

**DEKALB COUNTY GOVERNMENT
NARRATIVE FOR FY 2008 BUDGET**

Adopted November 21, 2007

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1. The departmental requests are accepted as presented in the FY 2008 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 E. A balanced budget is presented with the spending plan set at almost \$70,000,000. The increases in the budget are primarily due to implementing the balance of the voter approved Veteran's Assistance Tax, increased costs associated with the Criminal Justice System, and employee wage and benefit increases. One significant item that adds to both revenues and expenses is a required accounting change for the Nursing Home. In order to maximize Federal dollars to the Nursing Home we are now required to record Intergovernmental transfers at gross rather than net, thereby making the budget appear substantially larger than in previous years.
2. During FY2007, the County Board changed the Fiscal Year to run January 1st through December 31st. The transition was handled by making the 2007 Fiscal Year 13 months, running from December 1, 2006 through December 31, 2007. The 2008 Fiscal Year will be the first year in the new format and will run January 1, 2008 through December 31, 2008. The change is made not for any financial gain, but to simplify financial reporting and make a more common sense system for citizens to understand. Various items noted below will transition effective dates to coincide with this new Fiscal Year format.
3. The Equalized Assessed Value (EAV) for the County is expected to increase by over 11%, to \$2,100,000,000. This includes about \$75,000,000 (4%) in new construction. The average homeowner in the County will see an increase in assessed value of 7%. This would take the market value of a \$200,000 home to \$214,000. Using those changes in market value, the county property taxes for that property are expected to increase from \$577.85 in 2007 to \$599.54 in 2008, an increase of about \$22.
4. 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 FY2008 is a cost-of-living-adjustment (COLA) rate of 2.5%, plus new construction, currently estimated at 4.0%, for a sub-total of 6.5%. One referendum (for Veterans' Assistance) was approved in 2006 and implemented partially in 2007 and the balance in 2008. That will add 1.5% to the limiting factor for this year for a grand total increase of 8%. This budget maximizes the tax levy within this limiting factor, which can be seen on Attachment A (Property Tax Levy Schedule) under Column E, "Adopted Legal Notice Publication".

5. As mentioned above, this budget completes the implementation of 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 operations to start well before the referendum was approved, for helping to construct office space in the new Community Outreach Building, for cash flow, and for contingencies.
6. The Health Department has proposed several fee increases (Attachment #D) as part of their annual review to match costs with fees and are recommended for approval. Their budget request includes increases for Animal Control, Food Sanitation, Potable Water, Sewage, Home Health Care, and Adult Immunizations. These increases are approved and are expected to generate approximately \$61,000 in additional revenues.
7. This budget provides for a continuation of the pay plan in effect for non-union employees with a slight modification because of the change in Fiscal Years. Employees will receive a 2.5% Cost-of-Living-Adjustment (COLA) effective December 30, 2007. In addition, employees who have a hire date prior to October 1, 2007 are eligible for a merit increase of up to 1.5%, also effective December 30, 2007. The salary ranges will increase 2.5% on the starting pay and 4.0% on the top of the range. 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, which was done on November 13, 2007 at 1.5%.
8. The Sheriff has requested additional monies for merit increases for his management staff. Specifically, he would like 3% merit money (as opposed to 1.5% 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 1.5%, but effective in 2008 at the start of the fiscal year rather than mid-year. A change in the PHO system is recommended below and this should offset the bonus request.
9. There are several miscellaneous salaries that the County sets for various appointed Boards and employees: Conflict Attorneys from \$20,000 to \$21,000 per individual; the allocation for part-time Coroners increases from an aggregate of \$36,000 to \$38,000; ESDA Director from \$35,000 to \$37,000; 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 \$1,200 to \$2,600 per year; the Board of Review is increased from \$8,500 to \$9,000; 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.

10. 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 was settled December 20, 2006 for four years and expires November 30, 2010. The AFSCME Union at Public Health is currently under negotiation. The other two AFSCME units in the County will be in the fourth year of a four year contract (expiring November 30, 2008) and the MAP Union (representing Sheriff's personnel) will be in the third year of a four year agreement (expiring November 30, 2009).
11. Increases in Health Insurance costs for County employees has become a major budget challenge in recent years. However, based on utilization trends for 2007, the County will see a slow-down in the premium increases for 2008. Even with the "catch-up" provision allowed under the annual 15% cap on premium increases, most employees should see their health insurance premium increases to be in the 5% to 8% range. This budget includes a financial commitment to a Wellness Program that goes beyond what has been done in prior years. It is anticipated that the program will include health risk assessments, incentives to accomplish goals identified by the assessments, and potential sharing of program management with other public entities.
12. An Open Enrollment period for Health Insurance is authorized for the 2008 Plan Year. For employees eligible for Health Insurance but choose rather to participate in the Insurance Buyout Program, the payment to those employees will increase from \$1,500 to \$1,800.
13. As of January 1, 2008, term Life Insurance coverage for employees is raised to \$42,000, up from \$41,000, with no change anticipated in the rate per thousand dollars of coverage.
14. The Longevity Program for non-union employees is amended to expand the upper limit from 25 years to 30 years. It will also add \$10 to the bi-weekly amount for employees in years 21 through 25 and by \$20 to the bi-weekly amount for employees in years 26 through 30. All increment changes will be made as of January 1st of each year. The total cost of these changes is \$5,000.
15. The "Paid Hours Off" (PHO) system is amended to allow employees with five or more years of service, as of each September 30th, to buy-down any accumulated hours they wish in excess of 200 hours. Eligible employees are non-union employees for whom the Finance Office tracks PHO usage on a bi-weekly basis via the payroll system. An employee's election to buy-down hours will occur during the month of September each year with the pay out being made on the second payroll of October.

