

DeKalb County Government

**FY 2008
BUDGET
PLAN**

Adopted November 21, 2007

January 2008

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DEKALB COUNTY GOVERNMENT

- FY 2008 BUDGET -

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DeKalb County Government

**FY 2008
BUDGET
PLAN**

Overview

**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	Notice
2. Collection Year	2006	2007	2008	2007
	-----	-----	-----	-----
				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	1,085,000	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 Svcs-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
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**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.

DEKALB COUNTY GOVERNMENT
- FY 2008 BUDGET -
FIVE YEAR PLAN FOR ASSET REPLACEMENT

Department (#1476-5530)				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	Actual FY 2005	Actual FY 2006	Estimated FY 2007	Adopted FY 2008	Projected FY 2009	Projected FY 2010	Projected FY 2011	Projected FY 2012
A. Beginning Balance 12-01	\$200,000	\$564,000	\$1,047,536	\$1,011,885	\$1,363,885	\$1,535,885	\$1,902,885	\$1,564,885
Receipts:								
B. Sheriff's Dept - Vehicles	250,000	260,000	323,540	286,000	300,000	310,000	320,000	335,000
C. Coroner's Dept - Vehicle	5,000	5,000	5,000	5,000	5,000	6,000	6,000	6,000
D. Planning - Vehicles	6,000	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	3,000
F. Animal Control - Vehicles	0	6,000	6,000	10,000	10,000	10,000	10,000	10,000
G. Sheriff's Information System	0	20,000	20,000	30,000	30,000	30,000	30,000	30,000
H. IMO Network Infrastructure	0	70,000	90,000	150,000	150,000	150,000	150,000	150,000
I. Financial System Upgrade	0	20,000	20,000	20,000	20,000	20,000	20,000	20,000
J. Communication Tower Rental	0	18,000	18,000	18,000	18,000	18,000	22,000	22,000
K. Sheriff - Communication Center	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
L. Computer Equipment	0	12,000	35,000	14,000	0	0	0	0
M. Community Outreach Renew-Replace	0	0	0	25,000	0	0	0	0
N. Miscellaneous	0	0	0	0	0	0	0	0
O. Total Revenue	364,000	520,000	626,540	667,000	642,000	653,000	667,000	682,000
P. Total Available	564,000	1,084,000	1,674,076	1,678,885	2,005,885	2,188,885	2,569,885	2,246,885
Intended Uses:								
7301 Sheriff's Vehicles	0	0	538,668	130,000	275,000	0	700,000	0
7302 Coroner's Vehicle	0	0	0	0	0	0	41,000	0
7303 Planning's Vehicles	0	0	17,189	0	0	0	24,000	0
7304 Co. Administrator's Vehicle	0	0	0	0	0	21,000	0	0
7305 Animal Control Vehicles	0	0	0	20,000	0	0	0	0
7332 Sheriff's Information System	0	0	44,326	0	0	80,000	0	0
7335 Network Infrastructure	0	24,704	60,000	130,000	140,000	120,000	135,000	115,000
7342 Financial System	0	0	0	10,000	0	0	80,000	0
7355 Communication Tower	0	0	0	0	0	0	0	0
7360 Sheriff's Communication Center	0	11,760	893	20,000	20,000	60,000	20,000	300,000
7711 Office Computer Equipment	0	0	1,115	5,000	10,000	5,000	5,000	5,000
7110 Community Outreach Building	0	0	0	0	25,000	0	0	0
Q. Total Expenditures	0	36,464	662,191	315,000	470,000	286,000	1,005,000	420,000
R. Ending Balance	564,000	1,047,536	1,011,885	1,363,885	1,535,885	1,902,885	1,564,885	1,826,885
Reserves as of 11-30:								
R-01 Sheriff Vehicles	275,000	535,000	319,872	475,872	500,872	810,872	430,872	765,872
R-02 Coroner/ESDA Vehicle	10,000	15,000	20,000	25,000	30,000	36,000	1,000	7,000
R-03 Planning Vehicle	24,000	30,000	18,811	24,811	30,811	36,811	18,811	24,811
R-04 Co. Administrator Vehicle	9,000	12,000	15,000	18,000	21,000	3,000	6,000	9,000
R-05 Animal Control Vehicle	0	6,000	12,000	2,000	12,000	22,000	32,000	42,000
R-06 Sheriff's Information System	0	20,000	(4,326)	25,674	55,674	5,674	35,674	65,674
R-07 Network Infrastructure	0	45,296	75,296	95,296	105,296	135,296	150,296	185,296
R-08 Financial System	0	20,000	40,000	50,000	70,000	90,000	30,000	50,000
R-09 Communication Tower	0	18,000	36,000	54,000	72,000	90,000	112,000	134,000
R-10 Designated for Communication Ctr	224,000	312,240	411,347	491,347	571,347	611,347	691,347	491,347
R-11 Designated for Computer Equipment	0	12,000	45,885	54,885	44,885	39,885	34,885	29,885
R-12 Designated for Comm Outreach Bldg	0	0	0	25,000	0	0	0	0
S. Total Designated Items	542,000	1,025,536	989,885	1,341,885	1,513,885	1,880,885	1,542,885	1,804,885
T. Un-Designated Ending Balance	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000

DEKALB COUNTY GOVERNMENT
- FY 2008 BUDGET -
FIVE YEAR PLAN FOR SPECIAL PROJECTS

Department (#1471-5240)				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	Actual FY 2005	Actual FY 2006	Estimated FY 2007	Adopted FY 2008	Projected FY 2009	Projected FY 2010	Projected FY 2011	Projected FY 2012
A. Beginning Balance 12-01	\$981,106	\$908,103	\$994,413	\$1,033,857	\$823,857	\$708,857	\$843,857	\$983,857
Receipts:								
B. Contr. from General Fund	100,000	200,000	200,000	200,000	150,000	150,000	150,000	150,000
C. Sheriff's Dept - Vehicles	0	0	0	0	0	0	0	0
D. Coroner's Dept - Vehicle	0	0	0	0	0	0	0	0
E. Planning - Vehicles	0	0	0	0	0	0	0	0
F. Co. Adm. - Vehicle	0	0	0	0	0	0	0	0
G. Sale of Property	0	0	0	0	0	0	0	0
H. TIF - DeKalb	0	0	0	0	0	0	0	0
I. State Grant	72,476	27,839	0	0	0	0	0	0
J. Donations	0	0	4,955	0	0	0	0	0
K. E-911 Reimbursement	0	0	17,813	0	0	0	0	0
L. Miscellaneous	0	0	0	0	0	0	0	0
M. Total Revenue	172,476	227,839	222,768	200,000	150,000	150,000	150,000	150,000
N. Total Available	1,153,582	1,135,942	1,217,181	1,233,857	973,857	858,857	993,857	1,133,857
Intended Uses:								
7001 Land Acquisition & Dev	0	20,890	0	0	0	0	0	0
7012 Landscaping & Equipment	19,402	29,744	20,000	0	0	0	0	0
7106 Storage Facilities & Equip	45,000	0	0	10,000	0	0	0	0
7129 Relocation Costs	0	0	0	15,000	0	0	0	0
7150 Americans Disability Compliance	0	0	0	0	0	0	0	0
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)	29,129	27,839	0	0	0	0	0	0
7301 Sheriff's Vehicles	1,907	0	0	0	0	0	0	0
7302 Coroner's Vehicle	0	0	0	0	0	0	0	0
7303 Planning's Vehicles	0	0	0	0	0	0	0	0
7304 Co. Administrator's Vehicle	0	0	0	0	0	0	0	0
7321 Comprehensive Plan Update	0	0	0	5,000	95,000	0	0	0
7322 Space Study	0	0	12,480	0	0	0	0	0
7324 Solid Waste Study	0	0	25,000	0	0	0	0	0
7326 Fee/Ind Cost/Best Pract Study	0	0	15,000	0	0	0	0	0
7331 Microfilming	0	0	0	0	0	0	0	0
7335 Network & Web Infrastructure	6,260	0	5,000	10,000	10,000	0	0	0
7336 Signage	0	0	0	15,000	0	0	0	0
7339 Imaging System	0	0	0	15,000	20,000	5,000	0	0
7342 Update Financial System	6,000	0	0	10,000	0	0	0	0
7344 Assessor Document System	5,339	0	0	0	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	6,542	0	0	0	0	0
7351 Update Telephone System	7,853	0	12,638	0	10,000	10,000	10,000	10,000
7359 Reverse 9-1-1 Alert Email System	0	0	0	30,000	0	0	0	0
7360 Sheriff's Computer Dispatching	0	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	33,570	0	0	0	0	0
7369 Filing Systems	0	0	8,004	0	0	0	0	0
7371 Live Scan Finger Print System	0	0	0	0	0	0	0	0
7372 Squad Car Laptops	0	0	0	80,000	20,000	0	0	0
7373 Radio System Installation	0	0	0	16,000	0	0	0	0
7374 Communication System & Tower	10,794	6,137	90	150,000	100,000	0	0	0
7375 Digital Proliner - Sheriff	44,547	39,200	35,000	0	0	0	0	0
7376 Communication Equip (Grant)	43,690	0	0	0	0	0	0	0
7379 Digitize Architect Drawings	0	0	0	0	0	0	0	0
7381 PSB Generator Circuits	0	0	0	0	0	0	0	0
7401 Building Security	7,610	17,719	10,000	0	0	0	0	0
7405 Fire Extinguisher Testing	0	0	0	11,000	0	0	0	0
7409 Panic Alarm System	0	0	0	27,000	0	0	0	0
9891 Contingency	0	0	0	6,000	0	0	0	0
9962 Transfer to Asset Replacement Fd	0	0	0	0	0	0	0	0
O. Total Expenditures	245,479	141,529	183,324	410,000	265,000	15,000	10,000	10,000
P. Ending Balance	908,103	994,413	1,033,857	823,857	708,857	843,857	983,857	1,123,857
Reserves as of 11-30:								
Q. Designated for Park Improvements	28,000	0	0	0	0	0	0	0
R. Un-Designated Ending Balance	880,103	994,413	1,033,857	823,857	708,857	843,857	983,857	1,123,857

DEKALB COUNTY GOVERNMENT

- FY 2008 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN
FOR SYCAMORE CAMPUS

Department (#8400-7410)	Actual FY 2005	Actual FY 2006	Estimated FY 2007	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
				Adopted FY 2008	Projected FY 2009	Projected FY 2010	Projected FY 2011	Projected FY 2012
A. Beginning Balance 12-01	\$49,683	(\$67,094)	\$63,986	\$240,936	\$263,936	\$503,936	\$758,936	1,013,936
Receipts:								
4731 Lease Payment - County	150,000	227,226	175,000	150,000	175,000	175,000	175,000	175,000
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	281,747	0	0	0	0	0	0	0
4761 DeKalb County - 1995 Debt Service	0	230,000	161,000	0	0	0	0	0
4761 DeKalb County - Special Projects	45,000	0	0	0	0	0	0	0
4762 E-911 Board	0	0	0	0	0	0	0	0
5501 Interest	25,591	5,358	80,000	80,000	80,000	80,000	80,000	80,000
B. Total Revenue	502,338	462,584	416,000	230,000	255,000	255,000	255,000	255,000
C. Total Available	552,021	395,490	479,986	470,936	518,936	758,936	1,013,936	1,268,936
Projects:								
7832 Parking Lot Construction	337,982	65,922	6,100	0	0	0	0	0
7834 Concrete Replacement & Repair	6,906	5,940	10,000	0	0	0	0	0
7836 Courthouse Reconfiguration	538	137,249	60,000	125,000	0	0	0	0
7837 Admin Bldg Reconfiguration	1,314	0	0	0	15,000	0	0	0
7838 Situation Room	74,731	0	768	0	0	0	0	0
7839 Storage Reconfiguration	98	1,017	0	0	0	0	0	0
7840 Judicial Center	0	10,495	0	0	0	0	0	0
7841 General Painting	5,782	13,800	20,000	0	0	0	0	0
7843 PSB Updates/Remodeling	6,298	0	0	0	0	0	0	0
7844 Stained Glass Review & Repair	504	0	0	0	0	0	0	0
7845 Fire Alarm/Sprinkler Update	612	0	35,000	0	0	0	0	0
7846 Elevator Upgrades	0	0	0	0	0	0	0	0
7847 Courthouse Carpet/Tile Replacement	38,047	37,357	32,000	20,000	0	0	0	0
7851 Admin Bldg Windows/Siding/Caulking	0	0	40,000	0	0	0	0	0
7852 Courthouse Statue Restoration	26,613	0	0	0	0	0	0	0
7853 Telephone Room Air Conditioning	0	0	0	12,000	0	0	0	0
7854 Gutenberg Room (A/C & Door Move)	0	0	0	15,000	0	0	0	0
7855 Parking Lot Maintenance	0	14,831	1,919	0	0	0	0	0
7858 HVAC Upgrades	17,175	7,942	10,000	0	0	0	0	0
7859 HVAC Condensor - Courthouse/Admin	88,615	0	0	0	0	0	0	0
7861 Emergency Power System	0	0	0	0	0	0	0	0
7864 Admin Bldg Electrical Box Relocation	13,900	0	0	0	0	0	0	0
7865 Dehumidification - Courthouse	0	0	5,000	0	0	0	0	0
7866 Boiler Replacement	0	36,951	0	0	0	0	0	0
7872 Courthouse Furniture Refinishing	0	0	11,823	10,000	0	0	0	0
7873 Admin Customer Counter Area	0	0	6,440	20,000	0	0	0	0
7874 Mapping Room Reconfiguration	0	0	0	5,000	0	0	0	0
D. Total Expenditures	619,115	331,504	239,050	207,000	15,000	0	0	0
E. UnDesignated Ending Balance	(67,094)	63,986	240,936	263,936	503,936	758,936	1,013,936	1,268,936

DEKALB COUNTY GOVERNMENT

- FY 2008 BUDGET -

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

Department (#8450-7450)	Actual FY 2005	Actual FY 2006	Estimated FY 2007	YEAR 1 Adopted FY 2008	YEAR 2 Projected FY 2009	YEAR 3 Projected FY 2010	YEAR 4 Projected FY 2011	YEAR 5 Projected FY 2012
A. Beginning Balance 12-01	\$277,875	\$371,997	\$640,662	\$721,477	\$910,477	\$1,165,477	\$1,450,477	1,765,477
Receipts:								
4732 Lease Payment	125,000	150,000	175,000	200,000	225,000	250,000	275,000	300,000
5501 Interest	0	18,665	20,000	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	125,000	168,665	195,000	225,000	255,000	285,000	315,000	345,000
C. Total Available	402,875	540,662	735,662	946,477	1,165,477	1,450,477	1,765,477	2,110,477
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 / Concrete Work	0	0	14,185	5,000	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	0	0	0	0	0	0	0	0
7856 Nature Trail	26,039	0	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	4,839	0	0	0	0	0	0	0
D. Total Expenditures	30,878	0	14,185	36,000	0	0	0	0
E. Ending Balance	371,997	540,662	721,477	910,477	1,165,477	1,450,477	1,765,477	2,110,477
F. Designated for Nature Trail	25,455	25,455	25,455	0	0	0	0	0
G. UnDesignated Ending Balance	346,542	515,207	696,022	910,477	1,165,477	1,450,477	1,765,477	2,110,477

DEKALB COUNTY GOVERNMENT

- FY 2008 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN
FOR PUBLIC SAFETY BUILDING

Department (#8460-7460)	Actual FY 2005	Actual FY 2006	Estimated FY 2007	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
				Adopted FY 2008	Projected FY 2009	Projected FY 2010	Projected FY 2011	Projected FY 2012
A. Beginning Balance 12-01	\$0	\$85,280	\$43,319	(\$26,947)	\$29,053	(\$65,947)	(\$65,947)	(65,947)
Receipts:								
5501 Interest	0	1,509	2,000	2,000	0	0	0	0
5901 General Fund	0	0	0	200,000	0	0	0	0
5939 Opportunity Fund	250,000	250,000	300,000	250,000	0	0	0	0
B. Total Revenue	250,000	251,509	302,000	452,000	0	0	0	0
C. Total Available	250,000	336,789	345,319	425,053	29,053	(65,947)	(65,947)	(65,947)
Projects:								
7951 Roof Replacement	164,720	0	0	0	0	0	0	0
7952 Garage Floor & Drain	0	0	0	23,000	0	0	0	0
7953 Fire Alarm Update	0	105,494	5,535	0	0	0	0	0
7954 Remodel Jail T-Block	0	0	0	0	0	0	0	0
7955 Relocate Corrections Security Room	0	0	45,000	0	0	0	0	0
7956 Upgrade Jail Security Cameras	0	0	0	18,000	0	0	0	0
7957 Remodel 1st Floor Support Staff	0	0	25,047	0	0	0	0	0
7958 Caulk Concrete Panels	0	0	40,000	0	0	0	0	0
7960 Jail Door Upgrades	0	187,976	125,000	0	0	0	0	0
7961 Jail Shower Valve Replacement	0	0	0	69,000	0	0	0	0
7962 Water Heater Replacement	0	0	0	14,000	0	0	0	0
7963 Commo Center Air Conditioning	0	0	0	32,000	0	0	0	0
7964 Widen Sallyport Doorway	0	0	0	0	0	0	0	0
7965 Transfer Switch Replacement	0	0	12,818	0	0	0	0	0
7966 Carpet and Tile Replacement	0	0	0	0	0	0	0	0
7967 Electrical & Computer Cabling	0	0	11,336	0	0	0	0	0
7968 Remodel Old Evidence Room	0	0	74,337	0	0	0	0	0
7969 Relocate Armory	0	0	15,942	0	0	0	0	0
7970 Office Relocations	0	0	17,251	0	0	0	0	0
7971 Guard Corridor Control Upgrades	0	0	0	80,000	95,000	0	0	0
7972 Boiler Replacement	0	0	0	160,000	0	0	0	0
7970 Office Relocations	0	0	0	0	0	0	0	0
D. Total Expenditures	164,720	293,470	372,266	396,000	95,000	0	0	0
E. Ending Balance	85,280	43,319	(26,947)	29,053	(65,947)	(65,947)	(65,947)	(65,947)

Adopted
11-21-2007

**DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET
HIGHWAY EQUIPMENT REPLACEMENT**

Equipment	Model Year	Years in Cycle	Adopted FY 2008	Projected FY 2009	Projected FY 2010	Projected FY 2011	Projected FY 2012
1 Dump Truck	1993	10	148,200				
2 Dump Truck	1994	10		157,400			
3 Dump Truck	1999	10			166,700		
4 Dump Truck	2000	10				176,000	
5 Dump Truck	2002	10					185,500
6 Dump Truck	2004	10					
7 Dump Truck	2005	10					
8 Dump Truck	2006	10					
9 Dump Truck	2007	10					
10 Dump Truck	2007	10					
11 Dump Truck	2008	10					
12 Dump Truck (4x4)	1998	20		100,000			
13 Dump Truck (6x6)	2000	20				100,000	
14 Dump Truck (1 Ton)	1999	12					
15 Dump Truck (1 Ton)	2000	12				50,000	
16 Dump Truck (1 Ton)	2003	12					
17 Dump Truck (1 Ton)	2005	12					
18 Dump Truck (1 Ton)	2008	12					
19 Shop Truck	1997	12		42,500			
20 Lift Truck	1992	12		7,000			
21 Pick Up Truck	1996	9	32,500				
22 Pick Up Truck	2000	9		33,800			
23 Pick Up Truck	2002	9			35,000		
24 Pick Up Truck	2004	9				36,200	
25 Pick Up Truck	2004	9					37,500
26 Pick Up Truck	2007	9					
27 Pick Up Truck	2007	9					
28 Pick Up Truck	2007	9					
29 Pick Up (Serv.Body)	2005	9					
30 Utility Truck	1997	8		47,500			
31 Utility Truck	2001	8				51,200	
32 Utility Truck	2004	8					
33 Utility Truck	2008	8					
34 Trailer	1989	15	25,900				
35 Tractor	1996	12	37,800				
36 Tractor	1998	12			42,000		
37 Tractor	2000	12					
38 Tractor	2002	12					
39 Tractor	2004	12					
40 Tractor	2006	12					
41 Mower Deck (BW)	2004	5		13,600			
42 Mower Deck (BW)	2005	5			14,400		
43 Mower Deck (BW)	2006	5				15,200	
44 Mower Deck (BW)	2007	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			250,000		
52 Loader/Backhoe	1999	10	162,000				
53 Loader/Util. w/trailer	2000	8				57,500	
54 Loader/Util. w/trailer	2007	8					
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	2007	5					
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			6,500	7,000	7,500	8,000	8,500
69 Total			433,900	693,700	572,500	670,100	561,500

**DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET
FIVE YEAR TRANSPORTATION IMPROVEMENT PROGRAM**

Project Description	Project Cost	Funding Source	YEAR 1 Adopted FY 2008	YEAR 2 Proposed FY 2009	YEAR 3 Proposed FY 2010	YEAR 4 Proposed FY 2011	YEAR 5 Proposed FY 2012
1 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
2 GLIDDEN RD							
A. R.O.W. Base Line -Rt72	60,000	Local	60,000				
B. Rt 64 - Base Line - Shoulders	200,000	Local	200,000				
C. Base Line - Rt 72 - Shoulders	200,000	Local		200,000			
D. R.O.W. Rt 72 - Cherry Valley	100,000	Local			100,000		
E. Rt 72 - Cherry Valley	400,000	Local				400,000	
3 SOUTH COUNTY LINE RD							
A. Br. over Somonauk Cr.	600,000	Federal					
LaSalle County Project	75,000	Local		37,500			
w/ Village of Somonauk	75,000	Others					
4 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	
5 ESMOND ROAD							
A. Bridge Replacement	180,000	Others					
	20,000	Local	40,000				
B. Rt 64 - Esmond (80000#)	350,000	Others		0			
6 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					
7 OLD STATE ROAD							
A. Br. over Owens Creek	400,000	Federal					
	100,000	Local			100,000		
8 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		
9 CHERRY VALLEY ROAD							
A. ROW - Br. over Kingsbury Cr	20,000	Local					
B. Br. over Kingsbury Cr.	400,000	Federal					
	427,000	Local	427,000				
10 SHABBONA ROAD							
A. Br. over Kishwaukee R.	500,000	Local	250,000				
B. Br. 1/2 mi. N. of Chicago Rd.	400,000	Local			400,000		
11 FIVE POINTS ROAD							
A. Br. over Kishwaukee R.	800,000	Federal					
	200,000	Local				200,000	

**DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET
FIVE YEAR TRANSPORTATION IMPROVEMENT PROGRAM**

Project Description	Project Cost	Funding Source	YEAR 1 Adopted FY 2008	YEAR 2 Proposed FY 2009	YEAR 3 Proposed FY 2010	YEAR 4 Proposed FY 2011	YEAR 5 Proposed FY 2012
12 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.	750,000	Local	400,000	350,000			
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		
13 WATERMAN ROAD							
A. Perry - Duffy Rd. (Int. Patch)	200,000	Local		200,000			
14 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	240,000	Others					
Over Blue Heron Creek	60,000	Local		60,000			
D. Bridge over E. Br. Trib. Cr.	300,000	Local					300,000
E. Bridge Replacement	180,000	Others					
Over Union Ditch	20,000	Local					40,000
15 GOELITZ RD	90,000	Others					
A. Culvert Replacement	10,000	Local					20,000
16 NORTH GROVE RD	400,000	Federal					
A. Bridge Replacement	80,000	Others					
	20,000	Local	100,000				
17 GURLER RD							
A. Bridge Replacement	180,000	Others					
Over Kishwaukee River	20,000	Local		40,000			
B. Culvert Replacement	180,000	Others					
Over Drainage Ditch	20,000	Local					40,000
18 GOV. BEVERIDGE RD	180,000	Others					
A. Bridge Replacement	20,000	Local		40,000			
19 CREGO ROAD	400,000	Others					
A. Culvert Replacement	80,000	Local		80,000			
20 ROLLO ROAD							
A. Bridge Replacement	300,000	Local					300,000
21 WEST COUNTY LINE ROAD							
A. Bridge Replacement	300,000	Local					300,000
22 KANE ROAD	80,000	Others					
A. Culvert Replacement	80,000	Local	80,000				
23 SOUTH FIRST STREET							
A. Realign curves	250,000	Local	250,000				
B. Widen & Levelling patches	250,000	Local		250,000			
C. Resurface Perry - Gurler	400,000	Federal					
	100,000	Local			100,000		
24 Total Projects	25,107,000	All	2,477,000	1,892,500	3,284,000	2,130,000	1,750,000

DEKALB COUNTY GOVERNMENT

- FY 2008 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	** 2007	615,000	196,832	0	25,000	836,832
2007	2008	2008	0	0	0	0	0
			-----	-----	-----	-----	-----
			4,605,000	2,517,393	2,517,394	250,000	9,889,786
			=====	=====	=====	=====	=====

							Less 1997 Tax Levy Year Escrow
							(814,613)

							Total Lease Payments
							9,075,173
							=====

Note: ** The 2007 fiscal year was extended to 13 months to end December 31, 2007 which changes the fiscal year that the principal payment is made.

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 2008 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	** 2007	0	139,686	139,686	0	279,372	
2007	2008	2008	685,000	139,686	127,699	25,000	977,385	
2008	2009	2009	705,000	127,699	115,361	25,000	973,060	
2009	2010	2010	730,000	115,361	101,856	25,000	972,217	
2010	2011	2011	760,000	101,856	86,656	25,000	973,512	
2011	2012	2012	790,000	86,656	70,856	25,000	972,512	
2012	2013	2013	820,000	70,856	54,456	25,000	970,312	
2013	2014	2014	855,000	54,456	37,356	25,000	971,812	
2014	2015	2015	885,000	37,356	19,656	25,000	967,012	
2015	2016	2016	925,000	19,656	0	25,000	969,656	
2016	2017	2017	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.

** The fiscal year was extended to 13 months to end December 31, 2007 which changes the fiscal year that the principal payment is made.

These bonds were sold by the Public Building Commission.

DEKALB COUNTY GOVERNMENT

- FY 2008 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 2008 BUDGET

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

Year	Due Date	Interest Rate	Interest Charge	Principal	Payment	Balance
0	07-01-2004					2,300,000
1	07-01-2005	4.00%	92,000	193,000	285,000	2,107,000
2	07-01-2006	4.00%	84,280	200,720	285,000	1,906,280
3	07-01-2007	4.00%	76,251	208,749	285,000	1,697,531
4	07-01-2008	4.00%	67,901	217,099	285,000	1,480,432
5	07-01-2009	4.00%	59,217	225,783	285,000	1,254,649
6	07-01-2010	4.00%	50,186	234,814	285,000	1,019,835
7	07-01-2011	4.00%	40,793	244,207	285,000	775,628
8	07-01-2012	4.00%	31,025	253,975	285,000	521,653
9	07-01-2013	4.00%	20,866	264,134	285,000	257,519
10	07-01-2014	4.00%	10,301	257,519	267,820	0
			532,820	2,300,000	2,832,820	

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 2008 BUDGET

LOAN TO FOREST PRESERVE

Proceeds Applied to Purchase of Addition to Afton Preserve

<u>Year</u>	<u>Date Paid</u>	<u>5.0% Interest</u>	<u>Principal</u>	<u>Total Payment</u>	<u>Balance</u>
Start	05-16-2007	0	0	0	770,214
0	09-30-2007	0	610,000	610,000	160,214
1	12-31-2008	8,011	160,214	168,225	0
2	12-31-2009	0	0	0	0
		<u>8,011</u>	<u>770,214</u>	<u>778,225</u>	

Note: Interest charges start in FY2008, per the FY2008 Adopted Budget for any unpaid balance at 12-31-2007.

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

DEKALB COUNTY CONSTRUCTION PROJECTS

Date	Project Completed / Building Opened
10-31-2007	Moved Jail Control Room to 2nd Floor
08-31-2007	Remodeled 1st Floor Circuit Clerk Office
05-31-2007	Sheriff's Support Staff to Remodeled Evidence Room
01-10-2007	Dismantled Radio Tower-East of Public Safety Bldg.
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
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 2008 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	1,706,444	290,184	1,416,260	Actual
13	2006	664,190	2,085,554	356,259	1,729,295	Actual
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	11,494,787	2,164,428	9,330,359	

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

DEKALB COUNTY GOVERNMENT

FY 2008 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	456,966	561,966	280,983	25,417	255,566	1,017,703
8	2007	105,000				30,000		976,518
9	2008	105,000				30,000		977,385
10	2009	105,000				30,000		973,060
11	2010	105,000				30,000		972,217
12	2011	105,000				30,417		973,512
13	2012	105,000				35,000		972,512
14	2013	105,000				35,000		970,312
15	2014	105,000				35,000		971,812
16	2015	105,000				35,000		967,012
17	2016	105,000				35,416		969,656
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	1,564,497	2,084,922	1,075,274	650,000	947,774	18,776,950

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
FY 2008 BUDGET**

**HISTORICAL PERSPECTIVE:
ENDING FUND BALANCES**

<u>FUNDS</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>	<u>AUDITED FY2006</u>
Aid to Bridges	530,657	492,041	516,937	1,012,419	1,399,584	1,580,167
Animal Control	8,268	17,174	21,233	30,980	0	0
Asset Replacement	0	0	0	0	564,000	1,047,535
Bond Proceeds (1995)	0	0	0	252,055	0	0
Child Support	0	27,891	7,343	72,133	23,511	2,278
Childrens Waiting Room	0	0	0	0	2,885	6,591
Community Services	2,243	1,189	6,451	22,095	40,097	27,601
Comm Serv-Fin Aid	53,893	11,882	13,423	14,030	16,425	16,771
County Farm	0	0	1,752,760	1,158,228	920,696	974,449
County Motor Fuel	586,085	1,083,470	747,303	1,533,801	1,774,932	1,416,494
Court Automation	28,087	119,369	178,389	86,082	198,470	331,072
Court Security	0	0	72,734	303,150	177,823	303,649
Debt Service	0	0	0	1,285,528	775,877	545,877
Document Storage	0	0	270,498	561,098	119,845	127,128
Drug Court	0	0	0	0	0	80,353
Drug Program	0	21,043	34	5,885	5,333	4,133
Engineering	77,239	13,452	103,704	105,483	236,903	186,314
Facilities Management	196,312	650,844	1,077,737	743,165	640,540	730,196
Fed Hwy Matching Tax	348,258	240,937	236,718	1,411,877	1,149,770	813,244
General Fund	1,156,125	2,348,266	3,300,401	4,186,063	6,117,185	9,257,219
GIS Development	0	0	284,611	460,647	579,518	536,089
Health	156,941	494,153	1,487,689	1,518,642	3,102,065	3,308,902
Highway	480,218	271,469	897,733	936,020	1,827,483	1,832,023
History Room	0	0	5,997	3,352	2,056	3,928
Law Library	31,595	(2,164)	1,389	57,501	115,197	121,348
Medical Insurance	0	150,712	696,136	(250,699)	275,566	659,523
Mental Health	327,998	401,347	693,505	1,296,734	1,689,122	1,849,146
Micrographics	10,976	253	77,927	45,141	191,774	298,991
Nursing Home	712,558	215,611	1,613,626	5,723,603	9,213,682	3,863,940
Opportunity Fund	0	0	0	0	2,127,911	2,887,486
PBC Lease	(10,934)	58,197	7,198	93,135	573,659	729,501
Probation Services	0	0	64,818	243,914	555,409	641,223
Retirement	621,516	475,006	686,533	1,293,130	2,457,141	2,223,278
Senior Services	0	0	0	212,414	282,016	323,596
Sheriff's Spec. Projects	0	0	0	0	72,119	92,389
Solid Waste Program	0	0	26,943	50,433	44,281	47,886
Special Projects	0	614,324	1,451,836	1,763,573	908,103	994,413
Tax Sale Automation	0	0	8,840	22,006	44,226	48,806
Tollway Access Loan	0	0	0	0	(1,940,637)	(1,626,700)
Tort & Liability	(59,175)	2,066,937	1,623,101	1,275,922	2,257,911	2,507,816
Working Cash	0	200,000	200,000	200,000	200,000	200,000
TOTAL	5,258,860	9,973,403	18,133,547	27,729,540	38,742,478	38,994,655

**DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET**

**HISTORICAL PERSPECTIVE:
ENDING CASH BALANCES**

<u>FUNDS</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>	<u>AUDITED FY 2006</u>
Aid to Bridges	439,573	463,948	520,902	962,691	1,693,618	1,699,458
Animal Control	8,268	17,070	23,612	35,884	0	0
Asset Replacement	0	0	0	0	564,000	1,047,536
Bond Proceeds (1995)	0	0	0	248,203	0	0
Child Support	0	42,801	1,421	70,347	24,272	1,767
Childrens Waiting Room	0	0	0	0	1,535	5,256
Community Services	5,316	17,122	26,668	58,352	44,553	51,128
Comm Serv-Fin Aid	1,099	11,882	13,390	14,030	9,159	12,567
County Farm	0	0	1,851,195	1,150,734	917,148	964,944
County Motor Fuel	524,710	1,017,880	700,759	1,632,516	1,650,578	1,939,522
Court Automation	0	117,892	169,531	104,967	189,554	304,887
Court Security	0	0	65,745	292,130	168,129	278,135
Debt Service	0	0	0	1,285,528	552,126	322,127
Document Storage	0	25,242	261,445	555,914	113,756	133,025
Drug Court	0	0	0	0	0	71,129
Drug Program	0	0	34	5,885	6,455	4,433
Engineering	15,921	38,888	43,296	26,946	173,727	190,912
Facilities Management	196,312	639,592	1,077,737	767,407	674,379	766,226
Fed Hwy Matching Tax	357,232	274,276	333,034	1,461,246	1,231,207	1,429,372
General Fund	1,005,829	1,940,535	3,063,122	3,486,782	4,944,345	8,404,528
GIS Development	0	0	290,572	476,480	580,103	540,095
Health	90,554	410,989	1,227,402	1,154,385	2,731,646	2,963,009
Highway	513,889	230,473	1,051,908	820,092	1,868,983	1,888,572
History Room	0	0	6,251	3,588	4,675	7,065
Land Acquisition	0	0	0	0	0	290,000
Law Library	31,249	3,462	3,476	57,286	116,839	122,933
Medical Insurance	8,209	348,645	718,905	109,717	528,566	950,129
Mental Health	337,626	401,962	696,888	1,309,487	1,690,219	1,922,882
Micrographics	16,148	13,390	90,441	47,550	194,110	300,054
Nursing Home	656,384	174,703	1,656,281	3,987,018	2,810,242	3,340,999
Opportunity Fund	0	0	0	712,964	2,118,408	2,566,491
PBC Lease	16,185	58,197	7,198	93,135	573,659	1,566,468
Probation Services	0	0	63,373	241,439	569,902	634,158
Retirement	613,368	446,020	741,882	1,295,907	2,468,087	2,240,117
Senior Services	0	0	0	245,932	330,278	369,563
Sheriff's Spec. Projects	0	0	0	0	79,370	102,877
Solid Waste Program	0	0	26,941	55,520	45,312	49,074
Special Projects	0	962,615	1,471,903	1,861,845	951,139	1,011,375
Tax Sale Automation	0	0	8,840	22,006	44,226	48,806
Tollway Access Loan	0	0	0	0	166,363	192,100
Tort & Liability	21,094	2,011,221	1,623,101	1,331,081	2,618,656	2,783,030
Veteran's Assistance	0	0	0	0	0	47,783
Working Cash	200,000	200,000	200,000	200,000	200,000	200,000
TOTAL	5,058,966	9,868,805	18,037,253	26,184,994	33,649,324	41,764,532

**DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET**

**HISTORICAL PERSPECTIVE:
INTEREST EARNED**

<u>FUNDS</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>	<u>AUDITED FY 2006</u>
Aid to Bridges	0	35,269	12,146	38,356	26,802	70,828
Animal Control	509	629	499	613	0	0
Asset Replacement	0	0	0	0	0	0
Bond Proceeds (1995)	0	0	0	15,481	523	0
Child Support	0	2,123	149	2,992	712	601
Community Services	0	0	385	369	112	120
Comm Serv-Fin Aid	693	910	0	482	496	345
County Farm	0	0	104,127	70,862	19,013	43,172
County Motor Fuel	36,478	70,582	22,488	72,899	33,129	88,185
Court Automation	507	7,377	5,653	5,373	2,795	4,284
Court Security	0	0	0	2,363	0	0
Debt Service	0	0	0	0	0	0
Document Storage	0	0	5,863	23,408	1,987	3,669
Drug Program	0	0	0	0	0	0
Engineering	0	1,248	1,088	784	2,343	3,000
Facilities Management	104	0	0	0	0	0
Fed Hwy Matching Tax	0	19,245	8,433	74,767	22,153	60,378
General Fund	363,298	39,377	335,790	530,529	196,310	479,701
GIS Development	0	0	0	0	0	0
Health	0	26,825	48,966	43,233	59,039	118,649
Highway	22,774	20,146	42,310	49,459	40,147	66,878
History Room	0	0	0	0	0	0
Law Library	0	386	0	0	0	0
Medical Insurance	380	0	26,249	16,533	6,312	15,872
Mental Health	19,565	20,363	25,142	52,876	35,480	69,693
Micrographics	323	1,100	2,934	1,724	3,278	4,757
Nursing Home	28,078	22,894	33,816	270,644	270,835	391,419
Opportunity Fund	0	0	0	0	44,663	104,295
PBC Lease	0	11,703	0	0	0	0
Probation Services	0	0	1,209	8,865	11,045	21,750
Retirement	0	26,296	12,846	45,453	57,323	106,545
Revenue Sharing	0	0	0	0	0	0
Senior Services	0	0	0	8,003	4,838	8,629
Sheriff's Spec. Projects	0	0	0	0	0	0
Solid Waste Program	0	0	2	1,582	450	591
Special Projects	0	15,862	0	0	0	0
Tax Sale Automation	0	0	0	0	0	0
Tollway Access	0	0	0	0	0	0
Tort & Liability	0	131,021	80,750	63,909	63,650	108,253
TOTAL	472,709	453,356	770,845	1,401,559	903,435	1,771,614

**DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET**

**HISTORICAL PERSPECTIVE:
PROPERTY TAXES COLLECTED**

FUNDS	AUDITED FY 1985	AUDITED FY 1990	AUDITED FY 1995	AUDITED FY2000	AUDITED FY2005	AUDITED FY2006
Aid to Bridges	245,569	57,893	225,173	593,155	660,126	695,021
Fed Hwy Matching Tax	245,569	284,589	447,402	593,155	767,405	843,529
General Fund	1,257,351	1,424,164	2,213,465	2,733,270	5,806,498	6,250,148
Health	114,243	131,360	0	275,228	356,070	387,314
Highway	491,671	568,569	894,805	1,186,319	1,534,810	1,686,883
Mental Health	462,310	603,305	929,390	1,281,224	1,680,305	1,680,305
Nursing Home	0	0	345,118	0	0	0
PBC Lease	1,387,997	1,379,857	988,259	1,289,520	1,804,327	2,066,727
Retirement	758,060	1,157,857	1,314,981	1,501,877	378	0
Senior Services	0	0	0	296,577	383,696	417,007
Tort & Liability	384,368	131,021	0	500,629	516,150	775,000
TOTAL	5,347,138	5,738,615	7,358,593	10,250,954	13,509,765	14,801,934

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

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

<u>TAX YEAR</u>	<u>COLLECTIBLE</u>	<u>A</u>		<u>EQUALIZED ASSESSED VALUE (EAV)</u>	<u>B</u>		<u>C</u>	<u>TOTAL PTELL LIMIT</u>
		<u>CONSUMER PRICE INDEX (CPI) ACTUAL</u>	<u>CONSUMER PRICE INDEX (CPI) LIMIT</u>		<u>NEW PROPERTY ACTUAL VALUE</u>	<u>NEW PROPERTY % INCREASE</u>		
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%	1,886,297,529	94,867,269	5.6%	3.6%	12.6%
2007	2008	2.5%	2.5%	(4)	(4)	(4)		

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 2007 will not be available until May 1, 2008.
5. For more Information, see the Illinois State Statute, Section 35 ILCS 200/18.

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

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

<u>BUDGET FISCAL YEAR</u>	<u>TAX RATE</u>	<u>TAXABLE EAV</u>	<u>% EAV CHANGE</u>	<u>PROPERTY TAX DOLLARS LEVIED</u>	<u>AMOUNT DOLLAR CHANGE</u>	<u>PERCENT DOLLAR CHANGE</u>
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	11.6%	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	5.9%
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	5.4%	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	0.86786	1,534,517,472	4.8%	13,317,463	767,096	6.1%
2006	0.85466	1,699,140,609	10.7%	14,521,875	1,204,412	9.0%
2007	0.86677	1,886,297,529	11.0%	16,349,861	1,827,986	12.6%

**DEKALB COUNTY, ILLINOIS
FY 2008 BUDGET
TAXABLE ASSESSED VALUE BY CATEGORY**

Assess Tax Year	Year 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
2006	2007	1,886,297,529	175,711,419	1,311,061,564	322,219,148	72,500,720	4,804,678

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%
2006	2007	100%	9%	70%	17%	4%	0%

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET
DEKALB COUNTY REFERENDUMS

Date	Ballot Question	Type	YES	%	NO	%	TOTAL
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 2008 BUDGET

~BUDGET MONITORING PERCENTAGES~

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

DeKalb County Government

**FY 2008
BUDGET
PLAN**

Policies

DEKALB COUNTY GOVERNMENT

FY 2008 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

FIXED ASSETS CAPITALIZATION POLICY

June 16, 2004

1. The primary purpose of this Capitalization Policy is to (a) provide direction to staff for handling discretionary areas within generally accepted accounting principles for governmental entities as applied to fixed assets, and (b) to inform the public and readers of the County's financial statements of decisions made and implemented where such discretion is allowed within the accounting standards.
2. The intent of capitalizing assets owned by the County is to spread the cost of an asset over the useful life of the asset rather than show the entire acquisition cost as an expense in the year it was acquired.
3. The capitalization of an asset is accomplished by (a) recording the full value (cost) on the balance sheet, (b) showing each year, as an expense (depreciation), that part of the asset which is used (consumed) during a particular twelve month period, and (c) tracking on the balance sheet the sum of the annual expenses (accumulated depreciation) charged since the asset was first acquired and placed into service.
4. Fixed Assets with a value at or over \$500 and an anticipated useful life in excess of one year will be tracked on the County's computerized inventory system and an inventory tag will be applied, where practical, to those items.
5. Fixed Assets will be capitalized if the expected useful life exceeds one year and the value is at least \$10,000, except where the value must be at least (a) \$30,000 for computers and related equipment, or (b) \$50,000 for traffic control signals per pole, or (c) \$50,000 for land improvements.
6. Fixed Assets exceeding the capitalization parameter will be reported on the County's Fiscal Year-End Financial Statements by increasing the value of total assets based on the historical cost in the year acquired. If an item is donated, it will be recorded at its estimated fair value at the time of the donation.
7. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life will not be added to the value of the asset.
8. Fixed Assets with a value under the applicable capitalization parameters will be expensed in the year purchased and recorded as such on the financial statements.

