

DeKalb County Government

FY 2007
BUDGET
PLAN

Overview

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 (\$75,000), 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

FEE INCREASES

The following fee increases were approved as part of the FY 2007 Budget. These increases are for the Public Health Department, approved by the Board of Health, and are effective on December 1, 2006:

A. Restaurant Permits

1. Class A from \$360 to \$375
2. Class B from \$230 to \$240
3. Class C from \$120 to \$125
4. Class D from \$ 95 to \$100
5. Class E from \$ 70 to \$ 40 (1 Day Permit)
6. Class E from \$ 0 to \$ 75 (2-4 Day Permit)
7. Class E from \$ 0 to \$100 (5 or more Days)
8. Plan Review New Restaurant from \$220 to \$250
9. Plan Review Established Restaurant from \$115 to \$125

B. Potable Water

1. Well Inspection / Water Test from \$100 to \$115

C. Sewage

1. Septic Installer License from \$120 to \$125
2. Septic Permit Established from \$185 to \$190
3. Septic Permit New from \$255 to \$265
4. Septic Inspection from \$105 to \$110

DEKALB COUNTY GOVERNMENT

FY 2007 ADOPTED BUDGET

ALL FUNDS

Fund #	Fund Name	Revenues	Salaries & Benefits	Capital	Commodities & Services	Transfers	Total Expenses
1111	General Fund	20,522,300	15,973,000	977,000	3,654,300	524,000	21,128,300
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	0	0	0	0	0	0
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 *		61,802,500	31,900,100	11,533,940	21,090,100	1,885,300	66,409,440
Use of Fund Balance		4,606,940					=====
** Total Budget **		66,409,440					=====

DEKALB COUNTY GOVERNMENT

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	0	0	0	0	0
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	15,973,000	977,000	3,654,300	524,000	21,128,300
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 0
							Less: One Time Storage Space Construction (250,000)
** Total General Fund		20,522,300					20,518,300

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	Actual	Actual	Actual	Actual	Actual	Expected	Adopted
1. Assessment Year	2000	2001	2002	2003	2004	2005	2006	Legal Notice
2. Collection Year	2001	2002	2003	2004	2005	2006	2007	Publication
								2006
								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	1,060,000
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	659,996	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	304,626	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	383,629	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	1,699,141	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

Adopted for
12-01-2006

DEKALB COUNTY GOVERNMENT

- FY 2007 BUDGET -

PROPERTY TAX RATES

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	Actual 2006	Expected 2006 2007	Legal Notice 2006 2007
1. Assessment Year									
2. Collection Year									
FUNDS:									
3. General	0.22170	0.23039	0.24899	0.24184	0.24998	0.24126	0.23684	0.23816	
4. Retirement (FICA)	0.06010	0.06093	0.05635	0.05780	0.05800	0.05695	0.05526	0.05579	
5. Retirement (IMRF)	0.06210	0.06093	0.05635	0.05780	0.05800	0.05695	0.05526	0.05579	
6. Tort & Liability	0.04210	0.03761	0.03127	0.02930	0.03363	0.03365	0.03553	0.04079	
7. PBC Lease	0.08970	0.09520	0.09321	0.09503	0.09254	0.09769	0.08947	0.08947	
8. Highway	0.10000	0.10000	0.10000	0.10000	0.10000	0.09939	0.10000	0.10158	
9. Aid to Bridges	0.05000	0.05000	0.04654	0.04505	0.04301	0.04095	0.03711	0.03763	
10. Federal Hwy Match	0.05000	0.05000	0.05000	0.05000	0.05000	0.04970	0.05000	0.05079	
11. Health	0.02320	0.02320	0.02320	0.02299	0.02320	0.02282	0.02237	0.02316	
12. Mental Health	0.10850	0.11043	0.10993	0.10849	0.10948	0.10665	0.10395	0.10474	
13. Senior Services	0.02500	0.02500	0.02500	0.02460	0.02500	0.02457	0.02395	0.02447	
14. Veterans Assistance	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.02105	0.02105	
15. Nursing Home	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
16. Tax Cap Totals	0.83240	0.84369	0.84084	0.83290	0.84284	0.83058	0.83079	0.84342	
17. PBC Bonds - Not Capped	0.02070	0.02347	0.02601	0.02444	0.02502	0.02408	0.02237	0.02237	
18. ** TOTAL COUNTY TAX RATE	0.85310	0.86716	0.86685	0.85734	0.86786	0.85466	0.85316	0.86579	

**DEKALB COUNTY GOVERNMENT
- FY 2007 BUDGET -
FIVE YEAR PLAN FOR ASSET REPLACEMENT**

Department (#1476-5530)	Actual FY 2005	Estimated FY 2006	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
			Adopted FY 2007	Projected FY 2008	Projected FY 2009	Projected FY 2010	Projected FY 2011
A. Beginning Balance 12-01	\$200,000	\$564,000	\$1,007,535	\$685,535	\$772,535	\$940,535	\$1,285,535
Receipts:							
B. Sheriff's Dept - Vehicles	250,000	260,000	275,000	286,000	300,000	310,000	320,000
C. Coroner's Dept - Vehicle	5,000	5,000	5,000	5,000	5,000	5,000	5,000
D. Planning - Vehicles	6,000	6,000	6,000	6,000	6,000	6,000	6,000
E. Co. Adm. - Vehicle	3,000	3,000	3,000	3,000	3,000	3,000	3,000
F. Animal Control - Vehicles	0	6,000	6,000	6,000	6,000	6,000	6,000
G. Sheriff's Information System	0	20,000	20,000	20,000	20,000	20,000	20,000
H. IMO Network Infrastructure	0	60,000	75,000	80,000	83,000	87,000	92,000
I. Financial System Upgrade	0	20,000	20,000	20,000	20,000	20,000	20,000
J. Sheriff - Communication Center	100,000	100,000	100,000	100,000	100,000	100,000	100,000
K. Communication Tower Rental	0	0	18,000	18,000	18,000	18,000	18,000
L. Miscellaneous	0	0	0	0	0	0	0
M. Transfer from Special Projects	0	0	0	0	0	0	0
N. Total Revenue	364,000	480,000	528,000	544,000	561,000	575,000	590,000
O. Total Available	564,000	1,044,000	1,535,535	1,229,535	1,333,535	1,515,535	1,875,535
Intended Uses:							
7301 Sheriff's Vehicles	0	0	686,000	354,000	275,000	0	700,000
7302 Coroner's Vehicle	0	0	0	0	0	0	41,000
7303 Planning's Vehicles	0	0	20,000	0	0	0	24,000
7304 Co. Administrator's Vehicle	0	0	0	0	0	0	21,000
7305 Animal Control Vehicles	0	0	0	0	26,000	0	0
7332 Sheriff's Information System	0	0	0	0	0	80,000	0
7335 Network Infrastructure	0	24,705	114,000	83,000	32,000	50,000	100,000
7342 Financial System	0	0	10,000	0	0	80,000	0
7355 Communication Tower	0	0	0	0	0	0	0
7360 Sheriff's Communication Center	0	11,760	20,000	20,000	60,000	20,000	300,000
P. Total Expenditures	0	36,465	850,000	457,000	393,000	230,000	1,186,000
Q. Ending Balance	564,000	1,007,535	685,535	772,535	940,535	1,285,535	689,535
Reserves as of 11-30:							
R-1 Sheriff Vehicles	275,000	535,000	124,000	56,000	81,000	391,000	11,000
R-2 Coroner/ESDA Vehicle	10,000	15,000	20,000	25,000	30,000	35,000	(1,000)
R-3 Planning Vehicle	24,000	30,000	16,000	22,000	28,000	34,000	16,000
R-4 Co. Administrator Vehicle	9,000	12,000	15,000	18,000	21,000	24,000	6,000
R-5 Animal Control Vehicle	0	6,000	12,000	18,000	(2,000)	4,000	10,000
R-6 Sheriff's Information System	0	20,000	40,000	60,000	80,000	20,000	40,000
R-7 Network Infrastructure	0	35,295	(3,705)	(6,705)	44,295	81,295	73,295
R-8 Financial System	0	20,000	30,000	50,000	70,000	10,000	30,000
R-9 Communication Tower	0	0	18,000	36,000	54,000	72,000	90,000
R-10 Designated for Communication Ctr	224,000	312,240	392,240	472,240	512,240	592,240	392,240
S. Total Designated Items	542,000	985,535	663,535	750,535	918,535	1,263,535	667,535
T. Un-Designated Ending Balance	22,000	22,000	22,000	22,000	22,000	22,000	22,000