16. As in previous years, County Departments will be charged an amount for their share of the pension cost as part of the Illinois Municipal Retirement Fund (IMRF) though that is below the actuarial amount. This is possible as the County previously established a reserve fund to allow more moderate rate increases each year until the rate charged equals the actuarial rate. Consequently, departments will be charged an 8.0% rate, even though the anticipated rate will be 8.59%. 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.
17. The Sheriff's Law Enforcement Personnel (SLEP) retirement program will also have another increase in the rate, from 17.44% in 2007 to a projected 17.81% in 2008. With the passage of enhanced retirement benefits for police officers by the State Legislature in recent years, this rate is up from 12.94% just five years ago.
18. The Sheriff has requested the upgrade of the Civil Process Secretary position from an AC6 level to an AC8 (Administrative Secretary) at a cost of just under \$4,000. That request is approved effective January 6, 2008.
19. The State's Attorney and Sheriff have requested funding so that the pilot program that deals with domestic violence can be made permanent. The program was originally funded by a grant, but now there is uncertainty whether that grant will be funded. Their assessment of the program indicate that it is quite effective and needs to be an on-going program, whether or not grant money is available. The cost is about \$160,000 per year and it is approved as an on-going program with one permanent Attorney Level 2 position added to the State's Attorney's Office and one permanent Detective (Investigator) position added to the Sheriff's Office.
20. The Judiciary has requested an upgrade in the pay (to \$20 per hour) for the position of a half-time Case Manager for the Drug Court at an annual total cost of just under \$6,000. As the Drug Court is still a relatively new program, time has helped to bring definition to the program and to the various responsibilities that need attention. Consequently, this request is granted as of January 6, 2008.

21. The Court Services Department has requested the addition of one Adult Probation Officer at a total cost of \$53,000. The Department noted the increased case load (now 112 cases per officer) in the Adult area and that the last staff addition was in 1990 when the case load was 57 per officer. This request is granted as of January 6, 2008, though it is noted that office space for this new employee will likely necessitate the usage of the Court Services Conference Room in the Legislative Center. Both Court Services and the State's Attorney's Office has now had to convert conference space to office space once again underscoring the need for additional space for the Criminal Justice System.
22. The Facility Management Office has requested the addition of a Maintenance II position at a total cost of \$52,000, noting that the new Community Outreach Building will be an increased workload for their Department. This staffing increase is approved, but funding is delayed until the fourth quarter (October 1, 2008) to coincide with the opening of the new building. Also approved are their requests for additional overtime of \$4,000 and \$2,000 for seasonal help.
23. With the assignment of a "fifth" Judge to the DeKalb County Courthouse, the Circuit Clerk has requested the addition of two staff people to service the Courtroom at a total cost of \$44,000 each. While the need is definitely there, funding is only available to authorize one full-time Deputy Clerk position at 1820 hours (with benefits) and one half-time Deputy Clerk position at 910 hours per year (without benefits), both effective as of January 6, 2008.
24. The State's Attorney's and the Public Defender raised the issue of pay equity between offices and a need to recognize applicable experience, coupled with flexibility in managing their offices as it pertains to employee compensation. Effective December 1, 2007, hiring levels are at the discretion of the Department Head as long as it is within the annualized budget for that salary line-item. Additionally, the State's Attorney's Office is awarded \$7,000 (plus benefit costs) and the Public Defender is awarded \$4,700 (plus benefit costs), both to be applied prior to the annual COLA and Merit adjustment calculations.
25. The County Engineer has requested the addition of an Assistant County Engineer position at a total annual cost of \$110,000. The request is to make the hire and then train the person in advance of potential retirements of both the current County Engineer and the Engineering Manager. Upon their retirement, the Assistant County Engineer could be hired for one of those two positions and then the Assistant County Engineer position would be eliminated. This request is denied for 2008, but would be entertained once again when the County is within an 18 month window of a date certain for the retirement of the current County Engineer.