9. Fixed Assets that are capitalized on the Financial Statements will be depreciated starting with the fiscal year following acquisition.
10. The straight-line method of depreciation will be used.
11. The projected useful life of the asset is set forth in Attachment A. Said attachment may be amended from time to time by the Finance Office.
12. For purposes of depreciating assets, no salvage value will be anticipated.
13. Definitions and Assumptions are set forth on Attachment B.
14. The DeKalb County Rehab & Nursing Center is exempt from this Capitalization Policy to allow passage of their own policy which better conforms to their specific industry standards.

DEKALB COUNTY GOVERNMENT

**Useful Life of Fixed Assets for Depreciation
(Utilize Straight-line Method)**

Assets	Years of Useful Life
Backhoe	20
Bridge	50
Building	40
Building improvements	10
Car/SUV/Minivan	7
Chipper	7
Computer	3
Crack sealer	20
Excavator	20
File, Rotary	10
Furniture	10
Generator	10
GIS Equipment	5
Grader, motor	20
Gross Station	7
Land	N/A
Land improvements	20
Lift	20
Micro- Camera	5
Micro- Reader/Printer	5
Micro- Scanner/Computer	3
Parking Lot, Hard surface	20
Parking Lot .Resurface	10
Printer, offset	10
Printer/Copier	5
Radio system	5
Road	20
Roller	15
Scanner	3
Server, Computer	3
SheMng Units	25
Sidewalk	20
Signs	8
SkidSteerloader	10
Snow plow/wing	10
Snowblower	20
Sound system	5
Storm Sewers	50
Street lights	15
Tar machine	20
Telephone system	5
Tractor, mowing	10
Traffic signals	20
Trailer	20
Truck Conveyor	10
Truck crane	20
Truck, dump	10
Truck, pick-up	7
Wacker Roller	10
Walk/Bike Path	10
Wheel Loader	20

Note: Items with an historical cost over \$10,000 will be depreciated, except for computers and related equipment where the threshold will be \$30,000 and land improvements and traffic signals where the thresholds will be \$50,000.

**DEKALB COUNTY GOVERNMENT
FIXED ASSETS CAPITALIZATION POLICY**

DEFINITIONS AND ASSUMPTIONS

1. A bridge is defined as a structure over a waterway where the length is 20 feet or more and is capitalized separately from roads.
2. A culvert is defined as a structure where the length is less than 20 feet and the cost is capitalized as part of the cost of the road.
3. Driveways along a road are included as part of the cost of the road.
4. Curbs are included as part of the cost of the road.
5. The amount of land carried on the balance sheet for roadways may appear low for the number of miles of roads maintained. However, the land for most roads and road right-of-ways is used by the County under easement agreements and the land itself is owned by adjoining land owners.
6. Interior roads and parking lots are treated as Land Improvements and depreciated as such.

DeKalb County Government

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Line Item Detail

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: COUNTY BOARD (1110) BOARD COMMITTEE:
FUND: GENERAL (1111) EXECUTIVE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
EXPENDITURES:			
6005 Salaries	173,033	172,000	184,000
6041 Board Stipends	18,800	18,000	18,000
6051 Boards & Commissions	57,220	60,000	60,000
6071 Part Time	0	16,000	17,000
6111 Overtime	6,379	6,500	7,000
6221 Longevity Pay	1,271	1,500	1,500
6231 Deferred Compensation	6,303	7,000	7,500
6501 FICA (Social Security)	18,095	22,000	23,000
6502 IMRF (State Retirement)	12,632	14,000	15,000
6511 Health Insurance	12,784	13,000	14,000
6512 Life Insurance	287	500	400
6601 Unemployment Tax	528	500	600
7701 Office Furniture & Small Equipment	0	0	0
7711 Computer Equipment	267	2,200	1,600
7801 Vehicles	3,000	3,000	3,000
8003 Travel	22,512	17,000	17,000
8005 Mileage Boards	7,154	6,500	7,200
8007 Meetings - Host Expenses	132	1,000	800
8011 Memberships	5,864	6,000	6,000
8013 Public Notices	0	0	0
8022 Maintenance - Equipment	0	0	0
8023 Vehicle Maintenance	258	800	800
8044 Telephone	1,228	1,300	1,300
8061 Commercial Services	41	300	0
8137 Employee Recognition Program	94	0	100
9001 Office Supplies	5,643	4,800	4,800
9011 Postage	2,847	2,100	2,000
9021 Copies - Inhouse	1,888	1,500	1,500
9022 Copies - Outside	243	0	100
9201 Books & Subcriptions	112	200	200
9221 Fuel	1,040	1,200	1,200
TOTAL EXPENDITURES	359,655	378,900	395,600

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: FINANCE (1210)
FUND: GENERAL (1111)

BOARD COMMITTEE:
FINANCE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
5899 Miscellaneous	19	30	0
TOTAL REVENUES	19	30	0
EXPENDITURES:			
6005 Salaries	313,868	344,000	355,000
6111 Overtime	3,574	7,000	8,000
6221 Longevity Pay	4,713	6,000	6,000
6231 Deferred Compensation	5,421	6,000	6,000
6501 FICA (Social Security)	21,376	28,000	29,000
6502 IMRF (State Retirement)	20,407	28,000	31,000
6511 Health Insurance	60,580	70,000	62,000
6512 Life Insurance	1,006	1,500	1,500
6601 Unemployment Tax	1,264	1,500	1,500
7701 Office Equipment	417	1,000	1,000
7711 Computer Equipment	3,102	4,000	5,000
7741 Software Set-Aside Program	20,000	20,000	20,000
8001 Schools of Instruction	802	4,000	4,000
8003 Travel	1,003	6,000	6,000
8007 Meetings - Host Expenses	85	300	300
8011 Memberships	965	800	800
8013 Public Notices	34	200	300
8021 Maintenance - Software	26,741	30,000	33,000
8022 Maintenance - Equipment	0	1,000	1,000
8044 Telephone	827	700	600
8057 Flexible Benefits Program	5,354	7,500	7,000
8061 Commercial Services	3,897	4,000	4,000
9001 Office Supplies	5,126	5,000	5,500
9011 Postage	3,410	4,500	4,500
9021 Copies In-house	2,426	4,000	3,500
9201 Books & Subscriptions	0	500	500
TOTAL EXPENDITURES	506,399	585,500	597,000

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: NON-DEPARTMENTAL (1290) BOARD COMMITTEE:
FUND: GENERAL (1111) FINANCE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS	BOARD
		PROJECTED FY 2007	ADOPTED FY 2008
REVENUES:			
3011 Property Tax	4,085,105	4,500,000	6,585,000
3012 Int. on Current Property Tax	32,750	15,000	25,000
3013 Penalty on Current Property Tax	199,134	200,000	200,000
3014 Property Tax FICA/IMRF	1,933,159	2,100,000	2,200,000
3031 Mobile Home Tax	9,633	12,000	10,000
3311 State Income Tax	1,325,022	1,420,000	1,560,000
3321 Sales Tax (\$0.01)	390,609	375,000	400,000
3322 Sales Tax (\$0.0025)	4,972,441	4,400,000	4,500,000
3324 Local Use Tax	211,390	210,000	215,000
3327 Games Tax	1,248	1,000	1,000
3331 Replacement Tax	572,145	580,000	600,000
3341 Inheritance Tax	291,112	80,000	80,000
3524 Franchise Fee	36,090	22,000	35,000
4003 Federal Grant - Operating Gov't	3,613	15,500	20,000
4010 5311 VAC Grant	322,261	340,000	360,000
4103 State Grant - Operat. Government	0	0	0
5511 Sale of Property	0	0	2,000
5521 Land Rentals	1,658	1,700	2,000
5522 Building Rentals	500	2,000	0
5711 Unclaimed Fees	1,209	5,000	2,000
5899 Miscellaneous	332	1,000	1,000
5939 Cont Fr: Opportunity Fund	78,000	100,000	0
5941 Cont Fr: Nursing Home	42,000	42,000	42,000
TOTAL REVENUES	14,509,412	14,422,200	16,840,000

EXPENDITURES:

6087 ETSB (911) Pay	0	0	0
6245 Employee Bonus Program	0	10,000	10,000
6301 Salary Contingency	13,587	20,000	10,000
6302 PHO Contingency	0	15,000	10,000
6501 FICA (Social Security)	0	0	0
6601 Unemployment Insurance	0	0	0
7110 Community Outreach Building	0	250,000	50,000
7135 Public Safety Building	0	0	200,000
7150 Americans Disability Compliance	0	0	3,000
7351 Telephone System/Sycamore	0	0	500,000
7352 Telephone System/Health Facility	0	0	150,000
7702 State Grant-Oper. Government	0	0	0
7703 Federal Grant - Oper Government	3,613	22,000	20,000
7711 Computer Equipment	9,691	10,000	10,000

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: NON-DEPARTMENTAL (1290) BOARD COMMITTEE:
FUND: GENERAL (1111) FINANCE

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2006	PROJECTED FY 2007	ADOPTED FY 2008
EXPENDITURES: (CONTINUED)				
7742	Capital Set-Aside Program	0	25,000	25,000
7801	Vehicles - Animal Control	6,000	6,000	10,000
8007	Meetings - Host Expenses	305	2,000	2,000
8013	Public Notices	1,039	1,000	1,000
8022	Maintenance - Equipment	0	3,000	3,000
8024	Maintenance - Building	0	10,000	93,300
8044	Telephone	0	3,000	3,000
8051	Professional Services	83,862	90,000	90,000
8061	Commercial Services	2,740	7,000	12,000
8064	Cemetery Maintenance	1,925	6,000	6,000
8069	Legislative Program	0	1,000	1,000
8071	Data Processing	51,400	60,000	60,000
8074	Internet	9,532	25,000	25,000
8075	Communications Connectivity	15,345	15,000	15,000
8083	Court Costs	12	5,000	5,000
8111	Judgment & Claims	1,160	3,000	3,000
8137	Employee Recognition Program	3,244	3,000	3,000
8205	Special Programs	0	2,000	2,000
8205	Pilot Projects	0	3,000	3,000
8207	VAC Pass-thru Grant	322,261	340,000	360,000
8211	Property Tax Payment	5,272	6,000	6,000
8219	CASA	25,000	25,000	25,000
8221	DeKalb County Extension Unit	26,000	28,000	30,000
8222	Economic Development	40,000	40,000	40,000
8224	Soil Conservation Match	18,000	18,000	20,000
8225	Handicap Program	0	1,000	1,000
8233	Domestic Violence Pilot Program	0	156,000	0
8249	Federal Lobbyist	78,056	100,000	0
9001	Office Supplies	0	1,000	1,000
9201	Books & Subscriptions	0	1,000	1,000
9891	Contingency	0	35,000	35,000
9931	Contr To: Health (FICA/IMRF)	292,000	310,000	341,000
9931	Contr To: Health (Animal Control)	20,000	3,000	3,000
9931	Contr To: Health (Building Maint)	0	0	216,700
9931	Contr To: Health (Spay/Neuter Program)	0	0	15,000
9937	Contr To: Special Projects	200,000	200,000	200,000
9951	Contr To: History Room	9,000	11,000	13,000
TOTAL EXPENDITURES		1,239,041	1,872,000	2,633,000

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: INFORMATION MNGMNT (1310) BOARD COMMITTEE:
FUND: GENERAL (1111) FINANCE

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2006	PROJECTED FY 2007	ADOPTED FY 2008
REVENUES:				
4519	GIS Document Recording Fee	310,512	300,000	300,000
4540	LEADS Connection	0	0	0
4553	Information & Technology Services	0	0	0
4554	E-911 Contract	23,000	23,500	25,000
5899	Miscellaneous	0	0	0
5931	Contr Fr. Health	5,000	5,000	5,000
5941	Contr Fr: Nursing Home	20,000	20,000	40,000
TOTAL REVENUES		358,512	348,500	370,000
EXPENDITURES:				
6005	Salaries	385,306	504,000	527,000
6071	Part Time	0	0	0
6111	Overtime	1,502	4,000	4,500
6115	On Call	1,510	4,000	4,000
6221	Longevity Pay	1,840	3,000	4,000
6231	Deferred Compensation	3,216	4,000	4,500
6501	FICA (Social Security)	28,667	40,000	42,000
6502	IMRF (State Retirement)	26,016	39,000	44,000
6511	Health Insurance	41,834	55,000	75,000
6512	Life Insurance	1,006	2,000	2,000
6601	Unemployment Tax	1,270	2,000	2,000
7701	Office Furniture & Small Equipment	130	300	600
7711	Computer Equipment	5,464	8,000	10,400
7719	Other Equipment	0	0	0
7742	Equipment Set-Aside Program	60,000	0	150,000
8001	School of Instruction	-230	9,500	9,500
8003	Travel - Conferences, hotel, meals,	850	2,500	2,500
8004	Mileage-Employee (Daily Duties)	270	2,000	3,000
8011	Memberships	460	300	300
8021	Maintenance - Software	11,548	12,000	21,500
8022	Maintenance - Equipment	0	300	0
8044	Telephone	3,150	3,000	3,000
8051	Professional Services	245	7,600	7,600
8061	Commercial Services	4,628	2,500	1,000
8072	Software Acquisition	15,392	8,000	9,000
8074	Internet	0	500	500
8075	Communications Connectivity	0	500	500
8263	Telephone & Data Cabling	0	1,000	1,000
9001	Office Supplies	3,826	2,000	1,800

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: INFORMATION MNGMNT (1310) BOARD COMMITTEE:
FUND: GENERAL (1111) FINANCE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
EXPENDITURES: (CONTINUED)			
9011 Postage	60	200	200
9021 Copies - Inhouse	140	500	500
9022 Copies - Outside	0	400	400
9131 Technical Supplies	1,837	3,000	3,000
9133 Mapping Supplies	0	1,500	1,500
9201 Books & Subcriptions	829	1,400	1,400
TOTAL EXPENDITURES	600,765	724,000	938,200

DEKALB COUNTY GOVERNMENT
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DEPARTMENT: ASSESSMENTS OFFICE (1410) BOARD COMMITTEE:
FUND: GENERAL (1111) ECONOMIC DEVELOPMENT

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
4103 State Grant-Operating Government	39,689	38,000	40,000
4301 Salary Reimbursement	0	0	0
5731 Assessment Data	6,653	0	2,000
5899 Miscellaneous	210	2,000	1,000
TOTAL REVENUES	46,553	40,000	43,000
EXPENDITURES:			
6005 Salaries	207,090	237,000	255,000
6051 Boards & Commissions	24,200	26,000	27,500
6071 Part Time	0	0	0
6111 Overtime	910	3,000	3,000
6221 Longevity Pay	2,683	3,500	3,500
6231 Deferred Compensation	3,813	4,500	4,000
6501 FICA (Social Security)	17,550	22,000	23,000
6502 IMRF (State Retirement)	14,056	19,000	21,000
6511 Health Insurance	41,912	56,000	52,000
6512 Life Insurance	850	1,000	1,000
6601 Unemployment Tax	1,522	2,000	2,000
7701 Office Furniture & Small Equipment	0	300	300
7711 Computer Equipment	3,761	9,600	3,500
7742 Equipment Set-Aside	0	0	2,000
8001 Schools of Instruction	950	1,800	1,800
8003 Travel	831	2,500	2,500
8005 Mileage - Boards	589	1,500	1,600
8011 Memberships	295	250	400
8013 Public Notices	20,194	54,000	24,000
8021 Maintenance - Software	6,731	6,200	7,000
8022 Maintenance - Equipment	113	1,500	1,600
8051 Professional Services	0	5,000	5,500
8061 Commercial Services	302	1,300	1,400
8071 Data Processing	1,781	1,800	1,800
8072 Software Acquisition	8,909	2,000	2,000
9001 Office Supplies	4,440	6,000	6,000
9011 Postage	8,186	13,000	10,000
9021 Copies - Inhouse	1,693	1,700	1,700
9133 Mapping Supplies	442	600	700
9201 Books & Subcriptions	334	600	600
TOTAL EXPENDITURES	374,137	483,650	466,400

DEKALB COUNTY GOVERNMENT
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DEPARTMENT: CO CLERK & RECORDER (1510) BOARD COMMITTEE:
FUND: GENERAL (1111) ECONOMIC DEVELOPMENT

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
3511 Liquor Licenses	2,250	2,500	2,500
3512 Marriage Licenses	10,811	9,500	10,000
3513 Raffle Permits	25	50	0
3523 Landfill Licenses	50	50	0
4501 Office Fees	26,440	30,000	30,000
4511 Passport Fees	37,410	45,000	35,000
4512 Revenue Stamps-County	435,074	300,000	350,000
4516 Recordings	430,443	420,000	420,000
5531 Copying Service	51,119	50,000	50,000
TOTAL REVENUES	993,622	857,100	897,500
EXPENDITURES:			
6005 Salaries	301,547	315,000	352,000
6111 Overtime	9,306	8,000	10,000
6221 Longevity Pay	6,594	8,000	8,000
6231 Deferred Compensation	1,949	1,500	3,000
6501 FICA (Social Security)	22,617	26,000	29,000
6502 IMRF (State Retirement)	20,527	26,000	30,000
6511 Health Insurance	77,169	82,000	85,000
6512 Life Insurance	1,389	1,500	2,000
6601 Unemployment Tax	1,583	2,000	2,000
7701 Office Furniture & Small Equipment	220	200	200
7781 Book Restoration	1,986	1,500	1,500
8001 Schools of Instruction	312	200	200
8003 Travel	549	1,500	1,500
8011 Memberships	465	500	500
8013 Public Notices	0	100	100
8022 Maintenance - Equipment	888	4,500	4,500
8068 Vital Records	1,722	1,700	1,700
9001 Office Supplies	10,758	11,000	11,500
9011 Postage	13,549	13,200	13,500
9021 Copies - Inhouse	4,446	5,600	5,600
9201 Books & Subscriptions	0	100	100
TOTAL EXPENDITURES	477,576	510,100	561,900

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: ELECTIONS (1530)
FUND: GENERAL (1111)

BOARD COMMITTEE:
EXECUTIVE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
4003 Fed Grant-Operating Government	3,882	0	0
4004 Fed Grant-Capital Government	649,598	0	0
4103 State Grant-Operat. Government	0	0	0
4202 Election - Early Voting	0	4,000	4,000
4301 Salary Reimbursements	18,125	8,500	19,000
5531 Copying Services	537	900	800
5899 Miscellaneous	0	0	0
TOTAL REVENUES	672,141	13,400	23,800
EXPENDITURES:			
6005 Salaries	95,567	100,000	79,000
6071 Part Time	0	2,000	2,000
6111 Overtime	3,505	3,500	6,000
6221 Longevity Pay	2,101	3,000	3,000
6231 Deferred Compensation	77	1,000	0
6501 FICA (Social Security)	7,628	9,000	7,000
6502 IMRF (State Retirement)	6,927	9,000	7,000
6511 Health Insurance	23,933	23,000	24,000
6512 Life Insurance	479	500	1,000
6601 Unemployment Tax	534	1,000	1,000
7003 Fed Grant-Cap - Government	644,073	0	0
7701 Office Furniture & Small Equipment	0	200	200
7703 Fed Grant-Oper. Government	9,407	0	0
8001 Schools of Instruction	195	200	200
8003 Travel	1,369	1,300	1,300
8011 Memberships	45	200	100
8013 Public Notices	7,146	3,000	7,000
8022 Maintenance - Equipment	126	5,000	5,000
8061 Commercial Services	120,870	90,000	100,000
8071 Data Processing	17,600	17,500	33,000
8091 Election Judges & Expenses	92,135	45,000	93,000
9001 Office Supplies	7,014	11,000	8,000
9011 Postage	6,886	19,000	8,000
9021 Copies - Inhouse	2,097	1,000	2,000
TOTAL EXPENDITURES	1,049,715	345,400	387,800

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: PLANNING & ZONING (1710) BOARD COMMITTEE:
FUND: GENERAL (1111) PLANNING & ZONING

ACCOUNT	DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:				
3521	Building Permits	147,460	60,000	90,000
3522	Temporary Sign Permits	540	140	500
3527	Building Re-Inspections	915	300	1,200
4461	Regional Planning Commission	7,000	7,000	7,000
4521	Zoning Hearing Fees	11,787	8,500	12,000
4522	Subdivision Review Fees	0	0	0
4549	County Consulting	0	406	0
5066	Code Violation Fine	6,010	3,000	0
5531	Copying Service	39	100	100
5534	Sale of Publications	189	100	100
5899	Miscellaneous	160	10	100
TOTAL REVENUES		174,100	79,556	111,000
EXPENDITURES:				
6005	Salaries	251,353	284,000	295,000
6111	Overtime	347	500	1,000
6221	Longevity Pay	1,074	1,500	1,500
6231	Deferred Compensation	3,398	4,000	4,000
6501	FICA (Social Security)	18,771	22,500	23,000
6502	IMRF (State Retirement)	15,463	22,000	25,000
6511	Health Insurance	34,000	36,000	48,000
6512	Life Insurance	707	1,000	1,000
6601	Unemployment Tax	1,163	1,500	1,500
7701	Office Furniture & Small Equipment	660	200	400
7711	Computer Equipment	1,964	3,600	1,900
7801	Vehicles	6,000	6,000	6,000
8001	Schools of Instruction	1,528	1,800	1,800
8003	Travel	1,374	2,500	2,500
8004	Mileage - Employee	269	2,000	500
8005	Mileage - Boards	288	600	600
8007	Meeting Host	98	0	200
8011	Memberships	1,217	2,000	2,000
8013	Public Notices	4,023	3,700	5,000
8022	Maintenance - Equipment	0	300	300
8023	Maintenance - Vehicles	1,415	2,200	2,500
8044	Telephone	1,071	1,300	1,300
8051	Professional Services	5,050	2,285	0
8053	Zoning Officer	9,770	6,000	10,000
9001	Office Supplies	1,804	3,500	3,500
9011	Postage	1,402	2,000	2,500
9021	Copies - Inhouse	492	1,500	1,500
9142	Photo & Microfilm Supplies	0	0	0
9201	Books & Subscriptions	846	1,500	1,500
9221	Fuel	1,892	3,000	3,000
TOTAL EXPENDITURES		367,437	418,985	447,000

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: REG'L OFFICE OF EDUCATION (1810) BOARD COMMITTEE:
FUND: GENERAL (1111) HEALTH & HUMAN SERVICES

ACCOUNT	DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:				
4103	State Grant-Operat. Government	0	0	0
	TOTAL REVENUES	0	0	0
EXPENDITURES:				
6005	Salaries	34,227	32,000	33,300
6071	Part Time	0	15,000	15,500
6221	Longevity Pay	1,180	1,500	1,500
6501	FICA (Social Security)	2,607	3,800	4,000
6502	IMRF (State Retirement)	2,070	2,500	3,000
6511	Health Insurance	5,422	5,700	6,000
6512	Life Insurance	144	200	200
6601	Unemployment Tax	244	300	500
7701	Office Furniture & Small Equipment	0	0	0
7711	Computer Equipment	0	6,000	6,000
8003	Travel	8,389	8,000	8,000
8011	Memberships	1,780	2,000	2,200
8013	Public Notices	495	400	400
8022	Maintenance - Equipment	269	500	500
8031	Rental of Space	10,639	11,100	11,400
8032	Rental of Equipment	3,807	3,400	3,400
8044	Telephone	3,576	3,500	3,500
8061	Commercial Services	2,050	100	100
8071	Data Processing	700	700	700
9001	Office Supplies	2,262	2,500	2,500
9011	Postage	1,478	2,100	2,100
9201	Books & Subscriptions	360	0	400
	TOTAL EXPENDITURES	81,698	101,300	105,200

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: TREASURER (1910)
FUND: GENERAL (1111)

BOARD COMMITTEE:
ECONOMIC DEVELOPMENT

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
4501 Office Fees	42,463	35,000	35,000
5501 Interest	434,175	575,000	425,000
5502 Interest - Working Cash	8,811	7,500	10,000
5503 Interest - Government	34,397	40,000	30,000
TOTAL REVENUES	519,847	657,500	500,000
EXPENDITURES:			
6005 Salaries	172,227	184,000	192,000
6111 Overtime	2,813	4,000	5,000
6221 Longevity Pay	1,708	2,100	2,300
6231 Deferred Compensation	2,026	2,200	2,500
6501 FICA (Social Security)	13,687	15,000	16,000
6502 IMRF (State Retirement)	11,251	15,000	15,500
6511 Health Insurance	26,402	27,000	22,000
6512 Life Insurance	575	700	700
6601 Unemployment Tax	800	1,000	1,000
7701 Office Furniture & Small Equipment	1,843	2,500	0
7711 Computer Equipment	2,529	4,000	5,000
7742 Equipment Set-Aside	0	0	2,000
8001 Schools of Instruction	630	700	800
8003 Travel	2,212	4,000	5,200
8011 Memberships	775	700	700
8013 Public Notices	1,681	2,700	2,700
8022 Maintenance - Equipment	140	400	500
8061 Commercial Services	5,987	5,900	6,100
8071 Data Processing	150	1,000	2,000
9001 Office Supplies	4,108	4,300	4,500
9011 Postage	16,502	15,900	16,400
9021 Copies - Inhouse	466	900	900
9201 Books & Subscriptions	541	700	700
TOTAL EXPENDITURES	269,053	294,700	304,500

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: JUDICIARY (2210)
FUND: GENERAL (1111)

BOARD COMMITTEE:
LAW & JUSTICE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
4149 SVPCA Prof Services Grant	0	0	0
5032 Court System Fee	60,165	60,000	65,000
5544 Prepaid Judicial Copies	775	750	1,000
TOTAL REVENUES	60,940	60,750	66,000
EXPENDITURES:			
6005 Salaries	221,827	263,000	284,000
6111 Overtime	0	0	500
6221 Longevity Pay	2,055	3,000	3,000
6501 FICA (Social Security)	15,754	28,000	23,000
6502 IMRF (State Retirement)	8,872	24,000	18,500
6511 Health Insurance	55,463	54,000	56,000
6512 Life Insurance	874	1,000	1,000
6601 Unemployment Tax	2,122	2,000	2,000
7701 Office Furniture & Small Equipment	2,529	3,000	2,000
7711 Computer Equipment	1,524	1,500	2,500
7712 Computer Software	0	0	0
8003 Travel	2,245	1,000	2,000
8007 Meetings - Host Expense	65	100	500
8011 Memberships	2,733	2,500	2,500
8022 Maintenance - Equipment	0	0	300
8044 Telephone	64	75	100
8051 Professional Services	56,059	32,000	35,000
8060 Appointed Attorneys	9,105	8,000	30,000
8061 Commercial Services	93	0	0
8062 Investigations	0	0	1,000
8080 Court Reporter Fees	0	4,000	0
8085 Transcripts	9,321	2,000	18,000
8301 Medical Expense	1,550	0	3,000
9001 Office Supplies	5,016	3,200	3,500
9011 Postage	600	500	700
9021 Copies Inhouse	492	350	500
9201 Books & Subscriptions	3,665	8,500	9,000
9211 Clothing	299	250	500
9801 Miscellaneous	0	0	0
TOTAL EXPENDITURES	402,324	441,975	499,100

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: JURY COMMISSION (2220) BOARD COMMITTEE:
FUND: GENERAL (1111) LAW & JUSTICE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
EXPENDITURES:			
6005 Salaries	19,231	20,800	21,000
6051 Boards & Commissions	7,500	7,500	7,500
6071 Part Time	0	500	500
6221 Longevity Pay	0	0	0
6501 FICA (Social Security)	2,112	2,500	2,800
6502 IMRF (State Retirement)	1,440	1,500	2,000
6511 Health Insurance	1,500	1,500	1,800
6512 Life Insurance	144	200	200
6601 Unemployment Tax	286	500	500
7701 Office Furniture & Small Equipment	1,079	0	0
7711 Computer Equipment	0	1,800	1,000
8005 Mileage - Boards	0	0	500
8022 Maintenance - Equipment	453	0	200
8082 Jurors' Fees & Expenses	73,372	75,000	80,000
9001 Office Supplies	347	500	500
9011 Postage	2,565	3,000	6,000
9021 Copies Inhouse	644	500	1,300
TOTAL EXPENDITURES	110,674	115,800	125,800

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: CIRCUIT CLERK (2310) BOARD COMMITTEE:
FUND: GENERAL (1111) LAW & JUSTICE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
4501 Office Fees	483,848	475,000	500,000
4502 Administrative Fees	729	7,500	7,500
5011 Criminal Fines	396,757	360,000	375,000
5021 Traffic Fines	410,945	410,000	425,000
5025 County Fees (41%)	755,646	775,000	790,000
5031 Forfeits	0	0	0
5041 Drug Fines	14,080	18,000	17,500
5501 Interest	11,114	10,000	12,000
5899 Miscellaneous	0	0	0
TOTAL REVENUES	2,073,118	2,055,500	2,127,000
EXPENDITURES:			
6005 Salaries	647,025	712,000	718,000
6111 Overtime	1,387	5,000	5,000
6221 Longevity Pay	11,139	13,500	13,000
6231 Deferred Compensation	2,154	2,500	3,000
6501 FICA (Social Security)	48,767	56,000	57,000
6502 IMRF (State Retirement)	44,217	55,000	60,000
6511 Health Insurance	118,136	149,000	150,000
6512 Life Insurance	2,206	3,000	3,000
6601 Unemployment Tax	3,615	4,000	4,000
7701 Office Furniture & Small Equipment	1,299	500	700
7711 Computer Equipment	1,105	4,000	4,500
8003 Travel	8,218	10,000	10,000
8011 Memberships	1,385	1,500	2,000
8013 Public Notices	0	0	500
8022 Maintenance - Equipment	0	0	0
8044 Telephone	138	1,500	1,500
8051 Professional Services	1,800	2,500	2,500
8061 Commercial Services	1,165	500	2,000
9001 Office Supplies	34,095	40,000	40,000
9011 Postage	11,933	12,000	15,000
9021 Copies - Inhouse	19,803	17,000	18,000
9201 Books & Subscriptions	119	500	500
TOTAL EXPENDITURES	959,705	1,090,000	1,110,200

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: CORONER (2410) BOARD COMMITTEE:
FUND: GENERAL (1111) LAW & JUSTICE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
3561 Cremation Licenses	2,030	2,000	2,000
4105 State Grant-Oper Public Safety	1,361	0	0
4501 Office Fees	606	500	300
5899 Miscellaneous	0	0	0
TOTAL REVENUES	3,997	2,500	2,300
EXPENDITURES:			
6005 Salaries	57,817	57,000	55,000
6071 Part Time	34,000	36,000	38,000
6221 Longevity Pay	696	0	500
6231 Deferred Compensation	1,324	1,500	1,500
6501 FICA (Social Security)	7,333	7,500	7,500
6502 IMRF (State Retirement)	4,282	4,500	5,000
6503 SLEP	1,077	1,500	1,500
6511 Health Insurance	13,449	12,000	15,000
6512 Life Insurance	198	500	500
6601 Unemployment Tax	546	500	500
7701 Office Furniture & Equipment	958	0	0
7704 State Grant-Oper Public Safety	0	0	0
7713 Specialized Equipment	3,554	0	0
7801 Vehicles	5,000	5,000	5,000
8001 Schools of Instruction	1,228	2,500	2,500
8003 Travel	4,429	5,300	5,500
8011 Memberships	705	900	900
8022 Maintenance - Equipment	249	600	500
8023 Maintenance - Vehicles	564	700	700
8032 Rental of Equipment	0	200	200
8044 Telephone	4,129	4,200	4,200
8051 Professional Services	34,653	39,000	40,000
8061 Commercial Services	310	500	500
8082 Jurors' Fees & Expenses	1,074	500	500
9001 Office Supplies	3,611	4,000	4,200
9011 Postage	378	500	500
9021 Copies - Inhouse	34	200	200
9201 Books & Subscriptions	561	500	500
9211 Clothing	196	400	500
9221 Fuel	1,204	1,500	1,600
TOTAL EXPENDITURES	183,560	187,500	193,000

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: ESDA (2510)
FUND: GENERAL (1111)

BOARD COMMITTEE:
LAW & JUSTICE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
4005 Fed Grant-Operating Public Safety	23,695	20,000	24,000
4006 Federal Grant-Capital Public Safety	0	0	0
4105 State Grant-Operating Public Safety	0	0	6,300
5701 Donations	32,800	0	0
5899 Miscellaneous	0	0	0
TOTAL REVENUES	56,495	20,000	30,300
EXPENDITURES:			
6005 Salaries	49,234	52,000	62,000
6071 Part Time	2,600	3,000	3,000
6221 Longevity Pay	696	0	1,000
6501 FICA (Social Security)	3,710	5,000	5,000
6502 IMRF (State Retirement)	3,169	5,000	5,000
6511 Health Insurance	2,165	12,000	9,000
6512 Life Insurance	54	500	500
6601 Unemployment Tax	134	500	500
7007 Fed Grant-Capital Public Safety	0	0	0
7705 Fed Grant-Oper Public Safety	0	0	0
7711 Computer Equipment	0		5,100
7719 Other Equipment	22,206	10,000	10,000
8001 Schools of Instruction	375	900	1,000
8003 Travel	1,361	1,500	1,500
8011 Memberships	45	200	200
8021 Maintenance - Software	45	200	200
8022 Maintenance - Equipment	155	600	600
8023 Maintenance - Vehicle	577	800	800
8032 Rental of Equipment	7,214	7,800	8,000
8044 Telephone	736	800	800
8074 Internet	6,000	9,000	9,000
8201 Contributions to Agencies	0	6,300	6,300
9001 Office Supplies	862	1,500	1,800
9011 Postage	73	200	200
9021 Copies - Inhouse	27	200	200
9201 Books & Subscriptions	1,336	600	600
9221 Fuel	1,210	1,500	1,700
TOTAL EXPENDITURES	103,982	120,100	134,000

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: SHERIFF (2610)
FUND: GENERAL (1111)

BOARD COMMITTEE:
LAW & JUSTICE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
4005 Fed Grant-Operating Public Safety	19,733	4,412	0
4041 Cops III	1,718	0	0
4042 Social Security Incentive Program	400	0	0
4152 State-Sheriff's Schooling	4,000	4,000	8,000
4501 Office Fees	144,983	150,000	160,000
4538 Contract Policing	42,720	45,000	45,000
4539 Tower Rental	26,450	48,418	27,000
4545 Police Partnerships	287,724	295,000	300,000
4613 Special Event Salary Reimbursemt	71,889	80,000	70,000
5030 Forfeiture DUI	22,547	10,000	15,000
5626 Work Comp Salary Reimbursement	47,369	0	0
TOTAL REVENUES	669,533	636,830	625,000
EXPENDITURES:			
6005 Salaries	2,371,122	2,755,000	2,944,000
6008 Salaries - Special Events	0	100,000	70,000
6009 Salaries - Sheriff Contract	7,073	0	0
6091 Work Comp Ins Payroll	48,448	0	0
6111 Overtime	299,138	200,000	220,000
6115 On-Call	9,200	15,000	16,000
6121 Premium Holiday	22,848	27,000	28,000
6122 Supervisory Differential	3,614	4,000	4,000
6126 Training Pay	645	4,000	4,000
6211 Education	22,846	22,000	21,000
6221 Longevity	50,544	52,000	50,000
6231 Deferred Compensation	2,908	3,500	4,000
6302 PHO Contingency	0	5,000	5,000
6501 FICA (Social Security)	205,047	246,000	257,000
6502 IMRF (State Retirement)	10,366	10,000	10,000
6503 SLEP (State Retirement-Law Enf)	424,560	555,000	583,000
6511 Health Insurance	415,677	415,000	450,000
6512 Life Insurance	6,395	7,500	8,000
6601 Unemployment Tax	7,990	9,000	9,000
7007 Fed Grant-Capital/Public Safety	19,590	0	0
7701 Office Furniture & Small Equipment	4,861	200	10,000
7711 Computer Equipment	1,591	29,000	2,000
7719 Other Equipment	15,336	18,000	7,600
7741 Software Set-Aside	20,000	20,000	30,000
7801 Vehicles	260,000	275,000	286,000
8001 Schools of Instruction	14,759	20,000	20,000

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: SHERIFF (2610)
FUND: GENERAL (1111)

BOARD COMMITTEE:
LAW & JUSTICE

ACCOUNT	DESCRIPTION	ACTUAL	12 MONTHS	BOARD
		FY 2006	PROJECTED FY 2007	ADOPTED FY 2008
EXPENDITURES: (CONTINUED)				
8002	State-Required Training	3,981	5,000	5,000
8003	Travel	9,750	10,000	10,000
8007	Meetings - Host Expense	1,125	1,000	1,200
8011	Memberships	870	1,000	1,000
8013	Public Notices	68	500	500
8022	Maintenance - Equipment	34,289	43,000	43,000
8023	Maintenance - Vehicles	70,794	60,000	62,000
8032	Rental of Equipment	0	200	200
8044	Telephone	10,143	13,000	13,000
8062	Investigations	1,740	4,000	5,000
8210	DUI Forfeitures Expense	37,581	9,000	8,000
9001	Office Supplies	10,190	12,000	11,000
9011	Postage	7,310	7,000	7,000
9021	Copies - Inhouse	3,992	3,000	3,000
9101	Janitorial Supplies	0	0	0
9142	Photography Supplies	329	2,000	2,000
9144	Firearm Supplies	6,566	8,000	8,000
9146	Police Supplies	5,652	6,000	7,000
9211	Clothing	45,800	40,000	42,000
9221	Fuel	113,867	110,000	114,000
9236	K-9	2,878	3,000	4,000
	TOTAL EXPENDITURES	4,611,479	5,129,900	5,385,500

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: SHERIFF'S MERIT COMM (2620) BOARD COMMITTEE:
FUND: GENERAL (1111) LAW & JUSTICE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
EXPENDITURES:			
6051 Boards & Commissions	4,500	6,300	6,300
6501 FICA (Social Security)	344	600	600
6601 Unemployment Tax	71	100	100
<u>7701 Office Furniture & Small Equipment</u>	<u>0</u>	<u>0</u>	<u>0</u>
8001 Schools of Instruction	0	0	0
8005 Mileage - Boards	612	500	700
8007 Meetings - Host Expenses	150	500	400
8013 Public Notices	5,227	5,000	5,000
8051 Professional Services	17,255	16,000	16,700
8301 Medical Expense	1,185	500	500
9001 Office Supplies	0	200	100
9011 Postage	0	0	100
9801 Miscellaneous	0	0	0
 TOTAL EXPENDITURES	 29,345	 29,700	 30,500

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: SHERIFF'S AUX/RADIO WATCH (2630) BOARD COMMITTEE:
FUND: GENERAL (1111) LAW & JUSTICE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
EXPENDITURES:			
7719 Other Equipment	2,237	4,500	4,500
8022 Maintenance - Equipment	1,058	3,400	3,400
8201 Organization Contribution	2,000	2,000	2,000
9146 Police Supplies	752	1,700	2,000
9211 Clothing	248	1,900	2,500
TOTAL EXPENDITURES	6,296	13,500	14,400

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: SHERIFF'S COMMUNICATION (2670) BOARD COMMITTEE:
FUND: GENERAL (1111) LAW & JUSTICE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
4152 State - Sheriff's Schooling	0	0	0
4531 Police Communications	74,980	90,000	88,000
4537 Communications Contracts (E-911)	169,000	169,000	169,000
4537 Communications Contracts-Genoa	154,750	160,000	160,000
4537 Communications Contracts-Sycamor	521,833	543,000	543,000
4613 Special Event Salary Reimbursement	0	0	10,000
TOTAL REVENUES	920,563	962,000	970,000
EXPENDITURES:			
6005 Salaries	1,057,445	1,185,000	1,260,000
6008 Salaries-Sheriff Special Events	0	0	10,000
6071 Part Time	2,565	0	0
6111 Overtime	82,865	50,000	55,000
6115 On-Call	1,200	2,000	2,000
6121 Premium Holiday	16,904	20,000	22,000
6122 Supervisory Differential	2,737	3,000	4,000
6126 Training Pay	3,608	4,000	4,000
6211 Education	6,816	6,000	8,000
6221 Longevity	11,982	13,000	14,000
6302 PHO Contingency	0	10,000	10,000
6303 Contract Contingency	0	40,000	20,000
6501 FICA (Social Security)	86,417	105,000	108,000
6503 SLEP (State Retirement-Law Enforc)	188,537	245,000	250,000
6511 Health Insurance	171,528	225,000	196,000
6512 Life Insurance	3,329	4,000	4,000
6601 Unemployment Tax	5,475	6,000	6,000
6602 Workers Compensation	13,000	13,000	13,000
7701 Office Furniture & Small Equipment	2,747	2,000	2,500
7711 Computer Equipment	400	0	0
7719 Other Equipment	6,795	2,000	10,000
7741 Software Set-Aside Program	30,000	30,000	30,000
7742 Equipment Set-Aside Program	70,000	70,000	70,000
8001 Schools of Instruction	2,583	3,500	3,500
8003 Travel	3,534	2,900	2,900
8011 Memberships	170	400	400
8021 Maintenance - Software	46,841	52,000	62,000
8022 Maintenance - Equipment	10,870	15,000	15,000
8031 Rent - Space	6,523	7,000	7,200
8044 Telephone	26,913	34,000	34,000
8101 Liability Insurance	10,000	10,000	10,000

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: SHERIFF'S COMMUNICATION (2670) BOARD COMMITTEE:
FUND: GENERAL (1111) LAW & JUSTICE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS	BOARD
		PROJECTED FY 2007	ADOPTED FY 2008
EXPENDITURES: (CONTINUED)			
9001 Office Supplies	4,066	5,000	5,000
9021 Copies - Inhouse	433	600	600
9101 Janitorial Supplies	214	200	200
9201 Books & Subscriptions	1,049	900	900
9211 Clothing	7,886	10,000	10,000
9801 Miscellaneous	0	0	0
TOTAL EXPENDITURES	1,885,431	2,176,500	2,250,200

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: SHERIFF'S CORRECTIONS (2680) BOARD COMMITTEE:
FUND: GENERAL (1111) LAW & JUSTICE

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2006	PROJECTED FY 2007	ADOPTED FY 2008
REVENUES:				
4042	Social Security Incentive Program	1,800	1,500	2,000
4106	State Grant-Capital Public Safety	0	0	0
4152	State-Sheriff's Schooling	14,067	12,000	12,000
4527	Electronic Monitoring	0	30,000	32,000
4528	Jail Medical Fees	0	0	0
4533	Work Release	26,091	20,000	20,000
4534	Prisoner Detention	0	0	0
4613	Special Event Salary Reimbursement	0	0	20,000
5052	Arrestee Medical Cost Fund	28,260	20,000	20,000
5061	Bond Fees	8,929	12,000	12,000
5533	Telecommunications Commission	45,726	35,000	45,000
5626	Worker Comp Salary	14,514	0	0
5631	Prisoner - Transportation	7,752	7,000	7,000
5632	Prisoner - Medical	0	0	0
5899	Miscellaneous	0	0	0
5957	Contributions from: Court Security	30,000	30,000	30,000
	TOTAL REVENUES	177,139	167,500	200,000
EXPENDITURES:				
6005	Salaries	855,461	1,140,000	1,270,000
6008	Salaries - Sheriff Special Events	0	0	20,000
6071	Part Time	15,128	73,000	75,000
6091	Work Comp Ins Payroll	13,702	0	0
6111	Overtime	67,950	43,000	46,000
6115	On-Call	2,750	6,000	7,000
6121	Premium Holiday	10,583	13,000	15,000
6122	Supervisory Differential	567	2,000	2,000
6126	Training Pay	1,580	2,000	3,000
6211	Education	8,277	8,000	8,000
6221	Longevity	8,536	11,000	9,000
6501	FICA (Social Security)	71,907	100,000	110,000
6502	IMRF (State Retirement)	0	6,000	6,000
6503	SLEP (State Retirement-Law Enforc)	152,227	220,000	243,000
6511	Health Insurance	122,420	215,000	238,000
6512	Life Insurance	2,360	4,000	4,000
6601	Unemployment Tax	4,145	7,000	7,000
7701	Office Furniture & Small Equipment	7,273	4,000	7,300
7711	Computer Equipment	5,726	12,000	10,600
7719	Other Equipment	12,175	12,000	8,300
8001	Schools of Instruction	2,448	3,000	3,500