DEKALB COUNTY GOVERNMENT
- FY 2007 BUDGET -
FIVE YEAR PLAN FOR SPECIAL PROJECTS

Department (#1471-5240)				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	Actual FY 2004	Actual FY 2005	Estimated FY 2006	Adopted FY 2007	Projected FY 2008	Projected FY 2009	Projected FY 2010	Projected FY 2011
A. Beginning Balance 12-01	\$988,830	\$981,106	\$908,103	\$970,441	\$690,441	\$570,441	\$660,441	\$730,441
Receipts:								
B. Contr. from General Fund	100,000	100,000	200,000	200,000	150,000	150,000	150,000	150,000
C. Sheriff's Dept - Vehicles	240,000	0	0	0	0	0	0	0
D. Coroner's Dept - Vehicle	5,000	0	0	0	0	0	0	0
E. Planning - Vehicles	6,000	0	0	0	0	0	0	0
F. Co. Adm. - Vehicle	3,000	0	0	0	0	0	0	0
G. Sale of Property	18,405	0	0	0	0	0	0	0
H. TIF - DeKalb	65	0	0	0	0	0	0	0
I. State Grant	97,979	72,476	0	0	0	0	0	0
J. Miscellaneous	0	0	0	0	0	0	0	0
K. E-911 Reimbursement	49,691	0	0	20,000	0	0	0	0
L. Sheriff - Communication Center	64,000	0	0	0	0	0	0	0
M. Total Revenue	584,140	172,476	200,000	220,000	150,000	150,000	150,000	150,000
N. Total Available	1,572,970	1,153,582	1,108,103	1,190,441	840,441	720,441	810,441	880,441
Intended Uses:								
7001 Land Acquisition & Dev	13,207	0	20,890	0	0	0	0	0
7012 Landscaping & Equipment	0	19,402	23,000	20,000	15,000	15,000	15,000	15,000
7106 Storage Facilities & Equip	20,000	45,000	0	0	80,000	0	0	0
7129 Relocation Costs	0	0	0	0	0	0	0	0
7150 Americans Disability Compliance	1,870	0	0	10,000	10,000	10,000	10,000	10,000
7232 Hlth Facility Walk(Bike) Path	0	0	0	10,000	10,000	0	0	0
7235 Sheriff's Impound Lot	0	0	0	0	0	0	0	0
7253 Park Improvements (State Funded)	97,979	29,129	27,839	0	0	0	0	0
7301 Sheriff's Vehicles	40,887	1,907	0	0	0	0	0	0
7302 Coroner's Vehicle	30,919	0	0	0	0	0	0	0
7303 Planning's Vehicles	17,100	0	0	0	0	0	0	0
7304 Co. Administrator's Vehicle	0	0	0	0	0	0	0	0
7321 Regional Planning	0	0	0	0	0	0	0	0
7322 Space Study	1,800	0	0	0	0	0	0	0
7326 Fee/Incl Cost/Best Pract Study	2,300	0	0	15,000	0	0	0	0
7331 Microfilming	33	0	0	0	33	0	0	0
7335 Network & Web Infrastructure	21,848	6,250	0	10,000	10,000	0	0	0
7339 Imaging System	0	0	0	0	20,000	5,000	0	0
7342 Update Financial System	5,600	6,000	0	6,000	0	0	0	0
7344 Assessor Document System	0	5,339	0	9,000	0	0	0	0
7345 Election Counting System	0	0	0	0	0	0	0	0
7348 IMO Database Experiment	0	0	0	0	0	0	0	0
7349 State's Attorney Database	0	0	0	70,000	0	0	0	0
7351 Update Telephone System	201	7,853	0	15,000	15,000	20,000	10,000	500,000
7359 Reverse 9-1-1 Alert System	0	0	0	60,000	0	0	0	0
7360 Sheriff's Computer Dispatching	13,744	0	0	0	0	0	0	0
7364 Sheriff's DUI Equipment	0	0	0	0	0	0	0	0
7365 ADA Sound System	0	0	0	0	0	0	0	0
7366 Color Copier	0	0	0	0	0	0	0	0
7367 Folder/Sealer & Printer	0	0	0	0	0	0	0	0
7368 CAD Message Switch & Server	0	0	0	50,000	0	0	0	0
7369 Filing Systems	0	0	0	15,000	0	0	0	0
7371 Live Scan Finger Print System	0	0	0	0	0	0	0	0
7372 Victim Notification Program	0	0	0	0	0	0	0	0
7373 Base Station Transmitter	0	0	0	0	0	0	0	0
7374 Communication System & Tower	5,535	10,794	0	150,000	100,000	0	0	0
7375 Digital Patroller - Sheriff	51,941	44,547	39,200	45,000	0	0	0	0
7376 Communication Equip (Grant)	0	43,690	0	0	0	0	0	0
7379 Digitize Architect Drawings	0	17,958	0	0	0	0	0	0
7381 PSB Generator Circuits	24,382	0	0	0	0	0	0	0
7401 Building Security	11,113	7,610	6,733	10,000	10,000	10,000	10,000	10,000
7406 HVAC Controls	31,405	0	0	0	0	0	0	0
7407 Fire-Arm Training System	0	0	0	0	0	0	35,000	0
7408 Speed Alert Trailer System	0	0	0	0	0	0	0	0
7409 Panic Alarm System	0	0	20,000	0	0	0	0	0
9891 Contingency	0	0	0	5,000	0	0	0	0
9962 Transfer to Asset Replacement Fd	200,000	0	0	0	0	0	0	0
O. Total Expenditures	591,864	245,479	137,662	500,000	270,000	60,000	80,000	535,000
P. Ending Balance	981,106	908,103	970,441	690,441	570,441	660,441	730,441	345,441
Reserves as of 11-30:								
Q. Designated for Park Improvements	0	28,000	0	0	0	0	0	0
R. Un-Designated Ending Balance	0	880,103	970,441	690,441	570,441	660,441	730,441	345,441

DEKALB COUNTY GOVERNMENT

- FY 2007 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN
FOR SYCAMORE CAMPUS

Department (#8400-7410)				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	Actual FY 2004	Actual FY 2005	Estimated FY 2006	Adopted FY 2007	Projected FY 2008	Projected FY 2009	Projected FY 2010	Projected FY 2011
A. Beginning Balance 12-01	\$172,287	\$49,683	(\$67,094)	\$52,780	\$70,780	\$197,780	\$447,780	697,780
Receipts:								
4731 Lease Payment - County	150,000	150,000	150,000	175,000	200,000	200,000	200,000	200,000
4761 DeKalb County - Court Security	0	0	0	0	0	0	0	0
4761 DeKalb County - Probation Fees	0	0	0	0	0	0	0	0
4761 DeKalb County - 1995 Bond Earnings	0	281,747	0	0	0	0	0	0
4761 DeKalb County - 1995 Debt Service	0	0	230,000	90,000	0	0	0	0
4761 DeKalb County - Special Projects	20,000	45,000	0	0	0	0	0	0
4762 E-911 Board	0	0	0	0	0	0	0	0
5501 Interest	59,640	25,591	50,000	70,000	75,000	75,000	75,000	75,000
B. Total Revenue	229,640	502,338	430,000	335,000	275,000	275,000	275,000	275,000
C. Total Available	401,927	552,021	362,906	387,780	345,780	472,780	722,780	972,780
Projects:								
7830 Site Preparation	0	0	0	0	0	0	0	0
7831 Landscaping	21,529	0	0	0	0	0	0	0
7832 Parking Lot Construction	14,907	337,982	60,000	15,000	0	0	0	0
7833 PSB Re-Locate Communications	0	0	0	0	0	0	0	0
7834 Concrete Replacement & Repair	8,255	6,906	10,000	10,000	10,000	10,000	10,000	10,000
7835 Courthouse Tuckpointing	0	0	0	0	0	0	0	0
7836 Courthouse Reconfiguration	23,394	538	100,000	75,000	50,000	0	0	0
7837 Admin Bldg Reconfiguration	0	1,314	0	0	18,000	0	0	0
7838 Situation Room	0	74,731	0	0	0	0	0	0
7839 Storage Reconfiguration	61,279	98	0	0	50,000	0	0	0
7840 Judicial Center	0	0	10,495	0	0	0	0	0
7841 General Painting	11,495	5,782	13,800	20,000	15,000	15,000	15,000	15,000
7842 PSB Jail Updates	0	0	0	0	0	0	0	0
7843 PSB Updates/Remodeling	13,527	6,298	0	0	0	0	0	0
7844 Stained Glass Review & Repair	31,688	504	0	0	0	0	0	0
7845 Fire Alarm/Sprinkler Update	61,944	612	0	60,000	0	0	0	0
7846 Elevator Upgrades	0	0	0	0	0	0	0	0
7847 Courthouse Carpet/Tile Replacement	0	38,047	38,000	40,000	0	0	0	0
7851 Admin Bldg Windows/Siding/Caulking	14,000	0	18,000	50,000	0	0	0	0
7852 Courthouse Statue Restoration	0	26,613	0	0	0	0	0	0
7853 Telephone Room Relocation	0	0	0	0	0	0	0	0
7854 Gutenberg Room	0	0	0	0	0	0	0	0
7855 Parking Lot Maintenance	0	0	14,831	0	0	0	0	0
7858 HVAC Upgrades	22,088	17,175	10,000	10,000	0	0	0	0
7859 HVAC Condensor - Courthouse/Admin	66,773	88,615	0	0	0	0	0	0
7861 Emergency Power System	1,365	0	0	0	0	0	0	0
7864 Admin Bldg Electrical Box Relocation	0	13,900	0	0	0	0	0	0
7865 Dehumidifier for Public Defender	0	0	0	10,000	0	0	0	0
7866 Boiler Replacement	0	0	35,000	0	0	0	0	0
7872 Jury Room Chairs Refinishing	0	0	0	12,000	0	0	0	0
7873 Admin Customer Counters	0	0	0	15,000	0	0	0	0
7874 Mapping Room Reconfiguration	0	0	0	0	5,000	0	0	0
D. Total Expenditures	352,244	619,115	310,126	317,000	148,000	25,000	25,000	25,000
E. UnDesignated Ending Balance	49,683	(67,094)	52,780	70,780	197,780	447,780	697,780	947,780

DEKALB COUNTY GOVERNMENT

- FY 2007 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN
FOR PUBLIC SAFETY BUILDING

