

DeKalb County Government

**FY 2009  
BUDGET  
PLAN**

Adopted November 19, 2009

2010

2009

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**DEKALB COUNTY GOVERNMENT**

- FY 2009 BUDGET -

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DeKalb County Government

FY 2009  
BUDGET  
PLAN

Overview

**DEKALB COUNTY GOVERNMENT  
NARRATIVE FOR FY 2009 BUDGET**

Adopted November 19, 2008

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1. The departmental requests are accepted as presented in the FY 2009 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 D. A balanced budget is presented with the spending plan set at almost \$73,000,000, up from just over \$69,000,000 in FY2008.
2. The Equalized Assessed Value (EAV) for the County is expected to increase by over 5.5%, to \$2,200,000,000. This includes about \$45,000,000 (2.2%) in new construction. The tax rate is expected to change from 84.5 cents to 85 cents per \$100 of the Equalized Assessed Value. The average homeowner in the County will see an increase in assessed value of 3.3%. This would take the market value of a \$200,000 home to \$206,600. Using those changes in market value, the County property taxes for that property are expected to increase from \$563.24 in 2008 to \$585.99 in 2009, an increase of \$22.75, or about 4.0%.
3. The property tax increase called for in this budget fully complies with the "Tax Cap" (officially called the Property Tax Extension Limitation Law, or informally called, P-TELL) approved by the voters in April, 1999. It was first effective for DeKalb County with the 2000 Tax Year which was Fiscal Year 2001. The limiting factors for the law in FY2009 is a cost-of-living-adjustment (COLA) rate of 4.1%, plus new construction, currently estimated at 2.2%, for a total of 6.3%. 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".
4. The Health Department has proposed some 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 Restaurant Permits, Well Permits & Well Inspections, Septic Permits & Licenses & Inspections, and Vital Records. These increases are approved and are expected to generate approximately \$20,000 in additional revenues.
5. This budget provides for pay increases for non-union employees by granting a 2.0% Cost-of-Living-Adjustment (COLA) effective January 4, 2009. In addition, employees who have a hire date prior to October 1, 2008 are eligible for a merit increase of up to 2.0%, also effective January 4, 2009. The salary ranges will increase 2.0% on the starting pay and 4.0% on the top of the range. The Exempt employee pay plan calls for the above COLA of 2% plus, for those who qualify, a step increase of 2% as set by the Executive Committee on November 10, 2008.

6. There are several miscellaneous salaries that the County sets for various appointed Boards and employees: Conflict Attorneys from \$21,000 to \$22,000 per individual; the allocation for part-time Deputy Coroners increases from an aggregate of \$38,000 to \$40,000; ESDA Director from \$37,000 to \$40,000; 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 \$2,600 to \$3,900 per year; the Board of Review is increased from \$9,000 to \$9,500; the per diem for the Merit Commission remains at \$60; Jury Commissioners remain at \$2,500 per individual; and the Farmland Assessment Review Board per diem remains at \$50.
7. The County currently has six labor unions. Three contracts expire on November 30, 2008 and currently have not been re-negotiated. Those three contracts are with the Court Services Teamster Union, the Rehab & Nursing Center AFSCME Union, and the AFSCME Union which represents various departments on the Sycamore Campus as well as at the Highway Department. Other employees of the Highway Department who are represented by Local 150 of the Operating Engineers Union have a contract through November 30, 2010. The AFSCME Union at Public Health is currently under a contract that won't expire until December 31, 2012. The MAP Union (representing most of the Sheriff's personnel, except for clerical staff) will be in the fourth year of a four year agreement which expires November 30, 2009.
8. Increases in Health Insurance costs for County employees has become a major budget challenge for most years. The County will spend about \$4,200,000 on health care for employees in 2009. While renewal premiums are yet to be finalized from our provider (Blue Cross / Blue Shield), we have utilized trend information and are projecting a 10% increase over 2008. This budget continues to include a financial commitment to a Wellness Program that will assist with keeping utilization of the health care system as low as possible, thereby assisting with keeping premiums as low as possible.
9. An Open Enrollment period for Health Insurance is authorized for the 2009 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 \$1,800 to \$2,100. A change is made in the effective date for insurance coverage for new employees by making coverage effective on the first day of the month following the first full calendar month of employment. Previously the effective date was the first of the month following the 75<sup>th</sup> day of employment. This change should be helpful in recruiting new employees to work for DeKalb County Government.
10. As of January 1, 2009, term Life Insurance coverage for employees is raised to \$43,000, up from \$42,000, with no change anticipated in the rate per thousand dollars of coverage.

11. The Longevity Program for non-union employees is amended to increase the odd numbered years of service by \$1.50 per pay period and the even numbered years of service by \$2.00 per pay period. For employees who have full years of service greater than 20 years, the steps are increased by another \$10 per pay period. All increment changes will be made as of January 1<sup>st</sup> of each year with the total cost of these changes projected to be under \$5,000.
12. Last year the "Paid Hours Off" (PHO) system was 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. That program is continued for the 2009 Fiscal Year.
13. 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 8.5% rate, even though the anticipated rate will be 8.65%. The difference, amounting to about \$75,000, will be paid by the "Rate Stabilization Fund" that is set up in the Retirement Fund. The overall goal is to eventually charge departments the IMRF "ideal" rate of almost 9.00% and then add or subtract from the "Rate Stabilization Fund" as the investment market changes over time and effects the actual rate charged each year.
14. The Sheriff's Law Enforcement Personnel (SLEP) retirement program will also have another increase in the rate, from 17.81% in 2008 to a projected 18.17% in 2009. With the passage of enhanced retirement benefits for police officers by the State Legislature in recent years, this rate is up from 12.94% in 2003.
15. The Sheriff has requested an additional Detective be added to his staff at an annual cost of \$78,000. The Sheriff notes that additional time is needed primarily in the area of Frauds and Financial Scams. That request is approved effective February 1, 2009. It is noted that the request for additional overtime has been withdrawn.

16. The Court Services Department has requested the addition of one Adult Probation Officer to provide services for the Drug Court. The cost would be \$53,000 per year. The Drug Court has tried various models for staffing and feels that this partnership with Court Services, along with utilizing Mental Health programs in the Community, will be the most effective way to proceed. This request is granted as of January 4, 2009, though it is noted that office space for this new employee will likely be through sharing with another Probation Officer or in space at the Courthouse, separated from the main Court Services offices. Funding is partially provided by redirecting about \$40,000 of the requested increase of \$130,000 in the Mental Health tax levy to the General Fund tax levy.
17. The Supervisor of Assessments has requested an upgrade in her office, moving the Office Assistant A (AC5) to that of Administrative Clerk C (AC6). Likewise, the Finance Office has requested two changes: moving the Secretary B (CT6) position to that of a Secretary A (including Web-Master responsibilities) at a CT7 level and moving the Administrative Clerk B (AC7) to an Administrative Assistant at the AC7A level. In addition, the Public Defender has asked for a salary adjustment for a Level One staff attorney who is doing work representative of both Level One and Level Two. This flexibility has added to the efficiency of the Public Defender's Office in handling the work load and the Public Defender has therefore requested a salary adjustment of \$4,000 to put the person between those two pay grades. The total cost of these four changes is under \$15,000 and they are approved as of February 1, 2009.
18. The Information Management Office has requested an additional position of an Assistant Network Technician at an annual cost of \$64,000. The increase in workload in the technology area, particularly with the addition of the VoIP telephone system, is necessitating this request. That request is approved as of January 11, 2009 with the stipulation that the GIS Technician Position, currently vacant, will not be funded in 2009 bringing the net cost of this proposal to zero. In addition, the part-time positions of "Project Assistants" will be capped at a total of \$20,000 for 2009.
19. The Sheriff, as part of the Court Security budget, has requested an additional Corrections Officer at a cost of \$70,000 per year. Increased traffic in the Courthouse, the addition of another Courtroom in the last two years, and more coordination with an ever-increasing number of prisoners in and out of the court rooms are all noted as reasons for this request. This is approved as of January 4, 2009 and funding will come entirely from the special fee already in place for Court Security.

20. The County Board has authorized experimentation with the “Go Green” program during the current fiscal year without any significant financial commitment. What was accomplished during 2008 was done with existing staffing levels. However, as efforts continue to move forward, and increase, additional staff time must be allocated for this initiative to be successful. Along with the “Go Green” effort, it is recognized that more time is needed to be devoted to the County’s Web site and for assistance to other special programming that surfaces from time to time, such as in the areas of Legislation or major public issues. To most effectively deal with these emerging areas, an additional 12 hours per week of clerical support staff time is allocated to the Finance Office in the position of 3/10 Secretary A (CT7) at a cost of \$10,000. The Administrative staff is authorized to develop a plan to transition this from a test program to a permanent program by targeting available staff time, plus utilizing an appropriation of \$6,000, to meet the goals of the Board. The Economic Development Committee is asked to take charge of the “Go Green” program and to establish a scope of work that the County will address in the coming year with these additional resources.
21. The Public Defender requested a half-time Level One attorney at a total cost of \$40,000. The increased workload and the increased complexity of cases is given as the reason for this request. Through the budget appeal process, the Board is denying the request, but authorizing a paid Law Clerk position at a salary cost not to exceed \$7,000 (\$8,000 with benefit costs). The Law Clerk is approved as of January 5, 2009.
22. This budget recognizes and concurs with the creation of two positions that happened during the 2008 fiscal year. The Veteran’s Assistance Commission created a second “Service Officer” position (AS9) that will be recruited for in 2008, but start early in 2009. The second addition was created by the Judiciary and was that of a Conflict Attorney to handle cases which may not be handled by the Public Defender’s Office.
23. 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.
24. The Health Department will receive \$362,000 (up from \$341,000 in FY 2008) to offset IMRF and FICA charges for their non-home care employees. This amount is based on the 8.5% department charge for IMRF and 7.65% for FICA. The money will come from the County’s General Fund annual operating budget.