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: SHERIFF'S CORRECTIONS (2680) BOARD COMMITTEE:
FUND: GENERAL (1111) LAW & JUSTICE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
EXPENDITURES: (CONTINUED)			
8002 State-Required Training	8,169	12,000	12,000
8003 Travel	2,914	4,000	4,000
8011 Memberships	525	400	400
8022 Maintenance-Equipment	15,727	18,000	24,000
8086 Prisoner Transport	17,192	17,000	18,000
8087 Detention Space	271,818	250,000	300,000
8301 Medical Expense	151,274	135,000	140,000
8313 Electronic Home Monitoring	0	45,000	45,000
9001 Office Supplies	4,142	3,100	3,500
9021 Copies - Inhouse	1,677	1,000	1,200
9101 Janitorial Supplies	13,148	10,000	11,000
9143 Inmate Supplies	9,385	9,000	9,000
9146 Police Supplies	1,124	2,000	2,000
9211 Clothing	19,141	17,000	18,000
9233 Food Program	168,025	175,000	178,000
9943 Cont To: Building Fund	0	0	100,000
TOTAL EXPENDITURES	2,049,472	2,579,500	2,958,800

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: STATE'S ATTORNEY (2710) BOARD COMMITTEE:
FUND: GENERAL (1111) LAW & JUSTICE

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2006	PROJECTED FY 2007	ADOPTED FY 2008
REVENUES:				
4105	State Grant-Operat Public Safety	141,716	169,000	169,000
4107	Domestic Battery Grant	137,608	0	0
4108	Victim Witness Grant	26,000	26,000	26,000
4232	State Aid - IV Program	106,201	95,000	95,000
4301	Salary Reimbursements	0	0	0
4501	Office Fees	112,725	110,000	110,000
5899	Miscellaneous	0	0	0
TOTAL REVENUES		524,251	400,000	400,000
EXPENDITURES:				
6005	Salaries	1,056,276	1,147,000	1,133,000
6111	Overtime	6,504	5,000	6,000
6115	On-Call	0	0	0
6121	Premium Holiday	103	500	0
6221	Longevity Pay	1,855	3,500	2,000
6501	FICA (Social Security)	75,959	88,000	88,000
6502	IMRF (State Retirement)	57,378	86,000	92,000
6503	SLEP (State Retirement-Law Enfrc)	10,606	11,000	0
6511	Health Insurance	133,552	160,000	174,000
6512	Life Insurance	3,022	4,000	4,000
6601	Unemployment Tax	4,070	5,000	5,000
7701	Office Furniture & Small Equipment	0	0	0
7704	State Grant-Operating Public Safety	0	0	0
7711	Computer Equipment	5,558	6,000	6,000
7712	Computer Software	0	0	0
8001	Schools of Instruction	2,060	2,000	2,500
8003	Travel	648	4,500	4,000
8011	Memberships	4,312	5,000	3,600
8022	Maintenance - Equipment	240	1,000	1,000
8044	Telephone	320	800	800
8051	Professional Services	15,622	15,000	15,400
8061	Commercial Services	19,820	11,000	14,400
8062	Investigations	0	0	0
8083	Court Costs	468	300	300
8084	Witness Fees	3,051	2,800	4,400
8085	Transcripts	16,262	12,000	11,300
8204	State Appellate Service	20,000	20,000	20,000
9001	Office Supplies	12,139	12,000	12,300
9011	Postage	9,952	10,000	10,300
9021	Copies - Inhouse	8,945	8,000	8,800
9201	Books & Subscriptions	6,567	6,000	5,400
TOTAL EXPENDITURES		1,475,290	1,626,400	1,624,500

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: PUBLIC DEFENDER (2810) BOARD COMMITTEE:
FUND: GENERAL (1111) LAW & JUSTICE

ACCOUNT	DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:				
4105	State Grant - Oper. Public Safety	38,743	57,500	92,000
4621	Client Reimbursement	20,420	28,000	15,000
5899	Miscellaneous	0	0	0
TOTAL REVENUES		59,163	85,500	107,000
EXPENDITURES:				
6005	Salaries	466,711	522,000	518,000
6221	Longevity Pay	1,358	2,000	2,000
6501	FICA (Social Security)	33,955	40,000	41,000
6502	IMRF (State Retirement)	31,405	40,000	42,000
6511	Health Insurance	56,762	65,000	63,000
6512	Life Insurance	1,245	2,000	2,000
6601	Unemployment Tax	1,895	2,000	2,000
7701	Office Equipment	1,049	1,700	500
7711	Computer Equipment	8,232	7,000	3,600
8001	Schools of Instruction	2,055	3,600	3,700
8002	State Required Training	2,552	5,000	5,400
8003	Travel	6,022	6,800	7,200
8004	Mileage - Employee	3,957	3,600	4,000
8007	Meetings - Host Expenses	152	450	500
8010	Recruitment	0	0	0
8011	Memberships	3,142	4,000	4,200
8044	Telephone	2,220	600	0
8051	Professional Services	26,708	32,000	40,000
8061	Commercial Services	1,472	800	800
8084	Witness Fees	303	750	2,000
8085	Transcripts	2,399	3,000	3,500
9001	Office Supplies	3,118	3,500	3,800
9011	Postage	2,449	1,800	2,000
9021	Copies - Inhouse	2,443	1,800	2,000
9201	Books & Subscriptions	7,487	4,000	5,000
TOTAL EXPENDITURES		669,088	753,400	758,200

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: COURT SERVICES (2910) BOARD COMMITTEE:
FUND: GENERAL (1111) LAW & JUSTICE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
4005 Federal Grant-Operat Public Safety	16,051	0	0
4105 State Grant-Operating Public Safety	136,395	135,000	153,000
4540 LEADS Connections	0	0	2,000
4231 State Aid	4,875	5,000	4,000
4561 Drug Testing	0	0	6,500
4601 Private Pay - Child Care	0	0	0
5065 Victim Impact Panel Fees	0	0	18,000
5702 DeKalb County Community Found	760	0	1,000
5899 Miscellaneous	667	0	0
5953 Contribution From: Probation Services	0	0	9,000
TOTAL REVENUES	158,748	140,000	193,500
EXPENDITURES:			
6005 Salaries	524,931	573,000	633,000
6221 Longevity Pay	2,814	3,500	4,000
6501 FICA (Social Security)	39,077	44,000	50,000
6502 IMRF (State Retirement)	35,461	44,000	52,000
6503 SLEP (State Retirement-Law Enfrc)	0	0	0
6511 Health Insurance	75,407	87,000	110,000
6512 Life Insurance	2,000	2,500	3,000
6601 Unemployment Tax	2,737	3,000	3,000
7701 Office Furniture & Small Equipment	186	400	400
7705 Federal Grant-Operat Public Safety	16,051	0	0
7711 Computer Equipment	212	600	600
8003 Travel	14,568	15,300	16,300
8011 Memberships	40	40	0
8022 Maintenance - Equipment	375	500	500
8044 Telephone	100	0	5,500
8051 Professional Services	3,682	5,000	5,000
8061 Commercial Services	985	500	11,000
8070 DCCF-Juvenile Learning Mentor Prgrm Grant	743	0	1,000
8087 Detention Space (I.G.A.)	177,125	150,000	125,000
8205 Special Programs	0	0	2,500
8206 Drug Testing	0	0	5,000
8301 Medical Expense	513	1,000	1,000
8311 Specialized Care & Treatment	118,177	150,000	125,000
9001 Office Supplies	4,954	5,000	5,000
9011 Postage	3,361	3,500	3,500
9021 Copies - Inhouse	2,094	3,500	3,500
9201 Books & Subscriptions	400	400	400
TOTAL EXPENDITURES	1,025,993	1,092,740	1,166,200

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: FACILITIES MANAGEMENT (4810) BOARD COMMITTEE:
FUND: General Fund (1111) FINANCE

ACCOUNT DESCRIPTION	12 MONTHS		BOARD
	ACTUAL FY 2006	PROJECTED FY 2007	ADOPTED FY 2008
REVENUES:			
4701 Building Maintenance - PBC	1,325,000	1,248,200	0
5531 Copying Services	1,200	1,000	1,000
5541 Sale of Stock Paper	12,383	10,000	10,000
5542 In-House Copies	25,895	21,000	21,000
5543 In-House Printing	36,132	22,000	22,000
5626 Work Comp Salary	0	0	0
5899 Miscellaneous	0	0	0
TOTAL REVENUES	1,400,610	1,302,200	54,000
EXPENDITURES:			
6005 Salaries	335,314	350,000	407,000
6061 Seasonal	11,380	12,000	14,000
6091 Work Comp Insurance Payroll	0	0	0
6111 Overtime	13,979	20,000	25,000
6115 On-Call	5,090	6,000	7,000
6221 Longevity	5,114	6,000	7,000
6231 Deferred Compensation	2,438	3,000	4,000
6302 PHO Contingency	0	3,000	3,000
6501 FICA	27,320	31,000	37,000
6502 IMRF	23,935	30,000	37,000
6511 Health Insurance	66,462	77,000	75,000
6512 Life Insurance	1,269	2,000	2,000
6601 Unemployment Tax	1,920	2,000	2,000
7012 Landscaping	0	0	20,000
7150 Americans with Disability Compliance	0	0	7,000
7401 Building Security	0	0	10,000
7701 Office Furniture & Small Equipment	0	500	500
7711 Computer Equipment	224	2,000	4,000
7713 Specialized Equipment	17,260	26,500	53,000
7721 Building Fixtures	2,919	2,500	2,500
7834 Concrete Replacement & Repair	0	0	10,000
7841 General Painting	0	0	20,000
7858 HVAC Upgrades	0	0	10,000
7875 Energy "Greening" Projects	0	0	10,000
8003 Travel	3,018	3,500	3,500
8004 Mileage - Employee	940	1,500	1,500
8008 Training	1,569	1,800	1,800
8011 Memberships	451	500	500
8022 Maintenance - Equipment	62,973	65,000	64,000
8023 Maintenance - Vehicles	3,790	2,500	2,500

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DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: FACILITIES MANAGEMENT (4810) BOARD COMMITTEE:
FUND: FACILITIES MANAGEMENT (2603) FINANCE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
EXPENDITURES: (CONTINUED)			
8024 Maintenance - Building	66,247	58,000	60,000
8032 Rental of Equipment	3,259	2,000	2,500
8033 Leased Equipment	65,160	66,000	66,000
8041 Utilities	265,399	230,000	269,000
8044 Telephone	72,141	68,000	75,000
8061 Commercial Services	189,871	182,000	191,000
9001 Office Supplies	1,173	2,000	2,000
9011 Postage	380	600	500
9041 Copy Machine Supplies	0	500	500
9042 Printing Supplies	2,355	2,500	2,500
9043 Stock Paper	43,031	44,000	45,000
9201 Books & Subscriptions	234	300	300
9211 Clothing	1,633	2,100	2,100
9221 Fuel	3,463	3,400	3,800
9820 Depreciation	9,242	10,000	10,000
9830 Loss on Disposal-Fixed Assets	0	0	0
TOTAL EXPENDITURES	1,310,954	1,319,700	1,571,000

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: RETIREMENT (5220)
FUND: RETIREMENT (1211)

BOARD COMMITTEE:
FINANCE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
4906 Rate Stabilization	0	0	0
5501 Interest	106,545	100,000	100,000
TOTAL REVENUES	106,545	100,000	100,000
EXPENDITURES:			
6501 FICA (Social Security)	0	0	0
6502 IMRF (State Retirement)	340,408	325,000	200,000
6503 SLEP (State Retirement-Law Enforc)	0	0	0
TOTAL EXPENDITURES	340,408	325,000	200,000

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: TORT & LIABILITY INSURANCE (5230) BOARD COMMITTEE:
FUND: TORT & LIABILITY INSURANCE (1212) FINANCE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
3011 Property Tax	571,114	770,000	780,000
4901 Insurance Coverage-Employees	1,252	2,000	2,000
4906 Rate Stabilization	94,191	77,000	75,000
5501 Interest	108,255	70,000	100,000
5621 Insurance Premiums	42	0	0
5622 Insurance Claims	0	17,000	0
5625 Workers Comp - Medical	0	200	0
5626 Workers Comp - Salary	1,776	0	0
5633 Settlements	11,843	10,200	0
5899 Miscellaneous	0	0	0
5901 Contribution From: General Fund	23,000	23,000	23,000
5933 Contribution From: Community Svcs	1,500	2,000	2,000
5936 Contribution From: Forest Preserve	6,000	6,000	10,000
5941 Contribution From: Nursing Home	32,771	30,000	30,000
TOTAL REVENUES	851,743	1,007,400	1,022,000
EXPENDITURES:			
8001 Schools of Instruction	0	2,000	2,000
8003 Travel	0	4,000	4,000
8011 Memberships	0	1,000	1,000
8051 Professional Services	22,630	100,000	100,000
8061 Commercial Services	1,316	2,000	2,000
8062 Investigations	0	3,000	3,000
8083 Court Costs	0	2,000	2,000
8084 Witness Fees	0	2,000	2,000
8085 Transcripts	0	3,000	3,000
8101 Insurance Premiums	85,083	90,000	90,000
8107 Risk Abatement	2,922	15,000	45,000
8111 Judgement & Claims	87,162	100,000	120,000
8112 Unemployment Claims	21,686	25,000	25,000
8115 Claims Administration	20,526	25,000	25,000
8121 Worker's Compensation - Medical	250,079	100,000	150,000
8122 Worker's Compensation - Salaries	68,450	33,500	50,000
8123 Worker's Compensation-Settlements	41,983	50,000	100,000
8301 Medical Expense	0	5,000	5,000
9201 Books & Subscriptions	0	1,000	1,000
TOTAL EXPENDITURES	601,837	563,500	730,000

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: PBC LEASE (5210)
FUND: PBC LEASE (1213)

BOARD COMMITTEE:
FINANCE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
3011 Property Tax	2,066,727	2,125,000	600,000
4451 City of DeKalb	127,032	125,000	130,000
5521 Land Rentals	52,500	52,500	52,500
TOTAL REVENUES	2,246,259	2,302,500	782,500
EXPENDITURES:			
7110 Community Outreach Building	0	650,000	175,000
8024 Maintenance - Buildings/Sycamore	1,325,000	1,291,300	0
8024 Maintenance - Buildings/Health	185,000	183,000	0
8031 Rental of Space - Health Dept	255,000	250,000	250,000
8089 Emergency Services	25,417	30,000	30,000
8227 Renewal & Replacement - Health	150,000	175,000	200,000
8228 Renewal & Replacement - Sycamore	150,000	175,000	150,000
TOTAL EXPENDITURES	2,090,417	2,754,300	805,000

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: MICROGRAPHICS (5520) BOARD COMMITTEE:
FUND: MICROGRAPHICS (1214) ECONOMIC DEVELOPMENT

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
4509 Micro Document Copies	32,145	30,000	30,000
4510 Micro Film Contracts	147,350	40,000	40,000
4514 County Clerk Computer Fee	13,507	16,000	15,000
4515 Recorder Computer Fee	108,475	100,000	100,000
5501 Interest	4,756	3,000	3,000
5899 Miscellaneous	0	0	0
5901 Contribution From: General Fund	0	6,000	6,000
TOTAL REVENUES	306,232	195,000	194,000
EXPENDITURES:			
6005 Salaries	44,065	50,000	50,000
6071 Part Time	0	10,000	10,000
6111 Overtime	826	5,000	5,000
6221 Longevity Pay	317	1,000	1,000
6501 FICA (Social Security)	3,172	5,000	5,000
6502 IMRF (State Retirement)	2,878	5,000	5,000
6511 Health Insurance	11,284	24,000	15,000
6512 Life Insurance	144	500	500
6601 Unemployment Tax	489	1,500	1,500
7701 Office Furniture & Small Equipment	2,419	3,000	3,000
7711 Computer Equipment	16,997	17,000	17,000
7713 Specialized Equipment	3,588	20,000	20,000
8001 Schools of Instruction	0	300	400
8021 Maintenance - Software	4,463	23,000	23,000
8022 Maintenance - Equipment	43,715	42,000	42,000
8051 Professional Services	22,735	10,000	10,000
8061 Commercial Services	15,346	15,000	16,000
8071 Data Processing	0	2,000	1,500
9001 Office Supplies	26,579	15,000	15,000
TOTAL EXPENDITURES	199,016	249,300	240,900

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: LAW LIBRARY (5610)
FUND: LAW LIBRARY (1222)

BOARD COMMITTEE:
LAW & JUSTICE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
4551 Library Services	33,900	34,000	36,000
TOTAL REVENUES	33,900	34,000	36,000
EXPENDITURES:			
7701 Office Furniture & Small Equipment	0	0	1,000
7711 Computer Equipment	0	0	4,000
8031 Rental of Space	3,975	4,500	5,000
9001 Office Supplies	0	0	500
9201 Books & Subscriptions	23,774	15,000	30,000
TOTAL EXPENDITURES	27,749	19,500	40,500

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: COURT AUTOMATION (5340) BOARD COMMITTEE:
FUND: COURT AUTOMATION (1223) LAW & JUSTICE

ACCOUNT	DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:				
4513	Computer Filing Fee	209,792	300,000	310,000
4530	Supervision Driver School	13,939	12,000	15,000
4536	Probation Fees - Juvenile	0	0	0
5501	Interest	4,282	5,000	5,000
5899	Miscellaneous	0	0	0
TOTAL REVENUES		228,013	317,000	330,000
EXPENDITURES:				
6005	Salaries	45,624	47,000	86,000
6071	Part Time	0	3,000	0
6111	Overtime	0	0	0
6221	Longevity Pay	388	1,000	1,000
6501	FICA (Social Security)	3,594	4,000	7,000
6502	IMRF (State Retirement)	3,264	4,000	7,000
6511	Health Insurance	1,500	1,500	15,000
6512	Life Insurance	150	200	500
6601	Unemployment Tax	176	300	500
7701	Office Furniture & Small Equipment	0	0	0
7711	Computer Equipment	2,484	25,000	75,000
8003	Travel	0	0	0
8021	Maintenance - Software	33,674	30,000	37,000
8022	Maintenance - Equipment	3,260	22,000	25,000
8071	Data Processing	1,299	30,000	35,000
9001	Office Supplies	0	0	0
TOTAL EXPENDITURES		95,410	168,000	289,000

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: CHILD SUPPORT (5350) BOARD COMMITTEE:
FUND: CHILD SUPPORT (1224) LAW & JUSTICE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
4101 State Grant	12,815	15,000	15,000
4801 Financial Services	19,134	25,000	25,000
5501 Interest	599	500	500
5899 Miscellaneous	0	0	0
TOTAL REVENUES	32,548	40,500	40,500
EXPENDITURES:			
6005 Salaries	32,551	48,000	30,000
6071 Part Time	0	10,000	0
6111 Overtime	11	0	0
6221 Longevity Pay	641	1,000	1,000
6501 FICA (Social Security)	2,382	5,000	3,000
6502 IMRF (State Retirement)	2,139	4,000	3,000
6511 Health Insurance	11,284	24,000	15,000
6512 Life Insurance	144	500	500
6601 Unemployment Tax	186	500	500
7711 Computer Equipment	0	0	0
8022 Maintenance - Equipment	3,480	3,500	4,000
8071 Data Processing	0	1,000	2,500
9001 Supplies	545	0	0
9801 Miscellaneous	420	0	500
TOTAL EXPENDITURES	53,781	97,500	60,000

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: PROBATION SERVICES (2930) BOARD COMMITTEE:
FUND: PROBATION SERVICES (1225) LAW & JUSTICE

ACCOUNT DESCRIPTION	12 MONTHS		BOARD
	ACTUAL FY 2006	PROJECTED FY 2007	ADOPTED FY 2008
REVENUES:			
4005 Federal Grant-Operat Public Safety	0	0	0
4527 Electronic Monitoring	33,679	30,000	0
4535 Probation Fee - Adults	133,296	90,000	110,000
4536 Probation Fee - Juveniles	2,103	1,500	2,000
4540 LEADS Connection	2,000	2,000	0
4561 Drug Testing	8,781	6,000	0
4613 Special Event Salary Reimbursemnt	5,638	0	0
5035 DNA Testing	0	0	0
5065 Victim Impact Panel Fees	20,145	13,000	0
5501 Interest	21,749	9,000	9,000
5702 DeKalb Co Community Foundation	1,500	1,500	0
5899 Miscellaneous	0	0	0
TOTAL REVENUES	228,891	153,000	121,000
EXPENDITURES:			
6061 Seasonal	0	1,500	25,000
6111 Overtime	0	0	500
6501 FICA (Social Security)	81	2,000	2,000
6601 Unemployment	17	500	500
7701 Equipment	0	0	0
7705 Federal Grant - Operat Public Safety	0	0	0
7711 Computer Equipment	8,621	15,000	15,000
7722 Building Modifications	0	0	0
7801 Vehicle	0	0	0
8003 Travel	0	0	0
8008 Training	2,068	5,000	5,000
8023 Maintenance - Vehicle	2,703	4,000	5,000
8044 Telephone	4,414	5,500	0
8051 Professional Services	1,300	4,000	24,000
8061 Commercial Services	11,963	15,000	1,000
8205 Special Programs (VIP)	2,085	4,500	0
8206 Drug Testing	3,660	5,000	0
8231 Juvenile Summer Camp	52,416	50,000	50,000
8313 Electronic Home Monitoring	50,259	45,000	0
9001 Office Supplies	0	0	0
9221 Fuel	3,490	4,000	5,000
9891 Contingency	0	0	50,000
9901 Contribution to General (Interest)	0	0	9,000
TOTAL EXPENDITURES	143,076	161,000	192,000

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: DOCUMENT STORAGE (5360) BOARD COMMITTEE:
FUND: DOCUMENT STORAGE (1226) LAW & JUSTICE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
4518 Costs from Fines	197,719	275,000	300,000
5501 Interest	3,668	3,500	4,000
TOTAL REVENUES	201,386	278,500	304,000
EXPENDITURES:			
6005 Salaries	97,104	45,000	130,000
6071 Part Time	0	43,000	0
6111 Overtime	0	0	0
6221 Longevity Pay	797	3,000	1,000
6501 FICA (Social Security)	7,001	7,000	10,000
6502 IMRF (State Retirement)	2,613	4,000	10,500
6511 Health Insurance	7,600	0	15,000
6512 Life Insurance	96	0	500
6601 Unemployment Tax	1,290	2,000	2,000
7110 Community Outreach Building	0	50,000	50,000
7701 Office Furniture & Small Equipment	27,178	25,000	0
7711 Computer Equipment	4,492	10,000	75,000
8003 Travel	0	0	0
8021 Maintenance - Software	16,525	5,000	5,000
8022 Maintenance - Equipment	975	2,500	4,000
8044 Telephone	8,473	3,000	7,500
8061 Commercial Services	13,192	0	0
8071 Data Processing	4,903	30,000	16,000
8074 Internet	860	2,000	2,000
9001 Office Supplies	1,007	500	2,000
TOTAL EXPENDITURES	194,104	232,000	330,500

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: TAX SALE AUTOMATION (5370) BOARD COMMITTEE:
FUND: TAX SALE AUTOMATION (1227) ECONOMIC DEVELOPME

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
4513 Computer Filing Fee	4,580	4,000	4,200
5501 Interest	0	0	0
TOTAL REVENUES	4,580	4,000	4,200
EXPENDITURES:			
7711 Computer Equipment	0	0	1,000
8022 Maintenance - Equipment	0	0	0
8051 Professional Services	0	0	0
8071 Data Processing	0	0	0
TOTAL EXPENDITURES	0	0	1,000

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: GIS DEVELOPMENT (5260) BOARD COMMITTEE:
FUND: GIS DEVELOPMENT (1228) FINANCE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
5532 Sale of Tax Maps	16,098	12,000	10,000
5651 TIF Program	32,000	32,000	32,000
5899 Miscellaneous	0	0	0
TOTAL REVENUES	48,098	44,000	42,000
EXPENDITURES:			
6005 Salaries	0	0	0
6071 Part Time	0	30,000	30,000
6111 Overtime	0	1,000	1,000
6221 Longevity Pay	0	0	0
6501 FICA (Social Security)	0	2,700	2,700
6601 Unemployment Tax	0	300	300
7110 Community Outreach Building	0	40,000	0
7711 Computer Equipment	14,659	15,500	24,000
7713 Specialized Equipment	0	1,000	0
8001 Schools of Instruction	2,280	5,000	5,000
8002 Internal Training	0	0	0
8003 Travel	611	1,000	1,400
8051 Professional Services	5,022	30,000	30,000
8061 Commercial Services	638	0	0
8066 Aerial Digital Mapping	59,325	0	0
8072 Software Acquisition	7,787	14,000	14,000
8075 Communications Connectivity	0	5,000	5,000
8111 Memberships	0	0	0
8263 Telephone & Data Cabling	0	2,000	2,000
9131 Technical Supplies	858	1,500	1,500
9133 Mapping Supplies	346	1,000	1,000
9221 Fuel	0	2,000	2,000
TOTAL EXPENDITURES	91,527	152,000	119,900

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: COURT SECURITY (2650) BOARD COMMITTEE:
FUND: COURT SECURITY (1229) LAW & JUSTICE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
4532 Court Security Fees	407,311	400,000	400,000
5899 Miscellaneous	0	0	0
TOTAL REVENUES	407,311	400,000	400,000
EXPENDITURES:			
6005 Salaries	146,411	145,000	160,000
6008 Salaries Sheriff Special Event	0	0	0
6071 Part Time	21,891	35,000	35,000
6111 Overtime	7,279	14,000	15,000
6121 Premium Holiday	1,150	3,000	3,000
6122 Supervisory Differential	206	0	0
6126 Training Pay	395	1,000	1,000
6211 Education Pay	462	1,500	1,500
6221 Longevity Pay	3,331	2,000	5,000
6501 FICA (Social Security)	14,038	16,000	18,000
6502 IMRF (State Retirement)	0	3,000	3,000
6503 SLEP (State Retirement-Law Enforc)	27,077	32,000	36,000
6511 Health Insurance	14,129	25,000	14,000
6512 Life Insurance	419	1,000	1,000
6601 Unemployment Tax	1,003	1,500	1,500
7701 Office Furniture & Small Equipment	0	0	600
7719 Equipment	4,549	4,000	10,200
7722 Building Modifications	0	0	0
8001 Schools of Instruction	0	500	500
8022 Maintenance - Equipment	8,939	10,000	10,000
9001 Office Supplies	13	100	100
9211 Clothing	194	1,000	1,000
9901 Contribution To: General Fund	30,000	30,000	30,000
TOTAL EXPENDITURES	281,485	325,600	346,400

**DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET**

DEPARTMENT: HIGHWAY (3510)
FUND: HIGHWAY (1231)

BOARD COMMITTEE:
COUNTY HIGHWAY

ACCOUNT	DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:				
3011	Property Tax	1,686,884	1,850,000	2,000,000
4011	Federal Grant	0	50,800	0
4451	City of DeKalb	0	0	0
5501	Interest	66,877	40,000	35,000
5537	Sale of Fuel	5,519	4,800	4,500
5611	Fuel Reimbursement	193,322	166,000	160,000
5612	Materials	148,653	143,000	120,000
5623	Local Agency Maintenance	1,938	1,600	1,500
5626	W. Comp Salary	0	0	0
5899	Miscellaneous	1,003	300	300
5924	Contr Fr: Co Motor Fuel	275,000	275,000	275,000
TOTAL REVENUES		2,379,196	2,531,500	2,596,300
EXPENDITURES:				
6005	Salaries	610,467	740,000	685,000
6061	Seasonal Help	32,479	30,000	26,000
6091	Work Comp Ins Payroll	0	0	0
6111	Overtime	19,583	33,000	26,000
6115	On Call	0	0	0
6121	Premium Holiday	0	3,000	4,000
6221	Longevity	18,355	19,000	13,000
6231	Deferred Compensation	3,865	4,000	5,000
6501	FICA (Social Security)	50,244	65,700	60,000
6502	IMRF (State Retirement)	43,281	62,800	60,000
6511	Health Insurance	156,156	170,000	205,000
6512	Life Insurance	2,730	4,300	4,000
6601	Unemployment Tax	2,805	3,100	3,000
6701	Uniform Allowance	2,900	0	5,000
7001	Land Acquisition	90,355	175,000	200,000
7012	Landscaping	0	1,500	2,000
7202	Roads-Repairs & Maint.	0	0	0
7701	Office Furn. & Small Equip.	8,924	8,500	12,300

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: HIGHWAY (3510)
FUND: HIGHWAY (1231)

BOARD COMMITTEE:
COUNTY HIGHWAY

ACCOUNT	DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
EXPENDITURES: CONTINUED				
7719	Other Equipment	33,783	35,000	72,800
7801	Vehicles	56,077	32,500	32,500
7802	Construction Equipment	255,853	220,000	336,100
8001	School of Instruction	2,261	2,500	2,500
8003	Travel	4,129	3,500	3,400
8004	Mileage - Employee	191	250	300
8011	Memberships	1,345	1,800	1,500
8012	Subscriptions	209	0	0
8013	Public Notices	136	300	300
8021	Maint. - Software	1,804	3,500	4,000
8022	Maint-Equipment	90,272	100,000	100,000
8023	Maint-Vehicles	34,784	35,000	40,000
8024	Maint-Buildings	44,353	5,000	10,000
8026	Maint-Fuel Depot	1,211	800	1,500
8028	Maint - HVAC	1,050	2,000	1,500
8029	Maint - Plumbing	450	600	1,000
8030	Maint - Electrical	572	2,000	2,000
8032	Rental of Equipment	131	500	700
8041	Utilities	0	0	0
8042	Electricity	30,762	39,000	35,000
8043	Gas	23,688	30,000	27,500
8044	Telephone	9,772	10,500	9,500
8045	Garbage	4,796	4,300	5,500
8046	Water & Sewer	1,275	2,000	2,000
8051	Professional Services	86,893	75,000	150,000
8061	Commercial Services	20,940	40,000	55,000
8092	Janitorial Contract	5,011	6,000	6,000
8206	Drug Testing	1,394	1,500	1,500
9001	Office Supplies	2,565	5,000	5,000
9011	Postage	1,000	1,200	1,400
9101	Janitorial Supplies	1,681	2,000	2,100
9161	Day Labor Materials	39,815	100,000	460,000
9162	Traffic Control Materials	21,128	18,000	18,100
9163	Winter Maint Materials	270,874	320,000	325,000
9201	Books & Subscriptions	0	200	200
9211	Clothing	1,200	4,250	4,900
9221	Fuel	279,670	396,000	350,000
9801	Miscellaneous	1,440	200	100
9922	Contr To: Engineering	0	0	0
9943	Contr To: Medical Insurance	0	0	0
TOTAL EXPENDITURES		2,374,656	2,820,300	3,379,200

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: ENGINEERING (3520)
FUND: ENGINEERING (1232)

BOARD COMMITTEE:
COUNTY HIGHWAY

ACCOUNT	DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:				
4011	Federal Grant	0	0	0
4423	Townships-Engineering	37,460	37,000	10,000
4431	Contr Fr: Twp Motor Fuel	0	0	0
4433	Township Motor Fuel - Eng.	100,150	90,000	40,000
4443	Township Spec. Bridge - Eng.	0	0	0
4451	City of DeKalb	0	0	0
5501	Interest	6,665	3,500	3,000
5899	Miscellaneous	3,000	800	0
5921	Contr Fr: Highway	0	0	0
5923	Contr Fr: Aid to Bridges	0	31,000	75,000
5925	Contr Fr: Matching	0	222,700	50,000
5936	Contr Fr: Forest Preserve	0	0	0
TOTAL REVENUES		147,275	385,000	178,000
EXPENDITURES:				
6005	Salaries	149,033	168,764	194,000
6111	Overtime	4,975	8,667	8,000
6221	Longevity	3,781	5,417	5,000
6501	FICA (Social Security)	11,540	17,333	16,000
6502	IMRF (State Retirement)	10,477	18,417	17,000
6511	Health Insurance	12,344	28,167	26,000
6512	Life Insurance	431	1,083	1,000
6601	Unemployment Tax	528	1,083	1,000
7701	Office Furn. & Equip.	0	4,000	4,500
7719	Other Equipment	0	0	0
7801	Vehicles	0	0	0
8001	Schools of Instruction	0	100	400
8003	Travel	150	500	500
8021	Maint-Software	0	600	600
8022	Maint-Equipment	1,173	1,200	1,200
9001	Office Supplies	3,434	1,500	2,000
9801	Miscellaneous	0	0	0
TOTAL EXPENDITURES		197,866	256,831	277,200

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: AID TO BRIDGES (3530) BOARD COMMITTEE:
FUND: AID TO BRIDGES (1233) COUNTY HIGHWAY

ACCOUNT	DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:				
3011	Property Tax	695,021	770,000	760,000
4422	Townships-Constuction	0	24,000	160,000
4423	Townships-Engineering	0	0	14,000
4433	Twp Motor Fuel -Eng.	0	0	0
4442	Twp Spec.Bridge - Construction	167,558	147,000	147,000
4443	Township Spec.Bridge - Eng.	8,608	0	0
5501	Interest	70,828	50,000	40,000
5899	Miscellaneous	0	0	0
TOTAL REVENUES		942,015	991,000	1,121,000
EXPENDITURES:				
6005	Salaries	48,027	57,681	52,000
6111	Overtime	1,665	3,000	5,000
6221	Longevity	1,541	2,000	2,000
6501	FICA (Social Security)	3,550	5,000	5,000
6502	IMRF (State Retirement)	3,222	5,000	5,000
6511	Health Insurance	11,284	13,700	12,000
6512	Life Insurance	144	500	500
6601	Unemployment Tax	176	500	500
7001	Land Acquisition	0	0	0
7203	Bridges & Other Structures	631,294	1,290,000	1,735,300
8051	Professional Services	60,528	75,000	100,000
8061	Commercial Services	0	0	0
9922	Contr To: Engineering	0	32,100	75,000
TOTAL EXPENDITURES		761,431	1,484,481	1,992,300

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: CO. MOTOR FUEL TAX (3540) BOARD COMMITTEE:
FUND: CO. MOTOR FUEL TAX (1234) COUNTY HIGHWAY

ACCOUNT DESCRIPTION		12 MONTHS		BOARD
		ACTUAL FY 2006	PROJECTED FY 2007	ADOPTED FY 2008
REVENUES:				
3351	Motor Fuel Tax	1,605,338	1,500,000	1,550,000
4401	Local Agencies	0	0	0
5501	Interest	88,185	45,000	45,000
5899	Miscellaneous	0	0	0
TOTAL REVENUES		1,693,523	1,545,000	1,595,000
EXPENDITURES:				
6005	Salaries	305,973	360,000	370,000
6061	Seasonal Help	15,854	12,000	14,000
6111	Overtime	13,565	10,000	14,000
6121	Premium Holiday	0	2,000	2,000
6221	Longevity	0	9,000	7,000
6501	FICA (Social Security)	24,160	32,000	30,000
6502	IMRF (State Retirement)	20,813	30,000	30,000
6601	Unemployment	1,501	2,000	2,000
7201	Roads-New Construction	1,215,986	656,700	0
7202	Roads-Repairs & Maint.	179,109	765,175	1,103,000
7901	Principal on Indebtedness	0	0	0
8032	Rental of Equipment	275,000	275,000	275,000
TOTAL EXPENDITURES		2,051,961	2,153,875	1,847,000

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: FED HWY MATCHING TAX (3550) BOARD COMMITTEE:
FUND: FED HWY MATCHING TAX (1235) COUNTY HIGHWAY

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
3011 Property Tax	843,529	950,000	1,050,000
4231 State Aid	0	0	0
4401 Local Agencies	0	200,000	0
4422 Townships-Construction	0	0	0
5501 Interest	60,378	30,000	15,000
5899 Miscellaneous	0	0	0
5921 Contr Fr: Highway	0	0	0
5924 Contr Fr: County Motor Fuel	0	0	0
TOTAL REVENUES	903,907	1,180,000	1,065,000
EXPENDITURES:			
7001 Land Acquisition	0	0	0
7201 Roads-New Construction	1,090,076	819,300	0
7202 Roads-Repairs & Maint.	140,773	438,000	887,000
7203 Bridges & Other Structures	0	0	0
8051 Professional Services	0	0	0
9801 Miscellaneous	0	0	0
9922 Contr To: Engineering	9,584	222,700	50,000
TOTAL EXPENDITURES	1,240,433	1,480,000	937,000

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: PUBLIC HEALTH (3610) BOARD COMMITTEE:
FUND: PUBLIC HEALTH (1241) HEALTH & HUMAN SRVCS

ACCOUNT	DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:				
3011	Property Tax	387,314	440,800	465,000
3531	Animal Control Licenses	158,490	167,100	187,400
3541	Septic Permits & Licenses	19,470	22,600	23,300
3542	Well Permits	7,166	9,200	9,000
3543	Restaurant Permits	122,538	129,000	133,000
3551	Septic Inspections	6,950	7,600	7,500
3552	Well Inspections	9,313	8,800	8,500
3553	Tanning Booth Inspection	2,100	2,300	2,300
4013	Family Case Managemnt/Fed Match	201,178	234,500	246,000
4035	Medicare - Home Nursing	2,105,956	2,360,000	2,300,000
4110	Planning Prepared Grant	165,393	143,200	135,000
4111	AIDS Grant	59,380	68,500	63,500
4112	Basic Health Service Grant	135,997	157,500	145,500
4113	Family Planning Grant	196,468	204,500	184,900
4117	Vision & Hearing Grant	18,818	21,100	21,100
4118	State Aid - WIC	282,300	301,900	288,200
4119	Case Management Grant	252,180	273,000	259,500
4120	Adolescent Health Grant	30,000	32,500	15,000
4125	HIV Case Management	45,112	60,000	48,800
4127	Tobacco Grant	30,472	33,100	30,600
4128	Breast & Cervical Cancer	12,555	0	0
4129	Vector Prevention Program	2,000	13,300	1,000
4211	State Aid - Home Nursing	39,419	43,000	40,000
4212	State Aid - Family Planning	53,885	43,000	40,000
4213	State Aid - Well Child	28,410	33,500	40,000
4214	State Aid - Immunizations	34,470	38,500	40,000
4215	State Aid - Vision & Hearing	0	0	0
4542	Vital Records	35,739	44,000	44,000
4571	Blood Lead Testing	3,291	3,100	3,100
4602	Private Pay - Family Planning	93,235	104,000	105,000
4603	Private Pay - Home Nursing	253,941	270,000	275,000
4604	Private Pay - Immunizations	93,058	102,000	105,000
4605	Private Pay - TB	20,185	22,000	21,000
4606	Private Pay - Well Child Clinic	3,072	2,700	2,500
4607	Employee Wellness	37,819	28,800	30,000
4608	School Physicals	20,859	21,000	22,000
4609	Flu Shots	77,235	104,000	104,000
4610	First Impressions	7,365	8,100	7,700
5501	Interest	118,655	99,200	55,000
5522	Building Rental	1,150	650	600
5626	Work Comp - Salary	3,768	0	0
5701	Donations	9,200	16,150	9,500
5851	Public Building Commission	185,000	192,900	216,700

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: PUBLIC HEALTH (3610) BOARD COMMITTEE:
FUND: PUBLIC HEALTH (1241) HEALTH & HUMAN SRVCS

ACCOUNT DESCRIPTION	12 MONTHS		BOARD
	ACTUAL FY 2006	PROJECTED FY 2007	ADOPTED FY 2008
REVENUES: (CONTINUED)			
5899 Miscellaneous	1,669	2,200	2,000
5901 Cont. Fr: General Fund (FICA/IMRF)	292,000	334,500	341,000
5916 Cont. Fr: General Fund (Animal Control)	20,000	38,000	18,000
5935 Contribution From: Senior Services	21,384	28,200	27,000
5958 Contribution From: Solid Waste	10,000	10,800	10,500
 TOTAL REVENUES	 5,715,956	 6,280,800	 6,134,700

EXPENDITURES:

6005 Salaries	2,925,056	3,290,000	3,400,100
6091 Workers Comp Insurance Payroll	3,768	0	0
6111 Overtime	55,048	35,000	47,000
6115 On-Call	19,522	19,100	22,800
6231 Deferred Compensation	4,892	5,000	5,500
6302 PHO Contingency	15,246	10,000	20,000
6501 FICA (Social Security)	221,338	254,700	265,400
6502 IMRF (State Retirement)	190,035	245,900	271,500
6511 Health Insurance	421,906	467,500	588,100
6512 Life Insurance	9,110	10,000	10,000
6531 Examination Fees	248	400	500
6601 Unemployment Tax	16,302	17,700	17,200
7110 Community Outreach Building	200,000	1,300,000	500,000
7252 Special Projects	25,750	0	50,000
7701 Office Furniture & Small Equipment	39,082	30,000	30,000
7719 Other Equipment	5,961	4,000	4,000
7801 Vehicles	18,267	0	20,000
8001 Schools of Instruction	449	400	1,000
8003 Travel	85,062	100,800	100,000
8010 Recruitment	18,968	18,000	20,000
8011 Memberships	8,626	8,800	9,200
8013 Public Notices	3,498	4,000	4,000
8021 Maintenance - Software	67,040	44,300	45,700
8022 Maintenance - Equipment	8,068	10,500	9,300
8023 Maintenance - Vehicles	5,064	5,400	5,000
8024 Maintenance - Building	32,370	59,600	55,000
8031 Rental of Space	81,263	91,100	88,300
8032 Rental of Equipment	1,316	1,400	2,400
8041 Utilities	83,406	116,300	125,000
8044 Telephone	57,555	65,300	69,400
8048 Water Sample Testing	947	1,200	1,200
8051 Professional Services	497,323	581,000	559,600

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: PUBLIC HEALTH (3610) BOARD COMMITTEE:
FUND: PUBLIC HEALTH (1241) HEALTH & HUMAN SRVCS