Department (#8460-7460)	09-01-2006 Projected Total Cost	Actual FY 2005	Estimated FY 2006	YEAR 1 Adopted FY 2007	YEAR 2 Projected FY 2008	YEAR 3 Projected FY 2009	YEAR 4 Projected FY 2010	YEAR 5 Projected FY 2011
A. Beginning Balance 12-01	\$0	\$0	\$85,280	\$45,480	\$15,480	\$18,480	(\$141,870)	(141,870)
Receipts:								
5501 Interest	0	0	0	0	0	0	0	0
5839 Opportunity Fund	0	250,000	250,000	300,000	250,000	0	0	0
B. Total Revenue	0	250,000	250,000	300,000	250,000	0	0	0
C. Total Available	0	250,000	335,280	345,480	265,480	18,480	(141,870)	(141,870)
Projects:								
7951 Roof Replacement	170,000	164,720	0	0	0	0	0	0
7952 Garage Floor & Drain	20,000	0	0	0	20,000	0	0	0
7953 Fire Alarm Update	110,000	0	100,000	0	0	0	0	0
7954 Remodel Jail T-Block	250,000	0	0	55,000	195,000	0	0	0
7955 Relocate Corrections Security Room	50,000	0	0	50,000	0	0	0	0
7956 Upgrade Jail Security Cameras	22,000	0	0	0	22,000	0	0	0
7957 Remodel 1st Floor Support Staff	125,000	0	0	0	0	125,000	0	0
7958 Caulk Concrete Panels	100,000	0	0	100,000	0	0	0	0
7959 Jail Door Security Control	140,000	0	140,000	0	0	0	0	0
7960 Jail Door Upgrade Program (13)	90,000	0	49,800	30,000	10,000	0	0	0
7961 Enlarge Medical Room	8,500	0	0	0	0	8,500	0	0
7962 Medical Exam Table	1,200	0	0	0	0	1,200	0	0
7963 Cabinet / Counter / Sink	650	0	0	0	0	650	0	0
7964 Widen Sallyport Doorway	5,000	0	0	0	0	5,000	0	0
7965 Transfer Switch Replacement	20,000	0	0	20,000	0	0	0	0
7966 Tile Replacement	15,000	0	0	0	0	15,000	0	0
7967 Carpet Records Room	5,000	0	0	0	0	5,000	0	0
79 Remodel Old Evidence Room	75,000	0	0	75,000	0	0	0	0
79	0	0	0	0	0	0	0	0
79	0	0	0	0	0	0	0	0
D. Total Expenditures	1,207,350	164,720	289,800	330,000	247,000	160,350	0	0
E. Ending Balance	0	85,280	45,480	15,480	18,480	(141,870)	(141,870)	(141,870)

DEKALB COUNTY GOVERNMENT

- FY 2007 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN
FOR HEALTH FACILITY
(NON-NURSING HOME AREAS)

Department (#8450-7450)				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	Actual FY 2004	Actual FY 2005	Estimated FY 2006	Adopted FY 2007	Projected FY 2008	Projected FY 2009	Projected FY 2010	Projected FY 2011
A. Beginning Balance 12-01	\$192,294	\$277,875	\$371,998	\$536,998	\$700,998	\$930,998	\$1,190,998	1,480,998
Receipts:								
4732 Lease Payment	100,000	125,000	150,000	175,000	200,000	225,000	250,000	275,000
5501 Interest	0	0	15,000	25,000	30,000	35,000	40,000	45,000
5999 Transfer for Nature Trail	0	0	0	0	0	0	0	0
B. Total Revenue	100,000	125,000	165,000	200,000	230,000	260,000	290,000	320,000
C. Total Available	292,294	402,875	536,998	736,998	930,998	1,190,998	1,480,998	1,800,998
Projects:								
7831 Landscaping Improvements	0	0	0	5,000	0	0	0	0
7832 Parking Lot Maintenance	0	0	0	0	0	0	0	0
7834 Sidewalks	0	0	0	0	0	0	0	0
7839 Storage Areas	0	0	0	0	0	0	0	0
7841 General Painting	0	0	0	0	0	0	0	0
7848 Roof	0	0	0	0	0	0	0	0
7851 Windows	3,331	0	0	0	0	0	0	0
7856 Nature Trail	10,526	26,039	0	26,000	0	0	0	0
7861 Emergency Power System	0	0	0	0	0	0	0	0
7862 Telephone System	0	0	0	0	0	0	0	0
7863 Security System	562	4,838	0	5,000	0	0	0	0
D. Total Expenditures	14,419	30,877	0	36,000	0	0	0	0
E. Ending Balance	277,875	371,998	536,998	700,998	930,998	1,190,998	1,480,998	1,800,998
F. Designated for Nature Trail	51,494	25,455	25,455	0	0	0	0	0
G. UnDesignated Ending Balance	226,381	346,543	511,543	700,998	930,998	1,190,998	1,480,998	1,800,998

**DEKALB COUNTY GOVERNMENT
FY 2007 BUDGET
HIGHWAY EQUIPMENT REPLACEMENT**

Equipment	Model Year	Years in Cycle	Adopted FY 2007	Projected FY 2008	Projected FY 2009	Projected FY 2010	Projected FY 2011
1 Dump Truck	1993	10	148,200				
2 Dump Truck	1994	10		157,400			
3 Dump Truck	1998	10			166,700		
4 Dump Truck	1999	10				176,000	
5 Dump Truck	2000	10					185,500
6 Dump Truck	2002	10					
7 Dump Truck	2004	10					
8 Dump Truck	2005	10					
9 Dump Truck	2006	10					
10 Dump Truck	2006	10					
11 Dump Truck	2006	10					
12 Dump Truck (4x4)	1998	20			100,000		
13 Dump Truck (6x6)	2000	20					100,000
14 Dump Truck (1 Ton)	1996	12	42,500				
15 Dump Truck (1 Ton)	1999	12					50,000
16 Dump Truck (1 Ton)	2000	12					
17 Dump Truck (1 Ton)	2003	12					
18 Dump Truck (1 Ton)	2005	12					
19 Shop Truck	1997	12			42,500		
20 Lift Truck	1993	12			7,000		
21 Pick Up Truck	1996	9	32,500				
22 Pick Up Truck	1999	9		33,800			
23 Pick Up Truck	2000	9			35,000		
24 Pick Up Truck	2002	9				36,200	
25 Pick Up Truck	2004	9					37,500
26 Pick Up Truck	2004	9					
27 Pick Up Truck	2006	9					
28 Pick Up Truck	2006	9					
29 Pick Up (Serv.Body)	2005	9					
30 Utility Truck	1997	8	43,800				
31 Utility Truck	2000	8			47,500		
32 Utility Truck	2001	8					51,200
33 Utility Truck	2004	8					
34 Trailer	1989	15	25,900				
35 Tractor	1996	12					
36 Tractor	1998	12		37,800			
37 Tractor	2000	12				42,000	
38 Tractor	2002	12					
39 Tractor	2004	12					
40 Tractor	2006	12					
41 Mower Deck (BW)	2003	5		13,600			
42 Mower Deck (BW)	2004	5			14,400		
43 Mower Deck (BW)	2005	5				15,200	
44 Mower Deck (BW)	2006	5					16,000
45 Mower Deck (6')	1997	10	9,000				
46 Mower Deck (6')	1999	10			10,400		
47 Mower Deck (6')	2000	10				11,000	
48 Motor Grader	1995	20					
49 Wheel Loader (4CY)	1992	10			199,900		
50 Wheel Loader (4CY)	2005	10					
51 Excavator	1997	10		200,000			
52 Loader/Backhoe	1999	10				162,000	
53 Loader/Util. w/trailer	1998	8	50,000				
54 Loader/Util. w/trailer	2002	8					57,500
55 Chip Spreader	1982	20					144,000
56 Shoulder Machine	1996	20					
57 Asphalt Distributor	1960	20				165,000	
58 Roller - Rubber Tired	1959	15		65,000			
59 Roller - Rubber Tired	1999	15					
60 Roller - Steel w/trailer	1998	15					
61 Snowblower	1980	20					170,000
62 Pavement Router	2004	10					
63 Chipper	2001	5	17,600				
64 Compressor	1973	10		12,000			
65 Crack Filler	2004	5			46,500		
66 Lawn Tractor	1984	10					
67 Lawn Mower	2003	5		20,000			
68 Misc Tools & Equip			26,000	6,500	7,000	7,500	8,000
69 Total			395,500	546,100	676,900	614,900	819,700