26. The Information Management Office has requested an upgrade for the Assistant Network Technician to that of Lead Assistant Network Technician (LT13). That request is approved as of January 6, 2008 as the total cost of just under \$6,000 will be entirely offset by a reduction in the funding provided for Project Assistants who are hired on an as-needed basis.
27. This budget continues with the County's policy to self-insure the risk normally covered under General Liability Insurance, Worker's Compensation Insurance, and Unemployment 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. As part of Risk Abatement program, the Sheriff's request is approved at \$30,000 to implement a "Taser" program such as was done for the successful "Stop Stick" program several years ago.
28. The Health Department will receive \$341,000 (up from \$310,000 in FY 2007) to offset IMRF and FICA charges for their non-home care employees. This amount is based on the 8.0% department charge for IMRF and 7.65% for FICA. The money will come from the County's General Fund annual operating budget.
29. The Health Department will receive \$216,700 (up from \$183,000 in FY 2007) for building maintenance costs for the fiscal year. This amount will be paid from the General Fund, rather than through the PBC Lease Fund as in prior years and includes utilities, general maintenance, and janitorial expenses. The amount for the Health Facility Renewal & Replacement Program is increased from \$175,000 per year to \$200,000. No major projects are anticipated in FY2008, but monies are being saved for when major updates will be needed when the building gets a few years older.
30. Funding is continued in FY 2008 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 \$28,000 to \$30,000 which is below their request of \$33,000; Soil & Water Conservation District is increased from \$18,000 to \$20,000; the Joiner History Room is increased from \$11,000 to \$13,000; the Health Department will receive \$3,000, the same as last year, for the Animal Control Program; the Children's Waiting Room will receive \$18,000, up from \$15,600; and Community Services will continue to receive \$6,000 as their administrative fee for managing the Senior Services grants.
31. An appropriation of \$15,000 is made in the General Fund for a "Spay-Neuter Program for Animal Control. However, the award of the appropriation is contingent on the Board of Health developing a pilot program that the County Board finds acceptable. Additionally, this appropriation sunsets at the end of the 2008 Fiscal Year.

32. In 2004, the County contributed \$2,300,000 to the City of DeKalb to retire their obligation to the Illinois Tollway 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 was set up to be 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 2008. 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.
33. 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 Tollway Access Ramps). This 0.75% is estimated to generate a little more than \$1,300,000 for FY 2008. 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 FY2008 includes a \$260,000 transfer to the Land Acquisition Fund for possible acquisition of properties around the Sycamore Campus should any become available, a \$500,000 transfer to the Building Fund for addressing Criminal Justice space needs, and \$250,000 to the Public Building Commission for renovations in the Public Safety Building.
34. The Debt Service Fund will be closed out in December, 2007 with a transfer of its entire balance (approximately \$71,000) to the Sycamore Campus Renewal & Replacement Fund managed by the Public Building Commission. This money will be used for renovations of the Circuit Clerk's Office as the first floor is finished and the second floor is started for minor remodeling and the installation of modern office and storage systems. The project should create more usable and efficient work space as that Office has operated in an extremely crowded condition for several years.

35. 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 2008, the Asset Replacement Fund continues with \$667,000 placed into this fund to cover such items as police cars, computer equipment, software, and communication equipment. As a "recommended practice" computer purchases which are replacement of existing machines are encouraged to be done on a 5 year rotation.
36. Funding of \$200,000 is allocated to the Five Year Special Projects Program from the General Fund. Major projects for FY 2008 include a Reverse 911 E-Mail System (\$30,000), laptop computers for Sheriff's Patrol cars (\$80,000), a reconfiguration of panic alarms to route from offices to the Communication Center (\$27,000), and enhancements to the Sheriff's Communication System & Tower that was previously approved in prior years but delayed until 2008 (\$250,000 total, \$150,000 in 2008). The total appropriation for FY 2008 is \$410,000.
37. This budget changes the flow of money for the maintenance of the Sycamore Campus by moving the Facility Management budget to the General Fund. The maintenance budget is approved at \$1,571,000 and includes some annual capital costs which in prior years were paid by the Renewal & Replacement Fund. One new item is money (\$10,000) for energy "Greening" projects to reduce the County's long-term energy costs. The request by Facility Management for additional machinery ("Bobcat" at a cost of \$49,000) is put off until at least 2009 after the new Community Outreach Building opens. Funding for the Sycamore Campus Renewal & Replacement Program continues under the PBC Lease levy and is provided by the County at \$150,000 (down from \$175,000 in FY 2007 as reoccurring expenses were moved to the operating budget), plus interest earned by the PBC, estimated at about \$75,000. Noteworthy projects include the remodeling of the Circuit Clerk's Office on the second floor of the Courthouse (\$100,000), modifications to the video arraignment system in Courtroom 204 (\$25,000), replacement of small air conditioning systems (\$27,000), and changes in the Treasurer's Office and Guttenberg Room for added security and privacy (\$25,000). The total to be spent in FY 2008 is \$207,000.