25. The Health Department will receive \$213,000 (down from \$216,700 in FY 2008) 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 more recent years and includes utilities, general maintenance, and janitorial expenses. The amount for the Health Facility Renewal & Replacement Program is increased from \$200,000 per year to \$225,000. No major projects are anticipated in FY2009, but monies are being saved for when major updates will be needed when the building gets a few years older.
26. Funding is continued in FY 2009 for several entities: Economic Development Corporation is increased from \$40,000 to \$45,000; Court Appointed Special Advocates (CASA) is increased from \$25,000 to \$35,000; Ag Extension is increased from \$30,000 to \$32,000; Soil & Water Conservation District stays the same at \$20,000; the Joiner History Room is increased from \$13,000 to \$14,000; the Health Department has not requested any funds for the Animal Control Program which was at \$3,000 last year; the Children's Waiting Room (which comes from a special fee) will receive \$20,400, up from \$18,000; and Community Services will increase from \$6,000 to \$7,000 as their administrative fee for managing the Senior Services grants.
27. The Health Department submitted a revised "Spay-Neuter Program" after the one for 2008 was rejected. This original budget recommendation accepted that revised program as part of this budget and appropriated \$50,000 over a three year trial period (\$15,000 in 2009, \$17,000 in 2010, and \$18,000 in 2011). However, through a budget appeal and subsequent withdrawal of this request by the Board of Health, this program is eliminated from the FY2009 Budget.
28. During the 2008 year, the County decided to once again utilize the services of a Federal Lobbyist. The original 2009 budget recommendation included an appropriation "not to exceed" \$90,000 to continue with those services for another year. However, through the budget appeal process, this program has been eliminated from the FY2009 Budget.
29. As part of the GIS Development budget, new aerial photographs are included in this budget at a projected cost of \$120,000. The cost of this project is paid partly from monies collected from the sale of maps. The last aerial photographs were flown in 2006. Unlike past aerial photographs, these photos will be with Oblique photography, which is "angled" as opposed to "from straight above". Oblique images can be more useful to County offices that regularly view digital files, especially Public Safety and Assessments. These photos will also be in color rather than black and white. In conjunction with this re-flight, this budget also includes \$160,000 to acquire two-foot contour maps. Contour maps will be of assistance to not only the County, but the cities and development community as well. It will also be of use as the Regional Plan Commission gives further study to Groundwater and Storm Water issues.

30. The Asset Replacement Fund is used as a way to set aside monies out of an operating budget each year until enough funds are available to replace a certain item. This concept originally started for a systematic process of replacing squad cars for the Sheriff's Office. This process has become more important with the advent of the Tax Cap law as the "smoothing" of expenses from one year to the next is the goal. The limits of a tax cap prevent spikes in expenditures from one year to the next. For FY 2009, the Asset Replacement Fund continues with \$820,000 placed into this fund to cover such items as police cars, computer equipment, software, and communication equipment. With the Facility Management Department now part of the General Fund, that department is now added to the Asset Replacement Fund and monies were transferred during FY2008 to establish a base for rotation. Their request to purchase a new tractor for \$60,000 is approved, but the request for a \$62,000 truck is delayed until at least 2010. As a "recommended practice" for all Departments, computer purchases which are replacement of existing machines are now encouraged to be done on a 5 year rotation.
31. 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 2009. 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.
32. Funding of \$350,000 is allocated to the Five Year Special Projects Program from the General Fund. Major projects for FY 2009 include \$160,000 for two-foot contour maps, \$140,000 for enhancements to the Sheriff's Communication System & Tower that was previously approved in prior years but the majority delayed until 2009 and after (\$250,000 total, \$140,000 in 2009), \$25,000 to fund work towards the Solid Waste plan, \$10,000 for an updated Indirect Cost Study to be used for Grants Reimbursements, and \$20,000 to install some computer wireless access points on the Sycamore Campus. The total appropriation for FY 2009 is \$450,000.

33. A major initiative that started in FY2008 was a change-over in the County's telephone system to a VoIP (Voice over Internet Protocol) system. In 2008, \$650,000 was appropriated from the General Fund for this project. In addition, the Rehab & Nursing Center was expected to spend around \$250,000 and the Public Health Department (who will have a delayed implementation) somewhere in the \$100,000 range. Because this is a developing technology, a private firm was hired to direct the project and assist with implementing each of the cut-over phases. When about one-third of the total contracted cost of \$160,000 was spent for this outside technical assistance, it was decided that it was in the best interest of the County to terminate that contract and have the County's Information Management Office (IMO) direct and perform the balance of the conversion to this new system. This 2009 budget recognizes that the project is not yet complete and "rolls over" the unused appropriation from 2008. It is also recognized that additional one-time compensation, as approved by the County Administrator, will need to be given to those employees involved with the added responsibilities now that the contract for the outside work has been terminated.
34. 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 about \$1,300,000 for FY 2009. 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 FY2009 includes a \$250,000 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 \$300,000 to the Public Building Commission for continued renovations in the Public Safety Building.

35. Funding for the Sycamore Campus Renewal & Replacement Program continues under the PBC Lease levy and is provided by the County at \$175,000 (up from \$150,000 in FY 2008), 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, delayed from 2008), State mandated upgrades to the five elevators (\$100,000), remodeling in the Treasurer's Office (\$50,000), parking lot repairs and sealing (\$30,000) and a movable divider wall for the Gathertorium (\$35,000). The total to be spent in FY 2009 is \$330,000.
36. 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 fifth year of special funding to bring the facility up to a satisfactory operational level. In 2009, \$300,000 is allocated from the Opportunity Fund, bringing the total over the five year period to \$1,550,000. 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. Among the major projects being considered are control updates for the Guard Corridor (\$175,000), replacement of the emergency generator (\$135,000), and replacement of the garage floor in G1/G2 (\$25,000). The total to be spent in FY 2009 is \$350,000.
37. The 2009 budget will be the third fiscal year for the County to set aside money for a Building Fund for the Criminal Justice System. During 2009, this budget will add \$1,239,000 to the fund which will then bring the total monies set aside to \$2,239,000. The \$1,239,000 during 2009 comes from three sources: \$500,000 from the Opportunity Fund, \$600,000 from sales tax revenue generated by the sale of airline fuel within DeKalb County, and \$139,000 from cuts to the original budget recommendation. The need for new buildings can be seen from the continued rental of Jail space from other Counties (\$450,000 in 2009 up from a 2008 budget of \$300,000) and from the Departments who work in the Court System as all their offices are full and conference rooms have been converted to office space.

DEKALB COUNTY GOVERNMENT

- FY 2009 BUDGET -

PROPERTY TAX LEVIES

2009 Budget  
Based on  
Column D

(A)	(B)	(C)	(D)	(E)
	Actual	Actual	Expected	Adopted
1. Assessment Year	2006	2007	2008	Legal Notice
2. Collection Year	2007	2008	2009	Publication
				2008
				2009
<b>FUNDS:</b>				
3. General	4,500,895	4,903,569	7,360,000	7,360,000
4. Retirement (FICA)	1,052,931	1,100,040	1,000,000	1,000,000
5. Retirement (IMRF)	1,052,931	1,100,040	1,000,000	1,000,000
6. Tort & Liability	771,307	800,161	850,000	920,000
7. PBC Lease	1,701,818	1,834,929	175,000	175,000
8. Highway	1,905,349	2,000,091	2,200,000	2,200,000
9. Aid to Bridges	711,511	759,914	1,000,000	1,000,000
10. Federal Hwy Match	943,149	999,941	800,000	800,000
11. Health	437,621	465,040	495,000	495,000
12. Mental Health	1,980,047	2,104,861	2,200,000	2,200,000
13. Senior Services	464,595	495,279	525,000	525,000
14. Veterans Assistance	398,197	600,173	640,000	650,000
15. Nursing Home	0	0	0	0
16. Tax Cap Totals	15,920,351	17,164,038	18,245,000	18,325,000
17. PBC Bonds - Not Capped	429,510	454,614	475,000	475,000
18. ** TOTAL TAX LEVY	16,349,861	17,618,652	18,720,000	18,800,000
19. Capped Dollar Change	1,807,628	1,243,687	1,080,962	1,160,962
20. Capped Percent Change	12.8%	7.8%	6.3%	6.8%
21. Total Dollar Change	1,827,985	1,268,791	1,101,348	1,181,348
22. Total Percent Change	12.6%	7.8%	6.3%	6.7%
23. Equalized Assessment ('000)	1,886,298	2,085,383	2,200,000	2,300,000
24. Percent Change from prior year	11.0%	10.6%	5.5%	10.3%
25. Property Tax Rate	0.86677	0.84486	0.85091	0.81739
26. County Tax on \$200,000 Home	577.85	563.24	567.27	544.93
27. County Tax on \$205 Cropland Acre	1.78	1.73	1.74	1.68