**DEKALB COUNTY GOVERNMENT
FY 2007 BUDGET
FIVE YEAR TRANSPORTATION IMPROVEMENT PROGRAM**

Project Description	Project Cost	Funding Source	YEAR 1 Adopted FY 2007	YEAR 2 Proposed FY 2008	YEAR 3 Proposed FY 2009	YEAR 4 Proposed FY 2010	YEAR 5 Proposed FY 2011
1 PEACE RD							
A. Widening - Route 64 to Wirsing Parkway	250,000 4,650,000	Others Local	1,400,000				
2 SOMONAUK RD							
A. R.O.W. I-88 - Perry	225,000	Local					
B. R.O.W Rt 30 - Suydam	200,000	Local			200,000		
C. Rt 30 - Suydam - shoulders	420,000	Local				420,000	
D. Rt 30 - Suydam	900,000	Federal					
	225,000	Local					225,000
E. R.O.W.-North St - Bethany	225,000	Local		225,000			
F. - North St - Bethany	500,000	Local			500,000		
G. Rt.38 - I-88	200,000	Local				200,000	
H. R.O.W. - Perry - Rt 30	200,000	Local					200,000
3 GLIDDEN RD							
A. R.O.W. Rt 64 -72	140,000	Local	100,000				
B. Rt 64 - Rt 72 - Shoulders	350,000	Local	150,000	200,000			
C. So. of Rt 64 - Shoulders	200,000	Local	50,000				
D. R.O.W. Rt 72 - Cherry Valley	100,000	Local			100,000		
E. Rt 72 - Cherry Valley	400,000	Local				400,000	
4 SOUTH COUNTY LINE RD							
A. Br. over Somonauk Cr. LaSalle County Project w/ Village of Somonauk	600,000 75,000 75,000	Federal Local Others	37,500				
5 GENOA RD	448,000	Federal					
A. RR Bridge - Co. Line	112,000	Local	112,000				
6 PLANK RD							
A. R.O.W Relocation @ M.R.	10,000	Local			10,000		
B. Relocation @ M.R.	1,000,000	Local				550,000	450,000
C. Airport Rd Intersection	250,000	Local		150,000			
7 ESMOND ROAD	180,000	Others					
A. Bridge Replacement	20,000	Local			40,000		
8 MALTA RD							
A. Rt 64 - Rt.72	1,010,000	Federal					
	260,000	Local			260,000		
B. Br. over UPRR	1,600,000	Others					
	400,000	Local					
C. Fairview to Rt.38	500,000	Local					
9 OLD STATE ROAD	400,000	Federal					
A. Br. over Owens Creek	100,000	Local				100,000	
10 SUYDAM ROAD							
A. Br. over Somonauk Cr.	600,000	Federal					
	150,000	Local			150,000		
B. Br. over Buck Branch	500,000	Local			500,000		
C. Br. over Indian Cr.	500,000	Local				500,000	
11 CHERRY VALLEY ROAD							
A. ROW - Br. over Kingsbury Cr	20,000	Local	20,000				
B. Br. over Kingsbury Cr.	400,000	Federal					
	100,000	Local	100,000				
12 SHABBONA ROAD							
A. Br. over Kishwaukee R.	500,000	Local	500,000				
B. Br. 1/2 mi. N. of Chicago Rd.	400,000	Local				400,000	

**DEKALB COUNTY GOVERNMENT
FY 2007 BUDGET
FIVE YEAR TRANSPORTATION IMPROVEMENT PROGRAM**

Project Description	Project Cost	Funding Source	YEAR 1 Adopted FY 2007	YEAR 2 Proposed FY 2008	YEAR 3 Proposed FY 2009	YEAR 4 Proposed FY 2010	YEAR 5 Proposed FY 2011
13 FIVE POINTS ROAD							
A. Br. over Kishwaukee R.	800,000	Federal					
	200,000	Local				200,000	
14 PERRY ROAD							
A. S. 1st St to Shabbona	700,000	Local		700,000			
B. IL Rt 23 to Waterman Rd.	300,000	Local		300,000			
C. Bridges over Kishwaukee R.	500,000	Local		500,000			
D. Br. 1/2 mi. W of County Line	500,000	Local				500,000	
E. W. Co. Line - Somonauk (S)	1,736,000	Federal					
	434,000	Local			434,000		
15 WATERMAN ROAD							
A. Perry - Duffy Rd. (Int. Patch)	200,000	Local		200,000			
16 AIRPORT RD							
A. Ext R.O.W Rt 64 - Plank Rd	375,000	Local				50,000	325,000
B. Rt 64 - Plank Rd.	1,650,000	Local					
C. Bridge on new alignment Over Blue Heron Creek	240,000	Others					
	60,000	Local		60,000			
D. Bridge over E. Br. Trib. Cr.	300,000	Local					300,000
E. Bridge Replacement Over Union Ditch	180,000	Others					
	20,000	Local					40,000
17 GOELITZ RD	90,000	Others					
A. Culvert Replacement	10,000	Local					20,000
18 NORTH GROVE RD	400,000	Federal					
A. Bridge Replacement	80,000	Others					
	20,000	Local		20,000			
19 GURLER RD							
A. Bridge Replacement Over Kishwaukee River	180,000	Others					
	20,000	Local	40,000				
B. Culvert Replacement Over Drainage Ditch	180,000	Others					
	20,000	Local					40,000
20 GOV. BEVERIDGE RD	180,000	Others					
A. Bridge Replacement	20,000	Local		40,000			
21 BRICKVILLE ROAD	180,000	Others					
A. Culvert Replacement	20,000	Local	40,000				
22 CREGO ROAD	400,000	Others					
A. Culvert Replacement	80,000	Local		80,000			
23 ROLLO ROAD							
A. Bridge Replacement	300,000	Local					300,000
24 WEST COUNTY LINE ROAD							
A. Bridge Replacement	300,000	Local					300,000
25 KANE ROAD	180,000	Others					
A. Culvert Replacement	20,000	Local					40,000
26 Total Projects	30,070,000	All	2,549,500	2,475,000	2,194,000	3,320,000	2,200,000

DEKALB COUNTY GOVERNMENT

- FY 2007 BUDGET -

**1997 HEALTH FACILITY BOND ISSUE
(Refinanced in 2005 for Tax Levy Years After 2006)**

County Tax Levy Year	Paid To PBC Oct 31 Fiscal Year	PBC Retires Fiscal Year	Dec 1st Principal	Interest Dec 1st	Interest Jun 1st	Expense	Total Payment
1995	1996	1997	0	0	0	0	0
1996	1997	1998	0	0	292,260	0	0
1997	1998	1999	0	292,261	292,261	25,000	901,781
1998	1999	2000	425,000	292,261	282,167	25,000	1,024,427
1999	2000	2001	440,000	282,167	271,716	25,000	1,018,883
2000	2001	2002	460,000	271,716	260,792	25,000	1,017,508
2001	2002	2003	485,000	260,792	249,151	25,000	1,019,943
2002	2003	2004	505,000	249,151	237,032	25,000	1,016,183
2003	2004	2005	530,000	237,031	224,312	25,000	1,016,343
2004	2005	2006	560,000	224,312	210,871	25,000	1,020,183
2005	2006	2007	585,000	210,871	196,832	25,000	1,017,703
2006	2007	2008	615,000	196,832	0	25,000	836,832
2007	2008	2009	0	0	0	0	0
			4,605,000	2,517,393	2,517,394	250,000	9,889,786
			=====	=====	=====	=====	
							(814,613)
							9,075,173
							=====

Note: Principal payments are paid to bond-holders on December 1st of the PBC fiscal year listed above.

Bonds were re-financed in 2005 for Tax Levy Years 2007 through 2015.

Bonds are callable (and will be) beginning with the 2007 Tax Levy Year.

The highest interest rate on callable bonds is 5.20%.

These bonds were sold by the Public Building Commission.

DEKALB COUNTY GOVERNMENT

- FY 2007 BUDGET -

**2005 BOND ISSUE
A REFINANCING OF 1997 HEALTH FACILITY BONDS**

County Tax Levy Year	Paid to PBC Oct 31st Fiscal Year	PBC Retires Fiscal Year	Principal Dec 1st	Interest Dec 1st	Interest Jun 1st	Expense	Total Payment
-----	-----	-----	-----	-----	-----	-----	-----
2004	2005	2006	0	139,686	139,686	0	279,372
2005	2006	2007	0	139,686	139,686	0	279,372
2006	2007	2008	0	139,686	139,686	0	279,372
2007	2008	2009	685,000	139,686	127,699	25,000	977,385
2008	2009	2010	705,000	127,699	115,361	25,000	973,060
2009	2010	2011	730,000	115,361	101,856	25,000	972,217
2010	2011	2012	760,000	101,856	86,656	25,000	973,512
2011	2012	2013	790,000	86,656	70,856	25,000	972,512
2012	2013	2014	820,000	70,856	54,456	25,000	970,312
2013	2014	2015	855,000	54,456	37,356	25,000	971,812
2014	2015	2016	885,000	37,356	19,656	25,000	967,012
2015	2016	2017	925,000	19,656	0	25,000	969,656
2016	2017	2018	0	0	0	0	0
			-----	-----	-----	-----	-----
			7,155,000	1,172,640	1,032,954	225,000	9,585,594
			=====	=====	=====	=====	=====

							Less Escrow Amounts
							(698,430)

							Total Lease Payments
							8,887,164
							=====

Note: This re-finances the 1997 Bond Issue with a new average interest rate of 3.62% generating a savings of \$503,899.

The first 5 interest payments are paid from the Escrow Account.

Bonds are callable for Bonds due December 1, 2015 & 2016.

The interest rate on callable bonds is 3.70% and 3.85%, respectively.

These bonds were sold by the Public Building Commission.