38. Even though the Public Safety Sales Tax referendum failed in the Spring of 2004 and again in the Fall of 2006 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 fourth of a four year commitment to allocate \$250,000 each year to bring the facility up to a satisfactory operational level. An additional \$50,000 was added in 2007 to move the Jail Control Console to the second floor, separate from the Communication Center. The Sheriff and the Facility Manager have put together a priority list of projects and they are in the process of completing that list in conjunction with the Public Building Commission. Because the \$1,050,000 set-aside for the Public Safety Building is still short of the amount needed, an additional amount of \$250,000 is appropriated from the Fund Balance of the General Fund. \$50,000 of that amount will be used for Evidence Rooms in the Community Outreach Building for both the Sheriff and the Circuit Clerk. Among the major projects being considered are the replacement of the boiler (\$160,000), control updates for the Guard Corridor (\$80,000), valve replacement for the showers (\$69,000), and the air conditioning unit for the Communication Center (\$32,000). The total to be spent in FY 2008 is \$396,000.

39. The telephone system for the Rehab & Nursing Center is currently in the process of being replaced. With the new Community Outreach Building slated to go on-line early next fall, it was decided to look into a telephone system that would not only serve the Rehab & Nursing Center, but all the offices on the Health Campus. Going one step further, the intent is to implement a system which could also be redundant with a system on the Sycamore Campus so that if either system encounters problems, a backup would be in place. To assist in making that happen, and because not all phone system users have access to a dedicated revenue, an appropriation of \$150,000 is made from the Fund Balance of the General Fund to this project. The total cost is projected to be around \$400,000. Once the system is operational, it is expected to run over the County's computer network and will be managed by the Information Management Office. It will reflect the latest technologies in communications and include such things as wireless headsets for nursing staff, phones in all the resident rooms, 911 locating capabilities, and use a single port for both computers and phones.

40. Likewise, the phone system on the Sycamore Campus needs to be replaced, having been in place since the summer of 1993. The intent will be to put in an infrastructure similar to what is in process for the Health Campus discussed above. This project will be complicated by special nuances needed for the 911 Communication Center and the fact that not all the cabling throughout the buildings are at the Cat5e standard. While it may be pre-mature to replace all existing phones and the cabling in many of our buildings, it makes sense to put this backbone in place to run the telephone system on the County's computer network since a major upgrade is needed anyway. Compatibility with the system being designed for the Health Campus needs to be a standard. Up to \$500,000 is appropriated from the Fund Balance of the General Fund for this project which will need a project team staffed by the Information Management Office, the Facility Management Office, the Sheriff's Office, and the Finance Office.
41. To address the space needs on the Sycamore Campus for the Criminal Justice System, Attachment #E is accepted as an "Action Plan" to begin a formal process of reaching a long-term solution. The various savings accounts described in Attachment #E are reflected in the line-item budgets of the County for FY2008.
42. The Forest Preserve District borrowed \$770,214 from the County's Opportunity Fund on May 16, 2007 to purchase land as an addition to the Afton Forest Preserve. As of October 31, 2007, \$610,000 has been re-paid, with a balance of \$160,214 still owing. Beginning on January 1, 2008, any unpaid balance will be charged 5% interest.
43. Should the Forest Preserve District choose to cover General Liability and Worker's Compensation exposures by continuing in the County's self-insured program, the annual charge for access to the County's Self-Insured Fund will be increased from \$6,000 to \$10,000. The per claim deductible will be set at \$50,000.
44. The Community Mental Health Board has chosen to enact a provision of the State Statute that requires the County Clerk to treat the Mental Health property tax levy separately when applying the provisions of the tax cap law. The tax levy ordinance reflects that change and maintains the maximum levy under the tax cap for the mingled capped funds.