DEKALB COUNTY GOVERNMENT

FY 2009 ADOPTED BUDGET

ALL FUNDS

Fund #	Fund Name	Revenues	Salaries & Benefits	Capital	Commodities & Services	Transfers	Total Expenses
1111	General Fund	25,728,300	18,367,000	1,234,400	5,026,300	1,724,000	26,351,700
1211	Retirement	100,000	100,000	0	0	0	100,000
1212	Tort & Liability	1,062,000	0	0	790,000	0	790,000
1213	PBC Lease	857,500	0	175,000	680,000	0	855,000
1214	Micrographics	180,000	93,000	40,000	116,900	0	249,900
1222	Law Library	36,000	0	5,000	36,500	0	41,500
1223	Court Automation	340,000	115,000	85,000	100,000	0	300,000
1224	Child Support	40,500	90,000	0	7,200	0	97,200
1225	Probation Services	91,000	0	65,000	144,000	9,000	218,000
1226	Document Storage	312,000	140,000	125,000	38,000	0	303,000
1227	Tax Sale Automation	7,500	0	2,000	0	0	2,000
1228	GIS - Development	65,000	34,000	7,000	178,300	0	219,300
1229	Court Security	430,000	390,000	2,600	11,600	32,000	436,200
1231	Highway	2,934,300	1,223,000	690,000	1,153,300	0	3,066,300
1232	Engineering	302,000	282,000	43,500	5,300	0	330,800
1233	Aid to Bridges	1,290,000	87,000	1,170,000	400,000	108,000	1,765,000
1234	County Motor Fuel	1,590,000	522,000	1,193,000	750,000	0	2,465,000
1235	Fed Hwy Matching	815,000	0	1,380,000	0	140,000	1,520,000
1241	Public Health	6,232,200	4,572,700	81,000	1,582,800	0	6,236,500
1242	Community Mental Health	2,250,000	156,500	63,900	1,972,900	41,000	2,234,300
1243	Community Services	312,000	220,000	1,700	91,000	0	312,700
1244	Comm Svcs-Financial Aid	200	0	0	0	200	200
1245	Senior Services	532,000	0	0	521,000	36,000	557,000
1246	Veterans' Assistance	640,000	247,000	233,000	90,600	0	570,600
1247	Solid Waste Program	114,200	36,100	0	78,900	10,500	125,500
1471	Special Projects	380,000	0	450,000	0	0	450,000
1472	County Farm Land Sale	20,000	0	450,000	50,000	0	500,000
1473	Land Acquisition	275,000	0	300,000	0	0	300,000
1475	Opportunity Fund	1,400,000	0	300,000	0	750,000	1,050,000
1476	Asset Replacement	820,000	0	671,000	0	0	671,000
1477	Tollway Loan	390,000	0	286,000	0	0	286,000
1512	Building Fund	1,150,000	0	0	0	0	0
2501	Rehab & Nursing Center	15,257,300	8,139,400	212,000	6,807,000	0	15,158,400
2601	Medical Insurance	4,820,000	0	0	4,820,000	0	4,820,000
3774	History Room	22,000	11,500	3,500	7,000	0	22,000
3775	Children's Waiting Room	21,000	0	2,000	20,400	0	22,400
3776	Drug Court	160,000	66,000	1,500	92,300	0	159,800
3802	St Attorney - Drug Prosecution	5,000	0	0	5,600	0	5,600
3803	Sheriff's Law Enforce Projects	45,000	0	18,500	14,600	0	33,100
* Sub-Totals *		71,027,000	34,892,200	9,291,600	25,591,500	2,850,700	72,626,000
Use of Fund Balance		1,599,000					
** Total Budget **		72,626,000					

DEKALB COUNTY GOVERNMENT

FY 2009 ADOPTED BUDGET

GENERAL FUND DEPARTMENTAL BUDGETS

Dept #	Department Name	Revenues	Salaries & Benefits	Capital	Commodities & Services	Transfers	Total Expenses
1110	County Board	0	379,000	3,500	44,600	0	427,100
1210	Finance	0	552,000	25,000	73,500	0	650,500
1290	Non-Departmental Services	18,706,000	55,000	290,000	763,000	1,678,000	2,786,000
1310	Information Management	320,000	750,000	205,000	71,000	0	1,026,000
1410	Supervisor of Assessments	45,000	417,000	5,700	71,000	0	493,700
1510	County Clerk	701,800	557,000	1,900	40,200	0	599,100
1530	Elections	12,900	136,000	200	202,200	0	338,400
1710	Planning	70,000	425,000	8,400	38,500	0	471,900
1810	Regional Office of Education	88,000	156,000	6,000	44,800	0	206,800
1910	Treasurer	400,000	268,000	8,400	42,100	0	318,500
2210	Judiciary	66,800	437,000	5,500	110,700	0	553,200
2220	Jury Commission	0	37,000	1,000	91,400	0	129,400
2310	Circuit Clerk	2,325,000	1,088,000	12,500	95,400	0	1,195,900
2410	Coroner	2,300	132,000	6,000	65,500	0	203,500
2510	ESDA	30,300	92,000	10,000	48,600	0	150,600
2610	Sheriff	737,000	4,876,000	360,700	422,700	0	5,659,400
2620	Sheriff's Merit Commission	0	7,000	0	27,000	0	34,000
2630	Sheriff's Auxiliary	0	0	3,500	10,000	0	13,500
2670	Sheriff's Communications	1,042,000	2,089,000	110,700	150,500	0	2,350,200
2680	Sheriff's Corrections	251,000	2,110,000	29,500	986,000	0	3,125,500
2710	State's Attorney	421,000	1,524,000	7,000	122,200	0	1,653,200
2810	Public Defender	115,000	718,000	5,900	87,200	0	811,100
2910	Court Services	202,000	915,000	1,000	334,700	0	1,250,700
4810	Facilities Management	74,200	647,000	127,000	864,500	25,000	1,663,500
4910	Community Outreach Bldg	118,000	0	0	219,000	21,000	240,000
* Sub-Totals *		25,728,300	18,367,000	1,234,400	5,026,300	1,724,000	26,351,700
Less: one time revenues		0					
							Less: One Time for Special Projects (200,000)
							Less: One Time for 2 Ft Contour Maps (150,000)
							Less: One Time for VoIP (Roll-Over Funds) (150,000)
							Less: One Time Storage Space Construction (125,000)
** Total General Fund		25,728,300					25,726,700

DEKALB COUNTY GOVERNMENT

FY 2009 BUDGET

HEALTH DEPARTMENT FEE INCREASES  
Adopted November 19, 2008

Program	2008 Fees	2009 Proposed Fee Increases	Estimated Revenue Generated
<b>ANIMAL CONTROL (Line item 3531)</b>			
Registration 1 year	\$14.00		
Registration 3 years	\$36.00		
Late Registration	\$10.00		
Impoundment/Pickup First Offense	\$75.00		
Additional Dog/One Pickup	\$25.00		
<b>FOOD SANITATION (Line Item 3543)</b>			
Class A Food Establishment	\$395.00	\$425.00	\$10,000.00
Class B Food Establishment	\$250.00	\$270.00	
Class C Food Establishment	\$130.00	\$140.00	Last increase 1/01/08
Class D Food Establishment	\$100.00	\$110.00	
Class E Food Establishment	1 day: \$40 2-4 days: \$80 5+ days: \$110		
Plan Review - New Restaurant	\$260.00	\$300.00	
Plan Review - Established	\$130.00	\$150.00	
Restaurant Late Fee	50% of cost of license	Same	
<b>POTABLE WATER (Line Item 3542)</b>			
Well Permit	*\$100.00		\$1,200.00
Well Permit Inspection/Sample	\$120.00	\$130.00	
Well Inspection & Water Test	\$120.00	\$130.00	Last increase 1/01/08
Water Sample Test	\$35.00	\$40.00	
Water Sample with Collection	\$60.00		
	*State law prohibits increase		
<b>SEWAGE (Line Item 3541)</b>			
Septic Installer License	\$130.00	\$140.00	\$3,400.00
Septic Permit - Established	\$200.00	\$225.00	
Septic Permit - New	\$280.00	\$300.00	Last increase 1/01/08
Septic Inspection	\$115.00	\$120.00	
<b>HOME HEALTH CARE (Line Item 4035/4603)</b>			
Admission & High Tech Visit	\$185.00		
Skilled Nursing	\$160.00		
Physical Therapy	\$160.00		
Speech Therapy	\$160.00		
Occupational Therapy	\$160.00		
Medical Social Worker	\$185.00		
Home Health Aide	\$85.00		