DEKALB COUNTY GOVERNMENT

- FY 2007 BUDGET -

1997 & 2005 BOND ISSUE FUNDING ALLOCATION

Tax Levy Year	Budget Fiscal Year	Principal Payment	Interest & Expense Payment	Total Annual Payment	75% Principal Nursing Home Share	75% Int & Exp Nursing Home Share	25% Principal PBC Lease Share	25% Int & Exp PBC Lease Share
1996	1997	0	0	0	0	0	0	0
1997	1998	0	87,168	87,168	0	65,376	0	21,792
1998	1999	425,000	599,427	1,024,427	318,750	449,570	106,250	149,857
1999	2000	440,000	578,883	1,018,883	330,000	434,162	110,000	144,721
2000	2001	460,000	557,508	1,017,508	345,000	418,131	115,000	139,377
2001	2002	485,000	534,943	1,019,943	363,750	401,207	121,250	133,736
2002	2003	505,000	511,183	1,016,183	378,750	383,387	126,250	127,796
2003	2004	530,000	486,343	1,016,343	397,500	364,757	132,500	121,586
2004	2005	560,000	460,183	1,020,183	420,000	345,137	140,000	115,046
2005	2006	585,000	432,703	1,017,703	438,750	324,527	146,250	108,176
2006	2007	615,000	361,518	976,518	461,250	271,139	153,750	90,379
2007	2008	685,000	292,385	977,385	513,750	219,289	171,250	73,096
2008	2009	705,000	268,060	973,060	528,750	201,045	176,250	67,015
2009	2010	730,000	242,217	972,217	547,500	181,663	182,500	60,554
2010	2011	760,000	213,512	973,512	570,000	160,134	190,000	53,378
2011	2012	790,000	182,512	972,512	592,500	136,884	197,500	45,628
2012	2013	820,000	150,312	970,312	615,000	112,734	205,000	37,578
2013	2014	855,000	116,812	971,812	641,250	87,609	213,750	29,203
2014	2015	885,000	82,012	967,012	663,750	61,509	221,250	20,503
2015	2016	925,000	44,656	969,656	693,750	33,492	231,250	11,164
2016	2017	0	0	0	0	0	0	0
		11,760,000	6,202,337	17,962,337	8,820,000	4,651,752	2,940,000	1,550,585

DEKALB COUNTY GOVERNMENT

FY 2007 BUDGET

**LOAN FROM NURSING HOME IN 2004
Proceeds to Pay City of DeKalb Tollway Debt**

<u>Year</u>	<u>Due Date</u>	<u>4.0% Interest</u>	<u>Principal</u>	<u>Payment</u>	<u>Balance</u>
0	07-01-2004				2,300,000
1	07-01-2005	92,000	193,000	285,000	2,107,000
2	07-01-2006	84,280	200,720	285,000	1,906,280
3	07-01-2007	76,251	208,749	285,000	1,697,531
4	07-01-2008	67,901	217,099	285,000	1,480,432
5	07-01-2009	59,217	225,783	285,000	1,254,649
6	07-01-2010	50,186	234,814	285,000	1,019,835
7	07-01-2011	40,793	244,207	285,000	775,628
8	07-01-2012	31,025	253,975	285,000	521,653
9	07-01-2013	20,866	264,134	285,000	257,519
10	07-01-2014	10,301	257,519	267,820	0
		<u>532,820</u>	<u>2,300,000</u>	<u>2,832,820</u>	

Loan is repaid from County's 50% share of the City of DeKalb's 0.5 cent sales tax increase implemented on 01-01-2004 for retail sales on the site of the former County Farm and County Home on Sycamore Road in DeKalb.

DEKALB COUNTY GOVERNMENT

FY 2007 BUDGET

**LOAN TO FOREST PRESERVE
Proceeds Applied to Purchase of Potawatomi Woods**

Year	Due Date	4.0% Interest	Principal	Total Payment	Balance
Start	07-17-2002	0	0	0	323,750
0	11-30-2002	0	0	0	323,750
1	11-30-2003	0	0	0	323,750
2	11-30-2004	0	0	0	323,750
3	11-30-2005	0	100,000	100,000	223,750
4	11-30-2006	0	223,750	223,750	0
5	11-30-2007	0	0	0	0
		0	323,750	323,750	

Note: Interest charges start in FY2007, per the FY2006 Adopted Budget.

DEKALB COUNTY GOVERNMENT

FY 2007 BUDGET

DEKALB COUNTY CONSTRUCTION PROJECTS

Date	Project Completed / Building Opened
11-10-2006	Coltonville-DeKalb County Historical Marker
09-15-2005	Sycamore Campus - Two Additional Parking Lots
06-29-2005	Rehab & Nursing Center - Nature Trail Completed
02-25-2005	Sheriff's Office - Detectives Situation Room
09-08-2003	Courthouse - Third Floor West Courtroom and Offices
03-22-2003	Sheriff's Office - Detectives Office
04-25-2002	Legislative Center
03-01-2001	Transportation (Highway) Facility
10-18-2000	Demolition of Sycamore Road Nursing Home
06-22-2000	Sheriff's Office - Communication Center
04-30-2000	Health Facility Maintenance & Storage
03-09-2000	Rehab & Nursing Center
06-22-1999	Health Department & Multi-Purpose Room
02-03-1999	Home Health Care to Kish Hlth Systems Bldg
06-24-1998	Joiner History Room to Sycamore Library
05-29-1996	Purchased Highway Building - Waterman
11-21-1995	Purchased Miller Road Tower Site
11-01-1994	Conference Room East
11-01-1992	Sycamore Campus Garage
08-15-1992	Communication Tower at Public Safety Bldg
09-03-1991	Voluntary Action Center Kitchen
11-21-1990	Highway Salt Storage Building
06-26-1988	Voluntary Action Center Garage
07-18-1987	Joiner History Room Established
06-14-1987	Courthouse Restoration Dedication
04-15-1984	Administration Building Conversion (Corrected Date)
02-01-1980	Public Safety Building
10-01-1979	Ben Gordon Mental Health Center

DEKALB COUNTY GOVERNMENT

FY 2007 BUDGET

**SALES TAX REVENUE FROM COUNTY FARM PROPERTY
(EAST SIDE OF SYCAMORE ROAD)**

Years	Audited Fiscal Year	Projection of County Revenue in 1995	Actual County Revenue	Revenue without Sharing Agreement	Net Gain from Sharing Agreement	Status
0	1993	0	0	0	0	Actual
1	1994	0	0	0	0	Actual
2	1995	45,000	0	0	0	Actual
3	1996	210,938	136,864	34,216	102,648	Actual
4	1997	531,836	391,387	78,277	313,110	Actual
5	1998	545,132	846,822	169,364	677,458	Actual
6	1999	558,760	872,048	183,448	688,600	Actual
7	2000	572,729	1,003,020	190,664	812,356	Actual
8	2001	587,047	1,034,884	197,014	837,870	Actual
9	2002	601,724	1,066,585	208,932	857,653	Actual
10	2003	616,767	1,076,590	213,883	862,707	Actual
11	2004	632,186	1,274,589	242,187	1,032,402	Actual
12	2005	647,990	1,757,220	290,184	1,467,036	Actual
13	2006	664,190				
14	2007	680,795				
15	2008	697,815				
16	2009	715,260				
17	2010	733,142				
18	2011	751,471				
19	2012	770,258				
20	2013	789,514				
21	2014	809,252				
22	2015	829,483				
23	2016	850,220				
24	2017	871,476				
25	2018	893,263				
26	2019	915,595				
27	2020	938,485				
28	2021	961,947				
29	2022	985,996				
30	2023	1,010,646				
31	2024	1,035,912				
32	2025	1,061,810				
33	2026	1,088,355				
34	2027	1,115,564				
35	2028	1,143,453				
36	2029	1,172,039				
37	2030	1,201,340				
38	2031	1,231,374				
39	2032	1,262,158				
40	2033	1,293,712				
	Totals	32,024,634	9,460,009	1,808,169	7,651,840	

Shared Revenue based on 40 year agreement with City of DeKalb dated 10-20-1993.

DEKALB COUNTY GOVERNMENT

FY 2007 BUDGET

**SPECIAL TAX REVENUE FROM COUNTY HOME PROPERTY
(WEST SIDE OF SYCAMORE ROAD)**

Years	Fiscal Year	Land Lease Revenue	Local Sales Tax Revenue	Total Revenue To Share	County's Share of Revenues	Less City of DeKalb Expenses	County's Net Income	County's Debt Payment
0	1997	0	0	0	0	0	0	0
0	1998	0	0	0	0	0	0	901,781
0	1999	(78,950)	0	(78,950)	(39,475)	0	(39,475)	1,024,427
1	2000	52,500	0	52,500	52,500	0	52,500	1,018,883
2A	2001	13,125	0	13,125	13,125	0	13,125	0
2B	2001	8,750	2,690	11,440	5,720	2,083	3,637	1,017,508
3	2002	105,000	205,164	310,164	155,082	25,000	130,082	1,019,943
4	2003	105,000	246,854	351,854	175,927	25,000	150,927	1,016,183
5	2004	105,000	296,817	401,817	200,909	25,000	175,909	1,016,343
6	2005	105,000	356,006	461,006	230,503	25,000	205,503	1,020,183
7	2006	105,000				25,417		1,017,703
8	2007	105,000				30,000		1,018,903
9	2008	105,000				30,000		1,018,663
10	2009	105,000				30,000		1,016,646
11	2010	105,000				30,000		1,017,358
12	2011	105,000				30,417		1,020,858
13	2012	105,000				35,000		1,022,164
14	2013	105,000				35,000		1,025,816
15	2014	105,000				35,000		1,026,870
16	2015	105,000				35,000		1,030,140
17	2016	105,000				35,416		1,030,480
18	2017	105,000				40,000		0
19	2018	105,000				40,000		0
20	2019	105,000				40,000		0
21	2020	115,500				40,000		0
22	2021	115,500	Agreement with DeKalb ends 10-31-2021			36,667		0
23	2022	115,500	0.25%	0	0.25%	0		0
Totals		2,231,925	1,107,531	1,522,956	794,291	650,000	692,208	19,280,852

1. Based on 20 year Intergovernmental Agreement with the City of DeKalb approved by the County Board on June 16, 1999. The agreement activated on November 1, 2001 when the required 50,000 gross square feet was approved for occupancy.
2. The County Board approved a lease agreement for the land for 50 years. The lease is recorded with the DeKalb County Recorder, Document #2001-003661, March 13, 2001.
3. The County and City of DeKalb will evenly split the net income each year, from November 1, 2001 through October 31, 2021, or until total net income equals total Debt Service payments for the 1997 Health Facility Bond Issue, whichever comes first. Local Sales Tax was 2.0% prior to 01-01-2004 and 2.5% after 12-31-2003.
4. The data applicable for the sharing of revenue appears for years 2B (11-01-2001) and after; it is reflective of the date the cash is received by the County, not date collected by the retail store.
5. The 1999 Land Lease negative amount refers to non-TIF pre-development costs.