Adopted
11-21-2007

DEKALB COUNTY GOVERNMENT

- FY 2008 BUDGET -

PROPERTY TAX LEVIES

2008 Budget
Based on
Column D

| (A) | (B) | (C) | (D) | (E) |
|---------------------------------------|-------------------|-------------------|-------------------|--|
| | Actual | Actual | Expected | Adopted Legal Notice Publication |
| 1. Assessment Year | 2005 | 2006 | 2007 | 2007 |
| 2. Collection Year | 2006 | 2007 | 2008 | 2008 |
| FUNDS: | | | | |
| 3. General | 4,099,347 | 4,500,895 | 4,900,000 | 4,950,000 |
| 4. Retirement (FICA) | 967,661 | 1,052,931 | 1,100,000 | 1,100,000 |
| 5. Retirement (IMRF) | 967,661 | 1,052,931 | 1,100,000 | 1,100,000 |
| 6. Tort & Liability | 571,761 | 771,307 | 780,000 | 920,000 |
| 7. PBC Lease | 1,659,890 | 1,701,818 | 1,835,000 | 1,835,000 |
| 8. Highway | 1,688,776 | 1,905,349 | 2,000,000 | 2,025,000 |
| 9. Aid to Bridges | 695,798 | 711,511 | 760,000 | 780,000 |
| 10. Federal Hwy Match | 844,473 | 943,149 | 1,050,000 | 1,065,000 |
| 11. Health | 387,744 | 437,621 | 465,000 | 480,000 |
| 12. Mental Health | 1,812,133 | 1,980,047 | 2,115,000 | 2,115,000 |
| 13. Senior Services | 417,479 | 464,595 | 495,000 | 500,000 |
| 14. Veterans Assistance | 0 | 398,197 | 600,000 | 630,000 |
| 15. Nursing Home | 0 | 0 | 0 | 0 |
| 16. Tax Cap Totals | 14,112,723 | 15,920,351 | 17,200,000 | 17,500,000 |
| 17. PBC Bonds - Not Capped | 409,153 | 429,510 | 450,000 | 450,000 |
| 18. ** TOTAL TAX LEVY | 14,521,876 | 16,349,861 | 17,650,000 | 17,950,000 |
| 19. Capped Dollar Change | 1,179,197 | 1,807,628 | 1,279,649 | 1,579,649 |
| 20. Capped Percent Change | 9.1% | 12.8% | 8.0% | 9.9% |
| 21. Total Dollar Change | 1,204,414 | 1,827,985 | 1,300,139 | 1,600,139 |
| 22. Total Percent Change | 9.0% | 12.6% | 8.0% | 9.8% |
| 23. Equalized Assessment ('000) | 1,699,141 | 1,886,298 | 2,100,000 | 2,200,000 |
| 24. Percent Change from prior year | 10.7% | 11.0% | 11.3% | 16.6% |
| 25. Property Tax Rate | 0.85466 | 0.86677 | 0.84048 | 0.81591 |
| 26. County Tax on \$200,000 Home | 569.77 | 577.85 | 560.32 | 543.94 |
| 27. County Tax on \$205 Cropland Acre | 1.75 | 1.78 | 1.72 | 1.67 |

Adopted
11-21-2007

DEKALB COUNTY GOVERNMENT

- FY 2008 BUDGET -

PROPERTY TAX RATES

2008 Budget
Based on
Column D

| (A) | (B) | (C) | (D) | (E) |
|------------------------------|---------|---------|----------|---------|
| | Actual | Actual | Expected | Legal |
| 1. Assessment Year | 2005 | 2006 | 2007 | 2007 |
| 2. Collection Year | 2006 | 2007 | 2008 | 2008 |
| ----- | | | | |
| FUNDS: | | | | |
| 3. General | 0.24126 | 0.23861 | 0.23333 | 0.22500 |
| 4. Retirement (FICA) | 0.05695 | 0.05582 | 0.05238 | 0.05000 |
| 5. Retirement (IMRF) | 0.05695 | 0.05582 | 0.05238 | 0.05000 |
| 6. Tort & Liability | 0.03365 | 0.04089 | 0.03714 | 0.04182 |
| 7. PBC Lease | 0.09769 | 0.09022 | 0.08738 | 0.08341 |
| 8. Highway | 0.09939 | 0.10101 | 0.09524 | 0.09205 |
| 9. Aid to Bridges | 0.04095 | 0.03772 | 0.03619 | 0.03545 |
| 10. Federal Hwy Match | 0.04970 | 0.05000 | 0.05000 | 0.04841 |
| 11. Health | 0.02282 | 0.02320 | 0.02214 | 0.02182 |
| 12. Mental Health | 0.10665 | 0.10497 | 0.10071 | 0.09614 |
| 13. Senior Services | 0.02457 | 0.02463 | 0.02357 | 0.02273 |
| 14. Veterans Assistance | 0.00000 | 0.02111 | 0.02857 | 0.02864 |
| 15. Nursing Home | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 16. Tax Cap Totals | 0.83058 | 0.84400 | 0.81903 | 0.79547 |
| 17. PBC Bonds - Not Capped | 0.02408 | 0.02277 | 0.02143 | 0.02045 |
| 18. ** TOTAL COUNTY TAX RATE | 0.85466 | 0.86677 | 0.84046 | 0.81592 |
| | ===== | ===== | ===== | ===== |