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
EXPENSES: (CONTINUED)			
8061 Commercial Services	25,237	69,300	62,000
8305 Employee Wellness	29,754	22,600	23,000
9001 Office Supplies	34,223	39,000	38,000
9011 Postage	16,832	19,100	18,000
9021 Copies - Inhouse	5,084	5,400	5,500
9101 Janitorial Supplies	6,431	7,000	6,700
9151 Animal Control Supplies	848	2,800	2,500
9152 Clinic Supplies	23,299	24,200	25,000
9153 Educational Supplies	8,972	10,500	6,000
9154 Family Planning Supplies	64,681	73,600	70,000
9155 Home Nursing Supplies	63,931	88,800	84,500
9156 TB Supplies	4,597	5,500	6,000
9157 Vaccines	81,619	91,000	95,000
9201 Books & Subscriptions	2,563	4,200	4,000
9211 Clothing	2,970	3,000	3,000
9221 Fuel	13,686	18,000	17,000
9801 Miscellaneous	1,903	2,700	3,000
9835 Loss on Bad Debts	0	0	0
9891 Contingency	0	0	0
TOTAL EXPENDITURES	5,509,117	7,284,100	6,816,400

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: MENTAL HEALTH (3710) BOARD COMMITTEE:
FUND: MENTAL HEALTH (1242) HEALTH & HUMAN SRVCS

ACCOUNT	DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:				
3011	Property Tax	1,810,094	1,982,300	2,115,000
4101	State Grant	0	0	0
5501	Interest	69,693	30,149	30,000
5522	Building Rental	1	1	1
5701	Donations	0	0	0
5899	Miscellaneous	200	25	0
TOTAL REVENUES		1,879,988	2,012,475	2,145,001
EXPENDITURES:				
6005	Salaries	85,850	100,000	105,000
6071	Part Time	0	4,000	4,000
6231	Deferred Compensation	1,649	2,200	2,300
6501	FICA (Social Security)	6,535	7,600	7,800
6502	IMRF (State Retirement)	5,943	7,400	8,000
6511	Health Insurance	7,339	9,000	20,800
6512	Life Insurance	264	500	500
6601	Unemployment Tax	352	800	800
7110	Community Outreach Building	0	0	0
7701	Office Furniture & Small Equipment	1,187	3,000	4,000
7711	Computer Equipment	2,624	4,400	4,500
7722	Building/Modification/Reserve	162,649	35,000	35,000
7743	Capital Set-Aside	0	0	20,000
8001	Schools of Instruction	1,812	1,500	2,000
8003	Travel	1,707	3,800	3,300
8011	Memberships	9,175	11,000	11,300
8013	Public Notices	828	300	300
8022	Maintenance - Equipment	498	1,300	1,300
8031	Rental of Space	7,673	9,000	9,000
8044	Telephone	2,116	2,200	2,300
8051	Professional Services	4,140	5,000	5,000
8061	Commercial Services	0	600	700
8072	Software Acquisition	0	900	900
8074	Internet	898	1,300	1,300
8201	Contribution to Agencies	1,383,268	1,610,100	1,820,900
8205	Special Projects	28,851	37,000	37,000
8331	Scholarships	0	0	0
9001	Office Supplies	1,852	1,800	1,800
9011	Postage	254	300	400
9022	Copies - Outside	96	300	300
9031	Printing - Inhouse	0	100	100
9201	Books & Subscriptions	2,001	1,100	1,200
9801	Miscellaneous	403	1,100	1,200
9891	Contingency	0	2,000	2,000
TOTAL EXPENDITURES		1,719,963	1,864,600	2,115,000

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: COMMUNITY SERVICES (4410) BOARD COMMITTEE:
FUND: COMMUNITY SERVICES (1243) HEALTH & HUMAN SRVCS

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
4011 Federal Grant	192,384	210,000	219,000
4012 Federal FEMA	9,826	10,000	10,000
4101 State Grant	44,095	60,000	60,000
4401 Local Grant	4,288	2,500	2,500
5501 Interest	120	200	200
5701 Donations	1,227	2,000	2,000
5934 Cont From: Comm Svcs-Fin Aid	0	300	300
5935 Contribution From: Senior Services	6,000	6,000	6,000
TOTAL REVENUES	257,940	291,000	300,000
EXPENDITURES:			
6005 Salaries	133,450	154,000	160,000
6221 Longevity	678	1,000	1,000
6231 Deferred Compensation	3,528	4,000	4,000
6501 FICA (Social Security)	9,948	12,000	13,000
6502 IMRF (State Retirement)	9,026	12,000	13,000
6511 Health Insurance	23,240	19,000	20,000
6512 Life Insurance	431	600	600
6601 Unemployment Tax	594	600	600
6602 Worker Compensation	1,500	1,800	1,800
7701 Office Furniture & Small Equipment	0	0	3,400
8001 Schools of Instruction	757	1,500	1,500
8003 Travel	2,308	3,000	3,000
8011 Memberships	350	1,500	1,500
8022 Maintenance - Equipment	316	500	500
8031 Rental of Space	880	1,000	1,000
8044 Telephone	1,054	1,000	1,000
8051 Professional Services	0	500	500
8101 Insurance Premiums	0	0	0
8201 Contribution to Agencies	1,192	2,000	3,000
8209 Grant Refunds	0	0	0
8321 Direct Assistance Payments	76,245	68,500	74,100
8331 Scholarships	3,000	3,000	3,000
9001 Office Supplies	1,706	2,000	2,000
9011 Postage	232	500	500
9201 Books & Subscriptions	0	0	0
9931 Contribution To: Health	0	0	0
TOTAL EXPENDITURES	270,435	290,000	309,000

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: REVOLVING LOANS (4420) BOARD COMMITTEE:
FUND: COMM SERVICES-REVOLV LOAN (1244) HEALTH & HUMAN SRVCS

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
5501 Interest	91	100	200
5507 Interest - Loans	254	300	100
TOTAL REVENUES	345	400	300
EXPENDITURES:			
9933 Contribution To: Community Srvc	0	300	300
TOTAL EXPENDITURES	0	300	300

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: SENIOR SERVICES (4510) BOARD COMMITTEE:
FUND: SENIOR SERVICES (1245) HEALTH & HUMAN SRVCS

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
3011 Property Tax	417,007	475,000	495,000
5501 Interest	8,630	5,000	7,000
TOTAL REVENUES	425,636	480,000	502,000
EXPENDITURES:			
8201 Contribution to Agencies	356,672	394,000	475,000
9931 Contribution To: Health	21,384	26,000	26,000
9933 Contribution To: Community Svcs	6,000	6,000	6,000
TOTAL EXPENDITURES	384,056	426,000	507,000

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: VETERAN'S ASSISTANCE (4610) BOARD COMMITTEE:
FUND: VETERAN'S ASSISTANCE (1246) HEALTH & HUMAN SRVCS

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
3011 Current Property Taxes	0	399,700	600,000
4011 Federal Grant	0	0	0
4401 Local Grant	0	0	0
5501 Interest	0	0	0
5531 Copying Services	0	300	0
5701 Donations	0	0	0
TOTAL REVENUES	0	400,000	600,000
EXPENDITURES:			
6005 Salaries	59,458	77,000	82,000
6071 Part Time	0	10,000	10,000
6111 Overtime	0	1,000	1,000
6501 FICA (Social Security)	4,328	7,000	7,000
6502 IMRF (State Retirement)	3,946	6,000	7,000
6511 Health Insurance	5,300	14,000	14,000
6512 Life Insurance	180	500	500
6601 Unemployment Tax	397	500	500
7110 Community Outreach Building	0	150,000	150,000
7306 Veteran's Assistance Vehicle	0	0	25,000
7701 Office Furniture & Small Equipment	3,534	1,500	2,000
7711 Computer Equipment	284	3,000	3,000
7712 Computer Software	0	500	3,000
7719 Other Equipment	914	0	0
8001 Schools of Instruction	100	2,000	2,250
8003 Travel	5,182	2,000	2,500
8004 Mileage - Employee	1,971	3,000	3,500
8007 Meetings - Host Expenses	0	1,000	1,000
8011 Memberships	795	1,000	1,000
8013 Public Notices	1,142	3,000	3,000
8014 Community Relations (Vet Fairs)	0	2,000	2,200
8022 Maintenance - Equipment	0	500	0
8031 Rental of Space	750	2,500	2,800
8041 Utilities	-50	1,000	1,000
8044 Telephone	1,266	2,000	2,800
8051 Professional Services	0	2,000	1,500
8061 Commercial Services	0	10,000	3,000
8321 Direct Assistance Payments	9,844	40,000	47,500
9001 Office Supplies	4,936	3,500	3,500
9011 Postage	143	3,000	3,300
9021 Copies - Inhouse	197	200	500
9031 Printing - Inhouse	0	2,300	2,750
9201 Books & Subscriptions	244	3,000	1,000
9211 Clothing	354	0	500
9891 Contingency	0	5,000	5,000
TOTAL EXPENDITURES	105,214	360,000	395,600

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: SOLID WASTE PROGRAM (3650) BOARD COMMITTEE:
FUND: SOLID WASTE PROGRAM (1247) HEALTH & HUMAN SRVCS

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
4525 Tipping Fees	92,759	110,000	110,000
5501 Interest	592	1,000	1,000
5545 Proceeds from Recycling Program	4,860	3,100	3,100
5899 Miscellaneous	0	0	0
TOTAL REVENUES	98,210	114,100	114,100
EXPENDITURES:			
6005 Salaries	26,173	29,800	29,000
6111 Overtime	37	0	0
6115 On-Call	51	0	0
6302 PHO Contingency (PHO)	0	0	0
6501 FICA (Social Security)	2,006	2,300	2,200
6502 IMRF (State Retirement)	1,821	2,300	2,300
6511 Health Insurance	900	900	900
6512 Life Insurance	86	100	100
6601 Unemployment Tax	106	100	100
7701 Office Furniture & Small Equipment	0	0	0
7711 Computer Equipment	0	0	0
8001 Schools of Instruction	0	0	0
8003 Travel	0	500	500
8007 Meetings - Host Expense	0	0	0
8010 Recruitment	0	0	0
8011 Memberships	250	300	300
8013 Public Notices	5,723	12,000	11,600
8051 Professional Services	20,600	16,000	16,000
8061 Commercial Services	6,501	20,500	10,000
8201 Contribution to Agencies	19,881	30,000	30,000
9801 Miscellaneous	470	500	500
9931 Contribution To: Health	10,000	10,800	10,500
TOTAL EXPENDITURES	94,605	126,100	114,000

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: SPECIAL PROJECTS (5240) BOARD COMMITTEE:
FUND: SPECIAL PROJECTS (1471) FINANCE

ACCOUNT	DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:				
4101	State Grant	0	20,000	0
4102	IDNR Open Lands Trust Grant	27,839	0	0
4762	E-911 Board	0	18,000	0
5511	Sale of Property	0	0	0
5651	Tax Incremental Financing	0	0	0
5701	Donations	0	5,000	0
5899	Miscellaneous	0	0	0
5901	Contribution From: General Fund	200,000	200,000	200,000
5939	Contribution From: Opportunity Fnd	0	0	0
TOTAL REVENUES		227,839	243,000	200,000
EXPENDITURES:				
7001	Land Acquisition	20,890	0	0
7012	Landscaping/Sidewalk	29,745	20,000	0
7106	Storage Facility	0	0	10,000
7129	Relocation Costs	0	0	15,000
7150	Americans with Disabilities	0	10,000	0
7232	Walk/Bike Path	0	10,000	10,000
7253	Park Improvements	27,839	0	0
7321	Comprehensive Plan Update	0	0	5,000
7322	Space Utilization Study	0	0	0
7324	Solid Waste Study	0	4,500	0
7326	Fee/Ind Cost/Best Practice Study	0	15,000	0
7335	Network Infrastructure	0	10,000	10,000
7336	Signage	0	0	15,000
7339	Imaging System	0	0	15,000
7342	Financial System Upgrade	0	6,000	10,000
7344	Assessor Document System	0	9,000	0
7349	State's Attorney Database	0	70,000	0
7351	Telephone System	0	15,000	0
7359	Reverse 9-1-1 Alert System	0	60,000	30,000
7368	CAD Message Switch & Server	0	50,000	0
7369	Filing Systems	0	15,000	0
7372	Squad Car Laptops	0	0	80,000
7373	Radio System Installation	0	0	16,000
7374	Communication System & Tower	6,137	150,000	150,000
7375	Digital Patroller - Sheriff	39,200	45,000	0
7376	Communication Equipment Grant	0	0	0
7379	Digitize Architect Drawings	0	0	0
7401	Building Security Systems	6,733	10,000	0
7405	Fire Extinguisher Testing	0	0	11,000
7409	Panic Alarm System	10,986	0	27,000
9891	Contingency	0	5,000	6,000
TOTAL EXPENDITURES		141,529	504,500	410,000

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: COUNTY FARM LAND SALE (5270) BOARD COMMITTEE:
FUND: COUNTY FARM LAND SALE (1472) FINANCE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
4451 City of DeKalb	35,260	0	0
5501 Interest	43,171	20,000	40,000
5511 Sale of Property	0	0	0
5551 Late Penalties	0	0	0
5552 Escrow Forfeits	0	0	0
TOTAL REVENUES	78,431	20,000	40,000
EXPENDITURES:			
7510 Capital Improvements	0	150,000	450,000
8051 Professional Services	24,678	50,000	50,000
TOTAL EXPENDITURES	24,678	200,000	500,000

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: LAND ACQUISITION-SYC (5550) BOARD COMMITTEE:
FUND: LAND ACQUISITION-SYC (1473) FINANCE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	ACTUAL FY 2006	BOARD ADOPTED FY 2007
REVENUES:			
5939 Contr From: Opportunity Fund	290,000	300,000	260,000
TOTAL REVENUES	290,000	300,000	260,000
EXPENDITURES:			
7001 Land Acquisition	0	250,000	250,000
7012 Landscaping/Sidewalk	0	20,000	20,000
7015 Demolition	0	30,000	30,000
TOTAL EXPENDITURES	0	300,000	300,000

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: OPPORTUNITY FUND (5288) BOARD COMMITTEE:
FUND: OPPORTUNITY FUND (1475) FINANCE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
4451 City of DeKalb	1,373,280	1,200,000	1,250,000
5501 Interest	104,295	60,000	100,000
TOTAL REVENUES	1,477,575	1,260,000	1,350,000
EXPENDITURES:			
7001 Land Acquisition	0	0	0
7012 Landscaping/Sidewalk	0	0	0
7015 Demolition	0	0	0
7843 Public Safety Building Updates	250,000	300,000	250,000
8051 Professional Services	0	0	0
9901 Contr To: General Fund/Lobbyist	78,000	100,000	0
9944 Contr To: Land Acquisition	290,000	300,000	260,000
9945 Contr To: Building Fund	0	500,000	500,000
9967 Contr To: Drug Court	100,000	100,000	0
TOTAL EXPENDITURES	718,000	1,300,000	1,010,000

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: ASSET REPLACEMENT (5530) BOARD COMMITTEE:
FUND: ASSET REPLACEMENT (1476) FINANCE

ACCOUNT	DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:				
4101	State Grant	0	0	0
4539	Tower Rental	18,000	18,000	18,000
5047	Vehicle Acquisition Fee	0	1,400	0
5511	Sale of Property	0	0	0
5701	Donations	0	0	0
5899	Miscellaneous	0	0	0
5901	Contribution From: General Fund	502,000	535,000	649,000
	TOTAL REVENUES	520,000	554,400	667,000
EXPENDITURES:				
7301	Sheriff's Vehicle Program	0	686,000	130,000
7302	Coroner's Vehicle	0	0	0
7303	Planning Vehicle	0	20,000	0
7304	County Administrator's Vehicle	0	0	0
7305	Animal Control Vehicle	0	0	20,000
7311	Community Outreach R & R	0	0	0
7332	Sheriff's Information System	0	45,000	0
7335	Network Infrastructure	24,705	114,000	130,000
7337	Computer Replacement	0	0	5,000
7342	Financial System Upgrade	0	0	10,000
7360	Sheriff's Communication Center	11,759	20,000	20,000
	TOTAL EXPENDITURES	36,464	885,000	315,000

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: TOLLWAY ACCESS LOAN REPAY(5540) BOARD COMMITTEE:
FUND: TOLLWAY ACCESS LOAN REPAY (1477) FINANCE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
4451 City of DeKalb	398,216	350,000	375,000
5501 Interest	0	0	0
5899 Miscellaneous	0	0	0
TOTAL REVENUES	398,216	350,000	375,000
EXPENDITURES:			
7901 Principal on Indebtedness	0	209,000	217,000
7911 Interest on Indebtedness	84,280	76,000	68,000
TOTAL EXPENDITURES	84,280	285,000	285,000

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: BUILDING FUND (5720) BOARD COMMITTEE:
FUND: BUILDING FUND (1512) FINANCE

ACCOUNT	DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:				
5939	Contr From: Opportunity Fund	0	500,000	500,000
	TOTAL REVENUES	0	500,000	500,000
 EXPENDITURES:				
7101	Building Construction	0	0	0
8051	Professional Services	0	0	0
	TOTAL EXPENDITURES	0	0	0

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: REHAB & NURSING CENTER (3800) BOARD COMMITTEE:
FUND: REHAB & NURSING CENTER (2501) HEALTH & HUMAN SRVCS

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
3011 Property Tax	0	0	0
4031 Medicare - Part A *1	2,285,037	3,663,400	2,857,600
4032 Medicare - Part B	137,460	163,600	210,400
4033 Contract Allow Medicare A	0	-1,126,600	0
4034 Contract Allow Medicare B	0	-9,600	0
4038 Medicare Settlement (Cost Reprt)	27,319	-3,500	0
4039 Medicare Settlement - Prior	1,832	0	0
4138 IGT Prior Year Settlements	0	0	0
4201 Illinois Public Aid	4,747,007	7,984,400	7,516,100
4421 Townships	206,229	242,400	242,400
4601 Private Pay *3 & **	4,184,615	3,915,400	4,170,800
4611 Third Party Reimbursement	0	0	116,700
5501 Interest *4	391,815	113,600	181,600
5523 Maintenance	1,424	2,000	0
5601 Employee Meals	4,320	7,200	1,700
5626 Workers' Comp Salary Reimbursmn	98	4,600	4,000
5701 Donations	74,535	28,400	25,200
5704 Donations - Fixed Assets	0	600	0
5714 Ice Cream Parlor Donations	1,036	551	1,000
5899 Miscellaneous	631	1,200	1,000
TOTAL REVENUES	12,063,358	14,987,651	15,328,500

- *1 Based on 94.7% occupancy, avg 180 beds 10.0% M/C @ \$435/day
 *2 Based on 94.7% occupancy, avg 180 beds 53.00% IPA @ \$225.09/day
 *3 Based on 94.7% occupancy, avg 180 beds 37.00% PP regular @ \$169.05/day
 *4 Based on 94.7% occupancy, avg 180 beds 37.00% PP ALZ @ \$179.55/day

** Private Pay revenue based on daily rate of:

FY1990 = \$75.00	FY1995 = \$93.00	FY2000 = \$125.00	FY2005 = \$147.00
FY1991 = \$83.00	FY1996 = \$96.00	FY2001 = \$128.00	FY2006 = \$157 & 165
FY1992 = \$87.00	FY1997 = \$96.00	FY2002 = \$133.00	FY2007 = \$161 & 172
FY1993 = \$93.30	FY1998 = \$100.00	FY2003 = \$137.00	FY2008 = \$169.05 & 179.55
FY1994 = \$92.00	FY1999 = \$108.00	FY2004 = \$142.00	

EXPENDITURES:

6005 Salaries	5,213,977	5,383,700	5,598,500
6091 Workers' Comp Reimbursement	98	3,800	3,900
6111 Overtime	267,841	232,700	239,100
6115 On-Call	11,315	13,000	13,100
6121 Premium Holiday	40,760	56,200	57,800

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: REHAB & NURSING CENTER (3800)
FUND: REHAB & NURSING CENTER (2501)

BOARD COMMITTEE:
HEALTH & HUMAN SRVCS

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	DEPT REQUEST FY 2008
EXPENDITURES: (CONTINUED)			
6122 Supervisory Differential	11,353	9,400	9,700
6123 Shift Differential	173,084	186,600	193,000
6124 Extra Duty Pay	60,515	56,600	58,700
6125 Weekend Bonus	41,419	45,500	46,600
6231 Deferred Compensation	1,898	2,400	2,500
6241 Recruitment Bonus	15,952	5,400	4,000
6242 RN Point Bonus Program	3,305	3,800	3,500
6302 PHO Contingency (PHO)	0	0	0
6501 FICA (Social Security)	428,291	449,200	476,300
6502 IMRF (State Retirement)	355,163	440,300	498,000
6511 Health Insurance	744,552	807,200	906,000
6512 Life Insurance	18,178	18,500	19,300
6601 Unemployment Tax	40,299	40,000	33,000
6701 Uniform Allowance	22,100	19,900	20,500
7132 Market Costs	0	0	0
7551 Other Improvements	-12,777	25,400	355,000
7552 Furnishings & Fixtures	-3,037	7,200	0
7553 Technical Equipment	-26	2,200	16,200
7701 Office Furniture & Small Equipment	0	0	0
7711 Computer Hardware	0	0	6,800
7712 Computer Software	0	0	8,000
7719 Other Equipment	0	5,000	5,000
7721 Building Fixtures	0	0	0
7810 Wellspring Program	6,394	7,100	0
7901 Principal on Indebtedness	0	0	0
7911 Interest on Indebtedness	546,555	271,000	219,300
7921 Payment to Escrow Agent	6,207	0	0
7923 Amortization Premium	-13,308	0	0
8001 Schools of Instruction	13,048	9,700	10,000
8003 Travel	4,726	3,900	3,900
8004 Mileage - Employee	2,623	2,200	2,300
8011 Memberships	17,646	15,000	15,500
8013 Public Notices	17,508	27,600	28,400
8014 Community Relations	3,583	60,500	60,600
8021 Maintenance - Software	13,532	12,300	12,300
8022 Maintenance - Equipment	14,358	14,600	17,000
8023 Maintenance - Vehicles	1,494	1,800	1,900
8024 Maintenance - Buildings	34,538	15,500	29,400
8032 Rental of Equipment	64,369	80,000	80,200
8041 Utilities	287,145	330,200	340,100
8044 Telephone	25,018	23,200	23,900
8049 Medicare Professional Services	0	0	0
8050 CNA Registry M/C	0	0	0

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2006 BUDGET

DEPARTMENT: REHAB & NURSING CENTER (3800)
FUND: REHAB & NURSING CENTER (2501)

BOARD COMMITTEE:
HEALTH & HUMAN SRVCS

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	DEPT REQUEST FY 2008
EXPENDITURES: (CONTINUED)			
8051 Professional Services	136,262	305,200	181,200
8052 Nurse's Registry	11,486	7,000	10,000
8059 Departmental Chargeback	62,000	62,000	93,900
8061 Commercial Services	200,675	208,600	211,800
8065 Cleaning Services	2,392	200	2,600
8071 Data Processing	0	0	0
8076 RN Outside Registry/Medicare	0	0	0
8077 RN Outside Registry	8,767	1,400	10,000
8078 LPN Outside Registry/Medicare	0	0	0
8079 LPN Outside Registry	183,645	146,800	150,000
8090 Background Checks	5,082	3,600	3,700
8101 Insurance Premiums	22,771	23,600	24,300
8102 Liability Premiums	10,000	10,000	10,300
8121 Workers' Comp - Medical	-21,055	23,300	24,000
8122 Workers' Comp - Salaries	98	4,600	4,600
8123 Workers' Comp - Settlements	0	0	0
8138 County Medicaid Contribution	250,539	2,970,800	2,970,800
8204 State Appellate Service	0	0	0
8206 Drug Testing	0	0	0
8230 State Provider Fee	104,025	103,700	106,800
8301 Medical Expense	6,171	7,600	7,600
8302 Drugs	153,346	147,400	150,000
8312 Christmas Party Expenses	1,731	6,100	600
8315 Outings	3,577	3,900	5,000
8316 Resident Activity Entertainment	6,371	5,500	1,500
8401 NIU Speech	2,192	0	0
8402 Physical Therapy Consultant	314,217	257,600	266,000
8403 Occupational Therapy Consultant	125,020	74,400	77,500
8404 Speech Therapy Consultant	23,338	21,700	22,400
8405 Respiratory Therapy Consultant	0	0	0
8406 Pharmacy Consultant	5,518	4,700	5,500
8407 Dental Consultant	900	900	1,000
8408 Utilization Review	8,450	9,500	9,500
9001 Supplies	18,799	23,300	23,300
9011 Postage	6,723	8,000	8,200
9021 Copies - Inhouse	2,136	2,100	2,200
9101 Janitorial Supplies	42,004	43,300	47,000
9102 Laundry Supplies	3,241	3,600	3,700
9103 Linens	11	500	500
9111 Kitchen Supplies	25,807	27,200	25,900
9112 Chemicals	21,735	21,700	21,700
9131 Technical Supplies	129,377	142,800	141,000
9132 Rehab Billable Supplies	165,329	157,900	160,000

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: REHAB & NURSING CENTER (3800)
FUND: REHAB & NURSING CENTER (2501)

BOARD COMMITTEE:
HEALTH & HUMAN SRVCS

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	DEPT REQUEST FY 2008
EXPENDITURES: (CONTINUED)			
9134 Lab Fees	6,472	5,800	6,000
9136 Ambulance Fee	0	0	0
9137 X-Ray Fee	5,730	3,500	5,000
9141 Rehabilitation Supplies	5,894	6,400	6,600
9153 Educational Supplies	2,538	2,200	2,300
9201 Books & Videos	1,365	1,500	1,500
9221 Fuel	1,211	1,400	1,200
9231 Groceries	376,780	399,500	393,900
9232 Supplements	43,823	30,300	31,200
9242 Machine & Equipment Parts	37,485	56,100	32,400
9801 Miscellaneous	0	600	700
9820 Depreciation	641,887	614,500	614,500
9830 Loss on Disposal of Assets	8,981	9,000	1,000
9835 Loss on Bad Debts	61,252	10,000	5,600
9836 Extraordinary Loss on Fixed Assets	3,821	0	0
9891 Contingency	0	0	0
TOTAL EXPENDITURES	11,719,616	14,669,900	15,305,300

* A principal payment of \$438,570 was made during FY2006, a payment of \$461,250 was made during FY2007, and a payment of \$513,750 will be made during FY2008, but this is paid by reducing a previously booked liability on the balance sheet.

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: REHABILITATION (3840) BOARD COMMITTEE:
FUND: REHAB & NURSING (2501) HEALTH & HUMAN SRVCS

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
EXPENDITURES:			
6005 Salaries	173,412	171,800	178,200
6111 Overtime	11,053	8,200	8,500
6115 On Call	400	200	200
6121 Premium Holiday	62	100	100
6122 Supervisory Differential	0	100	100
6123 Shift Differential	79	100	100
6124 Extra Duty Pay	2,310	1,000	1,000
6125 Weekend Pay	21	100	100
6501 FICA (Social Security)	13,437	0	0
6502 IMRF (State Retirement)	12,202	0	0
6511 Health Insurance	29,366	0	0
6512 Life Insurance	659	0	0
6601 Unemployment Insurance	817	0	0
7553 Technical Equipment	0	0	0
7719 Other Equipment	0	5,000	5,000
8049 Medicare Professional Services	0	0	0
8051 Professional Services	0	0	0
8401 NIU Speech	2,192	0	0
8402 Physical Therapy Consult	314,217	257,600	266,000
8403 Occupational Consult	125,020	74,400	77,500
8404 Speech Therapy Consult	23,338	21,700	22,400
8405 Respiratory Therapy Consult	0	0	0
9132 Rehabilitation Billable Supplies	0	0	0
9141 Rehabilitation Supplies	5,894	6,400	6,600
9211 Clothing	0	0	0
TOTAL EXPENDITURES	714,479	546,700	565,800

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: SOCIAL SERVICES (3860) BOARD COMMITTEE:
FUND: REHAB & NURSING (2501) HEALTH & HUMAN SRVCS

ACCOUNT	DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
EXPENDITURES:				
6005	Salaries	143,061	148,900	154,500
6111	Overtime	373	200	200
6115	On Call	1,050	3,200	3,300
6121	Premium Holiday	28	100	100
6122	Supervisory Differential	0	100	100
6123	Shift Differential	0	0	0
6125	Weekend Pay	24	0	0
6302	PHO Contingency	0	0	0
6501	FICA (Social Security)	10,600	0	0
6502	IMRF (State Retirement)	9,622	0	0
6511	Health Insurance	22,108	0	0
6512	Life Insurance	575	0	0
6601	Unemployment Insurance	702	0	0
7719	Other Equipment	0	0	0
8014	Marketing/Public Relations	2,780	59,000	59,000
8051	Professional Services	2,573	2,500	4,000
8315	Outings	1,468	1,300	2,000
9131	Technical Supplies	0	500	500
	TOTAL EXPENDITURES	194,963	215,800	223,700

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: PATIENT ACTIVITIES (3870) BOARD COMMITTEE:
FUND: REHAB & NURSING CTR (2501) HEALTH & HUMAN SRVCS

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
5714 Ice Cream Parlor Donation	1,036	551	1,000
TOTAL REVENUES	1,036	551	1,000
EXPENDITURES:			
6005 Salaries	128,154	128,300	138,300
6111 Overtime	619	700	500
6121 Premium Holiday	299	500	400
6122 Supervisory Differential	0	100	100
6123 Shift Differential	172	200	200
6125 Weekend Bonus	747	900	900
6241 Recruitment Bonus	0	0	0
6501 FICA (Social Security)	9,272	0	0
6502 IMRF (State Retirement)	7,543	0	0
6511 Health Insurance	17,035	0	0
6512 Life Insurance	479	0	0
6601 Unemployment	1,385	0	0
<hr/> 7553 Technical Equipment	<hr/> 0	<hr/> 0	<hr/> 0
7719 Other Equipment	0	0	0
<hr/> 8014 Community Services	<hr/> 0	<hr/> 0	<hr/> 0
8051 Professional Services	2,492	1,400	1,600
8312 Christmas Party Expenses	1,416	5,500	0
8315 Outings	1,352	2,000	2,000
8316 Resident Entertainment	4,056	4,100	0
9131 Technical Supplies	7,562	7,700	3,500
9231 Groceries	891	300	300
TOTAL EXPENDITURES	183,475	151,700	147,800

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: DIETARY (3880) BOARD COMMITTEE:
FUND: REHAB & NURSING CTR (2501) HEALTH & HUMAN SRVCS

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
EXPENDITURES:			
6005 Salaries	486,688	524,500	544,200
6091 Work Comp Insurance Payroll	98	0	0
6111 Overtime	9,357	4,900	5,100
6115 On-Call	0	0	0
6121 Premium Holiday	4,299	6,400	6,600
6122 Supervisory Differential	0	100	100
6123 Shift Differential	9,032	9,500	9,300
6125 Weekend Bonus	5,748	6,300	6,000
6302 PHO Contingency	0	0	0
6501 FICA (Social Security)	37,683	0	0
6502 IMRF (State Retirement)	25,703	0	0
6511 Health Insurance	92,301	0	0
6512 Life Insurance	2,346	0	0
6601 Unemployment Insurance	5,570	0	0
7553 Technical Equipment	0	0	0
7719 Other Equipment	0	0	0
8032 Rental of Equipment	0	0	0
8051 Professional Services	18,227	20,400	21,000
9111 Kitchen Supplies	25,807	27,200	25,900
9112 Chemicals	21,735	21,700	21,700
9211 Clothing	0	0	0
9231 Groceries	375,843	398,900	393,600
9232 Supplements	43,823	30,300	31,200
TOTAL EXPENDITURES	1,164,262	1,050,200	1,064,700

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: SPECIAL CARE UNIT (3930) BOARD COMMITTEE:
FUND: REHAB & NURSING CTR (2501) HEALTH & HUMAN SRVCS

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
EXPENDITURES:			
6005 Salaries	612,846	621,700	645,000
6091 Work Comp Insurance	0	0	0
6111 Overtime	53,906	36,600	38,000
6121 Premium Holiday	6,402	9,000	9,000
6122 Supervisory Differential	6	100	100
6123 Shift Differential	29,716	30,600	31,700
6124 Extra Duty Pay	11,020	7,000	7,300
6125 Weekend Bonus	6,246	6,900	7,200
6241 Recruitment Bonus	4,141	1,500	0
6501 FICA (Social Security)	52,605	0	0
6502 IMRF (State Retirement)	46,744	0	0
6511 Health Insurance	76,013	0	0
6512 Life Insurance	1,797	0	0
6601 Unemployment	4,361	0	0
7553 Technical Equipment	0	0	0
7719 Other Equipment	0	0	0
8014 Community Services	0	0	0
8051 Professional Services	651	1,400	1,400
8312 N.H. Christmas Party	315	600	600
8315 Outings	758	600	1,000
8316 Resident Entertainment	2,315	1,400	1,500
9131 Technical Supplies	2,789	1,300	2,000
9231 Groceries	45	300	0
TOTAL EXPENDITURES	912,676	719,000	744,800

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: NURSING (3950) BOARD COMMITTEE:
FUND: REHAB & NURSING CTR (2501) HEALTH & HUMAN SRVCS

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2006	PROJECTED FY 2007	ADOPTED FY 2007
EXPENDITURES:				
6005	Salaries	3,066,755	3,158,400	3,292,300
6091	Workers' Compensation	0	3,800	3,900
6111	Overtime	162,329	151,000	156,700
6115	On Call	1,400	500	500
6121	Premium Holiday	27,106	36,700	38,100
6122	Supervisory Differential	11,289	8,700	9,000
6123	Shift Differential	133,627	145,500	151,000
6124	Extra Duty Pay	47,185	48,600	50,400
6125	Weekend Bonus	25,494	27,800	28,800
6231	Deferred Compensation	0	0	0
6241	Recruitment Bonus	11,811	3,900	4,000
6242	RN Point Bonus Program	3,305	3,800	3,500
6501	FICA (Social Security)	255,941	0	0
6502	IMRF (State Retirement)	213,366	0	0
6511	Health Insurance	377,887	0	0
6512	Life Insurance	9,593	0	0
6601	Unemployment	22,278	0	0
7553	Technical Equipment	0	0	0
7719	Other Equipment	0	0	0
8032	Rental of Equipment	52,796	67,900	68,000
8050	CNA Registry M/C	0	0	0
8051	Professional Services	6,841	155,000	25,000
8052	CNA Registry	11,486	7,000	10,000
8076	RN Outside Registry M/C	0	0	0
8077	RN Outside Registry	8,767	1,400	10,000
8078	LPN Outside Registry M/C	0	0	0
8079	LPN Outside Registry	183,645	146,800	150,000
8302	Drugs	153,346	147,400	150,000
8406	Pharmacy Consultant	5,518	4,700	5,500
8407	Dental Consultant	900	900	1,000
8408	Utilization Review	8,450	9,500	9,500
9131	Technical Supplies	119,026	133,300	135,000
9132	Medical Supplies	165,329	157,900	160,000
9134	Lab Fees	6,472	5,800	6,000
9136	Ambulance Fee	0	0	0
9137	X-Ray Fee	5,730	3,500	5,000
9211	Clothing	0	0	0
TOTAL EXPENDITURES		5,097,671	4,429,800	4,473,200

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: ENVIRONMENTAL SRVCS (3960) BOARD COMMITTEE:
FUND: REHAB & NURSING CTR (2501) HEALTH & HUMAN SRVCS

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
EXPENDITURES:			
6005 Salaries	278,790	278,100	288,500
6111 Overtime	1,452	1,200	1,200
6121 Premium Holiday	2,034	2,800	2,900
6122 Supervisory Differential	0	100	100
6123 Shift Differential	0	100	100
6125 Weekend Bonus	2,643	2,900	3,000
6501 FICA (Social Security)	21,212	0	0
6502 IMRF (State Retirement)	18,573	0	0
6511 Health Insurance	68,586	0	0
6512 Life Insurance	1,748	0	0
6601 Unemployment Insurance	2,967	0	0
7553 Technical Equipment	0	0	0
7719 Other Equipment	0	0	0
8061 Commercial Services	178,386	181,200	186,600
8065 Cleaning Services	2,392	200	2,600
9101 Janitorial Supplies	42,004	43,300	47,000
9102 Laundry Supplies	3,241	3,600	3,700
9103 Linens	11	500	500
9211 Clothing	0	0	0
TOTAL EXPENDITURES	624,037	514,000	536,200

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: MAINTENANCE (3970) BOARD COMMITTEE:
FUND: REHAB & NURSING CTR (2501) HEALTH & HUMAN SRVCS

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2007
EXPENDITURES:			
6005 Salaries	71,500	76,400	71,600
6091 Work Comp Ins Payroll	0	0	0
6111 Overtime	12,816	15,400	13,900
6115 On-Call	8,065	8,600	8,600
6121 Premium Holiday	160	100	100
6123 Shift Differential	0	100	100
6125 Weekend Bonus	44	100	100
6501 FICA (Social Security)	6,639	0	0
6502 IMRF (State Retirement)	5,714	0	0
6511 Health Insurance	16,706	0	0
6512 Life Insurance	287	0	0
6601 Unemployment Insurance	423	0	0
7551 Other Improvements	0	0	0
7552 Furnishings & Fixtures	0	0	0
7553 Technical Equipment	0	0	0
7719 Other Equipment	0	0	0
7721 Building Fixtures	0	0	0
8022 Maintenance - Equipment	14,358	13,600	16,000
8023 Maintenance - Vehicles	1,494	1,800	1,900
8024 Maintenance - Buildings	34,538	15,500	29,400
8032 Rental of Equipment	2,650	1,800	1,600
8041 Utilities	287,145	330,200	340,100
8061 Commercial Services	22,289	27,400	25,200
9211 Clothing	0	0	0
9221 Fuel	1,211	1,400	1,200
9241 Vehicle Parts	0	0	0
9242 Machine & Equipment Parts	37,485	56,100	32,400
TOTAL EXPENDITURES	523,525	548,501	542,200

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: ADMINISTRATION (3980) BOARD COMMITTEE:
FUND: REHAB & NURSING CTR (2501) HEALTH & HUMAN SRVCS

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
4031 Medicare - Part A *1	2,285,037	3,663,400	2,857,600
4032 Medicare - Part B	137,460	163,600	210,400
4033 Contract Allow Medicare A	0	-1,126,600	0
4034 Contract Allow Medicare B	0	-9,600	0
4038 Medicare Settlement (Cost Report)	27,319	-3,500	0
4039 Medicare Settlement - Prior	1,832	0	0
4138 IGT Prior Year Settlements	0	0	0
4201 Illinois Public Aid *2	4,747,007	7,984,400	7,516,100
4421 Townships	206,229	242,400	242,400
4601 Private Pay *3 & *4	4,184,615	3,915,400	4,170,800
4611 Third Party Reimbursement	0	0	116,700
5501 Interest	391,815	113,600	181,600
5523 Maintenance	1,424	2,000	0
5601 Employee Meals	4,320	7,200	1,700
5626 Worker Comp Salary Reimbursemt	98	4,600	4,000
5701 Donations	74,535	28,400	25,200
5702 DeKalb Co Community Foundation	0	0	0
5704 Donations - Fixed Assets	0	600	0
5899 Miscellaneous	631	1,200	1,000
TOTAL REVENUES	12,062,322	14,987,100	15,327,500

*1 Based on 94.7% occupancy, avg 180 beds 10.0% M/C @ \$435/day
 *2 Based on 94.7% occupancy, avg 180 beds 53.00% IPA @ \$225.09/day
 *3 Based on 94.7% occupancy, avg 180 beds 37.00% PP regular @ \$169.05/day
 *4 Based on 94.7% occupancy, avg 180 beds 37.00% PP ALZ @ \$179.55/day

FY1990 = \$75.00	FY1996 = \$96.00	FY2002 = \$133.00
FY1991 = \$83.00	FY1997 = \$96.00	FY2003 = \$137.00
FY1992 = \$87.00	FY1998 = \$100.00	FY2004 = \$142.00
FY1993 = \$93.30	FY1999 = \$108.00	FY2005 = \$147.00
FY1994 = \$92.00	FY2000 = \$125.00	FY2006 = \$157 & 165
FY1995 = \$93.00	FY2001 = \$128.00	FY2007 = \$161 & 172

EXPENDITURES:

6005 Salaries	252,771	275,600	285,900
6111 Overtime	15,936	14,500	15,000
6115 On-Call	400	500	500
6121 Premium Holiday	370	500	500
6122 Supervisory Differential	58	100	100
6123 Shift Differential	459	500	500
6125 Weekend Bonus	451	500	500
6231 Deferred Compensation	1,898	2,400	2,500

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DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: ADMINISTRATION (3980) BOARD COMMITTEE:
FUND: REHAB & NURSING CTR (2501) HEALTH & HUMAN SRVCS

ACCOUNT	DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
EXPENDITURES: (CONTINUED)				
6301	Salary Reserve	0	0	0
6501	FICA (Social Security)	20,903	449,200	476,300
6502	IMRF (State Retirement)	15,696	440,300	498,000
6511	Health Insurance	44,550	807,200	906,000
6512	Life Insurance	695	18,500	19,300
6601	Unemployment Tax	1,796	40,000	33,000
6701	Uniform Allowance	22,100	19,900	20,500
7551	Other Improvements	1,979	0	0
7553	Technical Equipment	0	0	0
7701	Office Furniture & Small Equipment	0	0	0
7711	Computer Equipment	0	0	0
7901	Principal on Indebtedness*	0	0	0
7911	Interest on Indebtedness	546,555	271,000	219,300
7921	Payment to Escrow Agent	6,207	0	0
7923	Amortization Premium	-13,308	0	0
8001	Schools of Instruction	13,048	9,700	10,000
8003	Travel	4,726	3,900	3,900
8004	Mileage - Employee	2,623	2,200	2,300
8006	Storm Accomodations	0	0	0
8011	Memberships	17,646	15,000	15,500
8013	Public Notices	17,508	27,600	28,400
8014	Community Relations	803	1,500	1,600
8021	Maintenance - Software	13,532	12,300	12,300
8022	Maintenance - Equipment	0	1,000	1,000
8032	Rental of Equipment	8,922	10,300	10,600
8044	Telephone	25,018	23,200	23,900
8051	Professional Services	105,479	124,500	128,200
8059	Departmental Chargeback	62,000	62,000	93,900
8061	Commercial Services	0	0	0
8090	Backgroung Checks	5,082	3,600	3,700
8101	Insurance Premiums	22,771	23,600	24,300
8102	Liability Premiums	10,000	10,000	10,300
8111	Judgement & Claims	0	0	0
8121	Workers' Comp - Medical	-21,055	23,300	24,000
8122	Workers' Comp - Salaries	98	4,600	4,600
8123	Workers' Comp - Settlements	0	0	0
8138	County Medicaid Contribution	250,539	2,970,800	2,970,800
8204	State Appelate Service	0	0	0
8206	Drug Testing	0	0	0
8230	State Provider Fee	104,025	103,700	106,800
8301	Medical Expense	6,171	7,600	7,600
9001	Supplies	18,799	23,300	23,300
9011	Postage	6,723	8,000	8,200

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: ADMINISTRATION (3980) BOARD COMMITTEE:
FUND: REHAB & NURSING CTR (2501) HEALTH & HUMAN SRVCS

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2006	PROJECTED FY 2007	ADOPTED FY 2008
EXPENDITURES: (CONTINUED)				
9021	Copies - Inhouse	2,136	2,100	2,200
9153	Educational Supplies	2,538	2,200	2,300
9201	Books & Videos	1,365	1,500	1,500
9211	Clothing	0	0	0
9801	Miscellaneous	0	600	700
9820	Depreciation	641,887	614,500	614,500
9830	Loss on Disposal of Assets	0	9,000	1,000
9835	Loss on Bad Debts	61,252	10,000	5,600
9891	Contingency	0	0	0
9915	Contribution to: Public Bldg Comm	0	0	0
TOTAL EXPENDITURES		2,303,151	6,452,300	6,620,899

* A principal payment of \$438,750 was made during FY2006, a payment of \$461,250 was made during FY2007, and a payment of \$513,750 will be made during FY2008, but this is paid by reducing a previously booked liability on the balance sheet.