DEKALB COUNTY GOVERNMENT

FY 2009 BUDGET

HEALTH DEPARTMENT FEE INCREASES

Adopted November 19, 2008

Program	2008 Fees	2009 Proposed Fee Increases	Estimated Revenue Generated
<b>ADULT IMMUNIZATIONS</b>			
Initial Travel Consultation	Individual: \$35.00 Family: \$50.00		
Return Travel Consultation	Individual: \$25.00 Family: \$40.00		
Immunizations (Tetanus/Diphtheria, Hepatitis A & B, Hepatitis A, Hepatitis B, Tinrix & HepAvB, Yellow Fever, Meningities, Varicella, IPV Polio, Typhoid, Pneumonia, Gardisil, Zostovox, MMR, Rabies, Japanese Encephalitis)	Vaccine cost + \$15.00		
Flu Shots	\$35.00		
<b>IMMUNIZATIONS</b>			
Childhood Immunizations	\$10.00		
<b>CHILDRENS' CLINICS</b>			
Physical Exam (up to age 3)	\$5.00 to \$55.00		
Physical Exam (3 years & older)	\$15.00 to \$60.00		
Recheck Visit	\$5.00 to \$20.00		
Hemoglobin	\$2.00 to \$8.00		
Urinalysis	\$2.00 to \$8.00		
Lead Test	\$5.00 to \$20.00		
Lead Clinic Visit	\$5.00 to \$15.00		
<b>LUNG CLINIC</b>			
T.B. Skin Test	\$10.00		
<b>VITAL RECORDS</b>			
First Copy (birth)	\$12.00		\$5,000.00
Second Copy (birth)	\$3.00		
First Copy (death)	\$14.00		Last increase 1/01/06
Second Copy (death)	\$7.00	\$8.00	
<b>TOTAL</b>			<b>\$19,600.00</b>

**DEKALB COUNTY GOVERNMENT**  
**- FY 2009 BUDGET -**  
**FIVE YEAR PLAN FOR ASSET REPLACEMENT**

Department (#1476-5530)	Actual FY 2005	Actual FY 2006	Actual FY 2007	Estimated FY 2008	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
					Adopted FY 2009	Projected FY 2010	Projected FY 2011	Projected FY 2012	Projected FY 2013
<b>A</b>	<b>\$200,000</b>	<b>\$564,000</b>	<b>\$1,047,536</b>	<b>\$1,086,633</b>	<b>\$1,828,827</b>	<b>\$1,977,827</b>	<b>\$2,596,827</b>	<b>\$2,194,827</b>	<b>\$2,863,827</b>
<b>Revenues</b>									
R-7301 Sheriff's Vehicles	250,000	260,000	275,000	286,000	305,000	317,000	330,000	340,000	355,000
R-7302 Coroner's Vehicle	5,000	5,000	5,000	5,000	6,000	6,000	6,000	6,000	6,000
R-7303 Planning's Vehicles	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
R-7304 Co. Administrator's Vehicle	3,000	3,000	3,000	3,000	3,000	3,000	4,000	4,000	4,000
R-7305 Animal Control Vehicles	0	6,000	6,000	10,000	10,000	10,000	10,000	12,000	12,000
R-7307 Facility Management Vehicles	0	0	0	150,000	12,000	12,000	15,000	15,000	15,000
R-7332 Sheriff's Information System	0	20,000	20,000	30,000	30,000	30,000	30,000	30,000	30,000
R-7335 Network Infrastructure	0	70,000	90,000	150,000	190,000	200,000	210,000	220,000	230,000
R-7337 Computer Replacement	0	12,000	35,000	10,000	0	0	0	0	0
R-7338 Facility Management Equipment	0	0	0	15,000	8,000	9,000	10,000	11,000	12,000
R-7342 Financial System	0	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
R-7343 Assessor/Treasurer Equipment	0	0	0	4,000	4,000	4,000	6,000	6,000	6,000
R-7355 Communication Tower	0	18,000	18,000	18,000	18,000	18,000	22,000	22,000	22,000
R-7360 Sheriff's Communication Center	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
R-5047 Vehicle Acquisition Fee	0	0	11,710	12,000	12,000	12,000	12,000	12,000	12,000
R-5501 Interest	0	0	69,781	70,000	75,000	75,000	75,000	75,000	75,000
R-5511 Sale of Capital Assets	0	0	40,750	0	0	0	0	0	0
R-5899 Miscellaneous	0	0	0	0	0	0	0	0	0
R-5901 Community Outreach Building	0	0	0	0	21,000	0	0	0	0
<b>B</b>	<b>364,000</b>	<b>520,000</b>	<b>700,241</b>	<b>869,000</b>	<b>820,000</b>	<b>822,000</b>	<b>856,000</b>	<b>879,000</b>	<b>905,000</b>
<b>C</b>	<b>564,000</b>	<b>1,084,000</b>	<b>1,747,777</b>	<b>1,975,633</b>	<b>2,648,827</b>	<b>2,799,827</b>	<b>3,452,827</b>	<b>3,073,827</b>	<b>3,766,827</b>
<b>Expenses</b>									
E-7301 Sheriff's Vehicles	0	0	538,667	51,384	375,000	0	725,000	0	0
E-7302 Coroner's Vehicle	0	0	0	0	0	0	40,000	0	0
E-7303 Planning's Vehicles	0	0	17,189	0	0	0	24,000	0	0
E-7304 Co. Administrator's Vehicle	0	0	0	0	0	0	0	0	0
E-7305 Animal Control Vehicles	0	0	0	0	26,000	21,000	0	0	0
E-7307 Facility Management Vehicles	0	0	0	0	0	0	0	0	32,000
E-7332 Sheriff's Information System	0	0	14,284	0	20,000	62,000	0	0	0
E-7335 Network Infrastructure	0	24,704	89,889	90,000	200,000	85,000	324,000	110,000	135,000
E-7337 Computer Replacement	0	0	1,115	0	5,000	5,000	5,000	0	0
E-7338 Facility Management Equipment	0	0	0	0	0	10,000	0	0	10,000
E-7342 Financial System	0	0	0	0	25,000	0	0	80,000	0
E-7343 Assessor/Treasurer Equipment	0	0	0	0	0	0	0	0	0
E-7355 Communication Tower	0	0	0	0	0	0	0	0	0
E-7360 Sheriff's Communication Center	0	11,760	0	5,422	20,000	20,000	60,000	20,000	300,000
<b>D</b>	<b>0</b>	<b>36,464</b>	<b>661,144</b>	<b>146,806</b>	<b>671,000</b>	<b>203,000</b>	<b>1,258,000</b>	<b>210,000</b>	<b>477,000</b>
<b>E</b>	<b>564,000</b>	<b>1,047,536</b>	<b>1,086,633</b>	<b>1,828,827</b>	<b>1,977,827</b>	<b>2,596,827</b>	<b>2,194,827</b>	<b>2,863,827</b>	<b>3,291,827</b>
<b>Designated Reserves at December 31st</b>									
D-7301 Sheriff's Vehicles	275,000	535,000	323,793	570,409	512,409	841,409	458,409	810,409	1,177,409
D-7302 Coroner's Vehicle	10,000	15,000	20,000	25,000	31,000	37,000	3,000	9,000	15,000
D-7303 Planning's Vehicles	24,000	30,000	18,811	24,811	30,811	36,811	18,811	24,811	30,811
D-7304 Co. Administrator's Vehicle	9,000	12,000	15,000	18,000	21,000	3,000	7,000	11,000	15,000
D-7305 Animal Control Vehicles	0	6,000	12,000	22,000	6,000	16,000	28,000	38,000	18,000
D-7307 Facility Management Vehicles	0	0	0	150,000	162,000	112,000	127,000	142,000	157,000
D-7332 Sheriff's Information System	0	20,000	25,716	55,716	65,716	95,716	45,716	75,716	105,716
D-7335 Network Infrastructure	0	45,296	45,407	105,407	95,407	210,407	96,407	206,407	301,407
D-7337 Computer Replacement	0	12,000	45,885	55,885	50,885	45,885	40,885	40,885	40,885
D-7338 Facility Management Equipment	0	0	0	15,000	23,000	22,000	32,000	43,000	45,000
D-7342 Financial System	0	20,000	40,000	60,000	55,000	75,000	95,000	35,000	55,000
D-7343 Assessor/Treasurer Equipment	0	0	0	4,000	8,000	12,000	18,000	24,000	30,000
D-7355 Communication Tower	0	18,000	36,000	54,000	72,000	90,000	112,000	134,000	156,000
D-7360 Sheriff's Communication Center	224,000	312,240	412,240	506,818	586,818	666,818	706,818	786,818	866,818
<b>F</b>	<b>542,000</b>	<b>1,025,536</b>	<b>994,852</b>	<b>1,667,046</b>	<b>1,720,046</b>	<b>2,264,046</b>	<b>1,787,046</b>	<b>2,381,046</b>	<b>2,734,046</b>
<b>G</b>	<b>22,000</b>	<b>22,000</b>	<b>91,781</b>	<b>161,781</b>	<b>257,781</b>	<b>332,781</b>	<b>407,781</b>	<b>482,781</b>	<b>557,781</b>