DEKALB COUNTY GOVERNMENT
FY 2008 PROPOSED BUDGET

ALL FUNDS

| Fund # | Fund Name | Revenues | Salaries & Benefits | Capital | Commodities & Services | Transfers | Total Expenses |
|---------------------|----------------------------|------------|---------------------|------------|------------------------|-----------|----------------|
| 1111 | General Fund | 23,560,400 | 17,387,300 | 1,856,300 | 4,525,700 | 888,700 | 24,658,000 |
| 1211 | Retirement | 100,000 | 200,000 | 0 | 0 | 0 | 200,000 |
| 1212 | Tort & Liability | 1,022,000 | 0 | 0 | 730,000 | 0 | 730,000 |
| 1213 | PBC Lease | 782,500 | 0 | 175,000 | 630,000 | 0 | 805,000 |
| 1214 | Micrographics | 194,000 | 93,000 | 40,000 | 107,900 | 0 | 240,900 |
| 1222 | Law Library | 36,000 | 0 | 5,000 | 35,500 | 0 | 40,500 |
| 1223 | Court Automation | 330,000 | 117,000 | 75,000 | 97,000 | 0 | 289,000 |
| 1224 | Child Support | 40,500 | 53,000 | 0 | 7,000 | 0 | 60,000 |
| 1225 | Probation Services | 121,000 | 28,000 | 15,000 | 140,000 | 9,000 | 192,000 |
| 1226 | Document Storage | 304,000 | 169,000 | 125,000 | 36,500 | 0 | 330,500 |
| 1227 | Tax Sale Automation | 4,200 | 0 | 1,000 | 0 | 0 | 1,000 |
| 1228 | GIS - Development | 42,000 | 34,000 | 24,000 | 61,900 | 0 | 119,900 |
| 1229 | Court Security | 400,000 | 294,000 | 10,800 | 11,600 | 30,000 | 346,400 |
| 1231 | Highway | 2,596,300 | 1,096,000 | 655,700 | 1,627,500 | 0 | 3,379,200 |
| 1232 | Engineering | 178,000 | 268,000 | 4,500 | 4,700 | 0 | 277,200 |
| 1233 | Aid to Bridges | 1,121,000 | 82,000 | 1,735,300 | 100,000 | 75,000 | 1,992,300 |
| 1234 | County Motor Fuel | 1,595,000 | 469,000 | 1,103,000 | 275,000 | 0 | 1,847,000 |
| 1235 | Fed Hwy Matching | 1,065,000 | 0 | 887,000 | 0 | 50,000 | 937,000 |
| 1241 | Public Health | 6,134,700 | 4,648,100 | 604,000 | 1,564,300 | 0 | 6,816,400 |
| 1242 | Community Mental Health | 2,145,000 | 149,200 | 63,500 | 1,902,300 | 0 | 2,115,000 |
| 1243 | Community Services | 300,000 | 214,000 | 3,400 | 91,600 | 0 | 309,000 |
| 1244 | Comm Srvs-Financial Aid | 300 | 0 | 0 | 0 | 300 | 300 |
| 1245 | Senior Services | 502,000 | 0 | 0 | 475,000 | 32,000 | 507,000 |
| 1246 | Veterans' Assistance | 600,000 | 122,000 | 183,000 | 90,600 | 0 | 395,600 |
| 1247 | Solid Waste Program | 114,100 | 34,600 | 0 | 68,900 | 10,500 | 114,000 |
| 1471 | Special Projects | 200,000 | 0 | 410,000 | 0 | 0 | 410,000 |
| 1472 | County Farm Land Sale | 40,000 | 0 | 450,000 | 50,000 | 0 | 500,000 |
| 1473 | Land Acquisition | 260,000 | 0 | 300,000 | 0 | 0 | 300,000 |
| 1474 | Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| 1475 | Opportunity Fund | 1,350,000 | 0 | 250,000 | 0 | 760,000 | 1,010,000 |
| 1476 | Asset Replacement | 667,000 | 0 | 315,000 | 0 | 0 | 315,000 |
| 1477 | Tollway Loan | 375,000 | 0 | 285,000 | 0 | 0 | 285,000 |
| 1512 | Building Fund | 500,000 | 0 | 0 | 0 | 0 | 0 |
| 2501 | Rehab & Nursing Center | 15,328,500 | 8,183,500 | 610,300 | 6,511,500 | 0 | 15,305,300 |
| 2601 | Medical Insurance | 4,370,000 | 0 | 0 | 4,370,000 | 0 | 4,370,000 |
| 3774 | History Room | 19,000 | 10,000 | 3,000 | 6,000 | 0 | 19,000 |
| 3775 | Children's Waiting Room | 18,000 | 0 | 2,000 | 18,000 | 0 | 20,000 |
| 3776 | Drug Court | 128,000 | 88,000 | 2,600 | 67,600 | 0 | 158,200 |
| 3802 | St Att - Drug Program | 5,000 | 0 | 0 | 5,800 | 0 | 5,800 |
| 3803 | Sheriff's Special Projects | 39,000 | 0 | 16,000 | 12,000 | 0 | 28,000 |
| * Sub-Totals * | | 66,587,500 | 33,739,700 | 10,210,400 | 23,623,900 | 1,855,500 | 69,429,500 |
| Use of Fund Balance | | 2,842,000 | | | | | ===== |
| ** Total Budget ** | | 69,429,500 | | | | | ===== |