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: CAPITAL EQUIPMENT (3990) BOARD COMMITTEE:
FUND: REHAB & NURSING CTR (2501) HEALTH & HUMAN SRVCS

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
EXPENDITURES:			
7551 Improvements	-14,756	25,400	355,000
7552 Furnishings & Fixtures	-3,037	7,200	0
7553 Technical Equipment	-26	2,200	16,200
7711 Computer Hardware	0	0	6,800
7712 Computer Software	0	0	8,000
7810 Wellspring	6,394	7,100	0
9830 Loss on Disposal of Fixed Assets	8,981	0	0
9836 Extraordinary Loss of Disposal of F/A	3,821	0	0
9942 Contribution to: Nurs Home Capital	0	0	0
			0
TOTAL EXPENDITURES	1,377	41,900	386,000

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: HEALTH & LIFE INSURANCE (5250) BOARD COMMITTEE:
FUND: MEDICAL INSURANCE (2601) FINANCE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
4801 Financial Services	754	300	0
4901 Insurance Coverage-Employees	874,298	1,000,000	1,025,000
4902 Insurance Coverage - Non-employee	203,319	200,000	200,000
4903 Insurance Coverage-Employer	2,897,246	3,000,000	3,055,000
4904 Employer-Life Insurance Premium	62,548	65,000	70,000
5501 Interest	15,873	14,900	20,000
5622 Insurance Reimbursements	0	0	0
5711 Unclaimed Fees	0	0	0
5811 Refunds	2,578	3,000	0
5899 Miscellaneous	0	0	0
TOTAL REVENUES	4,056,615	4,283,200	4,370,000
EXPENDITURES:			
8051 Professional Services	8,000	10,000	10,000
8056 Employee Assistance Program	9,000	9,000	10,000
8058 Health Care Purchasing Group	0	0	6,000
8061 Commercial Services	0	1,000	1,000
8101 Insurance Premiums-Health	3,577,484	4,200,000	4,200,000
8103 Life Insurance Premiums	63,421	65,000	70,000
8115 Claims Administration	0	1,000	1,000
8131 Medical Claims	-40	0	0
8135 Excess Claims	0	0	0
8136 Premium Stabilization Fund	0	0	0
8305 Wellness Program	14,793	20,000	70,000
9001 Office Supplies	0	1,000	1,000
9801 Miscellaneous	0	1,000	1,000
TOTAL EXPENDITURES	3,672,658	4,308,000	4,370,000

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: HISTORY ROOM (6530)
FUND: HISTORY ROOM (3774)

BOARD COMMITTEE:
FINANCE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
5701 Donations	5,204	6,000	6,000
5901 Contribution From: General Fund	9,000	11,000	13,000
TOTAL REVENUES	14,204	17,000	19,000
EXPENDITURES:			
6005 Salaries	6,500		9,100
6501 FICA (Social Security)	497	600	700
6601 Unemployment Tax	104	200	200
7701 Office Furniture & Small Equipment	3,145	1,000	1,000
7711 Computer Equipment	0	1,500	2,000
8022 Maintenance - Equipment	473	600	600
8061 Commercial Services	264	2,000	2,000
9001 Office Supplies	996	3,000	3,000
9011 Postage	352	400	400
TOTAL EXPENDITURES	12,332	9,300	19,000

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: CHILDREN'S WAITING ROOM (5380) BOARD COMMITTEE:
FUND: CHILDREN'S WAITING ROOM (3775) LAW & JUSTICE

ACCOUNT	DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:				
4401	Local Grant	0	0	0
5033	Children's Waiting Room	17,070	16,000	18,000
5701	Donations	0	0	0
TOTAL REVENUES		17,070	16,000	18,000
EXPENDITURES:				
7701	Office Furniture & Small Equipment	0	0	2,000
8044	Telephone	0	0	0
8051	Professional Services	0	0	0
8101	Insurance Premiums	1,364	0	0
8232	Children's Waiting Room Organization	12,000	15,600	18,000
TOTAL EXPENDITURES		13,364	15,600	20,000

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: DRUG COURT (5620) BOARD COMMITTEE:
FUND: DRUG COURT (3776) LAW & JUSTICE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
4011 Federal Grant	0	0	0
4155 CLEAN Program	0	0	0
4401 Local Grant	0	0	0
4561 Drug Testing	0	0	0
5026 Drug Court Fee	58,196	120,000	128,000
5501 Interest	0	0	0
5701 Donations	0	0	0
5939 Contribution From Opportunity Fund	100,000	100,000	0
TOTAL REVENUES	158,196	220,000	128,000
EXPENDITURES:			
6005 Salaries	46,333	46,000	73,000
6071 Part Time	0	17,000	0
6111 Overtime	0	1,000	1,000
6501 FICA (Social Security)	3,459	5,000	5,800
6502 IMRF (State Retirement)	3,148	4,000	6,000
6511 Health Insurance	1,500	1,500	1,800
6512 Life Insurance	84	200	200
6601 Unemployment Tax	176	300	200
6602 Worker Compensation	0	0	0
7701 Office Furniture & Small Equipment	1,291	1,500	1,300
7711 Computer Equipment	5,797	5,600	1,300
8001 Schools of Instruction	1,825	600	1,500
8003 Travel	7,038	5,500	3,500
8007 Meetings - Host Expenses	103	1,000	1,000
8011 Memberships	409	500	1,500
8044 Telephone	0	0	0
8051 Consultants	3,427	1,600	13,000
8072 Software Acquisition	284	0	0
8096 Client Assistance	0	0	20,000
8201 Contribution to Agencies	0	45,800	20,000
8206 Drug Testing	0	1,000	3,000
9001 Office Supplies	2,956	2,000	3,500
9011 Postage	13	600	600
TOTAL EXPENDITURES	77,842	140,700	158,200

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: DRUG PROSECUTION PROG (2740) BOARD COMMITTEE:
FUND: DRUG PROSECUTION (3802) LAW & JUSTICE

ACCOUNT	DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:				
5031	Forfeits	4,336	5,000	5,000
	TOTAL REVENUES	4,336	5,000	5,000
EXPENDITURES:				
7701	Office Furniture & Small Equipment	0	0	0
8001	Schools of Instruction	1,415	0	1,000
8003	Travel	1,740	0	1,000
8011	Memberships	0	100	100
8022	Maintenance - Equipment	0	0	0
8032	Rent Equipment	0	0	0
8044	Telephone	0	0	0
8084	Witness Fees	0	0	0
8085	Transcripts	2,381	5,000	3,500
9001	Office Supplies	0	0	100
9011	Postage	0	0	100
9021	Copies - Inhouse	0	0	0
	TOTAL EXPENDITURES	5,536	5,100	5,800

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: LAW ENFORCEMENT PROJECTS (2660) BOARD COMMITTEE:
FUND: SHERIFF'S LAW ENFRMNT PROJ (3803) LAW & JUSTICE

ACCOUNT DESCRIPTION	ACTUAL FY 2006	12 MONTHS PROJECTED FY 2007	BOARD ADOPTED FY 2008
REVENUES:			
4006 Federal Grant - Capital Public Safety	48,534	0	0
4153 SCAAP Grant	0	17,000	10,000
5031 Forfeits	0	0	0
5045 DUI Fines	33,451	24,000	24,000
5046 Narcotics Task Force	3,000	4,542	5,000
5701 Donations	30	0	0
5702 DeKalb County Community Found	0	0	0
5899 Miscellaneous	0	0	0
TOTAL REVENUES	85,014	45,542	39,000
EXPENDITURES:			
7006 State Grant-Capital/Public Safety	36,509	0	0
7007 Federal Grant-Capital/Public Safety	12,630	0	0
7701 Office Furniture & Small Equipment	0	1,000	1,000
7719 Other Equipment	9,388	15,000	15,000
8008 Training	350	0	2,000
8022 Maintenance - Equipment	5,041	8,000	10,000
8023 Maintenance - Vehicles	0	0	0
8032 Rent Equipment	0	0	0
8034 Designated Donor Expense	826	0	0
8044 Telephone	0	0	0
TOTAL EXPENDITURES	64,743	24,000	28,000

DeKalb County Government

FY 2008
BUDGET
PLAN

Forest Preserve

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: FOREST PRESERVE (4210) BOARD COMMITTEE:
FUND: FOREST PRESERVE (1251) FOREST PRESERVE

ACCOUNT DESCRIPTION	ACTUAL FY 2005	ACTUAL FY 2006	BOARD ADOPTED FY 2007
REVENUES:			
3011 Property Tax - General	370,034	398,033	975,500
3012 Interest on Current Property Tax	555	1,022	0
3014 Property Tax - FICA	17,651	18,549	18,674
3014 Property Tax - IMRF	26,858	31,122	31,124
3015 Property Tax - Tort	8,134	8,147	8,000
3031 Mobile Home Tax	311	303	0
3331 Replacement Tax	14,288	15,537	10,500
4011 Federal Grant	0	0	0
4101 State Grant - Greenways/Trails	0	0	0
4101 State Grant - Receivable for 2006	50,719	30,545	0
4401 Local Agencies	0	0	0
4631 Afton Wetland Bank Phase 2	267,271	59,364	0
4632 NREC Revenue	23,832	30,414	25,000
5501 Interest	10,743	20,555	8,000
5521 Land Rentals	14,063	19,573	13,000
5522 Shelter Rentals and camping fees	12,388	13,086	10,600
5701 Donations	53,855	50	0
5702 DCCF Land Acquisition Endowment	4,000	0	0
5705 Wetland Bank Reserve Funding	0	0	30,000
5707 DeKalb Community Foundation	0	4,000	0
5811 Refunds	0	0	0
5899 Miscellaneous	5,079	3,398	0
TOTAL REVENUES	879,781	653,697	1,130,398
EXPENDITURES:			
6005 Salaries	174,242	180,891	187,000
6051 Boards & Commissions	5,760	4,810	4,000
6061 Seasonal Help	41,591	36,065	49,000
6071 Part Time	1,099	0	0
6081 Safety & Security	0	0	0
6111 Overtime	76	715	0
6221 Longevity	0	3,588	3,800
6231 Deferred Compensation	3,817	4,072	3,800
6501 FICA (Social Security)	16,529	16,588	18,500
6502 IMRF (State Retirement)	24,463	29,574	31,000
6511 Health Insurance	29,276	33,412	34,000
6512 Life Insurance	560	575	600
6601 Unemployment Tax	815	690	800
7001 Land Acquisition	0	800	610,000
7232 DeKalb/Sycamore Trail	0	0	0
7252 Special Projects-Natural Res Mgmt	9,595	10,608	9,000
7253 Park Improvements	1,173	0	6,300

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2008 BUDGET

DEPARTMENT: FOREST PRESERVE (4210) BOARD COMMITTEE:
FUND: FOREST PRESERVE (1251) FOREST PRESERVE

ACCOUNT	DESCRIPTION	ACTUAL FY 2005	ACTUAL FY 2006	BOARD ADOPTED FY 2007
EXPENDITURES: (CONTINUED)				
7254	Park Improvements (Staff labor)	6,250	7,519	6,000
7255	County Farm Woods Development	0	0	0
7256	C-2000 Grant Cost	0	0	0
7257	Greenways & Trails Costs	5,027	0	0
7258	Wetland Mitigation	30,237	3,737	30,000
7259	Potawatomi Woods Development	109,155	36,107	0
7801	Vehicles	5,800	23,687	0
7802	Construction Equipment	0	16,472	0
7803	Lawn Equipment	14,670	11,086	6,000
8003	Travel	648	1,125	1,000
8005	Mileage - Boards	195	141	500
8011	Memberships	475	425	300
8013	Public Notices	525	931	500
8022	Maintenance - Equipment	787	555	1,000
8023	Maintenance - Vehicles	2,108	2,378	3,000
8024	Maintenance - Buildings	9,556	6,748	6,000
8041	Utilities	4,884	4,508	5,000
8044	Telephone	5,281	4,823	6,000
8051	Professional Services	3,950	4,018	4,000
8061	Commercial Services	3,585	4,615	5,000
8101	Insurance Premiums	8,188	8,261	8,000
8211	Property Taxes	1,410	969	2,100
8229	DeKalb County Community Found	0	5,982	0
8332	Environmental Education	15,000	16,000	17,000
8411	NREC Expenses	23,000	25,000	25,000
9001	Supplies	23,929	17,589	21,000
9011	Postage	187	293	500
9021	Copies - Inhouse	63	115	500
9211	Clothing	552	1,208	900
9221	Fuel	17,534	19,022	20,000
9241	Vehicular Parts	470	998	1,000
9242	Machine & Equipment Parts	452	2,073	1,000
9801	Miscellaneous	5,180	2,248	1,000
TOTAL EXPENDITURES		608,095	551,023	1,130,100

DEKALB COUNTY FOREST PRESERVE DISTRICT
 FY 2008 BUDGET
 FUND ANALYSIS SCHEDULE

C-03

FISCAL YEAR	Revenues			TOTAL EXPENSES	REVENUES VS EXPENSES NET	PRIOR PERIOD ADJUSTMENT	ENDING FUND BALANCE
	PROPERTY TAXES	OTHER REVENUE	TOTAL REVENUE				
FY 1989 Actual - Audited	164,383	55,862	220,245	197,669	22,576		141,783
FY 1990 Actual - Audited	171,951	59,550	231,501	226,688	4,813		146,596
FY 1991 Actual - Audited	181,156	66,083	247,239	357,450	(110,211)		36,385
FY 1992 Actual - Audited	189,435	169,121	358,556	339,169	19,387		55,772
FY 1993 Actual - Audited	197,089	42,838	239,927	249,205	(9,278)		46,494
FY 1994A Actual - Audited	231,304	52,713	284,017	276,749	7,268		60,490
FY 1994B Actual - Audited	242,543	20,312	262,855	131,527	131,328		192,017
FY 1995 Actual - Audited	254,781	66,262	321,043	313,699	7,344		199,361
FY 1996 Actual - Audited	266,761	160,149	426,910	420,407	6,503		205,864
FY 1997 Actual - Audited	281,782	147,250	429,032	438,035	(9,003)		196,861
FY 1998 Actual - Audited	295,478	105,822	401,300	367,312	33,988		230,849
FY 1999 Actual - Audited	311,653	255,035	566,688	499,076	67,612		298,461
FY 2000 Actual - Audited	322,674	196,299	518,973	365,326	153,647		452,108
FY 2001 Actual - Audited	342,246	99,886	442,132	442,274	(142)		451,966
FY 2002 Actual - Audited	364,251	925,016	1,289,267	1,665,078	(375,811)		76,155
FY 2003 Actual - Audited	381,550	75,927	457,477	445,216	12,261	29,235	117,651
FY 2004 Actual - Audited	401,654	133,767	535,421	535,284	137		117,788
FY 2005 Actual - Audited	422,988	456,791	879,779	608,094	271,685		389,473
FY 2006 Actual - Audited	456,041	136,459	653,585	551,021	102,564		492,037
FY 2007 Projected	975,500	154,600	1,130,100	1,130,100	1,130,100		492,037
FY 2008 Budgeted	1,260,000	236,000	1,496,000	1,496,000	0		0

NOTE: Forest Preserve Fiscal Year ran from July 1st through June 30th through FY 1994A; since FY 1994B, the fiscal year has ended on November 30.

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

DEKALB COUNTY COMMUNITY FOUNDATION FUNDS

<u>Fund</u>	<u>Year End</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Ending Balance</u>
Conservation & Natural Resource Education Endowment	12-31-1996			13,090
	12-31-1997	2,028		15,118
	12-31-1998	1,955		18,452
	12-31-1999	1,398		19,679
	12-31-2000		687	18,992
	12-31-2001	0	1,463	17,528
	12-31-2002	(3,474)	158	13,897
	12-31-2003	1,695		15,592
	12-31-2004	3,854	942	18,504
	12-31-2005	1,052	923	18,633
	12-31-2006	1,725	967	19,391
	09-30-2007	1,497	149	20,739
	Land Fund	12-31-1996		
12-31-1997		1,596		46,596
12-31-1998		8,176		54,772
12-31-1999		23,200	34,000	43,971
12-31-2000				43,971
12-31-2001		1,500	7,000	38,471
12-31-2002		3,200	37,471	4,200
12-31-2003		0	0	4,200
12-31-2004		0	0	4,200
12-31-2005		0	4,000	200
12-31-2006		0	0	200
09-30-2007		0	0	200

Endowment Funds: The Conservation & Natural Resource Education Endowment was established in 1996. This fund directs that the income generated be used for conservation and education within the Forest Preserve District.

Non-Endowed Funds: The Land Fund was established in 1996 to hold contributions made by the public and other non-tax revenues (Wetland Mitigations/ portion of shelter and camping fees) for the future acquisition of Forest Preserve land. During 1999, \$34,000 was used to assist in the purchase of additional Merritt Prairie lands.

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

AFTON WETLAND BANK

<u>Date</u>	<u>Wetland Bank Acres</u>	<u>Acres Sold</u>	<u>Acres In Bank</u>	<u>Monies Received</u>	<u>Monies Spent</u>	<u>Balance</u>
11-30-1998	0	0	0	0	0	0
11-30-1999	57.5	1.2	56.3	50,400	0	50,400
07-17-2000	56.3	1.0	55.3	42,000	0	92,400
11-30-2000	55.3	1.5	53.8	63,000	0	155,400
11-30-2001	53.8	0.6	53.2	25,200	8,000	172,600
11-30-2002	53.2	0	53.2	0	0	172,600
11-30-2003	53.2	0	53.2	0	0	172,600
11-30-2004	53.2	0.24	52.96	10,080	29,889	152,791
11-30-2005	52.96	8.577	44.383	277,283	132,000	298,074
11-30-2006	44.383	1.756	42.627	59,364	229,750	127,688
10-31-2007	42.627	2.9	39.727	101,320	115,910	113,098
				----- 628,647 =====	----- 515,549 =====	

DEKALB COUNTY GOVERNMENT
 FY 2008 BUDGET
 FOREST PRESERVE LAND ACQUISITIONS

<u>Forest Preserve</u>	<u>Township</u>	<u>Date Acquired</u>	<u>Acres</u>	<u>Original Value</u>	<u>Funding Source *</u>
1 Adee's Woods	South Grove	01/01/1990	10	27,015	D
2a Afton	Afton	12/01/1973	240	216,000	C
2b Afton Addition	Afton	03/01/2007	76	770,214	C/G/L/WM
3 DeKalb Sycamore Trail & Peace Road Trail	Dek/Syc/Cort	Spr/Sum 1997 11/30/1987	9 40	111,000 73,725	D C
4 Great Western Trail	Sycamore	10/14/1977	40	73,725	C
5 McQueen	Franklin	01/01/1979	46	270,000	G/C
6a Merritt Prairie	Pierce	11/30/1989	40	82,017	D
6b Merritt Prairie Addition	Pierce	01/30/1999	16	84,000	G/WM/D
7 Nehring	DeKalb	01/01/1977	28	87,000	C
8 Knute Olson Jr	Kingston	01/01/1982	26	70,000	D
9 Russell Woods	Kingston	02/26/1940	126	4,747	C
10 Sannauk	Somonauk	04/25/1940	73	5,950	C
11 Chief Shabbona	Shabbona	03/21/1941	88	9,000	C
12a Wilkinson/Renwick	Mayfield	03/03/1992	26	59,119	D/G/C
12b Wilkinson/Renwick	Mayfield	11/25/1992	20	13,195	D
13 County Farm Woods	DeKalb	03/01/2000	9	400,000	D
14 Potawatomi Woods	Franklin	09/11/2002	<u>293.3</u>	<u>1,349,000</u>	G/D/L/C
TOTALS			<u>1,206.3</u>	<u>\$3,705,707</u>	

* C = Cash, D = Donated, G = Grant Assistance, WM = Wetland Mitigation, L=Loan

11/20/2007

DeKalb County Government

FY 2008

BUDGET

PLAN

Chart of Accounts

DEKALB COUNTY GOVERNMENT

- FY 2008 BUDGET -

CHART OF ACCOUNTS: FUNDS & DEPARTMENTS

<u>FUND #</u>	<u>FUND NAME</u>	<u>DEPT #</u>	<u>DEPARTMENT NAME</u>
1111	General Fund		<u>General Government</u>
		1110	County Board
		1210	Finance Office
		1290	Non-Departmental Services
		1310	Information Management Office
		1410	Assessments Office
		1510	County Clerk & Recorder
		1530	Elections
		1710	Planning & Zoning
		1810	Regional Office of Education
		1910	Treasurer
			<u>Public Safety</u>
		2210	Judiciary
		2220	Jury Commission
		2310	Circuit Clerk
		2410	Coroner
		2510	ESDA
		2610	Sheriff
		2620	Sheriff - Merit Commission
		2630	Sheriff - Auxilliary/Radio Watch
		2670	Sheriff - Communications
		2680	Sheriff - Corrections
		2710	State's Attorney
		2810	Public Defender
		2910	Court Services
1211	Retirement Fund	5220	Retirement
1212	Tort & Liability Insurance Fund	5230	Tort & Liability Insurance
		5235	Worker's Compensation (Treasurer)
1213	PBC Lease Fund	5210	PBC Lease
1214	Micrographics Fund	5520	Micrographics
1222	Law Library Fund	5610	Law Library
1223	Court Automation Fund	5340	Court Automation
1224	Child Support Fund	5350	Child Support

DEKALB COUNTY GOVERNMENT

- FY 2008 BUDGET -

CHART OF ACCOUNTS: FUNDS & DEPARTMENTS

<u>FUND #</u>	<u>FUND NAME</u>	<u>DEPT #</u>	<u>DEPARTMENT NAME</u>
1225	Probation Services Fund	2930	Probation Services
1226	Document Storage Fund	5360	Document Storage
1227	Tax Sale Automation Fund	5370	Tax Sale Automation
1228	GIS Development Fund	5260	GIS Development
1229	Court Security Fund	2650	Court Security
1231	Highway Fund	3510	Highway
1232	Engineering Fund	3520	Engineering
1233	Aid to Bridges Fund	3530	Aid to Bridges
1234	County Motor Fuel Tax Fund	3540	County Motor Fuel Tax
1235	Federal Highway Matching Tax Fund	3550	Federal Highway Matching Tax
1241	Public Health Fund	3610	Public Health
1242	Community Mental Health Fund	3710	Community Mental Health
1243	Community Services Fund	4410	Community Services
1244	Community Services Revolving Loan Fund	4420	Revolving Loans
1245	Senior Services Fund	4510	Senior Services
1246	Veteran's Assistance Commission Fund	4610	Veteran's Assistance
1247	Solid Waste Fund	3650	Solid Waste Program
1251	Forest Preserve Fund	4210	Forest Preserve
1471	Special Projects Fund	5240	Special Projects
1472	County Farm Land Sale Fund	5270	County Farm Land Sale
1473	Land Acquisition - Sycamore Campus Fund	5550	Land Acquisition - Sycamore Campus

DEKALB COUNTY GOVERNMENT

- FY 2008 BUDGET -

CHART OF ACCOUNTS: FUNDS & DEPARTMENTS

<u>FUND #</u>	<u>FUND NAME</u>	<u>DEPT #</u>	<u>DEPARTMENT NAME</u>
1474	Debt Service Fund	5285	Debt Service
1475	Opportunity Fund	5288	Opportunity Fund
1476	Asset Replacement Fund	5530	Asset Replacement
1477	Tollway Access Loan Repayment Fund	5540	Tollway Access Loan Repayment
1512	Building Fund	5720	Building Fund
2501	Rehab & Nursing Center Fund	3800	Total for Nursing Home Departments
		3840	Nursing - Rehabilitation
		3850	Nursing - Education
		3860	Nursing - Social Services
		3870	Nursing - Patient Activities
		3880	Nursing - Dietary
		3930	Nursing - Special Care Unit
		3950	Nursing - Nursing Subtotal
		3951	NonCertified RN
		3952	NonCertified LPN
		3953	NonCertified CNA
		3954	Certified RN
		3955	Certified LPN
		3956	Certified CNA
		3957	Certified Registry RN
		3958	Certified Registry LPN
		3959	Supervisory
		3993	Non-Certified Registry RN
		3994	Non-Certified Registry LPN
		3995	Registry CNA Non-Certified
		3996	Registry CNA Certified
		3960	Nursing - Environmental Services
		3970	Nursing - Maintenance
		3980	Nursing - Administration
		3990	Nursing - Capital Equipment
2502	Nursing Home Capital Fund	3998	Capital Improvements
2601	Medical Insurance Fund	5250	Employee Health & Life Insurance
2603	Facilities Management Fund	4810	Facilities Management

DEKALB COUNTY GOVERNMENT

- FY 2008 BUDGET -

CHART OF ACCOUNTS: FUNDS & DEPARTMENTS

<u>FUND #</u>	<u>FUND NAME</u>	<u>DEPT #</u>	<u>DEPARTMENT NAME</u>
3761	Working Cash Fund	6510	Working Cash
3771	Township Motor Fuel Fund	3560	Township Motor Fuel
3772	Township Bridge Fund	3570	Township Bridge
3773	Special Drainage Fund	6560	Special Drainage
3774	History Room Fund	6530	History Room
3775	Children's Waiting Room Fund	5380	Children's Waiting Room
3776	Drug Court Fund	5620	Drug Court
3802	Drug Prosecution Fund	2740	Drug Prosecution Program
3803	Sheriff's Law Enforcement Projects Fund	2660	Law Enforcement Projects
4901	Long-Term Debt Fund	6520	Long Term Disability/Compensated Absences
4902	GFAAG - County & PBC Fund	6540	Fixed Assets County/PBC
4903	GFAAG - PBC Fund	6550	PBC Fixed Assets
4999	Government Clearing Fund	5290	Payroll Liabilities
8100	PBC - General Fund	7110	PBC General Operations
8200	PBC - Capital Improvement Reserve Fund	7210	PBC Capital Improvement Reserve
8300	PBC - Operating Leases Fund	7310	Building & Grounds - Operations & Maint
8400	PBC - R & R Sycamore Campus Fund	7410	Sycamore Campus
8450	PBC - R & R Health Facility Fund	7450	Health Facility/Non-Nursing Home
8460	PBC - R & R Public Safety Bldg Fund	7460	PBC Public Safety Building
8500	PBC - Sinking Fund	7510	Health Facility Debt Service
8600	PBC - Detention Center Fund	7610	Jail Expansion/Construction
8740	PBC - Community Outreach Building	7740	Community Outreach Building

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

	Assets 0001 - 0999		
0001	Cash & Investments	0745	Food Advance - Sheriff Dept
0003	Certificates of Deposit	0750	Prepaid Expenses
0005	Nursing Home Activity Cash	0751	Prepaid Health Insurance
0006	Nursing Home CVS - Cash	0752	Prepaid Life Insurance
0007	Nursing Home Courtyard Cash	0755	Prepaid Youth Beds
0010	Petty Cash	0760	Uniform Inventory
0011	Petty Cash - Circuit Clerk	0770	Printing Inventory
0012	Petty Cash - County Clerk	0780	Vehicle Maintenance
0013	Petty Cash - Recorder	0801	Due from General Fund
0014	Petty Cash - Sheriff	0812	Due from Retirement Fund
0015	Petty Cash - State's Atty	0813	Due from Tort & Liability Fund
0016	Petty Cash - Joiner History Rm	0814	Due from Facilities Management
0017	Petty Cash - Cir Clerk UPS	0822	Due from Highway Fund
0018	Petty Cash - Cir Clerk Child Support	0823	Due from Engineering Fund
0019	Petty Cash - Cir Clerk Branch Court	0824	Due from Aid to Bridges
0505	Unamortized Discount	0825	Due from County Motor Fuel
0510	Savings Account	0826	Due from Federal Highway Matching
0550	Cash with Paying Agent	0827	Due from Health Fund
0551	Insurance Costs FY05 Issue	0828	Due from Mental Health
0552	Unamortized Loss on Refund	0829	Due from Nursing Home
0560	Restricted Cash	0830	Due from Veterans Assistance
0575	Investment in Supportive Living	0831	Due from N.H. Capital Imp Fund
0600	Accounts Receivable	0835	Due from Law Library
0605	Property Taxes Receivable	0837	Due from Comm. Serv-Fin. Aid
0609	A/R Medicare Cost Report	0838	Due from Forest Preserve
0610	A/R - General Long Term Debt	0839	Due from PBC Lease Fund
0611	A/R - Land Endowment	0840	Due from Public Building Commission
0612	A/R - Conservation Endowment	0841	Due from Special Drainage
0615	Grants Receivable	0842	Due from Community Services
0620	Medicare Settlement	0843	Due from Debt Service
0621	Allowance for Doubtful Accounts	0844	Due from Working Cash
0630	Accrued Interest	0845	Due from Government Account
0650	Notes Receivable	0846	Due from Medical Insurance
0660	Leases Receivable	0847	Due from Township Motor Fuel
0700	Stores Inventory	0848	Due from Township Special Bridge
0701	Purchases for Stores	0850	Due from Document Storage
0702	Sales from Stores	0851	Due from Micrographics
0710	Prepaid Postage	0852	Due from Court Automation
0711	Purchases for Postage	0853	Due from Special Projects
0712	Sales from Postage	0854	Due from Child Support
0715	Prepaid UPS	0855	Due from GIS
0716	Purchases for UPS	0856	Due from Court Security
0717	Sales from UPS	0858	Due from Solid Waste
0720	Revenue Stamps (State)	0867	Due from Opportunity Fund
0725	Equipment Sales	0868	Due from Tollway Access Loan Fund
0730	Interest Received - Tax Collection	0869	Due from Capital Improvement
0740	Travel Advances	0890	Due from Circuit Clerk
		0894	Due from Community Outreach Bldg

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

0895	Due from Other Funds	1140	Health Claims Payable
0896	Due from PBC General Fund	1142	Animal Control Claims Payable
0897	Due from Trust & Agencies	1143	Premium on 2005 Bonds
0899	Due from Other Government	1144	Reserve for I.G.T.
0900	Land	1145	Work Comp Settlement Payable
0909	Capitla Assets Net Debt	1147	Health Insur. Assessment Payable
0910	Buildings	1148	Reserve for Corp Compliance
0911	Accum Depreciation - Buildings	1150	Unearned Income
0912	Unrestricted Assets	1155	Escrow Payable
0920	Land Improvements	1157	Property Development Payable
0921	Accum Depreciation - Land Improvmt	1160	Medicare Payable
0925	Furniture & Fixtures	1162	First Impressions - KCH
0926	Accum Depreciation Furn & Fixtures	1165	IPA Payable
0930	Equipment	1167	Advance Billing
0931	Accum Depreciation - Equipment	1170	Hunting & Fishing License
0932	Office Equipment	1175	Death Certificate State Surcharge
0933	Accum Depreciation-Office Equipment	1176	Rental Housing Support Program
0934	Maintenance Equipment	1180	Networking for Families
0935	Accum Depreciation-Maint Equipment	1200	Compensated Absences - Payable
0940	Vehicles	1201	Comp Absences Payable - General
0941	Accum Depreciation - Vehicles	1210	Comp Absences Payable - L.T.
0942	Roads	1214	Comp Absences Payable - Microgra.
0943	Accum Depreciation Roads	1222	Comp Absences Payable - Highway
0944	Right of Ways	1223	Comp Absences Payable - Engineer
0945	Accum Depreciation ROW's	1224	Comp Ab Payable - Aid to Bridge
0946	Bridges & Culverts	1225	Comp Ab Payable - Co. Motor Fuel
0947	Acc Depreciation Bridges & Culverts	1227	Comp Absences Payable - Health
0948	Storm Sewers	1228	Comp Ab Payable - Mental Health
0949	Acc Depreciation Storm Sewers	1229	Comp Ab Payable - Court Security
0951	Construction in Progress	1230	Comp Absences Payable - GIS
0955	Dementia Program Develop. Costs	1242	Comp Ab Payable - Comm Services
0956	Senior Living Fac. Dev. Costs	1243	Comp Absences - Document Storage
0999	Total Assets	1244	Comp Absences - Court Automation
		1245	Comp Absences - Child Support
	Liabilities 1000 - 1999	1246	Comp Absences - Solid Waste
1010	Vendor Checks Payable	1251	Comp Absences - Forest Preserve
1100	Accounts Payable	1300	Net Payroll
1105	Judgment & Claims Payable	1305	Forest Preserve Payroll
1109	Retainage Payable	1400	Federal Withholding
1110	Accrued Payroll	1405	Forest Preserve Federal Withholding
1120	Deferred Property Taxes	1410	State Withholding
1122	Deferred Revenues	1420	FICA
1125	Plan Review	1425	Forest Preserve FICA
1130	Lease Obligations	1430	IMRF
1132	Revenue Bonds Payable	1435	Forest Preserve IMRF
1133	Bonds Payable	1440	SLEP
1134	Interest Payable	1445	Unemployment Tax
1135	General Bonds Payable	1446	Forest Preserve Unemployment Tax

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

1450	Health Insurance	1575	Computer Rounding
1451	Forest Preserve Health Insurance	1801	Due to General Fund
1460	County Life Insurance	1812	Due to Retirement Fund
1461	Forest Preserve Life Insurance	1813	Due to Tort & Liability Insurance Fund
1464	Forest Preserve - IMRF Life	1814	Due to Facilities Management
1465	IMRF Life	1822	Due to Highway Fund
1467	Forest Preserve NACO Deferred Comp	1823	Due to Engineering Fund
1468	NACO Deferred Comp	1824	Due to Aid to Bridges
1469	Forest Preserve ICMA Deferred Comp	1825	Due to County Motor Fuel Fund
1470	ICMA Deferred Comp	1826	Due to Federal Highway Matching
1471	Flower Fund	1827	Due to Health Fund
1475	Kishwaukee United Way	1828	Due to Mental Health
1478	Forest Preserve YMCA	1829	Due to Nursing Home Fund
1479	YMCA	1831	Due to N.H. Capital Improvement Fund
1480	YMCA Joiner Fee	1835	Due to Law Library Fund
1481	Forest Preserve Credit Union	1837	Due to Comm. Services-Revolving Loans
1485	Savings Bonds	1838	Due to Forest Preserve
1487	MAP Local Deduction	1839	Due to PBC Lease Fund
1488	MAP Health Fund	1841	Due to Special Drainage
1489	CT Services Teamster Dues	1842	Due to Community Services
1490	MAP Union Dues	1843	Due to Debt Service
1492	AFSCME Dues	1844	Due to Working Cash
1493	AFSCME - People	1845	Due to Government Account
1501	Garnishment - Specific	1846	Due to Medical Insurance
1502	Garnishment - Percentage	1847	Due to Township Motor Fuel
1505	Federal Tax Levy	1848	Due to Township Bridge
1510	Advances	1851	Due to Micrographics
1520	Child Support	1852	Due to Court Automation
1525	Tuition Reimbursement	1853	Due to Drug Prosecution
1526	Disability - Exempt	1854	Due to Child Support
1527	Forest Preserve Disability - Exempt	1855	Due to Court Security
1530	Meals	1856	Due to Document Storage
1531	Operating Engineers Membership Dues	1857	Due to Tax Sale Automation
1532	Operating Engineers Admin Dues	1858	Due to GIS Development
1533	IMRF Service Buyback	1859	Due to Court Security
1537	Uniforms	1860	Due to Solid Waste Program
1538	Back Brace	1861	Due to Special Projects
1540	Special Miscellaneous	1862	Due to PBC R & R Health
1541	Forest Preserve - Other	1863	Due to PBC R & R Sycamore
1545	Miscellaneous	1864	Due to R & R
1550	Flex Benefits - Medical	1865	Due to History Room
1551	Forest Preserve Flex Ben - Medical	1866	Due to County Farm Fund
1555	Flex Benefits - Dependent	1867	Due to Opportunity Fund
1557	Flex Benefits - Prior Year	1868	Due to Tollway Access Loan Fund
1560	Flex Benefits - Forfeits	1869	Due to Capital Improvement Reserve
1565	Employee Funds Escrow	1894	Due to PBC Capital Improvement Resrv
1567	Employee Vending Machines	1895	Due to Other Funds
1570	Void Checks	1896	Due to PBC General Fund

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

1897 Due to Trust & Agencies
1898 Due to Townships
1899 Due to Other Governments
1999 Total Liabilities

Fund Equity 2000 - 2999

2000 Budgetary Fund Balance
2010 Appropriation Control
2020 Revenue Estimate Control
2030 Reserve for Encumbrance
2040 Encumbrance Control
2050 Expenditure Control
2060 Revenue Control
2100 Designated for Cash Flow
2105 Designated - Long Term Notes
2106 Designated - Bike Path
2107 Designated - Property Development
2109 Designated - Afton Wetland Bank
2110 Designated - Special Use
2111 Designated - Tort Claims
2112 Designated - Capital
2113 Reserved Prepaid Items
2114 Designated - Youth Beds
2115 Designated - IPA Adjustment
2116 Inv Capital Assets (Net Debt)
2117 Amortization of Contributed Capital
2118 Prior Period Adjustments
2119 Reserved IMRF Retirement
2120 Reserved - Land/Cash Funds
2121 Reserved NREC
2122 Designated - Nicholson Donation
2150 Designated - PHO Payout
2210 Designated: Fixed Assets
2220 Designated: Emergencies
2243 Designated: Comp Absences
2250 Designated: Excess Claims
2252 Designated: Rate Stabilization
2260 Reserved: Debt Service
2261 Reserved: Community Foundation
2262 Reserved: Comm Foundation Land
2265 Reserved: OSLAD Grant
2299 Fund Balance
2999 Total Fund Equity

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

CHART OF ACCOUNTS: REVENUES

REVENUES 3000 - 5999	4010	5311 VAC Grant
	4011	Federal Grant
TOTAL REVENUES 3000	4012	Federal Emergency Management Assn.
	4013	FCM Federal Match Grant
TAXES 3001	4021	Entitlement Payments
	4022	Land Set-Aside Program
Locally Collected:	4031	Medicare - Part A
	4032	Medicare - Part B
3011 Current Property Taxes	4033	Contractual Allowance Medicare A
3012 Interest on Current Property Taxes	4034	Contractual Allowance Medicare B
3013 Penalties on Current Property Taxes	4035	Medicare - Home Nursing
3014 Property Tax - FICA/IMRF	4038	Medicare Settlement (Cost Report)
3015 Property Tax - Tort	4039	Medicare Settlement - Prior
3021 Delinquent Property Taxes (Prior Year)	4041	COPS Program
3022 Interest on Delinquent Taxes	4042	Social Security Incentive Program
3023 Penalties on Delinquent Taxes		
3031 Mobile Home Tax	State:	
	4101	State Grant
State Collected:	4102	IDNR Open Lands Trust Grant
	4103	State Grant - Operat Government
3311 State Income Tax	4104	State Grant - Capitial Government
3312 State Supplemental Income Tax	4105	State Grant - Oper. Public Safety
3321 Sales Tax (.01)	4106	State Grant - Capital Public Safety
3322 Sales Tax (.0025)	4107	Domestic Battery Grant
3323 Sales Tax - Photo Processing	4108	Victim Witness Grant
3324 Local Use Tax	4110	Planning & Preparedness Grant
3327 Games Tax	4111	AIDS Grant
3331 Replacement Tax	4112	Basic Health Service Grant
3341 Inheritance Tax	4113	Family Planning Grant
3351 Motor Fuel Tax	4114	Health Promotion Grant
	4115	Preventive Health Grant
LICENSES AND PERMITS 3500	4116	Title XX Health Support Grant
	4117	Vision and Hearing Grant
3511 Beer & Liquor Licenses	4118	WIC Grant
3512 Marriage Licenses	4119	Case Management Grant
3513 Raffle Permits	4120	Adolescent Health Grant
3521 Building Permits	4121	Computer Education Services
3522 Temporary Sign Permits	4122	0-3 Immunization
3523 Landfill License	4123	I-Plan Grant
3524 Franchise Fees	4124	Family Centered Services
3527 Building Re-Inspection	4125	HIV Case Management
3531 Animal Control Licenses	4126	Healthy Child Care
3541 Septic Permits and Licenses	4127	Tobacco Grant
3542 Well Permits	4128	Breast & Cervical Grant
3543 Restaurant Permits	4129	Vector Prevention Program
3551 Septic Inspections	4138	IGT Prior Year Revenue
3552 Well Inspections	4139	I.G.T Adjusted Revenue
3553 Tanning Booth Inspection	4149	SVPKA Professional Services Grant
3561 Cremation Permits	4151	TLEP Grant
	4152	State Sheriff Schooling
INTERGOVERNMENTAL 4000	4153	SCAAP Grant
	4154	Major Crimes Task Force Grant
Federal:	4155	Clean Program
	4201	Illinois Public Aid - Medicaid
4003 Federal Grant - Operating Gov	4202	Election - Early Voting
4004 Federal Grant - Capital Gov	4211	Illinois Public Aid - Home Nursing
4005 Federal Grant - Operating Public Safety	4212	Illinois Public Aid - Family Centered Services
4006 Federal Grant - Capital Public Safety		

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

CHART OF ACCOUNTS: REVENUES

4213	Illinois Public Aid - Well Child	4545	Police Partnerships
4214	Illinois Public Aid - Immunizations	4549	County Consulting
4215	Illinois Public Aid - Vision/Hearing	4551	Library Services
4219	Illinois Public Aid - Reimbursement	4553	Information & Technology Services
4231	State Aid	4554	E-911 Contract
4232	State Aid - IV Program	4555	Bad Check Fee
4301	Salary Reimbursements	4561	Drug Testing
		4571	Blood Lead Testing
Local:		4601	Private Pay
		4602	Private Pay - Family Planning
4401	Local Agencies	4603	Private Pay - Home Nursing
4411	Local Agencies - Nursing Services	4604	Private Pay - Immunizations
4421	Townships	4605	Private Pay - TB
4422	Townships - Construction	4606	Private Pay - Well Child Clinic
4423	Townships - Engineering	4607	Employee Wellness
4431	Township Motor Fuel	4608	School Physicals
4432	Township Motor Fuel - Construction	4609	Flu Shots
4433	Township Motor Fuel - Engineering	4610	First Impressions
4441	Township Special Bridge	4611	Third Party Reimbursement
4442	Township Special Bridge - Construction	4612	Third Party Reimbursement - Home Nursing
4443	Township Special Bridge - Engineering	4613	Special Event Salary Reimbursement
4451	City of DeKalb	4621	Client Reimbursement
4461	Regional Plan Commission	4631	Afton Wetland Bank
4481	Franchise Fee	4632	NREC Revenue
		4701	Building Maintenance - PBC
CHARGES FOR SERVICES 4500		4711	O&M Lease - Sycamore Campus
		4712	O&M Lease - Health Department
4501	Office Fees	4721	Building Lease - Nursing Home
4502	Administrative Fees	4722	Building Lease - Health Department
4509	Micro Document Copies	4731	County Renewal & Replacement Lease
4510	Micro Film Contracts	4732	Health Renewal & Replacement Lease
4511	Passport Fees	4751	Grants - State of Illinois
4512	Revenue Stamps	4753	State of Illinois - Soil Cleanup
4513	Computerization Fee	4761	DeKalb County Government
4514	County Clerk Computerization Fee	4762	E-911 Board
4515	Recorder Computerization Fee	4800	Reimbursement Greenwood Acres
4516	Recordings	4801	Financial Services
4517	UCC	4802	FAX Transmittals
4518	Costs from Fines	4803	Departmental Chargebacks
4519	GIS Recording Fee	4804	Data Processing Services
4521	Zoning Hearing Fees	4901	Employees - Medical Health Ins. Premium
4522	Subdivision Review Fees	4902	Non-Employee - Medical Health Ins. Premium
4525	Tipping Fees	4903	Employer - Medical Health Ins. Premium
4527	Electronic Monitoring	4904	Employer - Life Insurance Premium
4528	Jail Medical Fees	4906	Rate Stabilization
4530	Supervised Driver Safety School		
4531	Police Communications	FINES AND FORFEITS 5000	
4532	Court Security Fee	5011	Criminal Fines
4533	Work Release	5021	Traffic Fines
4534	Prisoner Detention	5025	County Fees (41%)
4535	Probation Fee - Adults	5026	Drug Court Fee
4536	Probation Fee - Juveniles	5030	Forfeits - DUI
4537	Communication Contracts	5031	Forfeits
4538	Contract Policing	5032	Court System Fee
4539	Tower Rental	5033	Children's Waiting Room
4540	LEADS Connection	5035	DNA Testing
4541	Infant Safety Seat Program	5041	Drug Fines
4542	Vital Records		