DEKALB COUNTY GOVERNMENT  
- FY 2009 BUDGET -  
FIVE YEAR PLAN FOR SPECIAL PROJECTS

Department (#1471-5240)	Actual FY 2006	Actual FY 2007	Estimated FY 2008	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
				Adopted FY 2009	Projected FY 2010	Projected FY 2011	Projected FY 2012	Projected FY 2013
<b>A Beginning Balance 12-01</b>	<b>\$908,103</b>	<b>\$994,413</b>	<b>\$1,027,985</b>	<b>\$1,024,341</b>	<b>\$954,341</b>	<b>\$1,074,341</b>	<b>\$1,234,341</b>	<b>\$1,414,341</b>
<b>Receipts:</b>								
<b>B Contr. from General Fund</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>350,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>C State Grant</b>	<b>27,839</b>	<b>0</b>	<b>3,324</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D Donations</b>	<b>0</b>	<b>4,955</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E E-911 Reimbursement</b>	<b>0</b>	<b>17,813</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>F Interest</b>	<b>0</b>	<b>71,185</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>G Miscellaneous</b>	<b>0</b>	<b>0</b>	<b>5,167</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>H Total Revenue</b>	<b>227,839</b>	<b>293,953</b>	<b>238,491</b>	<b>380,000</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>
<b>I Total Available</b>	<b>1,135,942</b>	<b>1,288,366</b>	<b>1,266,476</b>	<b>1,404,341</b>	<b>1,134,341</b>	<b>1,254,341</b>	<b>1,414,341</b>	<b>1,594,341</b>
<b>Intended Uses:</b>								
7001 Land Acquisition & Dev	20,890	0	0	0	0	0	0	0
7012 Landscaping & Equipment	29,744	18,055	0	0	0	0	0	0
7106 Storage Facilities & Equip	0	0	10,000	0	0	0	0	0
7129 Relocation Costs	0	0	15,000	0	0	0	0	0
7150 Americans Disability Compliance	0	4,067	0	0	0	0	0	0
7232 Hith Facility Walk(Bike) Path	0	0	10,000	15,000	10,000	0	0	0
7253 Park Improvements (State Funded)	27,839	0	0	0	0	0	0	0
7321 Comprehensive Plan Update	0	0	5,000	10,000	0	0	0	0
7322 Space Study	0	12,480	0	0	0	0	0	0
7324 Solid Waste Study	0	23,008	10,000	25,000	0	0	0	0
7326 Fee/Ind Cost/Best Pract Study	0	7,825	13,825	10,000	0	0	0	0
7328 Ground Water Management Plan	0	11,577	2,880	0	0	0	0	0
7335 Network & Web Infrastructure	0	9,150	10,000	10,000	10,000	0	0	0
7336 Signage	0	0	15,000	0	0	0	0	0
7339 Imaging System	0	0	5,000	10,000	20,000	20,000	0	0
7342 Update Financial System	0	0	0	8,000	0	0	0	0
7349 State's Attorney Database	0	6,542	0	0	0	0	0	0
7351 Update Telephone System	0	25,713	7,054	0	0	0	0	0
7359 Reverse 9-1-1 Alert Email System	0	0	0	15,000	0	0	0	0
7368 CAD Message Switch & Server	0	35,260	0	0	0	0	0	0
7369 Filing Systems	0	8,004	0	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	80,000	20,000	0	0	0	0
7373 Radio System Installation	0	0	16,000	0	0	0	0	0
7374 Communication System & Tower	6,137	0	0	150,000	0	0	0	0
7375 Digital Patroller - Sheriff	39,200	28,240	0	0	0	0	0	0
7381 Emergency Generator	0	60,000	0	0	0	0	0	0
7401 Building Security	17,719	10,460	0	0	0	0	0	0
7405 Fire Extingulsher Testing	0	0	4,041	0	0	0	0	0
7409 Panic Alarm System	0	0	38,335	0	0	0	0	0
7412 Wireless Access Points	0	0	0	20,000	20,000	0	0	0
7413 Contour Maps	0	0	0	150,000	0	0	0	0
9891 Contingency	0	0	0	7,000	0	0	0	0
<b>J Total Expenditures</b>	<b>141,529</b>	<b>260,381</b>	<b>242,135</b>	<b>450,000</b>	<b>60,000</b>	<b>20,000</b>	<b>0</b>	<b>0</b>
<b>K Ending Balance</b>	<b>994,413</b>	<b>1,027,985</b>	<b>1,024,341</b>	<b>954,341</b>	<b>1,074,341</b>	<b>1,234,341</b>	<b>1,414,341</b>	<b>1,594,341</b>

DEKALB COUNTY GOVERNMENT

- FY 2009 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN  
FOR SYCAMORE CAMPUS

Department (#8400-7410)				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	Actual FY 2006	Actual FY 2007	Estimated FY 2008	Adopted FY 2009	Projected FY 2010	Projected FY 2011	Projected FY 2012	Projected FY 2013
<b>A. Beginning Balance 12-01</b>	<b>(\$67,094)</b>	<b>\$63,986</b>	<b>\$276,207</b>	<b>\$367,790</b>	<b>\$287,790</b>	<b>\$562,790</b>	<b>\$837,790</b>	<b>1,112,790</b>
<b>Receipts:</b>								
4731 Lease Payment - County	227,226	175,000	150,000	175,000	200,000	200,000	200,000	200,000
4761 DeKalb County - 1995 Debt Service	230,000	204,632	0	0	0	0	0	0
5501 Interest	5,358	71,472	80,000	75,000	75,000	75,000	75,000	75,000
<b>B. Total Revenue</b>	<b>462,584</b>	<b>451,104</b>	<b>230,000</b>	<b>250,000</b>	<b>275,000</b>	<b>275,000</b>	<b>275,000</b>	<b>275,000</b>
<b>C. Total Available</b>	<b>395,490</b>	<b>515,090</b>	<b>506,207</b>	<b>617,790</b>	<b>562,790</b>	<b>837,790</b>	<b>1,112,790</b>	<b>1,387,790</b>
<b>Projects:</b>								
7832 Parking Lot Construction	65,922	6,100	0	0	0	0	0	0
7834 Concrete Replacement & Repair	5,940	6,647	0	0	0	0	0	0
7836 Courthouse Reconfiguration	137,249	56,637	75,000	100,000	0	0	0	0
7838 Situation Room	0	768	0	0	0	0	0	0
7839 Storage Reconfiguration	1,017	0	5,880	0	0	0	0	0
7840 Judicial Center	10,495	0	0	0	0	0	0	0
7841 General Painting	13,800	17,149	0	0	0	0	0	0
7844 Moveable Wall Divider	0	0	0	35,000	0	0	0	0
7845 Fire Alarm/Sprinkler Update	0	42,968	0	0	0	0	0	0
7846 Elevator Upgrades	0	0	0	100,000	0	0	0	0
7847 Courthouse Carpet/Tile Replacement	37,357	32,220	20,297	0	0	0	0	0
7851 Admin Bldg Windows/Siding/Caulking	0	39,609	0	0	0	0	0	0
7853 Telephone Room Air Conditioning	0	0	11,970	0	0	0	0	0
7854 Legislative Ctr (Server Rm A/C)	0	0	19,997	0	0	0	0	0
7855 Parking Lot Maintenance	14,831	1,022	0	30,000	0	0	0	0
7858 HVAC Upgrades	7,942	8,731	0	0	0	0	0	0
7865 Dehumidification - Courthouse	0	4,840	0	0	0	0	0	0
7866 Boiler Replacement	36,951	3,929	0	0	0	0	0	0
7872 Courthouse Furniture Refinishing	0	11,823	5,273	10,000	0	0	0	0
7873 Treasurer's Customer Counter Area	0	6,440	0	49,000	0	0	0	0
7874 Mapping Room Reconfiguration	0	0	0	6,000	0	0	0	0
<b>D. Total Expenditures</b>	<b>331,504</b>	<b>238,883</b>	<b>138,417</b>	<b>330,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. UnDesignated Ending Balance</b>	<b>63,986</b>	<b>276,207</b>	<b>367,790</b>	<b>287,790</b>	<b>562,790</b>	<b>837,790</b>	<b>1,112,790</b>	<b>1,387,790</b>