**DEKALB COUNTY GOVERNMENT
FY2007**

**HISTORICAL PERSPECTIVE:
ENDING FUND BALANCES**

<u>FUNDS</u>	<u>AUDITED FY 1980</u>	<u>AUDITED FY 1985</u>	<u>AUDITED FY 1990</u>	<u>AUDITED FY 1995</u>	<u>AUDITED FY 2000</u>	<u>AUDITED FY2005</u>
Aid to Bridges	530,137	530,657	492,041	516,937	1,012,419	1,399,584
Animal Control	5,506	8,268	17,174	21,233	30,980	0
Asset Replacement	0	0	0	0	0	564,000
Bond Proceeds (1995)	0	0	0	0	252,055	0
Child Support	0	0	27,891	7,343	72,133	23,511
Childrens Waiting Room	0	0	0	0	0	2,885
Community Services	0	2,243	1,189	6,451	22,095	40,097
Comm Serv-Fin Aid	0	53,893	11,882	13,423	14,030	16,425
County Farm	0	0	0	1,752,760	1,158,228	920,696
County Motor Fuel	398,484	586,085	1,083,470	747,303	1,533,801	1,774,932
Court Automation	0	28,087	119,369	178,389	86,082	198,470
Court Security	0	0	0	72,734	303,150	177,823
Debt Service	0	0	0	0	1,285,528	775,877
Document Storage	0	0	0	270,498	561,098	119,845
Drug Program	0	0	21,043	34	5,885	5,333
Engineering	76,009	77,239	13,452	103,704	105,483	236,903
Facilities Management	223,109	196,312	650,844	1,077,737	743,165	640,540
Fed Hwy Matching Tax	312,841	348,258	240,937	236,718	1,411,877	1,149,770
General Fund	1,585,150	1,156,125	2,348,266	3,300,401	4,186,063	6,117,185
GIS Development	0	0	0	284,611	460,647	579,518
Health	53,655	156,941	494,153	1,487,689	1,518,642	3,102,065
Highway	301,339	480,218	271,469	897,733	936,020	1,827,483
History Room	0	0	0	5,997	3,352	2,056
Law Library	(890)	31,595	(2,164)	1,389	57,501	115,197
Medical Insurance	0	0	150,712	696,136	(250,699)	275,566
Mental Health	218,976	327,998	401,347	693,505	1,296,734	1,689,122
Micrographics	0	10,976	253	77,927	45,141	191,774
Nursing Home	400,094	712,558	215,611	1,613,626	5,723,603	9,213,682
NH Bond (1966 & 1969)	137,132	0	0	0	0	0
Opportunity Fund	0	0	0	0	0	2,127,911
PBC Lease	67,849	(10,934)	58,197	7,198	93,135	573,659
Probation Services	0	0	0	64,818	243,914	555,409
Retirement	205,823	621,516	475,006	686,533	1,293,130	2,457,141
Revenue Sharing	66,114	309,799	0	0	0	0
Senior Services	0	0	0	0	212,414	282,016
Sheriff's Spec. Projects	0	0	0	0	0	72,119
Solid Waste Program	0	0	0	26,943	50,433	44,281
Special Projects	(528)	0	614,324	1,451,836	1,763,573	908,103
Tax Sale Automation	0	0	0	8,840	22,006	44,226
TB Sanitorium	237,733	0	0	0	0	0
Tollway Access Loan	0	0	0	0	0	(1,940,637)
Tort & Liability	0	(59,175)	2,066,937	1,623,101	1,275,922	2,257,911
Working Cash	196,109	0	200,000	200,000	200,000	200,000
TOTAL	5,014,642	5,568,659	9,973,403	18,133,547	27,729,540	38,742,478

**DEKALB COUNTY GOVERNMENT
FY 2007**

**HISTORICAL PERSPECTIVE:
ENDING CASH BALANCES**

<u>FUNDS</u>	<u>AUDITED FY 1980</u>	<u>AUDITED FY 1985</u>	<u>AUDITED FY 1990</u>	<u>AUDITED FY 1995</u>	<u>AUDITED FY2000</u>	<u>AUDITED FY 2005</u>
Aid to Bridges	453,752	439,573	463,948	520,902	962,691	1,693,618
Animal Control	6,277	8,268	17,070	23,612	35,884	0
Asset Replacement	0	0	0	0	0	564,000
Bond Proceeds (1995)	0	0	0	0	248,203	0
Child Support	0	0	42,801	1,421	70,347	24,272
Childrens Waiting Room	0	0	0	0	0	1,535
Community Services	0	5,316	17,122	26,668	58,352	44,553
Comm Serv-Fin Aid	0	1,099	11,882	13,390	14,030	9,159
County Farm	0	0	0	1,851,195	1,150,734	917,148
County Motor Fuel	357,775	524,710	1,017,880	700,759	1,632,516	1,650,578
Court Automation	0	0	117,892	169,531	104,967	189,554
Court Security	0	0	0	65,745	292,130	168,129
Debt Service	0	0	0	0	1,285,528	552,126
Document Storage	0	0	25,242	261,445	555,914	113,756
Drug Program	0	0	0	34	5,885	6,455
Engineering	50,117	15,921	38,888	43,296	26,946	173,727
Facilities Management	236,865	196,312	639,592	1,077,737	767,407	674,379
Fed Hwy Matching Tax	246,517	357,232	274,276	333,034	1,461,246	1,231,207
General Fund	1,226,509	1,005,829	1,940,535	3,063,122	3,486,782	4,944,345
GIS Development	0	0	0	290,572	476,480	580,103
Health	975	90,554	410,989	1,227,402	1,154,385	2,731,646
Highway	264,232	513,889	230,473	1,051,908	820,092	1,868,983
History Room	0	0	0	6,251	3,588	4,675
Law Library	406	31,249	3,462	3,476	57,286	116,839
Medical Insurance	0	8,209	348,645	718,905	109,717	528,566
Mental Health	82,617	337,626	401,962	696,888	1,309,487	1,690,219
Micrographics	0	16,148	13,390	90,441	47,550	194,110
Nursing Home	341,106	656,384	174,703	1,656,281	3,987,018	2,810,242
NH Bond (1966 & 1969)	109,785	0	0	0	0	0
Nursing Home Capital	0	0	0	0	0	0
Opportunity Fund	0	0	0	0	712,964	2,118,408
PBC Lease	0	16,185	58,197	7,198	93,135	573,659
Probation Services	0	0	0	63,373	241,439	569,902
Retirement	185,008	613,368	446,020	741,882	1,295,907	2,468,087
Revenue Sharing	0	259,640	0	0	0	0
Senior Services	0	0	0	0	245,932	330,278
Sheriff's Spec. Projects	0	0	0	0	0	79,370
Solid Waste Program	0	0	0	26,941	55,520	45,312
Special Projects	55	0	962,615	1,471,903	1,861,845	951,139
TB Sanitorium	276,900	0	0	0	0	0
Tax Sale Automation	0	0	0	8,840	22,006	44,226
Tollway Access Loan	0	0	0	0	0	166,363
Tort & Liability	0	21,094	2,011,221	1,623,101	1,331,081	2,618,656
Working Cash	200,000	200,000	200,000	200,000	200,000	200,000
TOTAL	4,038,896	5,318,606	9,868,805	18,037,253	26,184,994	33,649,324

**DEKALB COUNTY GOVERNMENT
FY 2007**

**HISTORICAL PERSPECTIVE:
INTEREST EARNED**

<u>FUNDS</u>	<u>AUDITED FY 1980</u>	<u>AUDITED FY 1985</u>	<u>AUDITED FY 1990</u>	<u>AUDITED FY 1995</u>	<u>AUDITED FY 2000</u>	<u>AUDITED FY 2005</u>
Aid to Bridges	55,001	0	35,269	12,146	38,356	26,802
Animal Control	0	509	629	499	613	0
Asset Replacement	0	0	0	0	0	0
Bond Proceeds (1995)	0	0	0	0	15,481	523
Child Support	0	0	2,123	149	2,992	712
Community Services	0	0	0	385	369	112
Comm Serv-Fin Aid	0	693	910	0	482	496
County Farm	0	0	0	104,127	70,862	19,013
County Motor Fuel	30,688	36,478	70,582	22,488	72,899	33,129
Court Automation	0	507	7,377	5,653	5,373	2,795
Court Security	0	0	0	0	2,363	0
Debt Service	0	0	0	0	0	0
Document Storage	0	0	0	5,863	23,408	1,987
Drug Program	0	0	0	0	0	0
Engineering	1,220	0	1,248	1,088	784	2,343
Facilities Management	17,305	104	0	0	0	0
Fed Hwy Matching Tax	15,492	0	19,245	8,433	74,767	22,153
General Fund	293,782	363,298	39,377	335,790	530,529	196,310
GIS Development	0	0	0	0	0	0
Health	0	0	26,825	48,966	43,233	59,039
Highway	16,396	22,774	20,146	42,310	49,459	40,147
History Room	0	0	0	0	0	0
Law Library	0	0	386	0	0	0
Medical Insurance	0	380	0	26,249	16,533	6,312
Mental Health	9,769	19,565	20,363	25,142	52,876	35,480
Micrographics	0	323	1,100	2,934	1,724	3,278
Nursing Home	14,551	28,078	22,894	33,816	270,644	270,835
NH Bond (1966 & 1969)	13,799	0	0	0	0	0
Opportunity Fund	0	0	0	0	0	44,663
PBC Lease	0	0	11,703	0	0	0
Probation Services	0	0	0	1,209	8,865	11,045
Retirement	8,737	0	26,296	12,846	45,453	57,323
Revenue Sharing	15,522	0	0	0	0	0
Senior Services	0	0	0	0	8,003	4,838
Sheriff's Spec. Projects	0	0	0	0	0	0
Solid Waste Program	0	0	0	2	1,582	450
Special Projects	0	0	15,862	0	0	0
Tax Sale Automation	0	0	0	0	0	0
TB Sanitorium	23,964	0	0	0	0	0
Tollway Access	0	0	0	0	0	0
Tort & Liability	0	0	131,021	80,750	63,909	63,650
TOTAL	516,226	472,709	453,356	770,845	1,401,559	903,435