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

CHART OF ACCOUNTS: REVENUES

5045 DUI Fines
 5046 Narcotics Task Force
 5047 Vehicle Acquisition Fee
 5051 Contempt of Court
 5052 Medical Costs Fund Fee
 5061 Bond Fees
 5065 Victim Impact Panel Fees
 5066 Code Violation Fine
 5071 Community Service CSR/Fines

TOTAL NON-OPERATING REVENUES 5500

Use of Property and Money:

5501 Interest
 5502 Interest - Working Cash
 5503 Interest - Government
 5506 Interest - Highway Loan
 5507 Interest - Loans
 5511 Sale of Property
 5521 Land Rentals
 5522 Building Rentals
 5523 Maintenance
 5531 Copying Services
 5532 Sale of Tax Maps
 5533 Telecommunications Commission
 5534 Sale of Publications
 5537 Fuel Depot Maintenance
 5541 Sale of Stock Paper
 5542 In-House Copies
 5543 In-House Printing
 5544 Prepaid Judicial Copies
 5545 Proceeds from Recycle Program
 5551 Late Penalties
 5552 Escrow Forfeits

Reimbursements:

5601 Employee Meals
 5602 Telephone
 5611 Fuel
 5612 Materials
 5621 Insurance Premiums
 5622 Insurance Claims
 5623 Local Agency Maintenance
 5625 Work Comp - Medical
 5626 Work Comp - Salary
 5631 Prisoner - Transportation
 5632 Prisoner - Medical
 5633 Settlements
 5641 Bad Debt Recovery
 5651 Tax Increment Financing (TIF)

Other:

5701 Donations
 5702 DeKalb County Community Foundation
 5703 Contribution - Fixed Assets

5704 Donations - Fixed Assets
 5705 Wetland Donations
 5706 Afton Wetland Bank
 5707 DeKalb Community Foundation Activity
 5709 DeKalb-Sycamore Trail Donation
 5711 Unclaimed Fees
 5714 Ice Cream Parlor Donation
 5715 Unclaimed Property
 5721 Special Assessments
 5730 Sale of Bonds
 5731 Assessment Data
 5811 Refunds
 5813 Reimbursements
 5815 Prior Year Void Checks
 5839 Opportunity Fund
 5851 Public Building Commission
 5899 Miscellaneous

FUND TRANSFERS 5900

5901 Contribution from: General Fund
 5902 Contribution from: General (Sheriff Vehicles)
 5903 Contribution from: General (Income Tax Surcharge)
 5904 Contribution from: Circuit Clerk
 5905 Contribution from: Veteran's Commission
 5906 Contribution from: County Home Sales Tax
 5911 Contribution from: Retirement
 5912 Contribution from: Tort & Liability Insurance
 5913 Contribution from: PBC Lease
 5914 Contribution from: Micrographics
 5916 Contribution from: Animal Control
 5917 Contribution from: Law Library
 5918 Contribution from: Court Automation
 5919 Contribution from: Child Support
 5921 Contribution from: Highway
 5922 Contribution from: Engineering
 5923 Contribution from: Aid to Bridges
 5924 Contribution from: County Motor Fuel
 5925 Contribution from: Federal Highway Matching
 5931 Contribution from: Health
 5932 Contribution from: Mental Health
 5933 Contribution from: Community Services
 5934 Contribution from: Community Services - Revolving Loans
 5935 Contribution from: Senior Services
 5936 Contribution from: Forest Preserve
 5937 Contribution from: Special Projects
 5938 Contribution from: County Farm
 5939 Contribution from: Opportunity Fund
 5941 Contribution from: Nursing Home
 5942 Contribution from: Nursing Home - Capital
 5943 Contribution from: Medical Insurance
 5946 Contribution from: Facilities Management
 5947 Contribution from: Working Cash
 5948 Contribution from: Township Motor Fuel
 5949 Contribution from: Township Bridge
 5951 Contribution from: Long Term Debt
 5952 Contribution from: Government (Disbursement)
 5953 Contribution from: Probation Services

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

CHART OF ACCOUNTS: REVENUES

5954	Transfer In
5956	Contribution from: GIS Development
5957	Contribution from: Court Security
5958	Contribution from: Solid Waste Program
5959	Contribution from: Bond Proceeds
5964	Contribution from: Debt Service
5965	Contribution from: Sinking Fund
5966	Contribution from: PBC R & R - Sycamore
5967	Contribution from: PBC Capital Improvement Reserve
5968	Contribution from: PBC Operating Lease
5969	Contribution from: PBC Health Facility
5970	Contribution from: PBC R & R - PSB

DEKALB COUNTY GOVERNMENT

FY 2007 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

EXPENDITURES 6000 - 9999		7011	Land Development
		7012	Landscaping
TOTAL EXPENDITURES 6000		7013	Infrastructure Improvements
		7015	Demolition
TOTAL SALARIES & BENEFITS 6001		7032	Bike Path
		7101	Building Construction
Salaries:		7102	Salt Storage Building
		7103	Garage - Sycamore Complex
6005	Salaries	7104	Voluntary Action Center (Grant)
6008	Salaries - Sheriff Special Events	7106	Storage Facilities
6009	Salaries - Sheriff Contract	7108	Juvenile Detention
6041	Board Stipends	7109	Legislative Center
6051	Boards & Commissions	7110	Community Outreach Building
6061	Seasonal	7111	Building Maintenance
6071	Part Time	7112	Building Maintenance - PSB Roof
6081	Safety & Security	7113	Building Maintenance - PSB Air Supply Controls
6085	Salaries - Natural Resource Center	7114	Building Maintenance - PSB Air Conditioning
6087	ETSB (911) Pay	7115	Building Maintenance - NH Roof (Newest Facility)
6088	Salaries - Public Building Commission	7121	Building Remodeling
6091	Worker's Compensation Insurance Payroll	7122	Building Remodeling - Administration
6111	Overtime	7123	Building Remodeling - Health Center
6115	On Call	7124	Building Remodeling - State's Attorney
6121	Premium Holiday	7125	Public Defender Offices
6122	Supervisory Differential	7126	Regional School Office
6123	Shift Differential	7127	Court Related Office Space
6124	Extra Duty Pay	7128	HIPAA Compliance Testing
6125	Weekend Pay	7129	Relocation Costs
6126	Training Pay	7130	Assisted Living
6211	Education Pay	7131	Relocation Utilities
6221	Longevity Pay	7132	Market Studies
6231	Deferred Compensation	7133	Prior Period Expenses
6241	Recruitment Bonus	7150	Americans with Disabilities
6242	RN Point Bonus Program	7201	Roads - New Construction
6245	Employee Bonus Program	7202	Roads - Major Repairs & Maintenance
6301	Salary Contingency	7203	Bridges & Other Structures
6302	PHO Contingency (Paid Hours Off)	7205	Health Center Entrance
6303	Salary Study Adjustments	7210	Peace Road Feasibility
		7211	North First Street - DeKalb
Benefits:		7212	I-88 & Peace - West Access
		7221	Parking Lot
6501	FICA (Social Security)	7222	Parking Lot - Administration
6502	IMRF (State Retirement)	7223	Courthouse - Parking/Drive
6503	SLEP (State Retirement - Law Enforcement)	7224	Parking Lot - Health Center
6511	Health Insurance	7225	Parking Lot - Highway
6512	Life Insurance	7226	Parking Lot - Public Safety Building
6521	Disability Insurance	7231	Sidewalks
6531	Examination Fees	7232	Walk/Bike Path
6601	Unemployment Insurance	7235	Sheriff's Impound Lot
6602	Worker's Compensation Insurance	7251	Afton Park
6701	Uniform Allowance	7252	Special Projects
		7253	Park Improvements
CAPITAL OUTLAYS 7000		7254	Park Improvements - Staff Labor
		7255	County Farm Woods Development
Special Projects (Land, Buldings, & Improvements):		7256	C-2000 Grant Costs
		7257	Greenways & Trails Costs
7001	Land Acquisition	7258	Wetland Mitigation
7002	State Grant - Capital Government	7259	Potawatomi Woods
7003	Federal Grant - Capital Government		
7005	Land Sales		
7006	State Grant - Capital-Public Safety		
7007	Federal Grant - Capital-Public Safety		
		For County's Special Projects Fund:	
		7301	Sheriff's Vehicle Program

DEKALB COUNTY GOVERNMENT

FY 2007 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

7302	Coroner's Vehicle	7403	Mobile Command Post - ESDA
7303	Planning Vehicle	7404	Electrical Phase Protection
7304	County Administrator's Vehicle	7405	Fire Extinguisher Testing
7305	Animal Control Vehicle	7406	Building Energy Systems/HVAC Controls
7306	Veteran's Assistance Vehicle	7407	Fire-Arm Training System
7311	Community Outreach Renewal & Replacement	7408	Speed Alert Trailer System
7321	Regional Planning	7409	Panic Alarm System
7322	Space Utilization Study	7410	Broadband Study
7323	Salary Study	7411	Background Checks
7324	Solid Waste Study		
7325	Nursing Home Study		
7326	Fee/Ind Cost/Best Practices Study		
7327	Aerial Tax Maps		
7331	Microfilming		
7332	Sheriff's Information System	7501	High Tubs
7333	Storage System	7502	Oxygen System
7334	Electronic Library	7503	Energy Management
7335	Network & Web Infrastructure	7504	Hydraulic Pumps
7336	Signage	7505	Tractor
7337	Computer Replacement	7510	Capital Improvements
7339	Imaging System	7521	Fire System
7341	GIS & Property Tax System	7522	Water Booster Heater
7342	Financial System Upgrade	7531	Nurses Call Monitoring
7343	Xerox Copier for Maps	7551	Other Improvements
7344	Assessor Document System	7552	Furnishings & Fixtures
7345	Database Conversion for GIS	7553	Technical Equipment
7346	Planning & Zoning GIS Database	7554	Vehicles
7348	IMO Database Experiment	7601	General Contractor
7349	State's Attorney Database	7602	Electrical Contractor
7351	Telephone System/Sycamore Campus	7603	Mechanical Contractor
7352	Telephone System/Health Facility Campus	7604	Plumbing Contractor
7353	Sheriff's Radio Console	7605	Fire Suppression Contractor
7354	Sheriff's Field Communications	7607	Alzheimer Program Development
7355	Communication Tower	7610	Health Facilities Development
7356	Electronic Time Clocks	7611	Security Systems
7357	Video Equipment	7615	Health Facility Construction
7358	Motor Pool Vehicle	7621	Utility Connections
7359	Reverse 9-1-1 E-mail Alert System	7622	Concrete & Installation
7360	Sheriff's Communication Center	7625	Soil Remediation
7361	Satellite Dish	7628	Miscellaneous Construction
7362	Video Arraignment	7629	Construction Contingency
7363	"Alerts" Project		
7364	Sheriff's DUI Equipment		
7365	ADA - Sound System		
7366	Color Copier		
7367	Folder/Sealer/Copier		
7368	CAD Message Server		
7369	Filing Systems		
7370	Metal Detector/X-Ray		
7371	Live Scan Finger Print System		
7372	Squad Car Laptops		
7373	Radio System Installation		
7374	Communication System & Tower		
7375	Digital Patroller - Sheriff		
7376	Communication Equipment - Grant		
7377	Infrared Drainage Project		
7378	Tax System Conversion		
7379	Digitize Architect Drawings		
7381	Emergency Generator		
7401	Building Security Systems		
7402	Underground Gasoline Storage		

For Nursing Home Capital Improvements Fund:

Operating Capital:

DEKALB COUNTY GOVERNMENT

FY 2007 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

**Reserved for Public Building Commission
Renewal & Replacement Program 7830-7999**

7730 Depreciation - General Government
 7731 Depreciation - Public Safety
 7732 Depreciation - Highways
 7734 Depreciation - Health & Welfare
 7735 Depreciation Culture & Recreation
 7741 Software Set-Aside Program
 7742 Equipment Set-Aside Program
 7743 Capital Set-Aside
 7781 Book Restoration
 7782 Fixed Asset - General Government Expenses
 7783 Fixed Asset - Public Safety Expenses
 7784 Fixed Asset - Highway Expenses
 7785 Fixed Asset - Health & Welfare Expenses
 7786 Fixed Asset - Recreation & Culture Expenses
 7801 Vehicles
 7802 Construction Equipment
 7803 Lawn Equipment
 7810 Wellspring Program
 7830 Site Preparation
 7831 Landscaping Improvements
 7832 Parking Lot Construction
 7833 Communication Center
 7834 Concrete Replacement & Repair
 7835 Courthouse Tuckpointing
 7836 Courthouse Reconfiguration
 7837 Administration Building Reconfiguration
 7838 Situation Room
 7839 Storage Reconfiguration & Updates
 7840 Judicial Center
 7841 General Painting
 7842 Jail Updates
 7843 Public Safety Building Updates
 7844 Stained Glass Windows
 7845 Fire Alarm Updates
 7846 Elevator Upgrades
 7847 Carpet/Tile Replacement
 7848 Roof
 7851 Windows
 7852 Courthouse Statue Restoration
 7853 Telephone Room Air Conditioning
 7854 Gutenberg Room (A/C & Door Move)
 7855 Parking Lot Maintenance
 7856 Nature Trail
 7858 HVAC Upgrades
 7859 HVAC Condensor Replacement
 7861 Emergency Power Systems
 7862 Telephone System
 7863 Security System
 7864 Admin Bldg Electrical Box Relocation
 7865 Dehumidifier for Public Defender
 7866 Boiler Replacement
 7871 Geo-Thermal System
 7872 Courthouse Furniture Refinishing
 7873 Administration Building Customer Counter Area
 7874 Mapping Room Reconfiguration
 7875 Energy "Greening" Projects
 7899 Miscellaneous Projects
 7901 Principal on Indebtedness

7902 Proceeds of Bonds Issued
 7903 Premium on Bonds
 7911 Interest on Indebtedness
 7921 Payment to Escrow Agent
 7922 Amortized Loss in Refunding
 7923 Amortization Premium

Public Safety Building Operating Capital:

7951 Roof Replacement
 7952 Garage Floor & Drain
 7953 PSB Fire Alarm Update
 7954 Remodel Jail T-Block
 7955 Relocate Corrections Security Room
 7956 Upgrade Jail Security Cameras
 7957 Reconfigure Support Staff Areas
 7958 Caulk Concrete Panels
 7959 Jail Door Security Control
 7960 Jail Door Upgrade Program
 7961 Jail Shower Valve Replacement
 7962 Water Heater Replacement
 7963 Commo Center Air Conditioning
 7964 Widen Sallyport Doorway
 7965 Transfer Switch Replacement
 7966 Carpet & Tile Replacement
 7967 Electric & Computer Network
 7968 Evidence Room
 7969 Relocate Armory
 7970 Office Relocations
 7971 Guard Corridor Control Upgrades
 7972 PSB Boiler Replacement
 7979 Future Use

COMMODITIES & SERVICES 8000

8001 Schools of Instruction (Tuition & Registration)
 8002 State Required Training
 8003 Travel (Conferences: hotel, meals, miles, air)
 8004 Mileage - Employee (from performing day to day duties)
 8005 Mileage - Boards (paid to elected and appointed Boards)
 8006 Special Accommodations due to Storm
 8007 Meetings - Host Expenses
 8008 Training
 8009 Moving Expenses
 8010 Recruitment
 8011 Memberships
 8013 Public Notices (newspaper, magazine ads, & notices)
 8014 Community Relations
 8018 Operating & Maintenance - Sycamore Campus
 8019 Operating & Maintenance - Health Department
 8021 Maintenance - Software
 8022 Maintenance - Equipment
 8023 Maintenance - Vehicles
 8024 Maintenance - Building
 8025 Maintenance - Grounds
 8026 Maintenance - Fuel Depot
 8027 Maintenance - Elevators
 8028 Maintenance - HVAC
 8029 Maintenance - Plumbing
 8030 Maintenance - Electrical
 8031 Rent - Space

DEKALB COUNTY GOVERNMENT

FY 2007 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

8032	Rent - Equipment	8107	Risk Abatement
8033	Leased Equipment	8111	Judgments and Claims
8034	Designated Donor Expense	8112	Unemployment Claims
8041	Utilities	8115	Claims Administration
8042	Electricity	8121	Worker's Compensation - Medical
8043	Gas	8122	Worker's Compensation - Salaries
8044	Telephone	8123	Worker's Compensation - Settlements
8045	Garbage	8124	Worker's Compensation - ADA Compliance
8046	Water & Sewer	8131	Employee Insurance - Medical
8048	Water Sample Testing	8132	Employee Insurance - Dental
8049	Medicare - Professional Services	8133	Employee Insurance - Vision
8050	CNA Outside Registry M/C	8135	Excess Medical Claims
8051	Professional Services	8136	Premium Stabilization Fund
8052	CNA Outside Registry	8137	Employee Recognition Program
8053	Zoning/Hearing Officer	8138	County Medicaid Contribution
8054	Conflict Attorneys	8201	Contribution to Agencies
8055	Pre-Certification & Utilization Review	8202	Reimbursable Allotment
8056	Employee Assistance Program	8203	Credit Extended
8057	Flexible Benefits Program	8204	State Appellate Service
8058	Health Care Purchasing Group	8205	Special Programs
8059	Departmental Chargeback	8206	Drug Testing
8060	Appointed Attorneys	8207	VAC Pass-Thru Grant
8061	Commercial Services	8208	DUI Grant
8062	Investigations	8209	Grant Refunds
8063	Nuisance Abatement	8210	DUI Forfeitures Expenses
8064	Cemetery Maintenance	8211	Property Tax Payment
8065	Cleaning Services	8218	Veterans Assistance
8066	Aerial Digital Mapping	8219	CASA
8067	Soil Borings & Surveys	8221	DeKalb County Extension Unit
8068	Vital Records	8222	DeKalb County Economic Development Corporation
8069	Legislative Program	8223	DeKalb County History Room
8070	DCCF - Juvenile Learning Mentor Program Grant	8224	DeKalb County Soil & Water Conservation District
8071	Data Processing	8225	Handicapped Program
8072	Software Acquisition	8227	Renew & Replace - Health Department
8073	Property Tax System	8228	Renew & Replace - Sycamore Campus
8074	Internet	8229	DeKalb County Community Foundation
8075	Communications Connectivity	8230	State Provider Fee
8076	RN Outside Registry - MC	8231	Juvenile Summer Camp
8077	RN Outside Registry	8232	Children's Waiting Room
8078	LPN Outside Registry - MC	8233	Domestic Violence Pilot Program
8079	LPN Outside Registry	8249	Federal Lobbyist
8080	Court Reporter Fees	8261	Construction Testing
8081	Grand Jury Expense	8262	Testing & Balancing HVAC
8082	Juror's Fees and Expenses	8263	Telephone & Data Cabling
8083	Court Costs	8264	Signage
8084	Witness Fees	8265	Window Treatments
8085	Transcripts	8301	Medical Expense
8086	Prisoner Transportation	8302	Drugs
8087	Detention Space	8303	Arrestee Medical Costs
8088	Forfeiture DUI Costs	8305	Employee Wellness
8089	Emergency Services	8311	Specialized Care & Treatment
8091	Election Judges & Expenses	8312	Christmas Party
8092	Janitorial Contract	8313	Electronic Monitoring
8093	Landscaping & Mowing	8315	Outings
8094	Refuse/Shredding Disposal	8316	Resident Entertainment
8095	Copier Leases	8321	Direct Assistance Payments
8096	Client Assistance Program	8325	Disaster Assistance
8101	Insurance Premiums	8327	Burial Expenses
8102	Liability Premiums	8331	Scholarships
8103	Life Insurance Premiums	8332	Environmental Education
8105	Surety Bonds	8401	NIU Speech

DEKALB COUNTY GOVERNMENT

FY 2007 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

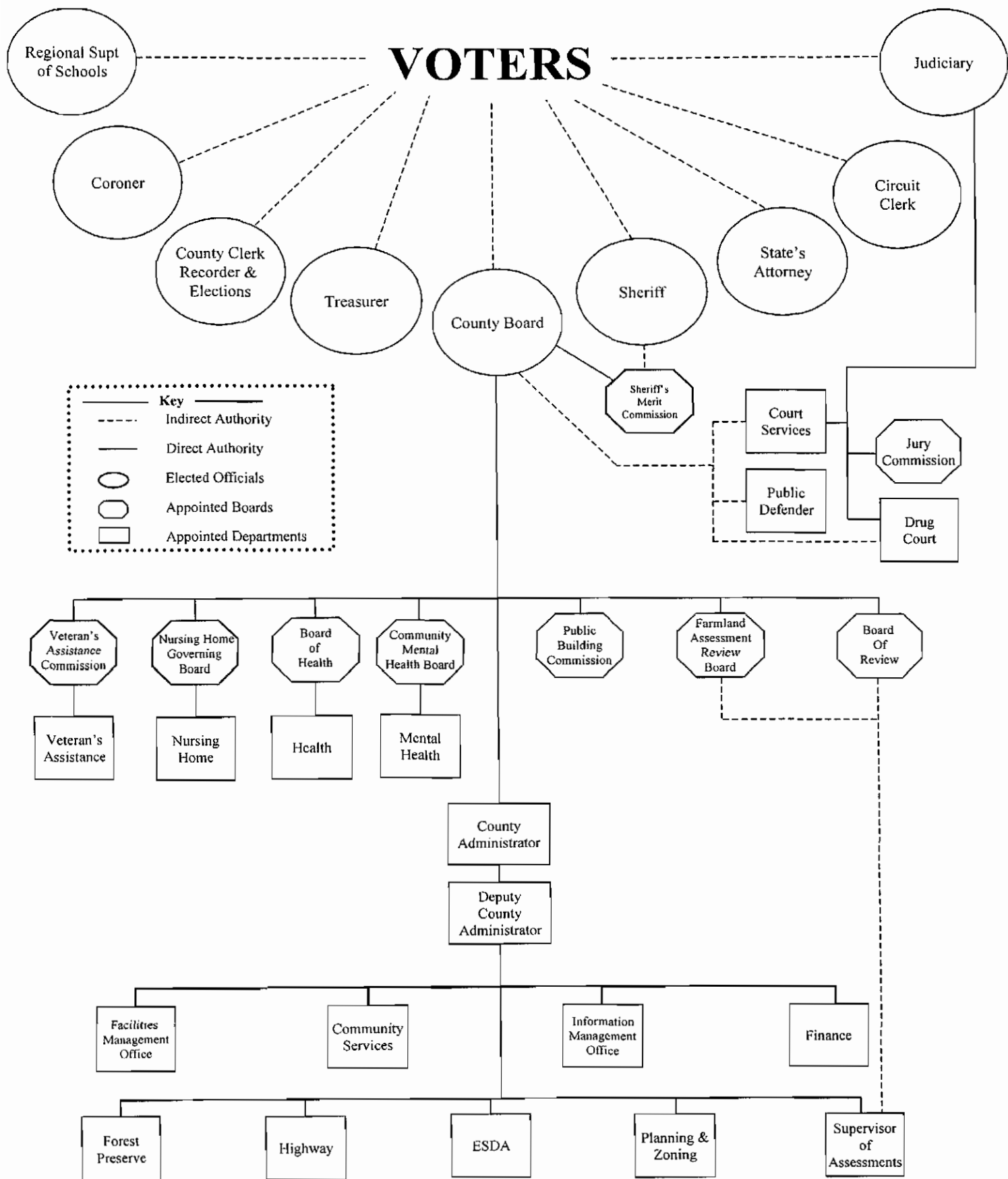
8402	Physical Therapy Consultant	9201	Books & Subscriptions
8403	Occupational Therapy Consultant	9211	Clothing
8404	Speech Therapy Consultant	9221	Fuel
8405	Respiratory Therapy Consultant	9231	Groceries
8406	Pharmacy Consultant	9232	Supplements
8407	Dental Consultant	9233	Food Program
8408	Utilization Review	9236	K-9 Program
8411	NREC Expenses	9241	Vehicle Parts
9001	Office Supplies	9242	Machine & Equipment Parts
9011	Postage	9801	Miscellaneous
9012	Shipping	9811	Obsolescence
9021	Copies - Inhouse	9820	Depreciation
9022	Copies - Outside	9825	Amortization of Contributions to Capital
9031	Printing - Inhouse	9830	Loss on Disposal of Fixed Assets
9041	Copy Machine Supplies	9835	Loss on Bad Debts
9042	Printing Supplies	9836	Extraordinary Loss of Disposal of Fixed Assets
9043	Stock Paper	9891	Contingency
9101	Janitorial Supplies		
9102	Laundry Supplies		
9103	Linens		
9111	Kitchen Supplies	9901	Contribution to: General
9112	Chemicals	9911	Contribution to: Retirement
9121	Laundry Supplies	9912	Contribution to: Tort & Liability Insurance
9130	Medical Supplies	9913	Contribution to: PBC Lease
9131	Technical Supplies	9914	Contribution to: Micrographics
9132	Medical Supplies	9915	Contribution to: PBC General Fund
9133	Mapping Supplies	9917	Contribution to: Law Library
9134	Lab Fees	9918	Contribution to: Court Automation
9135	Infant Safety Seats	9919	Contribution to: Child Support
9136	Ambulance Fees	9921	Contribution to: Highway
9137	X-Ray Fees	9922	Contribution to: Engineering
9141	Rehabilitation Supplies	9923	Contribution to: Aid to Bridges
9142	Photography & Microfilm Supplies	9924	Contribution to: County Motor Fuel
9143	Inmate Supplies	9929	Contribution to: Federal Highway Matching
9144	Firearm Supplies	9931	Contribution to: Health
9145	Commissary Supplies	9932	Contribution to: Mental Health
9146	Police Supplies	9933	Contribution to: Community Services
9147	Major Crime & Task Force Equipment	9934	Contribution to: Community Services - Revolving Loans
9151	Animal Control Supplies	9936	Contribution to: Forest Preserve
9152	Clinic Supplies	9937	Contribution to: Special Projects
9153	Educational Supplies	9938	Contribution to: Senior Service
9154	Family Planning Supplies	9941	Contribution to: Nursing Home
9155	Home Nursing Supplies	9942	Contribution to: Nursing Home - Capital
9156	TB Supplies	9943	Contribution to: Medical Insurance
9157	Vaccines	9944	Contribution to: Land Acquisition
9161	Day Labor Materials	9945	Contribution to: Building Fund
9162	Traffic Control Materials	9946	Contribution to: Facilities Management
9163	Winter Maintenance Materials	9947	Contribution to: Working Cash
9170	Environmental Supplies	9948	Contribution to: Township Motor Fuel
9171	General Government Compensated Absences	9949	Contribution to: Township Bridge
9172	Public Safety Compensated Absences	9951	Contribution to: History Room
9173	Highway Compensated Absences	9952	Contribution to: Drug Program
9174	Health & Welfare Compensated Absences	9961	Contribution to: GIS Development
9175	Culture & Recreation Compensated Absences	9962	Contribution to: Asset Replacement
9176	Fixed Assets - General	9966	Contribution to: Veteran's Assistance
9177	Fixed Assets - Public Safety	9967	Contribution to: Drug Court
9178	Fixed Assets - Highway	9981	Contribution to: PBC R & R
9179	Fixed Assets - Health & Welfare	9982	Contribution to: PBC R & R Health
9180	Fixed Assets - Culture & Recreation	9991	Contribution to: Long Term Debt
9185	Gain on Sale	9992	Contribution to: Government (Disbursement)
9186	Loss on Sale		

DeKalb County Government

**FY 2008
BUDGET
PLAN**

Salaries & Benefits

DeKalb County Government Organizational Chart



DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

ORGANIZATIONAL TABLE

DEPARTMENT	CLASSIFICATION	FLSA EXEMPT	CLASS NUMBER	HAY GRADE	# OF FUNDED POSITIONS	TOTAL BIWEEKLY HOURS
COUNTY BOARD (1110)	Administrative Intern	N	2133	-	0.56	45.00
	County Administrator	Y	1031	M5	1.00	80.00
	County Board Coordinator	N	2154	CT9	1.00	70.00
	TOTAL				2.56	
FINANCE (1210)	Accounting Clerk A	N	2105	CT7A	1.00	80.00
	Accounting Clerk A	N	5505	AC7A	1.00	70.00
	Accounting Supervisor	N	2502	-	1.00	80.00
	Administrative Clerk B	N	5510	AC7	1.00	80.00
	Benefits Coordinator	N	2150	CT7B	1.00	80.00
	Deputy Co. Administrator	Y	1051	M3	1.00	80.00
	Secretary B	N	2175	CT6	1.00	80.00
TOTAL					7.00	
INFORMATION MANAGEMENT OFFICE (1310)	Assistant Network Technician	N	2506	-	1.00	80.00
	Lead Assistant Network Technician	N	2537	LT13	1.00	80.00
	Cartographer (Unfunded)	N	5520	AA8	1.00	80.00
	GIS Analyst	N	2528	-	1.00	80.00
	GIS Manager	Y	2529	AS11	1.00	80.00
	GIS Technician	N	5553	AA8	1.00	80.00
	IMO Director	Y	1071	M2	1.00	80.00
	Lead Network Technician	Y	2538	-	1.00	80.00
	Network Technician	N	2548	-	2.00	160.00
	Project Assistant	N	2168	-	0.15	12.00
Project Assistant - Defined	Y	2167	-	0.85	68.00	
TOTAL					11.00	
ASSESSMENTS OFFICE (1410)	Administrative Clerk C	N	5511	AC6	1.00	70.00
	Administrative Clerk C (Part -Time)	N	5511	AC6	1.00	80.00
	Chief Co. Assessment Official	Y	1011	M1	1.00	80.00
	Chief Deputy of Assessments	N	5523	AA9	1.00	70.00
	Mapper/Appraiser I	N	5563	AA7	1.00	70.00
	Mapper/Appraiser II	N	5564	AA8	1.00	70.00
	Office Assistant A	N	5567	AC5	1.00	70.00
TOTAL					7.00	
COUNTY CLERK & RECORDER (1510)	Administrative Clerk B	N	5510	AC7	1.00	70.00
	Administrative Clerk C	N	5511	AC6	2.00	145.00
	Administrative Secretary	N	5515	AC8	1.00	75.00
	Chief Deputy Recorder	N	5527	AA9	1.00	80.00
	County Clerk	Y	0511	-	1.00	80.00
	Office Assistant A	N	5567	AC5	2.00	140.00
	Office Assistant B	N	5568	AC4	1.00	70.00
	Tax Extension/Comp. Spec.	N	2188	AS9	1.00	80.00
TOTAL					10.00	

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

ORGANIZATIONAL TABLE

<u>DEPARTMENT</u>	<u>CLASSIFICATION</u>	<u>FLSA EXEMPT</u>	<u>CLASS NUMBER</u>	<u>HAY GRADE</u>	<u># OF FUNDED POSITIONS</u>	<u>TOTAL BIWEEKLY HOURS</u>
ELECTIONS (1530)	Chief Deputy of Elections	N	5524	AA8	1.00	70.00
	Office Assistant A	N	5567	AC5	1.00	70.00
	Office Assistant B	N	5568	AC4	1.00	70.00
	TOTAL				3.00	
PLANNING & ZONING (1710)	Administrative Clerk A	N	5509	AC8	1.00	70.00
	Assistant Planner	N	5519	AA9	1.00	80.00
	Building Inspector	N	2517	AS9	0.60	48.00
	Chief Building Inspector	N	2515	-	1.00	80.00
	Code Enforcement Technician	N	5580	AA8	1.00	80.00
	Planning Director	Y	1091	M2	1.00	80.00
TOTAL					5.60	
REG. OFFICE OF EDUCATION (1810)	Administrative Clerk B	N	2125	CT7B	1.00	70.00
	Office Assistant (Part -Time)	N	2169	LT4	1.00	70.00
TOTAL					2.00	
TREASURER (1910)	Accounting Clerk A	N	5505	AC7A	1.00	70.00
	Administrative Clerk B	N	5510	AC7	1.00	70.00
	Chief Deputy Treasurer	N	5530	AA9	1.00	70.00
	Office Assistant B (Part -Time)	N	5568	AC4	1.00	70.00
	Treasurer	Y	0551	-	1.00	80.00
TOTAL					5.00	
JUDICIARY (2210)	Administrative Assistant	N	2115	-	0.15	10.50
	Bailiffs - Part Time	N	2145	-	2.75	192.50
	Chief Bailiff	N	2153	AS7	1.00	75.00
	Conflict Attorney	Y	2519	-	0.75	60.00
	Judicial Interpreter	N	2164	-	0.75	60.00
	Judicial Secretary	N	2163	CT8	1.00	70.00
	Law Clerk	N	2159	-	0.40	28.00
TOTAL					6.80	
JURY COMMISSION (2220)	Jury Commission Clerk	N	2536	-	0.50	40.00
	TOTAL				0.50	
CIRCUIT CLERK (2310)	Accounting Clerk B	N	2110	CT6	1.00	80.00
	Circuit Clerk	Y	0501	-	1.00	80.00
	Compliance Officer	N	2156	AS8	1.00	70.00
	Deputy Clerk	N	2155	AS4	13.00	915.00
	Supervisory Deputy Clerk	N	2185	AS8	4.00	285.00
TOTAL					20.00	

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

ORGANIZATIONAL TABLE

DEPARTMENT	CLASSIFICATION	FLSA EXEMPT	CLASS NUMBER	HAY GRADE	# OF FUNDED POSITIONS	TOTAL BIWEEKLY HOURS
CORONER (2410)	Chief Deputy Coroner (Part -Time)	Y	2521	-	0.25	20.00
	Coroner	Y	0521	-	0.50	40.00
	Deputy Coroner (Part -Time)	Y	2523	-	0.25	20.00
	Executive Secretary	N	2161	CT9	0.25	20.00
	TOTAL				1.25	
ESDA (2510)	Assistant ESDA Coordinator	N	2570	-	0.10	8.00
	ESDA Coordinator	Y	2560	-	0.50	40.00
	Executive Secretary	N	2161	CT9	0.75	60.00
	TOTAL				1.35	
SHERIFF (2610)	Administrative Secretary	N	5515	AC8	1.00	80.00
	Chief Deputy Sheriff	Y	2522	SP3	1.00	80.00
	Detective	N	5130	FP8	6.00	480.00
	Evidence Control Officer	N	2524	AS9	0.50	40.00
	Lieutenant/Patrol	Y	2545	SP1	1.00	80.00
	Office Coordinator	N	2165	CT9	1.00	80.00
	Patrol	N	5140	FP8	23.00	1,840.00
	Patrol - Home Monitoring	N	5140	FP8	2.00	160.00
	Patrol - Kishwaukee College	N	5140	FP8	1.00	80.00
	Patrol - Kishwaukee Hospital	N	5140	FP8	1.00	80.00
	Secretary B	N	5583	AC6	3.50	280.00
	Sergeant/Detective	N	5125	FP11	1.00	80.00
	Sergeant/Patrol	N	5135	FP10	4.00	320.00
	Sgt./Patrol-Kish College	N	5135	FP10	1.00	80.00
	Sheriff	Y	0531	-	1.00	80.00
TOTAL				48.00		
SHERIFF - COMMO (2670)	Communications	N	5110	FP6	20.00	1,600.00
	Lieutenant/Commo	Y	2540	SP1	1.00	80.00
	Sergeant/Communications	N	5105	FP8	5.00	400.00
TOTAL				26.00		
SHERIFF - CORR (2680)	Corrections	N	5120	FP8	18.00	1,440.00
	Corrections (Part -Time)	N	2160	AS8	2.00	160.00
	Corrections (Unfunded)	N	5120	FP8	2.00	160.00
	Lieutenant/Corrections	Y	2542	SP1	1.00	80.00
	Sergeant/Corrections	N	5115	FP10	5.00	400.00
TOTAL				28.00		
STATE'S ATTORNEY (2710)	Attorney - Level One	Y	2507	-	5.00	400.00
	Attorney - Level Two	Y	2508	-	6.00	480.00
	Attorney - Level Three	Y	2510	-	1.00	80.00
	Legal Secretary B	N	5551	AC7	7.00	490.00
	Operations Manager	Y	2531	LT13	1.00	75.00
	State's Attorney	Y	0541	-	1.00	80.00
	Victim/Witness Assistant	N	5589	AA7	1.00	70.00
TOTAL				22.00		

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

ORGANIZATIONAL TABLE

DEPARTMENT	CLASSIFICATION	FLSA EXEMPT	CLASS NUMBER	HAY GRADE	# OF FUNDED POSITIONS	TOTAL BIWEEKLY HOURS
PUBLIC DEFENDER (2810)	Administrative Secretary	N	2135	CT8	1.00	80.00
	Attorney - Level One	Y	2507	-	3.00	240.00
	Attorney - Level Two	Y	2508	-	2.00	160.00
	Attorney - Level Three	Y	2510	-	1.00	80.00
	Investigator	Y	2534	-	1.00	80.00
	Secretary B	N	2175	CT6	1.00	80.00
	TOTAL					9.00
COURT SERVICES (2910)	Administrative Clerk C	N	4280	CT6	1.00	75.00
	Comm. Restitution Services Coord.	N	6710	TP9	1.00	75.00
	Deputy Director	N	4110	CSA10	1.00	75.00
	Probation Officer - Adult	N	6720	TP9	5.00	375.00
	Probation Officer - Juvenile	N	6730	TP9	4.00	300.00
	Probation Officer - Juv/Intensive	N	6730	TP9	2.00	150.00
	Secretary A	N	4270	CS4	1.00	75.00
	Supervisor - Juvenile	N	4125	CSA9	1.00	75.00
TOTAL					16.00	
FACILITIES MGMT (4810)	Facilities Manager	Y	1061	MA	1.00	80.00
	General Maintenance	N	5555	AL9A	2.00	160.00
	Maintenance II	N	5556	AL10B	3.00	240.00
	Maintenance III	N	5557	AL10A	1.00	80.00
	Maintenance Supervisor	N	5560	AL12	1.00	80.00
	Offset Printer	N	5574	AA4	1.00	80.00
	Secretary B	N	5583	AC6	1.00	80.00
	TOTAL					10.00
SUBTOTAL GENERAL FUND EMPLOYEES					242.06	
COURT SECURITY (2650)	Corrections Officer	N	5120	FP8	3.00	240.00
	Security Officer (Part -Time)	N	2550	-	1.00	80.00
	TOTAL				4.00	
HIGHWAY (3510)	Administrative Clerk C	N	5511	AC6	1.00	80.00
	Clerk/Typist	N	5531	AC3	0.50	40.00
	County Engineer	Y	1041	M3	1.00	80.00
	Engineering Manager	Y	2505	M2	1.00	80.00
	Engineering Technician II	N	5542	AL10B	1.00	80.00
	Engineering Technician III	N	5543	AL11	3.00	240.00
	Highway Maintainer	N	5305	-	9.00	720.00
	Maintenance	N	5310	-	1.00	80.00
	Maintenance Foreman	Y	2547	AS11	1.00	80.00
	Mechanic	N	5320	-	2.00	160.00
	Operations Manager	Y	2530	M2	1.00	80.00
	Permit/Inventory Tech III	N	5575	AL11	1.00	80.00
	Support Services Manager	Y	2555	M2	1.00	80.00
	Traffic Control Technician	N	5330	-	2.00	160.00
TOTAL					25.50	

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

ORGANIZATIONAL TABLE

DEPARTMENT	CLASSIFICATION	FLSA EXEMPT	CLASS NUMBER	HAY GRADE	# OF FUNDED POSITIONS	TOTAL BIWEEKLY HOURS
PUBLIC HEALTH (3610)	Accounting Clerk A	N	5604	CT7A	3.00	225.00
	Administrative Clerk C	N	5608	CT6	2.00	150.00
	Administrator	Y	3501	M3	1.00	75.00
	Animal Control Officer	N	5612	LT7A	2.00	150.00
	Assistant Administrator	Y	3502	-	1.00	75.00
	Case Manager	N	5620	-	2.00	150.00
	Communicable Disease Coord.	Y	3524	AS9	1.00	75.00
	Dir. of Environmental Health	Y	3532	AS11	1.00	75.00
	Dir. of Health Education	Y	3536	AS10	1.00	75.00
	Director of Home Care	Y	3537	SP1	1.00	75.00
	Director of Office Support	Y	3539	-	1.00	75.00
	Dir. of Personal Health Services	Y	3540	-	1.00	75.00
	Family Planning Coordinator	Y	3544	AS10	1.00	75.00
	Fiscal Coordinator	Y	3545	-	1.00	75.00
	Health Educator	N	5647	-	2.00	150.00
	Hearing & Vision Technician	N	5648	AS6	1.25	93.75
	HIV Prevention Specialist	N	5683	-	2.00	150.00
	Home Care Administrative Asst.	N	5622	-	1.00	75.00
	Home Care Office Coordinator	Y	3549	-	1.00	75.00
	Insurance Case Mgmt. Coordinator	Y	3555	-	1.00	75.00
	Home Health - CNA	N	5656	AS4	3.00	225.00
	Home Health - RN	N	5657	-	13.00	975.00
	Licensed Env. Health Practitioner	N	5660	-	0.40	30.00
	LEHP in Training/Sanitarian	N	5688	-	2.00	150.00
	Nutritionist	N	5668	AS7	2.50	187.50
	Office Assistant B	N	5672	CT4	1.50	112.50
	Patient Care Coordinator	N	3560	-	1.00	75.00
	Pediatric Services Coordinator	Y	3581	-	1.00	75.00
	Program Development Coordinator	N	3585	-	1.00	75.00
	Public Health Associate	N	5682	-	1.00	75.00
	Public Health Nurse	N	5684	AS9	9.80	735.00
	Secretary/Case Manager Assistant	N	5625	CT6	1.00	75.00
	Secretary/Clinic Aide	N	5626	CT6	1.00	75.00
Secretary B	N	5693	CT6	11.50	862.50	
Senior Biller	N	5689	-	1.00	75.00	
Support Staff Team Leader	Y	3506	CT8	1.00	75.00	
WIC/FCM Program Coordinator	Y	3595	-	1.00	75.00	
WIC/FCM Team Leader	Y	3596	-	1.00	75.00	
	TOTAL				80.95	
SOLID WASTE PROGRAM (3650)	Licensed Env. Health Practitioner	N	5660	-	0.60	45.00
	TOTAL				0.60	