DEKALB COUNTY GOVERNMENT

- FY 2009 BUDGET -

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

Department (#8450-7450)	Actual FY 2006	Actual FY 2007	Estimated FY 2008	YEAR 1 Adopted FY 2009	YEAR 2 Projected FY 2010	YEAR 3 Projected FY 2011	YEAR 4 Projected FY 2012	YEAR 5 Projected FY 2013
<b>A. Beginning Balance 12-01</b>	<b>\$371,997</b>	<b>\$540,662</b>	<b>\$737,501</b>	<b>\$965,953</b>	<b>\$1,170,953</b>	<b>\$1,396,953</b>	<b>\$1,706,953</b>	<b>2,046,953</b>
Receipts:								
4732 Lease Payment	150,000	175,000	200,000	225,000	250,000	275,000	300,000	325,000
5501 Interest & Misc	18,665	36,024	20,000	25,000	30,000	35,000	40,000	45,000
5999 Transfer for Nature Trail	0	0	10,000	0	0	0	0	0
<b>B. Total Revenue</b>	<b>168,665</b>	<b>211,024</b>	<b>230,000</b>	<b>250,000</b>	<b>280,000</b>	<b>310,000</b>	<b>340,000</b>	<b>370,000</b>
<b>C. Total Available</b>	<b>540,662</b>	<b>751,686</b>	<b>967,501</b>	<b>1,215,953</b>	<b>1,450,953</b>	<b>1,706,953</b>	<b>2,046,953</b>	<b>2,416,953</b>
Projects:								
7831 Landscaping Improvements	0	0	0	10,000	10,000	0	0	0
7832 Parking Lot Maintenance	0	0	0	0	0	0	0	0
7834 Sidewalks / Concrete Work	0	14,185	0	10,000	10,000	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	0	0	1,548	0	34,000	0	0	0
7861 Emergency Power System	0	0	0	0	0	0	0	0
7862 Telephone System	0	0	0	25,000	0	0	0	0
7863 Security System	0	0	0	0	0	0	0	0
<b>D. Total Expenditures</b>	<b>0</b>	<b>14,185</b>	<b>1,548</b>	<b>45,000</b>	<b>54,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. Ending Balance</b>	<b>540,662</b>	<b>737,501</b>	<b>965,953</b>	<b>1,170,953</b>	<b>1,396,953</b>	<b>1,706,953</b>	<b>2,046,953</b>	<b>2,416,953</b>
<b>F. Designated for Nature Trail</b>	<b>25,455</b>	<b>25,455</b>	<b>33,907</b>	<b>33,907</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>G. UnDesignated Ending Balance</b>	<b>515,207</b>	<b>712,046</b>	<b>932,046</b>	<b>1,137,046</b>	<b>1,396,953</b>	<b>1,706,953</b>	<b>2,046,953</b>	<b>2,416,953</b>

DEKALB COUNTY GOVERNMENT

- FY 2009 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN  
FOR PUBLIC SAFETY BUILDING

Department (#8460-7460)				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	Actual FY 2006	Actual FY 2007	Estimated FY 2008	Adopted FY 2009	Projected FY 2010	Projected FY 2011	Projected FY 2012	Projected FY 2013
A. Beginning Balance 12-01	\$85,280	\$43,319	(\$1,788)	\$142,593	\$95,593	\$98,593	\$101,593	104,593
Receipts:								
5501 Interest	1,509	4,019	3,500	3,000	3,000	3,000	3,000	3,000
5901 General Fund	0	0	200,000	0	0	0	0	0
5939 Opportunity Fund	250,000	300,000	250,000	300,000	0	0	0	0
B. Total Revenue	251,509	304,019	453,500	303,000	3,000	3,000	3,000	3,000
C. Total Available	336,789	347,338	451,712	445,593	98,593	101,593	104,593	107,593
Projects:								
7951 Roof Replacement	0	0	0	0	0	0	0	0
7952 Garage Floor & Drain	0	0	18,929	25,000	0	0	0	0
7953 Fire Alarm Update	105,494	742	0	0	0	0	0	0
7954 Remodel Jail T-Block	0	0	0	0	0	0	0	0
7955 Relocate Corrections Security Room	0	59,966	0	0	0	0	0	0
7956 Upgrade Jail Security Cameras	0	0	14,721	0	0	0	0	0
7957 Remodel 1st Floor Support Staff	0	27,245	0	0	0	0	0	0
7958 Caulk Concrete Panels	0	24,177	0	0	0	0	0	0
7960 Jail Door Upgrades	187,976	107,510	0	0	0	0	0	0
7961 Jail Shower Valve Replacement	0	0	60,469	0	0	0	0	0
7962 Water Heater Replacement	0	0	0	0	0	0	0	0
7963 Commo Center Air Conditioning	0	0	35,000	0	0	0	0	0
7964 Widen Sallyport Doorway	0	0	0	0	0	0	0	0
7965 Transfer Switch Replacement	0	12,818	0	0	0	0	0	0
7966 Carpet and Tile Replacement	0	0	0	0	0	0	0	0
7967 Electrical & Computer Cabling	0	5,113	0	0	0	0	0	0
7968 Remodel Old Evidence Room	0	78,362	0	0	0	0	0	0
7969 Relocate Armory	0	15,942	0	0	0	0	0	0
7970 Office Relocations	0	17,251	0	0	0	0	0	0
7971 Guard Corridor Control Upgrades	0	0	0	175,000	0	0	0	0
7972 Boiler Replacement	0	0	180,000	0	0	0	0	0
7973 Generator	0	0	0	135,000	0	0	0	0
7974 Fencing & Repairs	0	0	0	9,000	0	0	0	0
7975 Food Pantry Expansion	0	0	0	6,000	0	0	0	0
D. Total Expenditures	293,470	349,126	309,119	350,000	0	0	0	0
E. Ending Balance	43,319	(1,788)	142,593	95,593	98,593	101,593	104,593	107,593

Adopted  
11-19-2008

**DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET  
FIVE YEAR TRANSPORTATION IMPROVEMENT PROGRAM**

Project Description	Project Cost	Funding Source	YEAR 1 Adopted FY 2009	YEAR 2 Proposed FY 2010	YEAR 3 Proposed FY 2011	YEAR 4 Proposed FY 2012	YEAR 5 Proposed FY 2013
<b>1 SOMONAUK RD</b>							
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	200,000	Local		200,000			
F. - North St - Bethany	500,000	Local			500,000		
G. Rt.38 - I-88 (80,000#)	225,000	Local	225,000				
	80,000	Others	80,000				
H. R.O.W. - Perry - Rt 30	200,000	Local				200,000	
I. Perry - Rt 30	576,000	Federal					
	144,000	Local					144,000
<b>2 GLIDDEN RD</b>							
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	
F. Roundabout @ Rich Rd.	481,500	Federal					
	53,500	Local	53,500				
G. Intersection @ Bethany Rd.	675,000	Federal					
	75,000	Local			75,000		
<b>3 SOUTH COUNTY LINE RD</b>	700,000	Federal					
A. Br. over Somonauk Cr.	90,000	Local	90,000				
LaSalle County Project	90,000	Others					
<b>4 PLANK RD</b>							
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	
<b>5 COLTONVILLE ROAD</b>	1,840,000	Federal					
A. Br. over Kishwaukee River	460,000	Local			460,000		
<b>6 MALTA RD</b>							
A. Old State - Rt.72	760,000	Local					760,000
B. Rt 64 - Old State	462,000	Federal					
	108,000	Local		108,000			
C. Br. over UPRR	1,600,000	Others					
	400,000	Local					
D. Fairview to Rt.38	500,000	Local					
<b>7 OLD STATE ROAD</b>	1,000,000	Federal					
A. Br. over Owens Creek	250,000	Local		250,000			
<b>8 SUYDAM ROAD</b>	600,000	Federal					
A. Br. over Somonauk Cr.	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			
<b>9 E. COUNTY LINE ROAD</b>	400,000	Federal					
A. Br. over Union Ditch	100,000	Local					100,000
<b>10 SHABBONA ROAD</b>							
A. Br. 1/2 mi. N. of Chicago Rd.	400,000	Local		400,000			
<b>11 FIVE POINTS ROAD</b>	1,600,000	Federal					
A. Br. over Kishwaukee R.	400,000	Local				400,000	

Adopted  
11-19-2008

**DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET  
FIVE YEAR TRANSPORTATION IMPROVEMENT PROGRAM**

Project Description	Project Cost	Funding Source	YEAR 1 Adopted FY 2009	YEAR 2 Proposed FY 2010	YEAR 3 Proposed FY 2011	YEAR 4 Proposed FY 2012	YEAR 5 Proposed FY 2013
12 PERRY ROAD							
A. S. 1st St to Shabbona	700,000	Local	700,000				
B. Bridge over Drainage Ditch	350,000	Local	350,000				
C. Br. 1/2 mi. W of County Line	500,000	Local		500,000			
D. W. Co. Line - Somonauk (S)	2,000,000	Federal					
	500,000	Local		500,000			
13 WATERMAN ROAD							
A. Perry - Duffy Rd. (Int. Patch)	200,000	Local		200,000			
B. Perry - Duffy Rd.	1,120,000	Federal					
	280,000	Local			280,000		
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	680,000	Federal					
A. Bridge Replacement	136,000	Others					
	34,000	Local	170,000				
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	350,000	Local	350,000				
B. Widen & Levelling patches	250,000	Local	250,000				
C. Resurface Perry - Gurler	560,000	Federal					
	140,000	Local		140,000			
24 Total Projects	31,415,000	All	2,578,500	3,288,000	2,385,000	2,215,000	1,989,000

