
1290	Non-Departmental	14,323,000	45,000	291,000	990,000	524,000	1,850,000
1310	Information Management	349,000	657,000	85,300	59,000	0	801,300
1410	Supervisor of Assess	40,000	374,000	12,900	101,000	0	487,900
1510	County Clerk	953,000	470,000	1,700	38,400	0	510,100
1530	Elections	9,000	152,000	200	200,700	0	352,900
1710	Planning	113,500	373,000	9,900	43,200	0	426,100
1810	Reg. Supt. of Schools	0	61,000	6,000	34,300	0	101,300
1910	Treasurer	286,000	251,000	6,500	39,500	0	297,000
2210	Judiciary	61,000	375,000	4,000	94,300	0	473,300
2220	Jury Commission	0	35,000	3,000	88,500	0	126,500
2310	Circuit Clerk	2,085,000	1,000,000	0	88,700	0	1,088,700
2410	Coroner	2,500	121,000	5,000	61,500	0	187,500
2510	ESDA	26,300	78,000	10,000	32,100	0	120,100
2610	Sheriff	630,500	4,430,000	344,000	358,000	0	5,132,000
2620	Sheriff's Merit Commission	0	7,000	0	23,000	0	30,000
2630	Sheriff's Auxiliary	0	0	5,000	9,000	0	14,000
2670	Sheriff's Communications	949,000	1,931,000	118,000	150,000	0	2,199,000
2680	Sheriff's Corrections	144,500	1,850,000	28,000	598,000	0	2,476,000
2685	Sheriff's Jail Transition	0	200,000	14,000	6,000	0	220,000
2710	State's Attorney	400,000	1,510,000	6,000	111,700	0	1,627,700
2810	Public Defender	10,000	673,000	8,500	87,500	0	769,000
2910	Court Services	140,000	757,000	1,000	335,400	0	1,093,400
	* Sub-Totals *	20,522,300	16,173,000	991,000	3,660,300	524,000	21,348,300
	Less: one time revenues	0					
							Less: One Time for Special Projects (200,000)
							Less: One Time for Domestic Violence Program (160,000)
							Less: One Time for Jail Transition (220,000)
							Less: One Time Storage Space Construction (250,000)
	** Total General Fund	20,522,300					20,518,300