DEKALB COUNTY GOVERNMENT

FY 2008 PROPOSED BUDGET

GENERAL FUND DEPARTMENTAL BUDGETS

| Dept # | Department Name | Revenues | Salaries & Benefits | Capital | Commodities & Services | Transfers | Total Expenses |
|--------|------------------------------|-------------------|---------------------|------------------|------------------------|----------------|---|
| 1110 | County Board | 0 | 348,000 | 4,600 | 43,000 | 0 | 395,600 |
| 1210 | Finance | 0 | 500,000 | 26,000 | 71,000 | 0 | 597,000 |
| 1290 | Non-Departmental Services | 16,840,000 | 30,000 | 968,000 | 846,300 | 788,700 | 2,633,000 |
| 1310 | Information Management | 370,000 | 709,000 | 161,000 | 68,200 | 0 | 938,200 |
| 1410 | Supervisor of Assessments | 43,000 | 392,000 | 5,800 | 68,600 | 0 | 466,400 |
| 1510 | County Clerk | 897,500 | 521,000 | 1,700 | 39,200 | 0 | 561,900 |
| 1530 | Elections | 23,800 | 130,000 | 200 | 257,600 | 0 | 387,800 |
| 1710 | Planning | 111,000 | 400,000 | 8,300 | 38,700 | 0 | 447,000 |
| 1810 | Regional Office of Education | 0 | 64,000 | 6,000 | 35,200 | 0 | 105,200 |
| 1910 | Treasurer | 500,000 | 257,000 | 7,000 | 40,500 | 0 | 304,500 |
| 2210 | Judiciary | 66,000 | 388,000 | 4,500 | 106,600 | 0 | 499,100 |
| 2220 | Jury Commission | 0 | 36,300 | 1,000 | 88,500 | 0 | 125,800 |
| 2310 | Circuit Clerk | 2,127,000 | 1,013,000 | 5,200 | 92,000 | 0 | 1,110,200 |
| 2410 | Coroner | 2,300 | 125,000 | 5,000 | 63,000 | 0 | 193,000 |
| 2510 | ESDA | 30,300 | 86,000 | 15,100 | 32,900 | 0 | 134,000 |
| 2610 | Sheriff | 625,000 | 4,683,000 | 335,600 | 366,900 | 0 | 5,385,500 |
| 2620 | Sheriff's Merit Commission | 0 | 7,000 | 0 | 23,500 | 0 | 30,500 |
| 2630 | Sheriff's Auxiliary | 0 | 0 | 4,500 | 9,900 | 0 | 14,400 |
| 2670 | Sheriff's Communications | 970,000 | 1,986,000 | 112,500 | 151,700 | 0 | 2,250,200 |
| 2680 | Sheriff's Corrections | 200,000 | 2,063,000 | 26,200 | 769,600 | 100,000 | 2,958,800 |
| 2710 | State's Attorney | 400,000 | 1,504,000 | 6,000 | 114,500 | 0 | 1,624,500 |
| 2810 | Public Defender | 107,000 | 670,000 | 4,100 | 84,100 | 0 | 758,200 |
| 2910 | Court Services | 193,500 | 855,000 | 1,000 | 310,200 | 0 | 1,166,200 |
| 4810 | Facilities Management | 54,000 | 620,000 | 147,000 | 804,000 | 0 | 1,571,000 |
| | * Sub-Totals * | 23,560,400 | 17,387,300 | 1,856,300 | 4,525,700 | 888,700 | 24,658,000 |
| | Less: one time revenues | 0 | | | | | |
| | | | | | | | Less: One Time for Special Projects (200,000) |
| | | | | | | | Less: One Time for Public Safety Bldg Updates (200,000) |
| | | | | | | | Less: One Time for VoIP Phone Systems (650,000) |
| | | | | | | | Less: One Time Storage Space Construction (50,000) |
| | ** Total General Fund | 23,560,400 | | | | | 23,558,000 |