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

ORGANIZATIONAL TABLE

<u>DEPARTMENT</u>	<u>CLASSIFICATION</u>	<u>FLSA EXEMPT</u>	<u>CLASS NUMBER</u>	<u>HAY GRADE</u>	<u># OF FUNDED POSITIONS</u>	<u>TOTAL BIWEEKLY HOURS</u>
MENTAL HEALTH (3710)	Administrative Assistant	N	3715	-	1.00	80.00
	Administrator	Y	3701	AS11	1.00	80.00
	TOTAL				2.00	
COMMUNITY SERVICES (4410)	Case Manager	N	2152	CT8	0.50	40.00
	Community Services Director	Y	1021	MB	1.00	80.00
	Program Coordinator	N	2166	AS8	1.00	80.00
	Secretary B	N	2175	CT6	1.00	80.00
TOTAL					3.50	
VETERANS' ASSIST (4610)	Driver (Part - Time)	N	4662	CT5	1.00	80.00
	Executive Secretary	N	4661	CT9	1.00	80.00
	Service Officer	N	4663	AS9	1.00	80.00
	Superintendent	Y	4601	AS11	1.00	80.00
TOTAL					4.00	
DRUG COURT (5620)	Case Manager - Drug Court	N	2149	-	0.50	40.00
	Special Court Administrator	Y	2533	-	1.00	80.00
TOTAL					1.50	
COURT AUTOMATION (5340)	Deputy Clerk	N	2155	AS4	1.75	123.00
	TOTAL				1.75	
CHILD SUPPORT (5350)	Deputy Clerk	N	2155	AS4	2.00	140.00
	TOTAL				2.00	
MICROGRAPHICS (5520)	Office Assistant B	N	5568	AC4	2.00	140.00
	TOTAL				2.00	
HISTORY ROOM (6530)	Assistant Historian	N	2535	-	0.30	24.00
	Historian	N	2533	-	0.30	24.00
	TOTAL				0.60	
SUBTOTAL NON-REHAB & NURSING CENTER EMPLOYEES					370.46	

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

ORGANIZATIONAL TABLE

DEPARTMENT	CLASSIFICATION	FLSA EXEMPT	CLASS NUMBER	HAY GRADE	# OF FUNDED POSITIONS	TOTAL BIWEEKLY HOURS
NURSING-REHAB. (3840)	Rehab Nurse - RN	N	3165	AS9	1.00	77.50
	Restorative Aide	N	5969	NS4	4.00	310.00
	TOTAL				5.00	
NURSING-SOCIAL SERVICES (3860)	Director of Social Services	Y	3360	AS10	1.00	77.50
	Social Service Assistant	N	3182	AS8	2.00	155.00
	Social Srvc/Med Records Tech.	N	3183	-	1.00	77.50
TOTAL					4.00	
NURSING-PATIENT ACTIVITY (3870)	Activity Aide	N	5910	NS3	4.50	348.75
	Director of Activities	Y	3330	AS8	1.00	77.50
	TOTAL				5.50	
NURSING-DIETARY (3880)	Assistant Director of Dietary	N	3304	AS8	1.00	77.50
	Cook II	N	5918	NL9B	3.60	279.00
	Dietary Aide	N	5922	NL3	18.00	1,395.00
	Director of Dietary Services	Y	3335	AS10	1.00	77.50
	Lead Cook	N	5917	-	1.00	77.50
TOTAL					24.60	
NURSING-SPECIAL CARE (3930)	Activity Aide	N	5910	NS3	3.00	232.50
	Director of Special Care Unit	Y	3365	-	1.00	77.50
	Nurse's Assistant - CNA	N	5951	-	14.00	1,085.00
	Staff Nurse - LPN	N	5986	-	2.20	170.50
	Staff Nurse - RN	N	3187	-	1.50	116.25
TOTAL					21.70	
NURSING-NURSING (3950)	Asstistant Director of Nursing	Y	3310	SP1	1.00	77.50
	Care Plan Coordinator	N	3114	AS10	1.00	77.50
	Director of Nursing	Y	3350	SP3	1.00	77.50
	Inservice Education Instructor	N	3131	AS9	0.60	46.50
	Nurse's Assistant - CNA	N	5951	-	50.00	3,875.00
	Nursing Secretary	N	3150	-	1.00	77.50
	Quality of Care Manager	Y	3120	-	1.00	77.50
	RN Charge Nurse	N	3173	AS10	3.00	232.50
	RN House Supervisor	N	3174	AS11	2.50	193.75
	Schedule Coordinator	N	3175	-	1.00	77.50
	Staff Nurse - LPN	N	5986	-	3.90	302.25
	Staff Nurse - RN	N	3187	AS9	16.70	1,294.25
	Unit Assistant	N	5994	-	3.50	271.25
	Unit Clerk	N	5993	-	1.00	77.50
	Ward Secretary	N	5995	NC6	2.00	155.00
TOTAL					89.20	

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

ORGANIZATIONAL TABLE

DEPARTMENT	CLASSIFICATION	FLSA EXEMPT	CLASS NUMBER	HAY GRADE	# OF FUNDED POSITIONS	TOTAL BIWEEKLY HOURS
NURSING-ENV . SERVICES (3960)	Director of Environmental Services	Y	3315	LT8	1.00	77.50
	Housekeeping Aide	N	5930	NL3	9.00	697.50
	Laundry Worker I	N	5935	NL3	4.00	310.00
	Lead Housekeeper	N	3320	LT8	1.00	77.50
	TOTAL				15.00	
NURSING-MAINT. (3970)	Groundskeeper	N	3125	-	0.30	23.25
	Maintenance I	N	5939	NL8A	1.00	77.50
	Maintenance Supervisor	N	5946	LT12	1.00	77.50
	TOTAL				2.30	
NURSING-ADMIN. (3980)	Accounting Clerk A	N	3105	CT7A	1.00	77.50
	Accounting Clerk B	N	3106	CT6	2.00	155.00
	Administrator	Y	3301	M4	1.00	80.00
	Business Manager	Y	3325	AS11	1.00	77.50
	Payroll Clerk	N	3155	CT6	1.00	77.50
	Receptionist	N	5963	NC4	2.00	155.00
	TOTAL				8.00	
SUBTOTAL REHAB & NURSING CENTER EMPLOYEES					175.30	
GRAND TOTAL COUNTY EMPLOYEES					<u>545.76</u>	
FOREST PRESERVE (4210)	Park Manager	N	7106	-	1.00	80.00
	Park Manager/Part-time	N	7105	LT8C	1.50	120.00
	Maintenance/Part-time	N	7110	-	0.85	68.00
	Maintenance Supervisor	N	7115	LT12A	1.00	80.00
	Superintendent	Y	7101	M1	1.00	80.00
	TOTAL				<u>5.35</u>	

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

ORGANIZATIONAL TABLE

<u>DEPARTMENT</u>	<u>CLASSIFICATION</u>	<u>FLSA EXEMPT</u>	<u>CLASS NUMBER</u>	<u>HAY GRADE</u>	<u># OF FUNDED POSITIONS</u>	<u>TOTAL BIWEEKLY HOURS</u>
BOARDS & COMMISSIONS						
Board of Review			0301	-	3.00	-
County Board Chairperson			0101	-	1.00	-
County Board Vice-Chairperson			0102	-	1.00	-
County Board Standing Committee Chairperson			0103	-	8.00	-
County Board Member (including above chairperson positions)			0105	-	24.00	-
Farmland Assessment Review Committee			0302	-	4.00	-
Jury Commission			0304	-	3.00	-
Merit Commission			0305	-	3.00	-

NON-UNION HAY SALARY SYSTEM FOR DEKALB COUNTY GOVERNMENT - FY 2008

Hay Code	Basis Mid Points	2080			1820		1950		2015		Hourly Rate	Hourly Rate
		Hours Minimum	Hours Midpoint	Hours Maximum	Hours Minimum	Hours Minimum	Hours Minimum	Hours Minimum	Hours Minimum	Minimum	Maximum	
M5	1180	67,694	84,618	106,720	59,232	63,463	65,579				32.55	51.31
M4	833	57,150	71,438	90,098	50,006	53,578	55,364				27.48	43.32
M3	700	53,110	66,387	83,727	46,471	49,791	51,450				25.53	40.25
M2	588	49,705	62,131	78,360	43,492	46,598	48,152				23.90	37.67
M1	494	46,850	58,562	73,858	40,994	43,922	45,386				22.52	35.51
MA	415	44,450	55,562	70,075	38,894	41,672	43,061				21.37	33.69
MB	349	42,445	53,056	66,914	37,139	39,792	41,119				20.41	32.17
SP3	700	53,110	66,387	83,727	46,471	49,791	51,450				25.53	40.25
SP2	588	49,705	62,131	78,360	43,492	46,598	48,152				23.90	37.67
SP1	494	46,850	58,562	73,858	40,994	43,922	45,386				22.52	35.51
AS11	415	47,019	56,993	70,382	41,142	44,080	45,550				22.61	33.84
AS10	349	40,995	49,691	61,365	35,871	38,433	39,714				19.71	29.50
AS9	293	35,885	43,497	53,716	31,399	33,642	34,764				17.25	25.83
AS8	246	31,596	38,298	47,295	27,647	29,621	30,609				15.19	22.74
AS7	207	28,036	33,983	41,966	24,532	26,284	27,160				13.48	20.18
AS6	174	25,025	30,333	37,459	21,897	23,461	24,243				12.03	18.01
AS5	146	21,511	26,074	32,199	18,822	20,167	20,839				10.34	15.48
AS4	122	20,280	24,582	30,357	17,745	19,013	19,646				9.75	14.59
AS3	103	18,545	22,479	27,760	16,227	17,386	17,965				8.92	13.35
CT9	262	31,093	37,689	46,543	27,206	29,150	30,121				14.95	22.38
CT8	207	27,128	32,882	40,607	23,737	25,433	26,280				13.04	19.52
CT7	182	25,325	30,697	37,908	22,159	23,742	24,534				12.18	18.23
CT6	146	22,730	27,551	34,023	19,889	21,309	22,020				10.93	16.36
CT5	122	21,000	25,455	31,435	18,375	19,688	20,344				10.10	15.11
CT4	102	19,558	23,707	29,276	17,113	18,336	18,947				9.40	14.08
CT3	86	18,404	22,308	27,549	16,104	17,254	17,829				8.85	13.24
LT13	293	42,536	51,559	63,671	37,219	39,878	41,207				20.45	30.61
LT12	246	35,287	42,772	52,820	30,876	33,082	34,184				16.96	25.39
LT11	207	34,949	42,363	52,315	30,580	32,765	33,857				16.80	25.15
LT10A	174	32,078	38,883	48,018	28,068	30,073	31,076				15.42	23.09
LT10B	174	28,890	35,018	43,245	25,279	27,084	27,987				13.89	20.79
LT9A	146	25,872	31,360	38,727	22,638	24,255	25,064				12.44	18.62
LT9B	146	21,397	25,936	32,029	18,722	20,060	20,728				10.29	15.40
LT8A	123	24,567	29,778	36,774	21,496	23,032	23,799				11.81	17.68
LT8B	123	17,124	20,756	25,632	14,984	16,054	16,589				8.23	12.32
LT7A	103	19,811	24,013	29,654	17,335	18,573	19,192				9.52	14.26
LT7B	103	17,954	21,762	26,874	15,710	16,832	17,393				8.63	12.92
LT6	86	16,606	20,129	24,858	14,530	15,568	16,087				7.98	11.95
LT5A	72	15,500	18,788	23,202	13,563	14,531	15,016				7.45	11.15
LT5B	72	14,794	17,932	22,145	12,945	13,869	14,332				7.11	10.65
LT4	61	17,096	20,722	25,590	14,959	16,028	16,562				8.22	12.30
LT3	51	16,312	19,772	24,417	14,273	15,293	15,802				7.84	11.74

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

ELECTED OFFICIALS

<u>CLASS NUMBER</u>	<u>CLASSIFICATION</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>
0101	County Board Chairperson	7,200	7,600	8,000	*	*
0102	County Board Vice-Chairperson	2,400	2,400	2,400	*	*
0103	Committee Chairperson (1)	100/month	100/month	100/month	*	*
0105	County Board Member	70/Diem	70/Diem	70/Diem	80/Diem	80/Diem
0501	Circuit Clerk (2) (4)	71,600	74,500	77,500	*	*
0511	County Clerk and Recorder (2) (4)	68,000	71,600	75,400	79,300	83,500
0521	Coroner - 1/2 (2) (4)	43,900	45,700	47,500	*	*
0531	Sheriff (2) (4)	96,900	102,100	107,500	113,200	119,200
0541	State's Attorney (3)	144,684	154,987	160,412		
0551	Treasurer (2) (4)	68,000	71,600	75,400	79,300	83,500

*Salary must be set six months prior to the November 2008 election.

- (1) Each committee chairperson will earn \$100/month, regardless of whether or not the committee actually meets.
- (2) The Circuit Clerk, County Clerk, Sheriff, Treasurer, and Coroner each receive an additional \$6,500 annual stipend from the State.
- (3) The State's Attorney's salary is set by the State and is in effect for the State's fiscal year (July 1-June 30). The FY2008 salary took effect July 1, 2007.
- (4) 3% of displayed salary must be placed in an employer-sponsored deferred compensation program.

County Board:

There are 24 Board Members who are elected 2 each from 12 districts in the County. Every two years 12 are elected to serve for 4 year terms. The 24 members then elect from themselves one member to serve as County Board Chairman and one member to serve as County Board Vice-Chairman for two year terms. All 24 members serve on two of eight standing committees. The Chairman of each standing committee serves on the Executive Committee along with the Board Chairman and Vice-Chairman.

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

EXEMPT PAY PLAN

1. Nine management positions are a part of this pay plan; however the County Administrator is not a part of the merit and bonus parts of the program:

<u>Class</u>	<u>Hay</u>	<u>Position Title</u>
1011	M1	Chief County Assessment Official
1021	MB	Community Services Director
1031	M5	County Administrator
1041	M3	County Engineer
1051	M3	Deputy County Administrator
1061	MA	Facilities Manager
1071	M2	Information Management Director
1091	M2	Planning Director
7101	M1	Forest Preserve Superintendent

2. Salary adjustments will include both a cost-of-living increase and a merit increase and both will be awarded as a combined amount as of the start of each fiscal year.
3. Salaries for new exempt employees will be set by the County Board at time of hiring; there is no minimum or maximum salary range.
4. The cost-of-living (COLA) component of the salary increase will be set by the County Board as part of the annual budget.
5. The merit review of the employee will be done annually prior to the start of a fiscal year. A merit review includes (a) the successful completion, as determined by the County Administrator, of a Professional Development component; this is a minimum of 40 hours to learn about and improve in the areas of staff management, financial management, policy facilitation/implementation, and service delivery, and (b) successful completion, as determined by the Oversight Committee, of the components of a Standard Work Plan which was previously approved by the Oversight Committee. If a merit increase is earned, the amount of the merit increase will be set by the County Board Executive Committee.
6. A lump sum bonus, not added to the salary base, may be earned by an exempt employee for exceptional performance. The amount, awarded by the Executive Committee, may be from zero to ten percent. The employee may choose to receive all or part of the award into the deferred compensation program.
7. A percentage of the salary base, as determined by years of service in an exempt position, is paid to an exempt employee for deposit into one of the County's deferred compensation programs, on a bi-weekly basis. The percentage breakdown is: 0 - 1 year of service = 0%; 1 through 7 years = 3%; 8 through 14 years = 4%; 15 years or more = 5%.
8. After one year in an exempt position, the employee may elect to participate in a disability insurance program at an employee cost of \$9.92/ month and an employer cost of \$30/month.
9. The Chief County Assessment Official may receive an annual stipend of \$3,000 from the state if the stipend requirements are met.

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

MISCELLANEOUS APPOINTED OFFICIALS

<u>CLASS NUMBER</u>	<u>CLASSIFICATION</u>	<u>AUTHORIZED POSITIONS</u>	<u>NUMBER OF EMPLOYEES</u>	<u>INDIVIDUAL SALARY</u>
0301	Board of Review	3.00	3.00	9,000
0302	Farmland Assessment Review	4.00	4.00	50.00/mtg
0304	Jury Commissioner	3.00	3.00	2,500
0305	Merit Commissioner	3.00	3.00	60.00/mtg

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

CLERICAL, LABOR, AND SERVICE

CLASS NUMBER	HAY CODE	CLASSIFICATION	AUTHORIZED POSITIONS	APPROVED SALARY RANGE		
				Beginning of Range	Maximum Hiring	Top of Range
2105	CT7A	Accounting Clerk A	1.00	13.97	15.37	21.08
2110	CT6	Accounting Clerk B	1.00	10.93	12.02	16.37
2115	-	Administrative Assistant	0.15			21.99
2120	CT8	Administrative Clerk A	0.00	13.04	14.34	19.52
2125	CT7B	Administrative Clerk B	1.00	12.17	13.38	18.22
2130	CT6	Administrative Clerk C	0.00	10.93	12.02	16.37
2133	-	Administrative Intern	0.56			13.98
2135	CT8	Administrative Secretary	1.00	13.04	14.34	19.52
2145	-	Baliff-Part Time	2.75	11.22	12.35	16.70
2150	CT7B	Benefits Coordinator	1.00	12.17	13.38	18.22
2152	CT8	Case Manager	0.50	13.06	14.36	19.58
2149	-	Case Manager - Drug Court	0.50			20.00
2153	AS7	Chief Bailiff	1.00	13.48	14.83	20.18
2156	AS8	Compliance Officer	1.00	15.20	16.72	22.74
2160	-	Corrections (P/T)	2.00		(1)	
2154	CT9	County Board Coordinator	1.00	14.94	16.44	22.42
2155	AS4	Deputy Clerk	16.75	9.73	10.70	14.60
2161	CT9	Executive Secretary	1.00	14.94	16.44	22.37
2162	CT5	Intake Worker	0.00	10.09	11.10	15.13
2164	-	Judicial Interpreter	0.75		(2)	
2163	CT8	Judicial Secretary	1.00	13.04	14.34	19.52
2159	-	Law Clerk	0.40		(2)	
2169	LT4	Office Assistant	1.00	8.21	9.03	11.88
2165	CT9	Office Coordinator	1.00	14.94	16.44	22.42
2166	AS8	Program Coordinator	1.00	15.20	16.72	22.74
2167	-	Project Assistant - defined	0.85		(3)	
2168	-	Project Assistant	0.15		(3)	
2175	CT6	Secretary B	3.00	10.93	12.02	16.37
2185	AS8	Supervisor Deputy Clerk	4.00	15.20	16.72	22.74
2188	AS9	Tax Extension/Comp Spec	<u>1.00</u>	17.25	18.98	25.84
TOTAL			<u>46.36</u>			

(1) Salary set by the sheriff.

(2) Hourly rate set by the Judiciary.

(3) Represents multiple part-time positions with variable salaries for specific tasks to complete; overall restriction is limited to budgeted monies.

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

ADMINISTRATIVE AND MID-MANAGEMENT

CLASS NUMBER	HAY CODE	CLASSIFICATION	AUTHORIZED POSITIONS	APPROVED SALARY RANGE		
				Beginning of Range	Maximum Hiring	Top of Range
2502	-	Accounting Supervisor	1.00	21.08	23.19	33.24
2570	-	Assistant ESDA Coordinator	0.10		(2)	2,600
2535	-	Assistant Historian	0.30		(2)	2,600
2506	-	Assistant Network Technician	1.00	17.85	19.63	28.15
2517	AS9	Building Inspector	0.60	17.25	18.98	25.84
2515	-	Chief Building Inspector	1.00	21.01	23.11	29.01
2521	-	Chief Deputy Coroner (Part-time)	0.25		(1)	
2522	SP3	Chief Deputy Sheriff	1.00	35.73	39.30	50.69
2523	-	Deputy Coroner (Part-time)	0.25		(1)	
2505	M2	Engineering Manager	1.00	23.02	25.32	37.68
2560	-	ESDA Coordinator	0.50		(2)	37,000
2524	AS9	Evidence Control Officer	0.50	17.25	18.98	25.84
2528	-	GIS Analyst	1.00	21.08	23.19	33.24
2529	AS11	GIS Manager	1.00	22.60	24.86	33.85
2533	-	Historian	0.30		(2)	6,500
2534	-	Investigator	2.00	17.30	19.03	25.48
2536	-	Jury Commission Clerk (3)	0.50	13.04	14.34	19.52
2537	LT13	Lead Assistant Network Tech.	1.00	20.46	22.51	30.62
2538	-	Lead Network Technician	1.00	23.17	25.49	35.07
2540	SP1	Lieutenant of Communications	1.00	36.84	40.52	58.10
2542	SP1	Lieutenant of Corrections	1.00	36.84	40.52	58.10
2545	SP1	Lieutenant of Patrol	1.00	36.84	40.52	58.10
2547	AS11	Maintenance Foreman - Hwy.	1.00	22.60	24.86	33.85
2548	-	Network Technician	2.00	21.08	23.19	33.24
2530	M2	Operations Manager - Hwy	1.00	23.02	25.32	37.68
2531	LT13	Operations Manager - SAO	1.00	20.46	22.50	30.62
2550	-	Security Officer (3)	1.00	12.02	13.22	18.00
2533	-	Special Court Administrator	1.00		(3)	
2555	M2	Support Services Manager	<u>1.00</u>	23.02	25.32	37.68
TOTAL			<u>25.30</u>			

(1) Part-time Deputy Coroners are budgeted at a total cost of \$38,000 with the distribution to each deputy done at the discretion of the coroner.

(2) Annual salary set by the County Board.

(3) Salary set in conjunction with the Judiciary.

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

PROFESSIONAL LEGAL STAFF

<u>JOB CLASS</u>	<u>APPROVED SALARY RANGE</u>			<u>AUTHORIZED POSITIONS</u>	
	<u>Beginning of Range</u>	<u>Maximum Hiring*</u>	<u>Top of Range</u>	<u>State's Attorney</u>	<u>Public Defender</u>
2507 Attorney-Level One	40,338	44,372	63,601	5.00	3.00
2508 Attorney-Level Two	53,782	59,160	84,801	6.00	2.00
2510 Attorney-Level Three	67,229	73,952	91,870	1.00	1.00
2519 Conflict Attorney (1)			21,000	<u>0.00</u>	<u>0.75</u>
TOTALS				<u>12.00</u>	<u>6.75</u>

The number of authorized positions does not include the position of elected State's Attorney.

*Hiring levels are discretionary, within total budgeted funds.

(1) Three individuals fill this part-time position, each earning \$21,000.

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

**CLERICAL, LABOR & SERVICE
REHAB & NURSING CENTER**

<u>CLASS NUMBER</u>	<u>HAY CODE</u>	<u>CLASSIFICATION</u>	<u>AUTHORIZED POSITIONS</u>	<u>APPROVED SALARY RANGE</u>		
				<u>Beginning of Range</u>	<u>Maximum Hiring</u>	<u>Top of Range</u>
3105	CT7A	Accounting Clerk A	1.00	12.81	14.09	21.03
3106	CT6	Accounting Clerk B	2.00	9.80	10.78	15.96
3114	AS10	Care Plan Coordinator	1.00	19.74	21.71	31.55
3125	-	Groundskeeper	0.30	7.50	8.25	11.36
3131	AS9	Inservice Education Instructor	0.60	22.01	24.21	35.35
3150	-	Nursing Secretary	1.00	11.66	12.83	17.80
3155	CT6	Payroll Clerk	1.00	9.80	10.78	15.96
3120	-	Quality of Care Manager	1.00	22.01	24.21	35.35
3165	AS9	Rehabilitation Nurse - RN	1.00	20.33	22.36	31.55
3173	AS10	RN Charge Nurse	3.00	20.33	22.36	31.55
3174	AS11	RN House Supervisor	2.50	22.01	24.21	35.35
3175	-	Schedule Coordinator	1.00	11.66	12.83	17.80
3182	AS8	Social Service Assistant	2.00	13.63	14.99	22.22
3183	-	Social Srvc/Med Records Tech	1.00	10.53	11.58	15.64
3187	AS9	Staff Nurse - RN	<u>18.20</u>	19.25	21.18	27.52
		TOTAL	<u>36.60</u>			

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

**ADMINISTRATIVE AND MID-MANAGEMENT
REHAB & NURSING CENTER**

<u>CLASS NUMBER</u>	<u>HAY CODE</u>	<u>CLASSIFICATION</u>	<u>AUTHORIZED POSITIONS</u>	<u>APPROVED SALARY RANGE</u>		
				<u>Beginning of Range</u>	<u>Maximum Hiring</u>	<u>Top of Range</u>
3301	M4	Administrator	1.00		(1)	
3304	AS8	Assistant Director of Dietary Services	1.00	13.63	14.99	22.21
3310	SP1	Assistant Director of Nursing	1.00	20.81	22.89	35.19
3315	AS8	Director of Environmental Services	1.00	13.66	15.03	22.30
3325	AS11	Business Manager	1.00	20.29	22.32	33.05
3330	AS8	Director of Activities	1.00	13.63	14.99	22.21
3335	AS10	Director of Dietary Services	1.00	17.70	19.47	28.81
3350	SP3	Director of Nursing	1.00	22.93	25.22	39.36
3360	AS10	Director of Social Services	1.00	17.70	19.47	28.81
3365	-	Director of Special Care Unit	1.00	25.29	27.82	36.60
3320	LT8	Lead Housekeeper	<u>1.00</u>	8.27	9.10	13.48
		TOTAL	<u>11.00</u>			

(1) Employee's contract is negotiated with the Rehab and Nursing Center Governing Board.

The Nursing Home Manager is an out-sourced contract.

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

PUBLIC HEALTH DEPARTMENT

CLASS NUMBER	HAY CODE	CLASSIFICATION	AUTHORIZED POSITIONS	APPROVED SALARY RANGE		
				Beginning of Range	Maximum Hiring	Top of Range
3501	M3	Administrator	1.00		(1)	
3502	-	Assistant Administrator	1.00	30.72	33.79	48.33
3524	AS9	Communicable Disease Coord.	1.00	21.99	24.19	34.59
3532	AS11	Director of Environmental Health	1.00	21.64	23.81	32.95
3536	AS10	Director of Health Education	1.00	20.02	22.02	30.49
3537	SP1	Director of Home Care	1.00	29.26	32.19	46.03
3539	-	Director of Office Support	1.00	17.95	19.75	27.32
3540	-	Director of Personal Health Svcs.	1.00	29.26	32.19	46.03
3544	AS10	Family Planning Coordinator	1.00	21.99	24.19	34.59
3545	-	Fiscal Coordinator	1.00	16.93	18.62	25.77
3549	-	Home Care Office Coordinator	1.00	13.96	15.35	21.25
3555	-	Insurance Case Mgmt. Coord.	1.00	22.31	24.54	33.96
3560	-	Patient Care Coordinator	1.00	24.56	27.01	38.63
3581	-	Pediatric Services Coordinator	1.00	21.99	24.19	34.59
3585	-	Program Development Coord.	1.00	23.09	25.40	36.32
3506	CT8	Support Staff Team Leader	1.00	13.04	14.34	19.85
3595	-	WIC/FCM Program Coordinator	1.00	21.99	24.19	34.59
3596	-	WIC/FCM Team Leader	<u>1.00</u>	20.35	22.38	32.00
		TOTAL	<u>18.00</u>			

(1) Administrator's salary is set by the Board of Health.

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

COMMUNITY MENTAL HEALTH

<u>CLASS NUMBER</u>	<u>HAY CODE</u>	<u>CLASSIFICATION</u>	<u>AUTHORIZED POSITIONS</u>	<u>APPROVED SALARY RANGE*</u>		
				<u>Beginning of Range</u>	<u>Maximum Hiring</u>	<u>Top of Range</u>
3701	AS11	Administrator	1.00	21.39	23.53	30.46
3715	-	Administrative Assistant	<u>1.00</u>	16.02	17.62	24.02
		TOTAL	<u>2.00</u>			

*Salaries are set by the Mental Health Board, using these ranges as a guideline.

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

NONUNION COURT SERVICES

MANAGEMENT

<u>CLASS NUMBER</u>	<u>HAY CODE</u>	<u>CLASSIFICATION</u>	<u>AUTHORIZED POSITIONS</u>	<u>APPROVED SALARY RANGE</u>		
				<u>Beginning of Range</u>	<u>Maximum Hiring</u>	<u>Top of Range</u>
4110	CSA10	Deputy Director*	1.00	48,460	53,306	72,918
4125	CSA9	Supervisor - Juvenile *	<u>1.00</u>	43,251	47,576	64,876
TOTAL			<u>2.00</u>			

CLERICAL

<u>CLASS NUMBER</u>	<u>HAY CODE</u>	<u>CLASSIFICATION</u>	<u>AUTHORIZED POSITIONS</u>	<u>APPROVED SALARY RANGE</u>		
				<u>Beginning of Range</u>	<u>Maximum Hiring</u>	<u>Top of Range</u>
4280	CT6	Admin. Clerk C	1.00	10.93	12.02	16.37
4270	CS4	Secretary A	<u>1.00</u>	12.01	13.21	18.89
TOTAL			<u>2.00</u>			

*Salaries are set by the Sixteenth Judicial Circuit.

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

VETERANS' ASSISTANCE COMMISSION

<u>CLASS NUMBER</u>	<u>HAY CODE</u>	<u>CLASSIFICATION</u>	<u>AUTHORIZED POSITIONS</u>	<u>APPROVED SALARY RANGE</u>		
				<u>Beginning of Range</u>	<u>Maximum Hiring</u>	<u>Top of Range</u>
4662	CT5	Driver	1.00	10.09	11.10	15.13
4661	CT9	Executive Secretary	1.00	14.45	15.90	21.63
4663	AS9	Service Officer	1.00	17.25	18.98	25.84
4601	AS11	Superintendent	<u>1.00</u>	21.21	23.33	30.64
		TOTAL	<u>4.00</u>			

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

MAP UNION

<u>CLASS NUMBER</u>	<u>HAY CODE</u>	<u>CLASSIFICATION</u>	<u>AUTHORIZED POSITIONS</u>
5105	FP8	Communications Sergeant	5.00
5110	FP6	Communications	20.00
5115	FP10	Corrections Sergeant	5.00
5120	FP8	Corrections - Detention Center	20.00
5120	FP8	Corrections - Courthouse Security	3.00
5125	FP11	Detective Sergeant	1.00
5130	FP8	Detective	6.00
5135	FP10	Patrol Sergeant	5.00
5140	FP8	Patrol	<u>27.00</u>
TOTAL			<u>92.00</u>

	<u>COMMUNICATIONS</u>	<u>CORRECTIONS</u>	<u>DETECTIVE</u>	<u>PATROL</u>	
DEPUTY					
After Years Completed	0	0.00	0.00	20.29	20.29
(as of December 1	1	16.85	19.81	21.92	21.92
or June 1)	2	18.12	21.24	23.53	23.53
	3	19.37	22.73	25.11	25.11
	4	20.65	24.17	26.76	26.76
	5	21.88	25.71	28.43	28.43
	6	22.87	26.86	-----	-----
	7	23.89	28.04	-----	-----
	8	24.80	-----	-----	-----
SERGEANT	0	26.84	30.29	30.73	30.73
After Years Completed	1	27.66	31.24	31.69	31.69
(as of December 1	2	28.44	32.12	32.59	32.59
or June 1)					

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

OPERATING ENGINEERS UNION

<u>CLASS NUMBER</u>	<u>HAY CODE</u>	<u>CLASSIFICATION</u>	<u>AUTHORIZED POSITIONS</u>	<u>APPROVED RATE</u>
5305	-	Highway Maintainer	9.00	24.16
5310	-	Maintenance-Highway	1.00	19.37
5330	-	Mechanic	2.00	24.66
5330	-	Traffic Control Tech	<u>2.00</u>	24.66
		TOTAL	<u>14.00</u>	

Employees receive 80% of the beginning salary for the first 12 months of employment, 90% for the second 12 months, and 100% at the beginning of the third year.

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

**AFSCME UNION
(NON-REHAB & NURSING CENTER)**

<u>CLASS NUMBER</u>	<u>HAY CODE</u>	<u>CLASSIFICATION</u>	<u>AUTHORIZED POSITIONS</u>
5505	AC7A	Accounting Clerk A	2.00
5506	AC6	Accounting Clerk B	0.00
5509	AC8	Administrative Clerk A	1.00
5510	AC7	Administrative Clerk B	3.00
5511	AC6	Administrative Clerk C	5.00
5515	AC8	Administrative Secretary	2.00
5519	AA9	Assistant Planner	1.00
5520	AA8	Cartographer	1.00
5523	AA9	Chief Deputy of Assessments	1.00
5524	AA8	Chief Deputy of Elections	1.00
5527	AA9	Chief Deputy Recorder	1.00
5530	AA9	Chief Deputy Treasurer	1.00
5531	AC3	Clerk/Typist	0.50
5580	AA8	Code Enforcement Tech.	1.00
5542	AL10B	Engineering Technician II	1.00
5543	AL11	Engineering Technician III	3.00
5553	AA8	GIS Technician	1.00
5555	AL9A	General Maintenance	2.00
5551	AC7	Legal Secretary B	7.00
5556	AL10B	Maintenance II	3.00
5557	AL10A	Maintenance III	1.00
5560	AL12	Maintenance Supervisor	1.00
5563	AA7	Mapper - Appraiser I	1.00
5564	AA8	Mapper - Appraiser II	1.00
5567	AC5	Office Assistant A	4.00
5568	AC4	Office Assistant B	5.00
5571	AC9	Office Coordinator	0.00
5574	AA4	Offset Printer	1.00
5575	AL11	Permit & Inventory Tech III	1.00
5583	AC6	Secretary B	4.50
5589	AA7	Victim/Witness Assistant	<u>1.00</u>
		TOTAL	<u>58.00</u>

12-01-2007

DEKALB COUNTY GOVERNMENT / FY 2008 BUDGET / AFSCME STEP PLAN (+3.75% COLA)

Hay Code	Basis Mid Points	Maximum Hiring												Maximum	
		Start	1	2	3	4	5	6	7	8	9	10	11		12
AA11	416	22.57	23.25	23.95	24.67	25.41	26.17	26.96	27.77	28.60	29.46	30.34	31.25	32.19	33.35
AA10	349	19.64	20.23	20.84	21.47	22.11	22.77	23.45	24.15	24.87	25.62	26.39	27.18	28.00	29.01
AA9	293	17.20	17.72	18.25	18.80	19.36	19.94	20.54	21.16	21.79	22.44	23.11	23.80	24.51	25.39
AA8	246	15.12	15.57	16.04	16.52	17.02	17.53	18.06	18.60	19.16	19.73	20.32	20.93	21.56	22.34
AA7	207	13.44	13.84	14.26	14.69	15.13	15.58	16.05	16.53	17.03	17.54	18.07	18.61	19.17	19.86
AA6	174	11.98	12.34	12.71	13.09	13.48	13.88	14.30	14.73	15.17	15.63	16.10	16.58	17.08	17.69
AA5	146	10.76	11.08	11.41	11.75	12.10	12.46	12.83	13.21	13.61	14.02	14.44	14.87	15.32	15.87
AA4	122	9.69	9.98	10.28	10.59	10.91	11.24	11.58	11.93	12.29	12.66	13.04	13.43	13.83	14.33
AA3	103	8.89	9.16	9.43	9.71	10.00	10.30	10.61	10.93	11.26	11.60	11.95	12.31	12.68	13.14
AC9	246	14.32	14.75	15.19	15.65	16.12	16.60	17.10	17.61	18.14	18.68	19.24	19.82	20.41	21.14
AC8	207	12.96	13.35	13.75	14.16	14.58	15.02	15.47	15.93	16.41	16.90	17.41	17.93	18.47	19.13
AC7A	174	13.54	13.95	14.37	14.80	15.24	15.70	16.17	16.66	17.16	17.67	18.20	18.75	19.31	20.01
AC7	174	11.83	12.18	12.55	12.93	13.32	13.72	14.13	14.55	14.99	15.44	15.90	16.38	16.87	17.48
AC6	146	10.89	11.22	11.56	11.91	12.27	12.64	13.02	13.41	13.81	14.22	14.65	15.09	15.54	16.10
AC5	122	10.05	10.35	10.66	10.98	11.31	11.65	12.00	12.36	12.73	13.11	13.50	13.91	14.33	14.85
AC4	103	9.40	9.68	9.97	10.27	10.58	10.90	11.23	11.57	11.92	12.28	12.65	13.03	13.42	13.90
AC3	86	8.82	9.08	9.35	9.63	9.92	10.22	10.53	10.85	11.18	11.52	11.87	12.23	12.60	13.05
AL13	293	19.74	20.33	20.94	21.57	22.22	22.89	23.58	24.29	25.02	25.77	26.54	27.34	28.16	29.17
AL12	246	16.91	17.42	17.94	18.48	19.03	19.60	20.19	20.80	21.42	22.06	22.72	23.40	24.10	24.97
AL11	207	16.75	17.25	17.77	18.30	18.85	19.42	20.00	20.60	21.22	21.86	22.52	23.20	23.90	24.76
AL10A	174	15.38	15.84	16.32	16.81	17.31	17.83	18.36	18.91	19.48	20.06	20.66	21.28	21.92	22.71
AL10B	174	13.84	14.26	14.69	15.13	15.58	16.05	16.53	17.03	17.54	18.07	18.61	19.17	19.75	20.46
AL9A	146	12.41	12.78	13.16	13.55	13.96	14.38	14.81	15.25	15.71	16.18	16.67	17.17	17.69	18.33
AL9B	146	10.25	10.56	10.88	11.21	11.55	11.90	12.26	12.63	13.01	13.40	13.80	14.21	14.64	15.17
AL8A	123	11.75	12.10	12.46	12.83	13.21	13.61	14.02	14.44	14.87	15.32	15.78	16.25	16.74	17.34
AL8B	123	8.19	8.44	8.69	8.95	9.22	9.50	9.79	10.08	10.38	10.69	11.01	11.34	11.68	12.10
AL7A	103	9.47	9.75	10.04	10.34	10.65	10.97	11.30	11.64	11.99	12.35	12.72	13.10	13.49	13.98
AL7B	103	8.60	8.86	9.13	9.40	9.68	9.97	10.27	10.58	10.90	11.23	11.57	11.92	12.28	12.72
AL6	86	7.94	8.18	8.43	8.68	8.94	9.21	9.49	9.77	10.06	10.36	10.67	10.99	11.32	11.73
AL5A	72	7.42	7.64	7.87	8.11	8.35	8.60	8.86	9.13	9.40	9.68	9.97	10.27	10.58	10.96
AL5B	72	7.07	7.28	7.50	7.73	7.96	8.20	8.45	8.70	8.96	9.23	9.51	9.80	10.09	10.45
AL4	61	8.18	8.43	8.68	8.94	9.21	9.49	9.77	10.06	10.36	10.67	10.99	11.32	11.66	12.08
AL3	51	7.82	8.05	8.29	8.54	8.80	9.06	9.33	9.61	9.90	10.20	10.51	10.83	11.15	11.55

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DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

AFSCME UNION - PUBLIC HEALTH DEPARTMENT

<u>CLASS NUMBER</u>	<u>HAY CODE</u>	<u>CLASSIFICATION</u>	<u>AUTHORIZED POSITIONS</u>	<u>APPROVED SALARY RANGE</u>		
				<u>Beginning of Range</u>	<u>Maximum Hiring</u>	<u>Top of Range</u>
5604	CT7A	Accounting Clerk A	3.00	13.97	15.37	21.26
5608	CT6	Administrative Clerk C	2.00	10.93	12.02	16.63
5612	LT7A	Animal Control Officer	2.00	12.71	13.98	19.35
5620	-	Case Manager	2.00	13.06	14.36	19.88
5647	-	Health Educator	2.00	16.47	18.12	25.06
5648	AS6	Hearing & Vision Technician	1.25	11.88	13.07	18.09
5683	-	HIV Prevention Specialist	2.00	15.26	16.79	23.23
5622	-	Home Care Administrative Asst	1.00	13.97	15.37	21.26
5656	AS4	Home Health - CNA	3.00	10.09	11.10	15.37
5657	-	Home Health - RN	13.00	20.56	22.62	32.34
5660	-	Licensed Env Hlth Practitioner	1.00	18.01	19.81	26.05
5668	AS7	Nutritionist	2.50	16.47	18.12	25.06
5672	CT4	Office Assistant B	1.50	9.67	10.63	14.72
5682	-	Public Health Associate	1.00	13.50	14.85	20.55
5684	AS9	Public Health Nurse	9.80	18.72	20.59	29.44
5688	AS8	LEHP in Training/Sanitarian	2.00	16.69	18.36	25.42
5625	CT6	Secretary/Case Manager Asst	1.00	10.93	12.02	16.63
5626	CT6	Secretary/Clinic Aide	1.00	10.93	12.02	16.63
5693	CT6	Secretary B	11.50	10.93	12.02	16.63
5689	-	Senior Biller	<u>1.00</u>	13.96	15.35	20.32
TOTAL			<u>63.55</u>			

This contract was under negotiation at the time of printing.

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

AFSCME UNION - REHAB & NURSING CENTER

<u>CLASS NUMBER</u>	<u>HAY CODE</u>	<u>CLASSIFICATION</u>	<u>AUTHORIZED POSITIONS</u>	<u>APPROVED SALARY RANGE</u>		
				<u>Beginning of Range</u>	<u>Maximum Hiring</u>	<u>Top of Range</u>
5910	NS3	Activity Aide	7.50	8.30	9.13	12.59
5917	-	Lead Cook	1.00	10.88	11.97	15.72
5918	NL9B	Cook II	3.60	9.43	10.37	14.41
5922	NL3	Dietary Aide	18.00	7.57	8.33	11.30
5930	NL3	Housekeeping Aide	9.00	7.57	8.33	11.30
5935	NL3	Laundry Worker I	4.00	7.57	8.33	11.30
5939	NL8	Maintenance I	1.00	10.70	11.77	16.44
5946	LT12	Maintenance Supervisor	1.00	15.51	17.06	24.48
5951	-	Nurse's Assistant - CNA	64.00	11.23	12.35	15.78
5963	NC4	Receptionist	2.00	8.91	9.80	13.61
5969	NS4	Restorative Aide	4.00	11.44	12.58	16.29
5986	-	Staff Nurse - LPN	6.10	16.97	18.67	22.82
5993	-	Unit Clerk	1.00	11.17	12.29	14.62
5994	-	Unit Assistant	3.50	8.68	9.55	12.85
5995	NC6	Ward Secretary	<u>2.00</u>	12.04	13.24	16.87
		TOTAL	<u>127.70</u>			

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

TEAMSTERS UNION

<u>CLASS NUMBER</u>	<u>HAY CODE</u>	<u>CLASSIFICATION</u>	<u>POSITIONS</u>
6710	TP9	Comm. Restitution Service Coord.	1.00
6720	TP9	Probation Officer - Adult	5.00
6730	TP9	Probation Officer - Juvenile	<u>6.00</u>
		TOTAL	<u>12.00</u>

The following step plan is in effect from 12/01/2005 through 11/30/2008.