**DEKALB COUNTY GOVERNMENT
FY 2007**

**HISTORICAL PERSPECTIVE:
PROPERTY TAXES COLLECTED**

<u>FUNDS</u>	<u>AUDITED FY 1980</u>	<u>AUDITED FY 1985</u>	<u>AUDITED FY 1990</u>	<u>AUDITED FY 1995</u>	<u>AUDITED FY2000</u>	<u>AUDITED FY2005</u>
Aid to Bridges	223,072	245,569	57,893	225,173	593,155	660,126
Fed Hwy Matching Tax	220,774	245,569	284,589	447,402	593,155	767,405
General Fund	453,687	1,257,351	1,424,164	2,213,465	2,733,270	5,806,498
Health	0	114,243	131,360	0	275,228	356,070
Highway	445,144	491,671	568,569	894,805	1,186,319	1,534,810
Mental Health	205,867	462,310	603,305	929,390	1,281,224	1,680,305
Nursing Home	0	0	0	345,118	0	0
NH Bond (1966 & 1969)	90,697	0	0	0	0	0
PBC Lease	206,591	1,387,997	1,379,857	988,259	1,289,520	1,804,327
Retirement	497,020	758,060	1,157,857	1,314,981	1,501,877	378
Senior Services	0	0	0	0	296,577	383,696
TB Sanitorium	260	0	0	0	0	0
Tort & Liability	0	384,368	131,021	0	500,629	516,150
TOTAL	<u>2,343,112</u>	<u>5,347,138</u>	<u>5,738,615</u>	<u>7,358,593</u>	<u>10,250,954</u>	<u>13,509,765</u>

DEKALB COUNTY GOVERNMENT

FY 2007 BUDGET

**HISTORICAL PERSPECTIVE: "TAX CAP" SUMMARY
PROPERTY TAX EXTENSION LIMITATION LAW (PTELL)**

TAX YEAR	COLLECTIBLE	<u>A</u>		EQUALIZED ASSESSED VALUE (EAV)	<u>B</u>		VOTER APPROVED	TOTAL PTELL LIMIT
		CONSUMER PRICE INDEX (CPI) ACTUAL	CONSUMER PRICE INDEX (CPI) LIMIT		NEW PROPERTY ACTUAL VALUE	NEW PROPERTY % INCREASE		
1991	1992	6.1%	5.0%	688,582,560	16,577,645	2.6%	0.0%	7.6%
1992	1993	3.1%	3.1%	763,443,943	15,393,226	2.2%	0.0%	5.3%
1993	1994	2.9%	2.9%	831,026,613	18,029,137	2.4%	0.0%	5.3%
1994	1995	2.7%	2.7%	895,337,685	35,482,752	4.3%	0.0%	7.0%
1995	1996	2.7%	2.7%	954,991,517	27,494,684	3.1%	0.0%	5.8%
1996	1997	2.5%	2.5%	1,010,532,207	25,346,268	2.7%	0.0%	5.2%
1997	1998	3.3%	3.3%	1,069,488,971	28,359,782	2.8%	3.8%	9.9%
1998	1999	1.7%	1.7%	1,133,173,030	30,339,808	2.8%	0.0%	4.5%
1999	2000	1.6%	1.6%	1,186,265,246	34,614,123	3.1%	0.0%	4.7%
2000	2001	2.7%	2.7%	1,249,858,572	42,738,580	3.6%	0.0%	6.3%
2001	2002	3.4%	3.4%	1,313,044,036	34,358,084	2.7%	0.0%	6.1%
2002	2003	1.6%	1.6%	1,375,430,314	36,610,746	2.8%	0.0%	4.4%
2003	2004	2.4%	2.4%	1,463,872,794	42,008,431	3.1%	0.0%	5.5%
2004	2005	1.9%	1.9%	1,534,517,472	60,470,056	4.1%	0.0%	6.0%
2005	2006	3.3%	3.3%	1,699,140,609	90,587,859	5.9%	0.0%	9.2%
2006	2007	3.4%	3.4%	(4)	(4)	(4)	3.6%	

NOTES

1. Law first became effective for the 1991 tax year, collectible 1992, and initially only applied to Dupage, Kane, Lake, McHenry and Will Counties.
2. The 2000 tax year is the first year the "tax cap" law is effective for DeKalb County, following April, 1999, referendum.
3. Increases in property tax extensions are limited to the sum of, (A) the lesser of 5% or the increase in the national Consumer Price Index (CPI) for the year preceeding the levy year, (B) percentage of new property over the prior year EAV, and (C) the limitation can be increased for a taxing body with voter approval or via a successful referendum approving a new or expanded tax levy. The CPI used is for all urban consumers for all items as published by the United States Department of Labor.
4. Tax EAV and New Property amounts for Tax Year 2006 will not be available until May 1, 2007.
5. For more Information, see the Illinois State Statute, Section 35 ILCS 200/18.

DEKALB COUNTY GOVERNMENT

FY 2007 BUDGET

**HISTORICAL PERSPECTIVE:
CHANGES IN EQUALIZED ASSESSED VALUE AND DOLLARS LEVIED**

BUDGET FISCAL YEAR	TAX RATE	TAXABLE EAV	% EAV CHANGE	PROPERTY		
				TAX DOLLARS LEVIED	AMOUNT DOLLAR CHANGE	PERCENT DOLLAR CHANGE
1978	0.70300	393,533,527		2,766,541		
1979	0.74500	441,785,193	12.3 %	3,291,300	524,759	19.0 %
1980	0.71250	445,767,925	0.9	3,176,096	-115,204	(3.5)
1981	0.68090	483,659,368	8.5	3,293,237	117,141	3.7
1982	0.76970	527,259,863	9.0	4,058,319	765,082	23.2
1983	0.79840	536,040,165	1.7	4,279,745	221,426	5.5
1984	0.85090	510,956,353	(4.7)	4,347,728	67,983	1.6
1985	1.07710	499,211,496	(2.3)	5,377,007	1,029,279	23.7
1986	1.10780	487,007,042	(2.4)	5,395,064	18,057	0.3
1987	1.07510	495,692,099	1.8	5,329,186	-65,878	(1.2)
1988	1.07610	511,772,339	3.2	5,496,947	167,761	3.1
1989	1.09000	533,276,705	4.2	5,812,716	315,769	5.7
1990	1.07150	569,179,545	6.7	6,098,760	286,044	4.9
1991	1.06350	635,111,601	11.9	6,754,413	655,653	10.8
1992	0.98230	688,582,560	8.4	6,763,947	9,534	0.1
1993	0.90550	763,443,943	10.9	6,912,983	149,036	2.2
1994	0.84220	831,026,613	8.9	6,952,367	39,384	0.6
1995	0.82270	895,337,685	7.7	7,365,943	413,576	6.0
1996	0.82210	954,991,517	6.7	7,850,985	485,042	6.6
1997	0.81710	1,010,532,207	5.8	8,257,058	406,073	5.2
1998	0.83540	1,069,488,971	5.8	8,934,511	677,453	8.2
1999	0.83430	1,133,173,030	6.0	9,454,062	519,551	5.8
2000	0.84970	1,186,265,246	4.7	10,079,696	625,634	6.6
2001	0.85310	1,249,858,572	5.3	10,662,543	582,847	5.8
2002	0.86716	1,313,044,436	5.1	11,386,196	723,653	6.8
2003	0.86685	1,375,430,314	4.8	11,922,918	536,722	4.7
2004	0.85734	1,463,872,794	6.4	12,550,367	627,449	5.3
2005	0.08679	1,534,517,472	4.8	13,317,463	767,096	6.1
2006	0.08546	1,699,140,609	10.7	14,521,875	1,204,412	9.0