DEKALB COUNTY GOVERNMENT

Attachment D

FY 2008 BUDGET

Page #14

FEE INCREASES
Adopted November 21, 2007

| Health Department Programs | 2007 Fees | 2008 Proposed Fee Increases | Increased Revenues to be Generated |
|---|---|----------------------------------|---|
| ANIMAL CONTROL (Line Item 3531) | | | |
| Registration 1 year | 12.00 | 14.00 | \$31,300 Last Increase Jan. 2006 |
| Registration 3 years | 30.00 | 36.00 | |
| Late Registration | 10.00 | 10.00 | |
| Impoundment/Pickup First Offense | 50.00 | 75.00 | |
| Additional Dog/One Pickup | | 25.00 | |
| Pickup Second Offense | 50.00 | Delete | |
| After-hour Pickup | 50.00 | Delete | |
| FOOD SANITATION (Line Item 3543) | | | |
| Class A Food Establishment | 375.00 | 395.00 | \$5,500 Last increase Jan. 2007 |
| Class B Food Establishment | 240.00 | 250.00 | |
| Class C Food Establishment | 125.00 | 130.00 | |
| Class D Food Establishment | 100.00 | 100.00 | |
| Class E Food Establishment | 1 day: \$40; 2-4 days: \$75 5+ days: \$100 | 2-4 days: \$80 5+ days: \$110 | |
| Plan Review – New Restaurant | 250.00 | 260.00 | |
| Plan Review – Established | 125.00 | 130.00 | |
| Restaurant Late Fee | 50% of cost of license | Same | |
| POTABLE WATER (Line Item 3542) | | | |
| Well Permit | *100.00 | | \$500 Last increase Jan. 2007 |
| Well Permit Inspection/Sample | 115.00 | 120.00 | |
| Well Inspection & Water Test | 115.00 | 120.00 | |
| Water Sample Test | 35.00 | | |
| Water Sample with Collection | 60.00 | | |
| SEWAGE (Line Item 3541) | | | |
| Septic Installer License | 125.00 | 130.00 | \$1,500 Last increase Jan. 2007 |
| Septic Permit – established | 190.00 | 200.00 | |
| Septic Permit - new | 265.00 | 280.00 | |
| Septic Inspection | 110.00 | 115.00 | |
| HOME HEALTH CARE (Line Item 4035/4603) | | | |
| Admission & High Tech Visit | 185.00 | | \$17,000 Last increase Jan. 2005 |
| Skilled Nursing | 140.00 | 160.00 | |
| Physical Therapy | 140.00 | 160.00 | |
| Speech Therapy | 140.00 | 160.00 | |
| Occupational Therapy | 140.00 | 160.00 | |
| Medical Social Worker | 180.00 | 185.00 | |
| Home Health Aide | 75.00 | 85.00 | |
| ADULT IMMUNIZATIONS | | | |
| Initial Travel Consultation | Individual: \$30.00 Family: \$50.00 | Individual: \$35.00 | \$5,000 |
| Return Travel Consultation | Individual: \$25.00 Family: \$40.00 | | |
| Immunizations (Tetanus/Diphtheria, Hepatitis A & B, Hepatitis A, Hepatitis B, Tinrix & Hep AvB, Yellow Fever, Meningitis, Varicella, IPV Polio, Typhoid, Pneumonia, Gardasil, Zostovox) | Vaccine cost + \$10 | Vaccine cost + \$15 | |
| Total | | | \$60,800 |

**DEKALB COUNTY GOVERNMENT
ACTION PLAN FOR CRIMINAL JUSTICE SPACE NEEDS
Adopted November 21, 2007**

County Board Assignments

1. Adopt a Position Statement Regarding Location (Complete by March 31, 2008)
 - a. Stay in downtown Sycamore for at least the next 50 years.
 - b. Reaffirm that utilizing County-owned space on a contiguous campus is economically advantageous and that renting outside space should only be utilized to bridge the gaps in time between when space is needed and when it is available.

2. Utilize Savings Accounts to Assist with Addressing Future Needs (Complete by 12-31-2007)
 - a. Continue the "Land Acquisition Saving Account" to expand the Sycamore Campus with at least \$250,000 per year.
 - b. Continue the "Future Building Savings Account" with at least \$500,000 per year.
 - c. Create an "Operating Fund Savings Account" for new space as it opens.
 - i) Recognize that monies spent to rent space may be used in the future to pay the costs of operating County-owned space.
 - ii) Add permanent funding each year, above rental costs, at a pace which will provide sufficient funds when new owned space is utilized.

3. Prepare for a Possible Referendum (Complete by October 31, 2009)
 - a. Encourage a Citizens Committee to form to promote a referendum.
 - b. Recognize that a Citizens Committee would need a minimum of \$25,000 to promote a referendum before it is worthwhile to place a referendum on the ballot.

Staff Assignments (Time-frame: Ongoing)

4. Make plans to rent jail space from other counties through at least the year 2012.
5. Negotiate purchases for Sycamore Campus as willing sellers are identified at fair prices.
6. Seek and explore options which may exist for financing a building program.

Consultant Assignments (Time-frame: Complete by September 30, 2009)

7. Update the Jail Population Projections to the year 2035 based on current data.
8. Project the cost to construct a jail beginning in 2011 for a jail configuration that would accommodate at least 300 inmates.
9. Project the timing, and the staff needed, for incremental openings of a larger jail.
10. Update projections in the Judicial Center Study.
11. Design and implement a "Citizens Education Program" on the existing problems and the alternatives available for solution.
12. Conduct a comprehensive County-wide survey of the citizens regarding solution alternatives.