		<u>Annual Salary</u>	<u>Hourly Rate*</u>
Hiring Rate		31,500.00	16.15
6 Month Rate		32,221.75	16.52
After Years Completed	1	33,704.76	17.28
(as of December 1)	2	35,256.02	18.08
	3	36,878.68	18.91
	4	38,576.03	19.78
	5	40,351.49	20.69
	6	42,208.68	21.65
	7	44,151.33	22.64
	8	46,183.40	23.68
	9	48,309.00	24.77

*Hourly rate is based on 7.5 hours/day; 1,950 hours/year.

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

FOREST PRESERVE

<u>CLASS NUMBER</u>	<u>HAY CODE</u>	<u>CLASSIFICATION</u>	<u>AUTHORIZED POSITIONS</u>	<u>APPROVED SALARY RANGE</u>		
				<u>Beginning of Range</u>	<u>Maximum Hiring</u>	<u>Top of Range</u>
7105	LT8C	Park Manager-Part Time	1.50	9.52	10.21	12.94
7106	-	Park Manager	1.00	14.24	15.29	21.69
7110	-	Maintenance - Part Time	0.85	7.18	7.70	11.74
7115	LT12A	Maintenance Supervisor	1.00	17.35	18.62	26.85
7120	-	Secretary - Financial Support *	0.00		65.16	monthly
7120	-	Secretary - Office*	0.00		11.00	hourly
7120	-	Secretary - Office*	0.00		54.74	monthly
7125		Secretary - Parks* (telephone reimbursement for prk mgrs phone)	<u>0.00</u>		25.63	monthly
TOTAL			<u>4.35</u>			

The Forest Preserve Superintendent appears on the exempt schedule.

*Rates set by the Forest Preserve Superintendent.

Full-time Forest Preserve employees are on the same pay and longevity plan as other non-union county employees.

Part-time Forest Preserve employees receive the same annual COLA adjustment as other non-union county employees, but their merit increase is 0-4%. They are not on a longevity plan.

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

TEMPORARY EMPLOYEES

1. Hourly rates for temporary employees and students are at the discretion of the department heads as long as they stay within their approved salary budget.
2. Temporary employees and students are not eligible for holiday pay, PHO accruals, or any other benefits.
3. The federal minimum wage is \$5.15/hour, effective September 1, 1997.
4. The state minimum wage is \$7.50/hour, effective July 1, 2007. It will be raised to \$7.75/hour on July 1, 2008; to \$8.00/hour on July 1, 2009; and to \$8.25/hour on July 1, 2010. When the federal and state minimum wage differ, the higher rate is used.
5. Base pay for election judges will be \$90.00 per election, with an additional \$20.00 paid to those who have attended training school.

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

NONUNION LONGEVITY PLAN

Hired Before Jan 1st	Full Years of Service	Pay Period Amount	Annual Amount
-----	-----	-----	-----
2008	0	0.00	0.00
2007	1	0.00	0.00
2006	2	0.00	0.00
2005	3	0.00	0.00
2004	4	0.00	0.00
2003	5	12.50	325.00
2002	6	15.00	390.00
2001	7	17.50	455.00
2000	8	20.00	520.00
1999	9	22.50	585.00
1998	10	25.00	650.00
1997	11	38.50	1,001.00
1996	12	42.00	1,092.00
1995	13	45.50	1,183.00
1994	14	49.00	1,274.00
1993	15	52.50	1,365.00
1992	16	56.00	1,456.00
1991	17	59.50	1,547.00
1990	18	63.00	1,638.00
1989	19	66.50	1,729.00
1988	20	70.00	1,820.00
1987	21	83.50	2,171.00
1986	22	87.00	2,262.00
1985	23	90.50	2,353.00
1984	24	94.00	2,444.00
1983	25	97.50	2,535.00
1982	26	111.00	2,886.00
1981	27	114.50	2,977.00
1980	28	118.00	3,068.00
1979	29	121.50	3,159.00
1978	30 or more	125.00	3,250.00

This program is for non-union, non-Rehab & Nursing Center, non-exempt employees and employees of elected officials in the above categories when so chosen by the elected official.

If an employee works the required hours in an insurance eligible position, 100% of longevity is paid; if 20 hours or less are worked in a pay period, no longevity is paid; otherwise 50% is paid.

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

**AFSCME UNION LONGEVITY PLAN
(Non-Rehab & Nursing Center)**

<u>Hired Before June 1st</u>	<u>Full Years of Service</u>	<u>Pay Period Amount</u>	<u>Monthly Amount</u>	<u>Annual Amount</u>
2008	0	0.00	0.00	0.00
2007	1	0.00	0.00	0.00
2006	2	0.00	0.00	0.00
2005	3	0.00	0.00	0.00
2004	4	11.54	25.00	300.00
2003	5	13.85	30.00	360.00
2002	6	16.16	35.00	420.00
2001	7	18.47	40.00	480.00
2000	8	20.77	45.00	540.00
1999	9	23.08	50.00	600.00
1998	10	25.39	55.00	660.00
1997	11	27.70	60.00	720.00
1996	12	30.00	65.00	780.00
1995	13	32.31	70.00	840.00
1994	14	34.62	75.00	900.00
1993	15	36.93	80.00	960.00
1992	16	39.24	85.00	1,020.00
1991	17	41.54	90.00	1,080.00
1990	18	43.85	95.00	1,140.00
1989	19	46.16	100.00	1,200.00
1988	20	48.47	105.00	1,260.00
1987	21	50.77	110.00	1,320.00
1986	22	53.08	115.00	1,380.00
1985	23	55.39	120.00	1,440.00
1984	24	57.70	125.00	1,500.00
1983	25	60.00	130.00	1,560.00
1982	26	62.31	135.00	1,620.00
1981	27	64.62	140.00	1,680.00
1980	28	66.93	145.00	1,740.00
1979	29	69.24	150.00	1,800.00
1978	30	71.54	155.00	1,860.00
1977	31	73.85	160.00	1,920.00
1976	32	76.16	165.00	1,980.00
1975	33	78.47	170.00	2,040.00
1974	34	80.77	175.00	2,100.00
1973	35 or more	83.08	180.00	2,160.00

Pay period amounts reflect 26 pay periods per year.

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

MAP UNION LONGEVITY PLAN

<u>Hired Before Dec. 1st</u>	<u>Full Years of Service</u>	<u>Pay Period Amount</u>	<u>Monthly Amount</u>	<u>Annual Amount</u>
2007	0	0.00	0.00	0.00
2006	1	0.00	0.00	0.00
2005	2	0.00	0.00	0.00
2004	3	0.00	0.00	0.00
2003	4	0.00	0.00	0.00
2002	5	0.00	0.00	0.00
2001	6	0.00	0.00	0.00
2000	7	0.00	0.00	0.00
1999	8	25.39	55.00	660.00
1998	9	30.00	65.00	780.00
1997	10	34.62	75.00	900.00
1996	11	39.24	85.00	1,020.00
1995	12	43.85	95.00	1,140.00
1994	13	48.47	105.00	1,260.00
1993	14	53.08	115.00	1,380.00
1992	15	57.70	125.00	1,500.00
1991	16	62.31	135.00	1,620.00
1990	17	66.93	145.00	1,740.00
1989	18	71.54	155.00	1,860.00
1988	19	76.16	165.00	1,980.00
1987	20	80.77	175.00	2,100.00
1986	21	85.39	185.00	2,220.00
1985	22	90.00	195.00	2,340.00
1984	23	94.62	205.00	2,460.00
1983	24	99.24	215.00	2,580.00
1982	25 or more	103.85	225.00	2,700.00

For purposes of calculating longevity only, "full years of service" is defined as the number of entire years the employee has worked full time in a merited deputy position in the DeKalb County Sheriff's Office.

Pay period amounts reflect 26 pay periods per year.

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

PAID HOURS OFF PROGRAM

(to be used for vacation, sick days, & holidays)

		<u>Accrual Rate*</u>	<u>Equivalent Days Off</u>	<u>Maximum Accrual</u>	<u>Maximum Emergency Accrual</u>	<u>Maximum Paid at Termination</u>
A. All Groups, except C, D and E Hired After 11/30/2005	0.5-4	0.1077	28.0	60 days	15 days	60 days
	5-8	0.1270	33.0	60 days	15 days	60 days
	9-14	0.1443	37.5	60 days	15 days	60 days
	15+	0.1616	42.0	60 days	15 days	60 days
B. All Groups, except C, D and E Hired Before 12/01/2005	0.5-4	0.1270	33.0	60 days	15 days	60 days
	5-14	0.1443	37.5	60 days	15 days	60 days
	15+	0.1616	42.0	60 days	15 days	60 days
C. Nursing Home - all	0.5-2	0.0885	23.0	465 hrs	N/A	465 hrs
	3-7	0.1077	28.0	465 hrs	N/A	465 hrs
	8-15	0.1270	33.0	465 hrs	N/A	465 hrs
	16+	0.1443	37.5	465 hrs	N/A	465 hrs
D. AFSCME Union (Non-Nursing Home)	0.5-4	0.1270	33.0	60 days	15 days	60 days
	5-14	0.1443	37.5	60 days	15 days	60 days
	15+	0.1616	42.0	60 days	15 days	60 days
E. MAP Union	0.5-4	0.1150	30.0	600 hrs	N/A	600 hrs
	5-14	0.1330	34.5	600 hrs	N/A	600 hrs
	15+	0.1500	39.0	600 hrs	N/A	600 hrs

*PHO's are accrued on non-overtime hours paid (comp time may be either overtime or non-overtime).

Part-time employees in Group A will be eligible to earn PHO's only if their position is budgeted at 50% or more of the position's full-time hours per week.

Non-union employees with five or more years of service (as of each September 30) are eligible to buy-down any PHO hours in excess of 200. This option is available annually in September to employees whose PHO's are tracked by the Finance Office.

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

HOLIDAY SCHEDULES

	All Groups				
	Except Those	Health		Nursing	Mental
	at Right	Dept	MAP	Home	Health
New Year's Day	X	X	X	X	X
Martin Luther King, Jr. Day	X	X			X
Lincoln's Birthday	X	floating			X
President's Day		X	X		
Washington's Birthday	X				X
Spring Holiday/Good Friday	X	1/2	X		X
Easter			X	X	
Memorial Day	X	X	X	X	X
Independence Day	X	X	X	X	X
Labor Day	X	X	X	X	X
Columbus Day	X	X	X		X
Veterans' Day	X	X	X		X
Thanksgiving Day	X	X	X	X	X
Day after Thanksgiving	X	X	X	X	
Christmas Eve		1/2	X	X	1/2
Christmas Day	X	X	X	X	X
Day after Christmas	X				
New Year's Eve Day		1/2	X		

Total Holidays in 2008	14.00	13.50	14.00	9.00	12.50
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Total Holidays in 2007	14.00	13.50	14.00	9.00	9.00
Total Holidays in 2006	14.00	12.50	14.00	9.00	9.00
Total Holidays in 2005	12.00	12.50	12.00	9.00	9.00
Total Holidays in 2004	14.00	13.50	14.00	9.00	9.00
Total Holidays in 2003	14.00	13.50	14.00	9.00	9.00
Total Holidays in 2002	14.50	13.50	14.00	9.00	9.00
Total Holidays in 2001	14.00	13.50	14.00	9.00	9.00
Total Holidays in 2000	14.00	12.50	14.00	9.00	9.00

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

MISCELLANEOUS INFORMATION

IMRF HOURLY STANDARD

Prior to December 1, 1993 employees working 600 hours or more per year were eligible for IMRF. On December 1, 1993 the hourly standard changed to 1,000 hours or more per year.

COBRA ADMINISTRATIVE FEE

A 2% administrative fee for processing COBRA insurance premiums was approved by the County Board effective March 1, 1987.

EARLY RETIREMENT INCENTIVE

The County Board voted to offer the Early Retirement Incentive program through IMRF effective from March 1, 1996 through February 28, 1997.

NONUNION LONGEVITY PLAN

The nonunion longevity plan was adopted November 17, 1999 and amended on January 1, 2008.

UNEMPLOYMENT BENEFITS

The county began self-insuring for unemployment benefits on January 1, 2006. (This does not apply to the Forest Preserve.)

SLEP EMPLOYEE RATE

The SLEP employee rate changed from 6.5% to 7.5% on June 1, 2006.

IMRF/FLEX RESOLUTION

The resolution to make flexible spending deductions subject to IMRF/SLEP was effective January 1, 2007.

PHO BUY-DOWN

Effective with the FY2008 budget, the nonunion PHO program was amended to offer the option of buying down PHO hours over 200 to employees with five or more years of service whose PHO's are tracked by the Finance Office.

DEPARTMENT ADJUSTMENT

Effective with FY2008 (01/01/2008) Facilities Management Office became a part of the General Fund.

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

NONUNION SALARY INCREASE HISTORY

<u>YEAR</u>	<u>COLA</u>	<u>MERIT</u>
FY 2008	2.50%	0-1.5%
FY 2007	3.40%	0-2%
FY 2006	3.30%	0-2%
FY 2005	1.90%	0-2%
FY 2004	2.40%	0-2%
FY 2003	1.60%	1.40%
FY 2002	3.40%	0-2%
FY 2001	2.70%	0-3%
FY 2000	1.60%	0-3%
FY 1999	2.00%	0-3%
FY 1998	2.20%	0-3%
FY 1997	3.00%	0-3%
FY 1996	3.00%	0-3%
FY 1995	3.00%	0-3%

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

PAYROLL STATISTICS

<u>Calendar Year</u>	<u>Gross Earnings</u>	<u>FICA Earnings</u>	<u>Medicare Earnings</u>	<u>Cks Last Cycle</u>	<u>W-2's Issued</u>	<u>Employees Hired</u>	<u>Employees Terminated</u>	<u>Employees on Payroll Last Cycle</u>
<u>2006</u>								
County	21,759,049	20,581,556	20,725,636	635	859	207	204	632
Forest Prsv	227,839	216,809	216,809	5	11	1	0	16
Total	<u>21,986,888</u>	<u>20,798,365</u>	<u>20,942,445</u>	<u>640</u>	<u>870</u>	<u>208</u>	<u>204</u>	<u>648</u>
<u>2005</u>								
County	20,697,814	19,618,588	19,734,328	613	853	202	203	629
Forest Prsv	222,683	212,227	212,227	5	12	1	0	15
Total	<u>20,920,497</u>	<u>19,830,815</u>	<u>19,946,555</u>	<u>618</u>	<u>865</u>	<u>203</u>	<u>203</u>	<u>644</u>
<u>2004</u>								
County	20,298,133	19,358,981	19,496,101	633	826	201	183	630
Forest Prsv	251,670	223,817	223,817	5	13	3	5	14
Total	<u>20,549,803</u>	<u>19,582,798</u>	<u>19,719,918</u>	<u>638</u>	<u>839</u>	<u>204</u>	<u>188</u>	<u>644</u>
<u>2003</u>								
County	18,619,557	17,766,053	17,852,464		805	166	165	612
Forest Prsv	215,941	208,069	208,069		10	3	0	16
Total	<u>18,835,498</u>	<u>17,974,122</u>	<u>18,060,533</u>	N/A	<u>815</u>	<u>169</u>	<u>165</u>	<u>628</u>
<u>2002</u>								
County	17,198,206	16,461,720	16,542,073		813	207	191	611
Forest Prsv	212,072	205,224	205,224		11	1	0	13
Total	<u>17,410,278</u>	<u>16,666,944</u>	<u>16,747,297</u>	N/A	<u>824</u>	<u>208</u>	<u>191</u>	<u>624</u>
<u>2001</u>								
County	15,870,504	15,217,720	15,302,001		790	222	197	595
Forest Prsv	213,052	205,984	205,984		21	0	1	12
Total	<u>16,083,556</u>	<u>15,423,704</u>	<u>15,507,985</u>	N/A	<u>811</u>	<u>222</u>	<u>198</u>	<u>607</u>
<u>2000</u>								
County	14,589,202	14,010,222	14,088,492		759	166	140	570
Forest Prsv	196,343	190,466	190,466		20	1	1	13
Total	<u>14,785,545</u>	<u>14,200,688</u>	<u>14,278,958</u>	N/A	<u>779</u>	<u>167</u>	<u>141</u>	<u>583</u>

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

RETIREMENT FUNDING HISTORY

IMRF/SLEP EMPLOYER RATE HISTORY

<u>CALENDAR YEAR</u>	<u>IMRF DEPT W/H RATE</u>	<u>IMRF CONTRIB RATE</u>	<u>SLEP</u>	<u>FOREST PRESERVE</u>
2008	8.00%	8.59%	17.81%	12.94%
2007	7.50%	8.79%	17.44%	12.52%
2006	7.00%	9.40%	16.89%	14.73%
2005	6.50%	8.43%	16.52%	12.50%
2004	6.00%	.95%	14.54%	11.98%
2003	6.00%	.91%	12.94%	9.44%
2002	6.00%	6.00%	13.13%	8.87%
2001	6.00%	6.00%	14.95%	9.00%
2000	6.84%	6.84%	13.93%	9.27%
1995	8.97%	8.97%	11.93%	9.96%
1990	8.95%	8.95%	11.73%	11.04%

FICA/MEDICARE EMPLOYER RATE HISTORY

<u>CALENDAR YEAR</u>	<u>FICA RATE</u>	<u>FICA SALARY</u>	<u>MEDICARE RATE</u>	<u>MEDICARE SALARY</u>
2008	6.2%	102,000	1.45%	no limit
2007	6.2%	97,500	1.45%	no limit
2006	6.2%	94,200	1.45%	no limit
2005	6.2%	90,000	1.45%	no limit
2004	6.2%	87,900	1.45%	no limit
2003	6.2%	87,000	1.45%	no limit
2002	6.2%	84,900	1.45%	no limit
2001	6.2%	80,400	1.45%	no limit
2000	6.2%	76,200	1.45%	no limit
1995	6.2%	61,200	1.45%	no limit
1990	6.2%	50,400	1.45%	N/A

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

UNEMPLOYMENT STATISTICS

	<u>Unemp Earnings</u>	<u>Unemp Tax Rate</u>	<u>Unemp Tax Pd</u>	<u>Unemp Wage Base</u>	<u>Min Unemp Tax Rate</u>
<u>2006</u>					
County	N/A*	N/A*	N/A*	N/A*	N/A*
Forest Preserve	63,650	1.1%	697	11,000	1.1%
Total	<u>63,350</u>		<u>697</u>		
<u>2005</u>					
County	20,100,959	1.6%	106,029	10,500	1.2%
Forest Preserve	222,685	1.2%	813	10,500	1.2%
Total	<u>20,323,644</u>		<u>106,842</u>		
<u>2004</u>					
County	19,731,912	1.3%	79,688	9,800	0.9%
Forest Preserve	220,807	0.9%	601	9,800	0.9%
Total	<u>19,952,719</u>		<u>80,289</u>		
<u>2003</u>					
County	18,069,181	0.9%	49,280	9,000	0.6%
Forest Preserve	215,941	0.6%	341	9,000	0.6%
Total	<u>18,285,122</u>		<u>49,621</u>		
<u>2002</u>					
County	16,712,505	0.9%	47,400	9,000	0.6%
Forest Preserve	212,633	0.6%	351	9,000	0.6%
Total	<u>16,925,138</u>		<u>47,751</u>		
<u>2001</u>					
County	15,380,476	0.7%	36,037	9,000	0.6%
Forest Preserve	206,328	0.6%	377	9,000	0.6%
Total	<u>15,586,804</u>		<u>36,414</u>		
<u>2000</u>					
County	11,220,211	0.8%	38,582	9,000	0.6%
Forest Preserve	192,475	0.6%	353	9,000	0.6%
Total	<u>11,412,686</u>		<u>38,935</u>		

*These statistics do not apply to the county due to the county becoming self-insured for unemployment benefits beginning in 2006.

Election payroll is not subject to unemployment tax.

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

UNION CONTRACT SUMMARY

UNION	AUTHORIZED POSITIONS	ORIGINAL CONTRACT DATE	CURRENT CONTRACT			
			BOARD ADOPTED DATE	START DATE	END DATE	STATUS
AFSCME - CO	58.00	12/01/1988	04/20/2005	12/01/2004	11/30/2008	SETTLED
AFSCME - PUBLIC HEALTH	63.55	N/A	N/A	N/A	N/A	UNDER NEGOTIATION
AFSCME - REHAB & NURSING CTR	127.70	09/21/1994	06/13/2005	12/01/2004	11/30/2008	SETTLED
MAP/FOP	92.00	12/01/1984	08/17/2005	12/01/2005	11/30/2009	SETTLED
OPERATING ENGINEERS - HWY	14.00	12/20/2006	12/20/2006	12/01/2006	11/30/2010	SETTLED
TEAMSTER - COURT SERVICES	<u>12.00</u>	12/01/1992	N/A	12/01/2005	11/30/2008	SETTLED
TOTAL-6 BARGAINING UNITS	<u>367.25</u>					

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

HISTORY OF MEDICAL INSURANCE RATES

YEAR	COMPANY	PLAN NUMBER	SINGLE			FAMILY		
			TOTAL	EMPLOYEE*	EMPLOYER*	TOTAL	EMPLOYEE*	EMPLOYER*
2008	BC/BS	P14634	600.00	114.00	386.00	1,380.00	386.00	994.00
2007	BC/BS	P14634	580.00	108.00	472.00	1,340.00	368.00	972.00
2006	BC/BS	P14634	500.00	94.00	406.00	1,154.00	320.00	834.00
2005	BC/BS	P14634	500.00	94.00	406.00	1,154.00	320.00	834.00
2004	BC/BS	P14634	404.00	76.00	256.00	926.00	256.00	670.00
2003	BC/BS	P14634	370.00	70.00	300.00	844.00	234.00	610.00
2002	SELF	DEK 188	320.00	60.00	260.00	720.00	200.00	520.00
2001	SELF	DEK 188	284.00	54.00	230.00	638.00	178.00	460.00
2000	SELF	DEK 188	246.00	46.00	200.00	554.00	154.00	400.00
1995	SELF	DEK188	220.00	30.00	190.00	500.00	178.00	322.00
1990	SELF	DEK188	136.00	0.00	136.00	307.00	38.00	269.00
1985	AETNA	394938	93.97	0.00	93.97	230.52	46.52	184.00

* Employee and employer portion of premiums reflects non-union amounts.

PREMIUM STABILIZATION RATES

YEAR	ENDING STABILIZATION FUND BALANCE	SINGLE			FAMILY		
		TOTAL	EMPLOYEE	EMPLOYER	TOTAL	EMPLOYEE	EMPLOYER
2008	233,064	0.00	0.00	0.00	0.00	0.00	0.00
2007	233,064	(19.00)	0.00	(19.00)	(44.00)	0.00	(44.00)
2006	373,416	50.00	0.00	50.00	116.00	0.00	116.00
2005	0	0.00	0.00	0.00	0.00	0.00	0.00

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

NON-UNION HEALTH INSURANCE RATES PER MONTH
(Effective January 1, 2008)

<u>Coverage Category</u>	<u>Single</u>	<u>Family</u>
Active-Working-Employee	114.00	386.00
Active-Working-Employer	<u>486.00</u>	<u>994.00</u>
Total	<u>600.00</u>	<u>1,380.00</u>
Active-On Leave	600.00	1,380.00
Retired-NonMedicare	600.00	1,380.00
Retired-Medicare	420.00	840.00
COBRA-NonMedicare	612.00	1,408.00
COBRA-Medicare	428.00	857.00
Buyout	1,800/yr	1,800/yr

RETIRED	To be eligible for this benefit, the retiree must be at least age 55, have been employed by the county for at least 8 years, and be eligible for IMRF/SLEP retirement.
COBRA	COBRA coverage is generally available to employees for 18 months or until the person reaches age 65. (See the COBRA law for more exact provisions.)
LIFE	Life insurance is available only to active employees (both working and on leave) and must be provided or purchased if health insurance is elected. All eligible employees receive \$42,000 of coverage at an employer cost of \$12.60 per month.
TAXES	Federal, State, and FICA/Medicare taxes are not paid on the employee's deduction unless the employee elects to complete a form requesting otherwise.
GEN LEAVE	Insurance may be continued for up to one year for an approved General Leave of Absence, provided that the employee makes the necessary premium payments. After that time period, the COBRA option is available.
DISABILITY	Employees who are receiving IMRF/SLEP disability benefits may elect to continue insurance coverage until the end of the disability period.

DEKALB COUNTY GOVERNMENT

FY 2008 BUDGET

NONUNION EMPLOYEE BENEFITS

<u>CATEGORY</u>		<u>FY2008</u>	<u>FY2007</u>	
1. Health Insurance - Single	Employee/Month	114	108	
	Employer/Month	<u>486</u>	<u>472</u>	
	Total	<u>600</u>	<u>580</u>	
2. Health Insurance - Family	Employee/Month	386	368	
	Employer/Month	<u>994</u>	<u>972</u>	
	Total	<u>1,380</u>	<u>1,340</u>	
3. Life Insurance	Employer/Month	12.60	12.30	
	Amount	42,000	41,000	
4. FICA	Maximum Salary	102,000	97,500	
	Employee	6.20%	6.20%	
	Employer	6.20%	6.20%	
5. Medicare	Maximum Salary	N/A	N/A	
	Employee	1.45%	1.45%	
	Employer	1.45%	1.45%	
6. Retirement	County - IMRF	Employee	4.5%	4.5%
		Employer (1)	8.0%	7.5%
	Forest Preserve - IMRF	Employee	4.5%	4.5%
		Employer	12.94%	12.52%
	County - SLEP	Employee	7.5%	7.5%
		Employer	17.81%	17.44%
7. Unemployment Insurance	County	Maximum Salary	10,000	11,500
		Employer Rate (2)	1.0%	1.6%
	Forest Preserve	Maximum Salary	12,000	11,500
		Employer Rate	(3)	1.0%
8. Workers' Compensation	Annual Employer Cost per Employee (4)	\$500	\$500	

(1) Rate charged to departments; actual rate paid to IMRF may vary.

(2) Rate charged to departments; actual amount of claims paid will vary.

(3) Rate not available at the time of printing.

(4) Actual amount of claims will vary.

DeKalb County Government

**FY 2008
BUDGET
PLAN**

Public Building Commission

DEKALB COUNTY PUBLIC BUILDING COMMISSION				
FY 2008 BUDGET				
DEPARTMENT:		GENERAL OPERATIONS (7110)		
FUND:		GENERAL FUND (8100)		
			12 MONTHS	
			ACTUAL	PROJECTED
			FY 2006	FY 2007
			ADOPTED	
			FY 2008	
ACCOUNT	DESCRIPTION			
REVENUES:				
5501	Interest		4,365	7,000
5899	Miscellaneous		300	100
5964	Contribution from: Sinking Fund		25,000	25,000
TOTAL REVENUES			29,665	32,100
EXPENDITURES:				
6005	Salaries		29,907	30,000
6071	Part Time		1,640	3,000
6111	Overtime		332	300
6501	FICA (Social Security)		2,433	2,600
6502	IMRF (State Retirement)		365	500
6601	Unemployment Tax		234	300
6602	Workers' Compensation Insurance		0	300
7701	Office Furniture & Small Equipment		0	0
7711	Computer Equipment		1,551	2,000
7899	Miscellaneous Projects		0	1,000
8001	Schools of Instruction		0	500
8003	Travel		985	1,500
8005	Mileage - Boards		104	200
8007	Meetings - Host Expenses		217	300
8013	Public Notices		0	200
8021	Maintenance - Software		0	500
8022	Maintenance - Equipment		0	500
8028	Maintenance - HVAC		32	0
8031	Rent - Space		0	700
8044	Telephone		1,864	2,000
8051	Professional Services		13,368	7,000
8061	Commercial Services		1,904	500
8105	Surety Bonds		350	500
9001	Supplies		836	1,000
9011	Postage		70	100
9801	Miscellaneous		8	0
TOTAL EXPENDITURES			56,201	55,500
				56,000

DEKALB COUNTY PUBLIC BUILDING COMMISSION				
FY 2008 BUDGET				
DEPARTMENT:		PROJECTS (7210)		
FUND:		CAPITAL IMPROVEMENT RESERVE (8200)		
		12 MONTHS		
ACCOUNT DESCRIPTION		ACTUAL	PROJECTED	ADOPTED
		FY 2006	FY 2007	FY 2008
REVENUES:				
5501	Interest	77,061	0	75,000
TOTAL REVENUES		77,061	0	75,000
EXPENDITURES:				
9981	Contribution To: PBC R&R Syc	77,061	0	75,000
TOTAL EXPENDITURES		77,061	0	75,000

DEKALB COUNTY PUBLIC BUILDING COMMISSION				
FY 2008 BUDGET				
DEPARTMENT:		RENEWAL & REPLACEMENT - SYCAMORE CAMPUS (7410)		
FUND:		RENEWAL & REPLACEMENT - SYCAMORE CAMPUS (8400)		
			12 MONTHS	
		ACTUAL	PROJECTED	ADOPTED
ACCOUNT	DESCRIPTION	FY 2006	FY 2007	FY 2008
REVENUES:				
4731	County R&R Lease	150,000	175,000	150,000
4761	DeKalb County - 1995 Bonds	230,000	0	0
4761	DeKalb County - 1995 Debt Service	0	90,000	0
5501	Interest	5,359	75,000	5,000
5899	Miscellaneous	165	0	0
5937	Contribution from: Special Projects	0	0	0
5967	Contribution from: PBC Cap Res Imp	77,061	0	75,000
TOTAL REVENUES		462,584	340,000	230,000
EXPENDITURES:				
7832	Parking Lot Construction	65,922	15,000	0
7834	Concrete Replacement & Repair	5,940	10,000	0
7836	Courthouse Reconfiguration	137,249	75,000	125,000
7837	Admin Bldg Reconfiguration	0	0	0
7838	Situation Room	0	1,000	0
7839	Storage Reconfiguration & Updates	1,017	0	0
7840	Judicial Center	10,495	0	0
7841	General Painting	13,800	20,000	0
7843	Public Safety Building Updates	0	0	0
7844	Stained Glass Windows	0	0	0
7845	Fire Alarm/Sprinkler Updates	0	60,000	0
7847	Courthouse Carpet/Tile Replacemnt	37,357	40,000	20,000
7851	Admin Bldg Windows/Siding/Caulking	0	50,000	0
7852	Statue Restoration	0	0	0
7853	Telephone Air Conditioning	0	0	12,000
7854	Gutenberg Room (A/C & Door Move)	0	0	15,000
7855	Parking Lot Maintenance	14,831	0	0
7858	HVAC Upgrades	7,942	10,000	0
7859	HVAC Condensor - Court/Admin	0	0	0
7864	Admin Bldg Electrical Box Relocatn	0	0	0
7865	Dehumidification for Courthouse	0	10,000	0
7866	Boiler Replacement	36,951	0	0
7872	Courthouse Furniture Refinishing	0	12,000	10,000
7873	Admin Customer Counter Area	0	15,000	20,000
7874	Mapping Room Reconfiguration	0	0	5,000
TOTAL EXPENDITURES		331,504	318,000	207,000

DEKALB COUNTY PUBLIC BUILDING COMMISSION				
FY 2008 BUDGET				
DEPARTMENT:		HEALTH FACILITY/NH (7450)		
FUND:		RENEWAL & REPLACEMENT - HEALTH FACILITY(8450)		
			12 MONTHS	
ACCOUNT DESCRIPTION		ACTUAL	PROJECTED	ADOPTED
		FY 2006	FY 2007	FY 2008
REVENUES:				
4732	Health R&R Lease	150,000	175,000	200,000
5501	Interest	18,665	25,000	25,000
TOTAL REVENUES		168,665	200,000	225,000
EXPENDITURES:				
7831	Landscaping Improvements	0	5,000	5,000
7834	Sidewalks/Concrete Work	0	0	5,000
7856	Nature Trail	0	26,000	26,000
7863	Security System	0	5,000	0
TOTAL EXPENDITURES		0	36,000	36,000

DEKALB COUNTY PUBLIC BUILDING COMMISSION				
FY 2008 BUDGET				
DEPARTMENT:		PUBLIC SAFETY BLDG (7460)		
FUND:		RENEWAL & REPLACEMENT - PUBLIC SAFETY BLDG (8460)		
		12 MONTHS		
		ACTUAL	PROJECTED	ADOPTED
ACCOUNT	DESCRIPTION	FY 2006	FY 2007	FY 2008
REVENUES:				
5501	Interest	1,509	2,000	2,000
5901	Contribution From: General Fund	0	0	250,000
5939	Contribution From: Opportunity Fund	250,000	300,000	200,000
TOTAL REVENUES		251,509	302,000	452,000
EXPENDITURES:				
7951	Roof Replacement	0	0	0
7952	Garage Floor & Drain	0	0	23,000
7953	Fire Alarm Update	105,494	6,000	0
7954	Remodel Jail T-Block	0	55,000	0
7955	Relocate Corrections Security Room	0	50,000	0
7956	Upgrade Jail Security Cameras	0	0	18,000
7957	Reconfigure Support Staff Areas	0	7,000	0
7958	Caulk Concrete Panels	0	100,000	0
7959	Jail Door Security Control	138,176	14,000	0
7960	Jail Door Upgrade Program	49,800	30,000	0
7961	Jail Shower Valve Replacement	0	0	69,000
7962	Water Heater Replacement	0	0	14,000
7963	Commo Center Air Conditioning	0	0	32,000
7965	Transfer Switch Replacement	0	20,000	0
7966	Carpet & Tile Replacement	0	0	0
7967	Electrical & Computer Network	0	6,000	0
7968	Remodel Old Evidence Room	0	75,000	0
7969	Relocate Armory	0	10,000	0
7970	Office Relocations	0	15,000	0
7971	Guard Corridor Control Upgrades	0	0	80,000
7972	Boiler Replacement	0	0	160,000
TOTAL EXPENDITURES		293,470	388,000	396,000

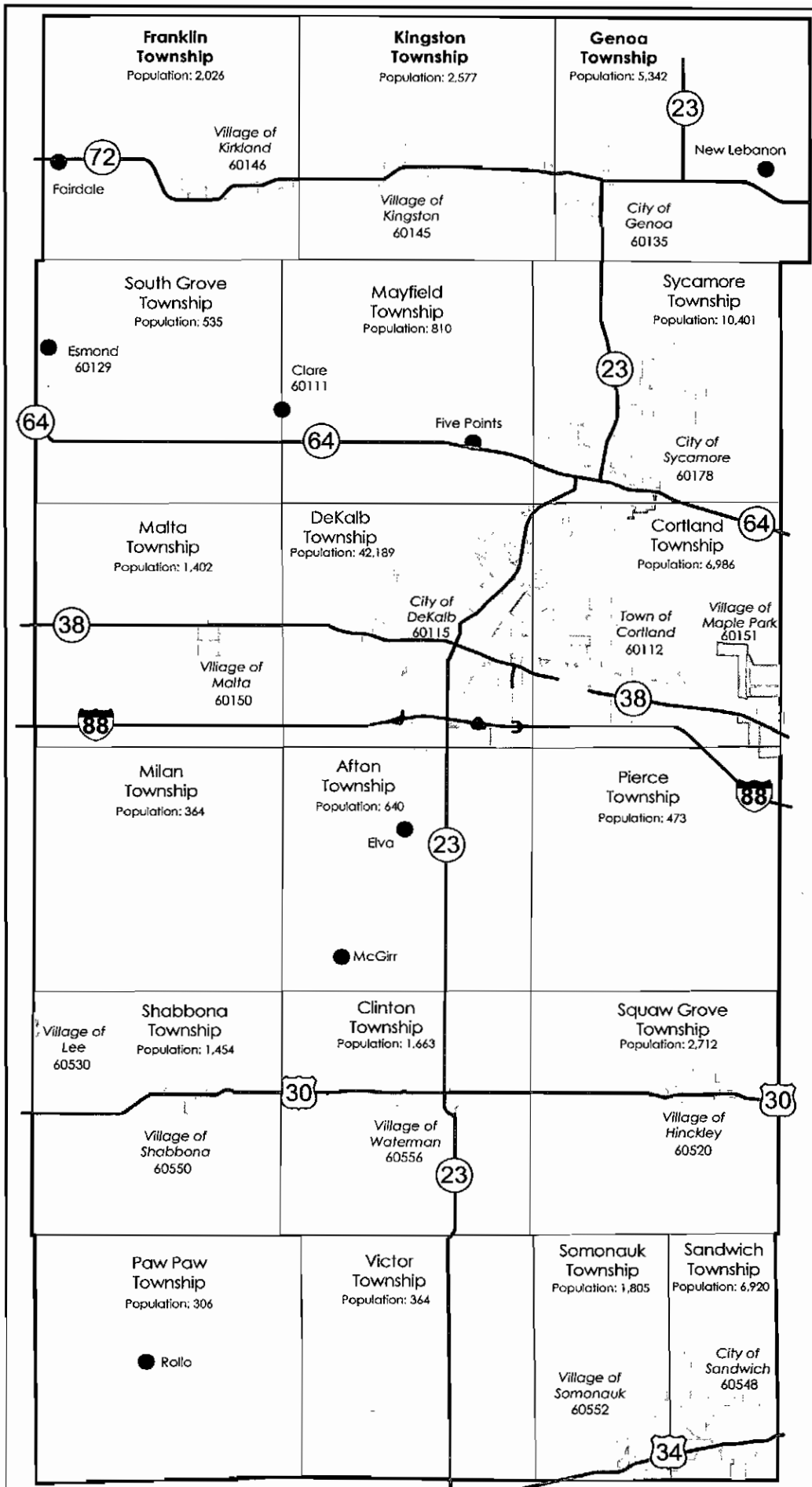
DEKALB COUNTY PUBLIC BUILDING COMMISSION				
FY 2008 BUDGET				
DEPARTMENT:		HEALTH FACILITY DEBT SERVICES (7510)		
FUND:		SINKING FUND (8500)		
			12 MONTHS	
		ACTUAL	PROJECTED	ADOPTED
ACCOUNT	DESCRIPTION	FY 2006	FY 2007	FY 2008
REVENUES:				
4721	Building Lease - Nursing Home	764,000	733,000	734,000
4722	Building Lease - Health Department	255,000	250,000	250,000
5501	Interest	11,745	12,000	11,000
TOTAL REVENUES		1,030,745	995,000	995,000
EXPENDITURES:				
7901	Principal on Indebtedness***	585,000	615,000	685,000
7911	Interest on Indebtedness	408,000	337,000	268,000
7921	Payment to Escrow Agent	8,276	0	0
7922	Amortization Loss in Refunding	0	0	0
7923	Amortization Premium	0	0	0
8061	Commercial Services	3,200	2,000	3,000
9901	Contribution to: PBC General	25,000	25,000	25,000
TOTAL EXPENDITURES		1,029,476	979,000	981,000
*** Paid as a liability via charge to balance sheet #1133.				

DEKALB COUNTY PUBLIC BUILDING COMMISSION						
FY 2008 BUDGET						
DEPARTMENT:		COMMUNITY OUTREACH BUILDING CONST (7740)				
FUND:		COMMUNITY OUTREACH BUILDING CONST (8740)				
		12 MONTHS				
ACCOUNT	DESCRIPTION	ACTUAL FY 2006	PROJECTED FY 2007	ADOPTED FY 2008	FUTURE YEARS	TOTAL ALL YEARS
REVENUES:						
5501	Interest	83	25,000	125,000	0	275,083
5901	Contribution From: General Fund	0	250,000	50,000	0	350,000
5904	Contribution From: Document Storage	0	50,000	50,000	150,000	300,000
5905	Contribution From: Veteran's Comm	0	150,000	150,000	550,000	1,000,000
5913	Contribution From: PBC Lease	0	650,000	175,000	1,270,000	2,270,000
5931	Contribution From: Health Dept	200,000	1,300,000	500,000	0	2,500,000
5932	Contribution From: Mental Health	0	275,000	0	0	275,000
5937	Contribution From: Special Projects	0	60,000	0	0	60,000
5946	Contribution From: Facilities Mgmt	0	20,000	0	0	20,000
5956	Contribution From: GIS Developmnt	0	40,000	0	0	40,000
5964	Contribution From: Debt Service Fund	0	385,000	0	0	385,000
TOTAL REVENUES		200,083	3,205,000	1,050,000	1,970,000	7,475,083
EXPENDITURES:						
7101	Construction	0	500,000	4,355,000	0	9,210,000
7629	Construction Contingency	0	0	42,000	0	84,000
7701	Furniture & Equipment	0	0	410,000	0	820,000
7713	Technology Equipment	0	0	150,000	0	300,000
7725	Storage Systems	0	0	200,000	0	400,000
7861	Emergency Power Systems	0	0	60,000	0	120,000
7911	Interest on Indebtedness	0	0	75,000	270,000	345,000
7968	Evidence Room	0	0	50,000	0	345,000
8051	Professional Services	130,659	70,000	100,000	0	400,659
8067	Soil Borings & Testing	2,686	10,000	0	0	12,686
TOTAL EXPENDITURES		133,344	580,000	5,442,000	270,000	12,037,344

DeKalb County Finance Office -Claims Submission Calendar-

All bills due for payment are to be submitted on claim forms, approved and signed by the department head and submitted to the Finance Office by **Noon** on the first Thursday after the first Wednesday of each month. The checks are then ready for distribution the morning following the County Board Meeting which is the evening of the third Wednesday of each month.

<u>BILLS SUBMITTED BY NOON TO FINANCE FROM DEPARTMENT</u>	<u>WILL BE SUBMITTED FOR BOARD APPROVAL</u>	<u>READY FOR DISTRIBUTION AFTER BOARD APPROVAL</u>
Thurs., December 6, 2007	Wed., December 19, 2007	Thurs., December 20, 2007
Thurs., January 3, 2008	Wed., January 16, 2008	Thurs., January 17, 2008
Thurs., February 7, 2008	Wed., February 20, 2008	Thurs., February 21, 2008
Thurs., March 6, 2008	Wed., March 19, 2008	Thurs., March 20, 2008
Thurs., April 3, 2008	Wed., April 16, 2008	Thurs., April 17, 2008
Thurs., May 8, 2008	Wed., May 21, 2008	Thurs., May 22, 2008
Thurs., June 5, 2008	Wed., June 18, 2008	Thurs., June 19, 2008
Thurs., July 3, 2008	Wed., July 16, 2008	Thurs., July 17, 2008
Thurs., August 7, 2008	Wed., August 20, 2008	Thurs., August 21, 2008
Thurs., September 4, 2008	Wed., September 17, 2008	Thurs., September 18, 2008
Thurs., October 2, 2008	Wed., October 15, 2008	Thurs., October 16, 2008
Thurs., November 6, 2008	Wed., November 19, 2008	Thurs., November 20, 2008
Thurs., December 4, 2008	Wed., December 17, 2008	Thurs., December 18, 2008
Thurs., January 8, 2009	Wed., January 21, 2009	Thurs., January 22, 2009



2000 Census Population Figures