**DEKALB COUNTY, ILLINOIS
FY 2007 BUDGET
TAXABLE ASSESSED VALUE BY CATEGORY**

Assess Tax Year	Year Tax Paid	Total	Ag Land	Residential	Commercial	Industrial	Railroad
1984	1985	499,211,496	153,688,700	228,762,141	97,267,706	18,770,841	722,108
1985	1986	487,007,042	143,831,074	226,212,263	97,483,780	18,702,258	777,667
1986	1987	495,692,099	147,601,129	228,559,394	98,754,622	19,821,742	955,212
1987	1988	511,772,339	149,127,331	240,599,644	101,260,769	19,872,227	912,368
1988	1989	533,276,705	138,508,494	262,688,093	109,188,530	21,429,515	1,462,073
1989	1990	569,179,545	130,352,784	295,679,175	118,472,376	23,139,112	1,536,098
1990	1991	635,111,601	126,989,909	353,929,808	128,286,339	24,341,745	1,563,800
1991	1992	688,582,560	121,581,623	403,689,847	135,733,840	25,895,107	1,682,143
1992	1993	763,443,943	132,516,799	460,367,152	142,560,386	26,375,582	1,624,024
1993	1994	831,026,613	144,199,552	502,840,484	155,199,560	26,912,206	1,874,811
1994	1995	895,337,685	158,247,836	538,423,931	160,473,867	36,144,060	2,047,991
1995	1996	954,991,517	168,354,611	583,407,868	165,041,994	36,139,053	2,047,991
1996	1997	1,010,532,207	167,972,359	628,854,120	172,210,981	37,671,960	3,822,787
1997	1998	1,069,488,971	169,781,790	668,678,583	190,118,535	37,208,912	3,701,151
1998	1999	1,133,173,030	183,194,341	702,284,388	199,353,408	44,217,515	4,123,378
1999	2000	1,186,265,246	195,384,214	727,513,640	212,503,430	46,454,534	4,409,428
2000	2001	1,249,858,572	199,547,123	765,252,681	228,111,824	52,492,898	4,454,046
2001	2002	1,313,044,436	191,626,485	820,157,802	242,661,679	54,004,976	4,593,494
2002	2003	1,375,430,314	184,132,566	878,662,817	251,511,908	56,143,887	4,979,136
2003	2004	1,463,872,794	179,372,123	962,959,707	260,825,393	55,901,734	4,813,837
2004	2005	1,534,517,472	171,844,272	1,028,197,143	271,009,331	58,328,147	5,138,579
2005	2006	1,699,140,609	169,546,332	1,165,342,918	295,117,125	64,404,403	4,729,831

PERCENT OF TOTAL FOR EACH CATEGORY

1984	1985	100%	31%	46%	19%	4%	0%
1989	1990	100%	23%	52%	21%	4%	0%
1994	1995	100%	18%	60%	18%	4%	0%
1999	2000	100%	16%	61%	18%	4%	0%
2004	2005	100%	11%	67%	18%	4%	0%
2005	2006	100%	10%	69%	17%	4%	0%

DEKALB COUNTY GOVERNMENT
FY 2007 BUDGET
DEKALB COUNTY REFERENDUMS

<u>Date</u>	<u>Ballot Question</u>	<u>Type</u>	<u>YES</u>	<u>%</u>	<u>NO</u>	<u>%</u>	<u>TOTAL</u>
06-14-1966	Nursing Home Addition (\$1.25M)	Binding	6,014	70%	2,570	30%	8,584
04-04-1967	Create Mental Health Board	Binding	3,878	56%	3,059	44%	6,937
01-14-1969	Nursing Home - 3rd Floor (\$0.8M)	Binding	3,382	59%	2,366	41%	5,748
03-21-1972	County Home Rule	Binding	4,161	32%	8,883	68%	13,044
11-02-1976	Eliminate Recorder of Deeds	Binding	18,013	79%	4,825	21%	22,838
11-02-1982	Reduce General Fund Rate 25%	Binding	9,217	49%	9,759	51%	18,976
11-07-1989	Surcharge for E-911 (84 cents)	Binding	5,981	75%	1,964	25%	7,945
04-02-1991	Nursing Home 10 Cent Tax Levy	Binding	4,472	57%	3,376	43%	7,848
11-05-1991	Eliminate County Auditor	Binding	4,349	52%	4,053	48%	8,402
11-03-1992	Property Tax Limitation (2%)	Advisory	20,317	70%	8,506	30%	28,823
11-02-1993	Extension Service 3% Tax Levy	Binding	3,030	30%	7,052	70%	10,082
11-05-1996	Nursing Home - Keep Ownership	Advisory	17,777	70%	7,744	30%	25,521
04-01-1997	Senior Services 2.5% Tax Levy	Binding	9,479	62%	5,726	38%	15,205
11-04-1997	Public Safety 0.5% Sales Tax - Tax Abate	Binding	3,879	47%	4,296	53%	8,175
11-03-1998	Public Safety 0.5% Sales Tax - Tax Abate	Binding	7,924	39%	12,379	61%	20,303
04-13-1999	Property Tax Extension Limitation	Binding	8,140	55%	6,532	45%	14,672
03-16-2004	Public Safety 0.5% Sales Tax - Jail	Binding	6,755	47%	7,491	53%	14,246
03-21-2006	Create 3 Cent Veteran's Tax Levy	Binding	7,373	63%	4,396	37%	11,769
03-21-2006	Increase Forest Prs Levy to 6 Cents for Land Acquisiton (from 3.25 Cents)	Binding	6,163	52%	5,639	48%	11,802
11-07-2006	Public Safety 0.5% Sales Tax - Jail	Binding	10,656	43%	13,902	57%	24,558

DEKALB COUNTY GOVERNMENT

FY 2007 BUDGET

FINANCIAL POLICY

(AS ADOPTED MAY 16, 1984)

Purpose: The purpose of a County Financial Policy is to serve as a foundation for long and short range planning, facilitate decision making, and provide direction to staff for handling the County's day-to-day financial business. Because of the broad and diverse nature of the County's numerous committees and departments, having written, clearly defined financial policies minimizes the risk of developing conflicting or inconsistent goals and objectives which could have a negative impact on the overall financial position of the County.

I. Reserves

- A. Each fund should maintain a fund balance at a level which will provide for a positive cash balance throughout the fiscal year.
- B. Adequate insurance or fund reserves will be maintained to not jeopardize the financial position of the County in the event of a major unplanned occurrence.
- C. The paid-hours-off (PHO) system should be funded in an amount that equals the total expected payout for terminating employees in a given fiscal year, less their normal annual accrual.
- D. One-time revenue sources, which are substantial in nature, will be held in reserve until such time as the County Board would identify a specific use.

II. Use

- A. A financial system should be utilized which will provide for on-going budgetary control.
- B. The County Board should annually receive and approve specific goals for departments prior to June 1.
- C. Budget goals for the next fiscal year should be established by the Finance Committee prior to July 1.
- D. A five year capital projects budget should be presented with each annual operating budget.

III. Funding

A. Revenues

1. Sound appraisal procedures will be maintained to keep property values current.
2. Where possible, the County will identify and establish all user charges and fees at a level related to the cost of providing the services; these charges and costs will be re-evaluated annually.
3. Disbursement, collection and deposit of all funds will be scheduled to insure an efficient cash flow and to maximize investments.
4. When permitted by law, the County should pool cash from different funds for investment purposes.
5. The County will encourage the continued growth of the property tax base by adopting a policy statement which allows for new industries to DeKalb County to receive abatements of their county property taxes. It is noted that the degree of success of this policy statement will be contingent on the support of other local government entities in DeKalb County; this support should be a priority of the policy.

B. Expenditures

1. The County will pay all current expenditures with current revenue.
2. Annual appropriations will be made for the adequate maintenance of capital plant and equipment.
3. A plan should be devised and funded which provides for the orderly replacement of equipment.
4. The County will not use long term debt for current operations.
5. Revenue sharing funds will be used only for capital projects or items determined to be "one-time-only" in nature.

IV. Controls

- A. Financial systems will be maintained in accordance with generally accepted accounting principles.
- B. An independent certified public accountant will perform an annual audit and will publicly issue a financial opinion; a statement on internal controls and a management letter will be part of this report.
- C. The County should carefully monitor state legislation and its impact on DeKalb County.
- D. Policies and procedures should be developed to provide for position control, as it relates to authorized positions, hours budgeted and worked, and filling vacancies.
- E. The County should maintain separate policies and administrative procedures for the following areas:
 - 1. personnel
 - 2. information processing
 - 3. purchasing
 - 4. fleet management
 - 5. building utilization
 - 6. travel
 - 7. petty cash
 - 8. risk management
- F. The County will maintain a fixed asset inventory.
- G. Internal control procedures should be formally documented and reviewed periodically.
- H. The County will maintain a comprehensive accounting procedures manual and update it on a continuing basis.

V. Definitions

For purposes of this policy, terms peculiar to governmental accounting will be defined as printed in "Governmental Accounting, Auditing, and Financial Reporting" by Municipal (Governmental) Finance Officers Association of the United States and Canada, 1968.

DEKALB COUNTY GOVERNMENT
FY 2007 BUDGET
~BUDGET MONITORING PERCENTAGES~

Period Ending	Personal Services (6000-6999)		Commodities & Services (8000-9999)
	Payrolls	Percentages	
December 31	2.0	8.0%	0.0 - 8.3%
January 31	4.0	16.7%	8.3 - 16.7%
February 28	6.0	25.0%	16.7 - 25.0%
March 31	8.0	33.3%	25.0 - 33.3%
April 30	10.0	38.5%	33.3 - 41.7%
May 31	13.0	50.0%	41.7 - 50.0%
June 30	15.0	57.7%	50.0 - 58.3%
July 31	17.0	65.4%	58.3 - 66.7%
August 31	19.0	73.1%	66.7 - 75.0%
September 30	22.0	84.6%	75.0 - 83.3%
October 31	24.0	92.3%	83.3 - 91.7%
November 30	26.0	100.0%	91.7 - 100.0%
THIRTEENTH			100.0%

NOTE: The above represents targets that managers may use when monitoring department budgets. The percentages show the approximate percent of a budget which should not be exceeded at various points in time. The capital portion (accounts 7000-7999) for a department's budget is not shown, as those expenditures are more often a one-time expense at a given point during the year.