Adopted  
11-19-2008

**DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET  
HIGHWAY EQUIPMENT REPLACEMENT**

Equipment	Model Year	Years in Cycle	Adopted FY 2009	Projected FY 2010	Projected FY 2011	Projected FY 2012	Projected FY 2013
1 Dump Truck	1993	12	185,500				
2 Dump Truck	1999	12		191,200			
3 Dump Truck	2000	12				202,600	
4 Dump Truck	2002	12					
5 Dump Truck	2004	12					
6 Dump Truck	2005	12					
7 Dump Truck	2006	12					
8 Dump Truck	2007	12					
9 Dump Truck	2007	12					
10 Dump Truck	2008	12					
11 Dump Truck	2008	12					
12 Dump Truck (4x4)	1998	20			196,900		
13 Dump Truck (6x6)	2000	20					208,300
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	2007	9					
26 Pick Up Truck	2007	9					
27 Pick Up Truck	2007	9					
28 Pick Up Truck	2008	9					
29 Pick Up (Serv.Body)	2005	9					37,500
30 Utility Truck	1997	8	37,500				
31 Utility Truck	2001	8			41,200		
32 Utility Truck	2004	8					44,900
33 Utility Truck	2008	8					
34 Trailer	1989	15	25,900				
35 Tractor	1996	12		37,800			
36 Tractor	2000	12				42,000	
37 Tractor	2002	12					
38 Tractor	2004	12					
39 Tractor	2006	12					
40 Tractor	2008	12					
41 Mower Deck (BW)	2005	5		13,600			
42 Mower Deck (BW)	2006	5			14,400		
43 Mower Deck (BW)	2007	5				15,200	
44 Mower Deck (BW)	2008	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	2009	10					
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				37,800	
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			596,400	529,800	459,900	567,800	629,200



**DEKALB COUNTY PUBLIC BUILDING COMMISSION  
BOND PAYMENT SCHEDULE -- 2005 BOND ISSUE**

	Lease Payment Year	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>A Lease Year - Revenue</b>										
Nov 1 - Lease Payment	977,385	973,060	972,218	973,513	972,513	970,313	971,813	967,013	968,656	
<b>B Lease Year - Expense</b>										
Dec 1 - Principal	685,000	705,000	730,000	760,000	790,000	820,000	855,000	885,000	925,000	
Dec 1 - Interest	139,886	127,699	115,361	101,856	86,656	70,856	54,456	37,356	19,656	0
Dec 1 - Admin Cost	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
Sub-Total December 1st Expense	849,886	857,699	870,361	886,856	901,656	915,856	934,456	947,356	969,656	
<b>C Year After Lease Yr - Expense</b>										
June 1 - Interest	127,699	115,361	101,856	86,656	70,856	54,456	37,356	19,656		
<b>D Total Expense</b>	977,385	973,060	972,217	973,512	972,512	970,312	971,812	967,012	969,656	
<b>E Difference Revenue v Expense</b>	0	0	1	1	1	1	1	1	1	0
<b>F Fiscal Year Expenses (Jan - Dec)</b>										
Bonds	685,000	705,000	730,000	760,000	790,000	820,000	855,000	885,000	925,000	
Interest	279,372	255,398	230,722	203,712	173,312	141,712	108,912	74,712	39,312	
Admin Expense	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
<b>Total Fiscal Year Expense</b>	989,372	985,398	985,722	988,712	988,312	986,712	988,912	984,712	989,312	
<b>G Fiscal Year Expense Allocation</b>										
Nursing Home Bonds	75%	513,750	528,750	547,500	570,000	592,500	615,000	641,250	663,750	693,750
Nursing Home Interest	75%	209,529	191,549	173,042	152,784	129,984	106,284	81,684	56,034	29,484
Nursing Home Admin Expense	75%	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750
<b>Total Expense for Nursing Home Bonds</b>		742,029	739,049	739,292	741,534	741,234	740,034	741,684	738,534	741,984
Public Health Bonds	25%	171,250	176,250	182,500	190,000	197,500	205,000	213,750	221,250	231,250
Public Health Interest	25%	69,843	63,850	57,681	50,928	43,328	35,428	27,228	18,678	9,828
Public Health Admin Expense	25%	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250
<b>Total Expense for Public Health Bonds</b>		247,343	246,350	246,431	247,178	247,078	246,678	247,228	246,178	247,328
<b>Total Fiscal Year Expense</b>		989,372	985,399	985,723	988,712	988,312	986,712	988,912	984,712	989,312
<b>H Difference Revenue v Expense</b>		0	(1)	(1)	0	0	0	0	0	0

**DEKALB COUNTY GOVERNMENT**

**FY 2009 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 2009 BUDGET**

**DEKALB COUNTY CONSTRUCTION PROJECTS**

<u>Date</u>	<u>Project Completed / Building Opened</u>
01-01-2008	Court Services Conference Room made into Two Offices
10-01-2008	Legislative Server Room Expanded into Breakroom
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 2009 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	1,788,263	356,259	1,432,004	Actual
14	2007	680,795	1,870,087	319,104	1,550,983	Actual
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	13,067,583	2,483,532	10,584,051	

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

**DEKALB COUNTY GOVERNMENT**

**FY 2009 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	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	460,961	565,961	282,981	30,000	252,981	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
<b>Totals</b>		<b>2,231,925</b>	<b>2,025,458</b>	<b>2,650,883</b>	<b>1,358,255</b>	<b>650,000</b>	<b>1,200,755</b>	<b>18,776,950</b>

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 2009 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 FY 2007</u>
Aid to Bridges	530,657	492,041	516,937	1,012,419	1,399,584	1,279,079
Animal Control	8,268	17,174	21,233	30,980	0	0
Asset Replacement	0	0	0	0	564,000	1,086,633
Bond Proceeds (1995)	0	0	0	252,055	0	0
Building Fund	0	0	0	0	0	505,973
Child Support	0	27,891	7,343	72,133	23,511	28,275
Childrens Waiting Room	0	0	0	0	2,885	12,344
Community Services	2,243	1,189	6,451	22,095	40,097	17,437
Comm Serv-Fin Aid	53,893	11,882	13,423	14,030	16,425	17,078
County Farm	0	0	1,752,760	1,158,228	920,696	1,032,555
County Motor Fuel	586,085	1,083,470	747,303	1,533,801	1,774,932	2,085,234
Court Automation	28,087	119,369	178,389	86,082	198,470	487,278
Court Security	0	0	72,734	303,150	177,823	445,536
Debt Service	0	0	0	1,285,528	775,877	0
Document Storage	0	0	270,498	561,098	119,845	115,828
Drug Court	0	0	0	0	0	210,561
Drug Program	0	21,043	34	5,885	5,333	6,945
Engineering	77,239	13,452	103,704	105,483	236,903	303,896
Facilities Management	196,312	650,844	1,077,737	743,165	640,540	58,815
Fed Hwy Matching Tax	348,258	240,937	236,718	1,411,877	1,149,770	1,147,619
General Fund	1,156,125	2,348,266	3,300,401	4,186,063	6,117,185	10,302,118
GIS Development	0	0	284,611	460,647	579,518	551,970
Health	156,941	494,153	1,487,689	1,518,642	3,102,065	2,256,654
Highway	480,218	271,469	897,733	936,020	1,827,483	1,784,973
History Room	0	0	5,997	3,352	2,056	8,636
Land Acqisition	0	0	0	0	0	607,667
Law Library	31,595	(2,164)	1,389	57,501	115,197	148,056
Medical Insurance	0	150,712	696,136	(250,699)	275,566	627,389
Mental Health	327,998	401,347	693,505	1,296,734	1,689,122	1,861,279
Micrographics	10,976	253	77,927	45,141	191,774	289,762
Nursing Home	712,558	215,611	1,613,626	5,723,603	9,213,682	3,723,321
Opportunity Fund	0	0	0	0	2,127,911	3,047,659
PBC Lease	(10,934)	58,197	7,198	93,135	573,659	729,501
Probation Services	0	0	64,818	243,914	555,409	738,120
Retirement	621,516	475,006	686,533	1,293,130	2,457,141	2,099,624
Senior Services	0	0	0	212,414	282,016	369,511
Sheriff's Spec. Projects	0	0	0	0	72,119	128,039
Solid Waste Program	0	0	26,943	50,433	44,281	88,838
Special Projects	0	614,324	1,451,836	1,763,573	908,103	1,027,985
Tax Sale Automation	0	0	8,840	22,006	44,226	58,408
Tollway Access Loan	0	0	0	0	(1,940,637)	(1,330,837)
Tort & Liability	(59,175)	2,066,937	1,623,101	1,275,922	2,257,911	3,074,413
Veterans Assistance	0	0	0	0	0	(50,015)
Working Cash	0	200,000	200,000	200,000	200,000	200,000
<b>TOTAL</b>	<b>5,258,860</b>	<b>9,973,403</b>	<b>18,133,547</b>	<b>27,729,540</b>	<b>38,742,478</b>	<b>41,184,157</b>

**DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET  
HISTORICAL PERSPECTIVE:  
ENDING CASH BALANCES**

FUNDS	AUDITED FY 1985	AUDITED FY 1990	AUDITED FY 1995	AUDITED FY 2000	AUDITED FY 2005	AUDITED FY 2007
Aid to Bridges	439,573	463,948	520,902	962,691	1,693,618	1,314,739
Animal Control	8,268	17,070	23,612	35,884	0	0
Asset Replacement	0	0	0	0	564,000	1,085,608
Bond Proceeds (1995)	0	0	0	248,203	0	0
Building Fund	0	0	0	0	0	0
Child Support	0	42,801	1,421	70,347	24,272	12,242
Childrens Waiting Room	0	0	0	0	1,535	9,279
Community Services	5,316	17,122	26,668	58,352	44,553	54,219
Comm Serv-Fin Aid	1,099	11,882	13,390	14,030	9,159	16,336
County Farm	0	0	1,851,195	1,150,734	917,148	725,435
County Motor Fuel	524,710	1,017,880	700,759	1,632,516	1,650,578	1,961,136
Court Automation	0	117,892	169,531	104,967	189,554	480,635
Court Security	0	0	65,745	292,130	168,129	422,362
Debt Service	0	0	0	1,285,528	552,126	0
Document Storage	0	25,242	261,445	555,914	113,756	283,521
Drug Court	0	0	0	0	0	204,476
Drug Program	0	0	34	5,885	6,455	7,013
Engineering	15,921	38,888	43,296	26,946	173,727	292,074
Facilities Management	196,312	639,592	1,077,737	767,407	674,379	570,917
Fed Hwy Matching Tax	357,232	274,276	333,034	1,461,246	1,231,207	1,254,006
General Fund	1,005,829	1,940,535	3,063,122	3,486,782	4,944,345	8,599,298
GIS Development	0	0	290,572	476,480	580,103	551,992
Health	90,554	410,989	1,227,402	1,154,385	2,731,646	1,710,683
Highway	513,889	230,473	1,051,908	820,092	1,868,983	2,020,454
History Room	0	0	6,251	3,588	4,675	9,126
Land Acquisition	0	0	0	0	0	607,667
Law Library	31,249	3,462	3,476	57,286	116,839	143,056
Medical Insurance	8,209	348,645	718,905	109,717	528,566	922,485
Mental Health	337,626	401,962	696,888	1,309,487	1,690,219	1,865,600
Micrographics	16,148	13,390	90,441	47,550	194,110	290,763
Nursing Home	656,384	174,703	1,656,281	3,987,018	2,810,242	3,505,788
Opportunity Fund	0	0	0	712,964	2,118,408	2,956,194
PBC Lease	16,185	58,197	7,198	93,135	573,659	286,455
Probation Services	0	0	63,373	241,439	569,902	729,896
Retirement	613,368	446,020	741,882	1,295,907	2,468,087	2,083,086
Senior Services	0	0	0	245,932	330,278	404,849
Sheriff's Spec. Projects	0	0	0	0	79,370	149,107
Solid Waste Program	0	0	26,941	55,520	45,312	65,579
Special Projects	0	962,615	1,471,903	1,861,845	951,139	1,055,990
Tax Sale Automation	0	0	8,840	22,006	44,226	58,408
Tollway Access Loan	0	0	0	0	166,363	279,432
Tort & Liability	21,094	2,011,221	1,623,101	1,331,081	2,618,656	3,360,534
Veteran's Assistance	0	0	0	0	0	183,626
Working Cash	200,000	200,000	200,000	200,000	200,000	200,000
<b>TOTAL</b>	<b>5,058,966</b>	<b>9,868,805</b>	<b>18,037,253</b>	<b>26,184,994</b>	<b>33,649,324</b>	<b>40,734,066</b>

**DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET  
HISTORICAL PERSPECTIVE:  
INTEREST EARNED**

FUNDS	AUDITED FY 1985	AUDITED FY 1990	AUDITED FY 1995	AUDITED FY 2000	AUDITED FY 2005	AUDITED FY 2007
Aid to Bridges	0	35,269	12,146	38,356	26,802	76,609
Animal Control	509	629	499	613	0	0
Asset Replacement	0	0	0	0	0	69,781
Bond Proceeds (1995)	0	0	0	15,481	523	0
Building Fund	0	0	0	0	0	5,973
Child Support	0	2,123	149	2,992	712	695
Childrens Waiting Room	0	0	0	0	0	433
Community Services	0	0	385	369	112	123
Comm Serv-Fin Aid	693	910	0	482	496	308
County Farm	0	0	104,127	70,862	19,013	46,843
County Motor Fuel	36,478	70,582	22,488	72,899	33,129	77,159
Court Automation	507	7,377	5,653	5,373	2,795	7,996
Court Security	0	0	0	2,363	0	23,376
Debt Service	0	0	0	0	0	13,755
Document Storage	0	0	5,863	23,408	1,987	3,535
Drug Court	0	0	0	0	0	11,340
Drug Program	0	0	0	0	0	344
Engineering	0	1,248	1,088	784	2,343	5,285
Fed Hwy Matching Tax	0	19,245	8,433	74,767	22,153	45,386
General Fund	363,298	39,377	335,790	530,529	196,310	408,421
GIS Development	0	0	0	0	0	34,264
Health	0	26,825	48,966	43,233	59,039	112,731
Highway	22,774	20,146	42,310	49,459	40,147	88,393
History Room	0	0	0	0	0	742
Land Acquisition	0	0	0	0	0	17,667
Law Library	0	386	0	0	0	8,332
Medical Insurance	380	0	26,249	16,533	6,312	34,900
Mental Health	19,565	20,363	25,142	52,876	35,480	87,830
Micrographics	323	1,100	2,934	1,724	3,278	3,975
Nursing Home	28,078	22,894	33,816	270,644	270,835	438,616
Opportunity Fund	0	0	0	0	44,663	128,357
Probation Services	0	0	1,209	8,865	11,045	32,055
Retirement	0	26,296	12,846	45,453	57,323	111,630
Senior Services	0	0	0	8,003	4,838	13,368
Sheriff's Law Enforce	0	0	0	0	0	0
Solid Waste Program	0	0	2	1,582	450	1,060
Special Projects	0	15,862	0	0	0	71,185
Tax Sale Automation	0	0	0	0	0	3,242
Tollway Access	0	0	0	0	0	13,935
Tort & Liability	0	131,021	80,750	63,909	63,650	153,145
Veterans Assistance	0	0	0	0	0	710
<b>TOTAL</b>	<b>472,605</b>	<b>441,653</b>	<b>770,845</b>	<b>1,401,559</b>	<b>903,435</b>	<b>2,152,789</b>

**DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET**

**HISTORICAL PERSPECTIVE:  
PROPERTY TAXES COLLECTED**

<u>FUNDS</u>	<u>AUDITED FY 1985</u>	<u>AUDITED FY 1990</u>	<u>AUDITED FY 1995</u>	<u>AUDITED FY2000</u>	<u>AUDITED FY2005</u>	<u>AUDITED FY2007</u>
Aid to Bridges	245,569	57,893	225,173	593,155	660,126	710,228
Fed Hwy Matching Tax	245,569	284,589	447,402	593,155	767,405	941,437
General Fund	1,257,351	1,424,164	2,213,465	2,733,270	5,806,498	6,871,678
Health	114,243	131,360	0	275,228	356,070	436,830
Highway	491,671	568,569	894,805	1,186,319	1,534,810	1,901,904
Mental Health	462,310	603,305	929,390	1,281,224	1,680,305	1,976,472
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	2,127,484
Retirement	758,060	1,157,857	1,314,981	1,501,877	378	0
Senior Services	0	0	0	296,577	383,696	463,758
Tort & Liability	384,368	131,021	0	500,629	516,150	920,000
Veterans Assistance	0	0	0	0	0	397,481
<b>TOTAL</b>	<b>5,347,138</b>	<b>5,738,615</b>	<b>7,358,593</b>	<b>10,250,954</b>	<b>13,509,765</b>	<b>16,349,791</b>

DEKALB COUNTY GOVERNMENT

FY 2009 BUDGET

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

TAX YEAR	COLLECTIBLE	<u>A</u>		EQUALIZED ASSESSED VALUE (EAV)	<u>B</u>		<u>C</u>	TOTAL PTELL LIMIT
		CONSUMER PRICE INDEX (CPI) ACTUAL	LIMIT		NEW PROPERTY ACTUAL VALUE	% INCREASE	VOTER APPROVED	
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%	2,085,383,221	74,595,640	4.0%	0.0%	6.5%
2008	2009	4.1%	4.1%	(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 2008 will not be available until May 1, 2009.
5. For more information, see the Illinois State Statute, Section 35 ILCS 200/18.

**DEKALB COUNTY GOVERNMENT**

**FY 2009 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%
2008	0.84486	2,085,383,221	10.6%	17,618,652	1,268,791	7.8%

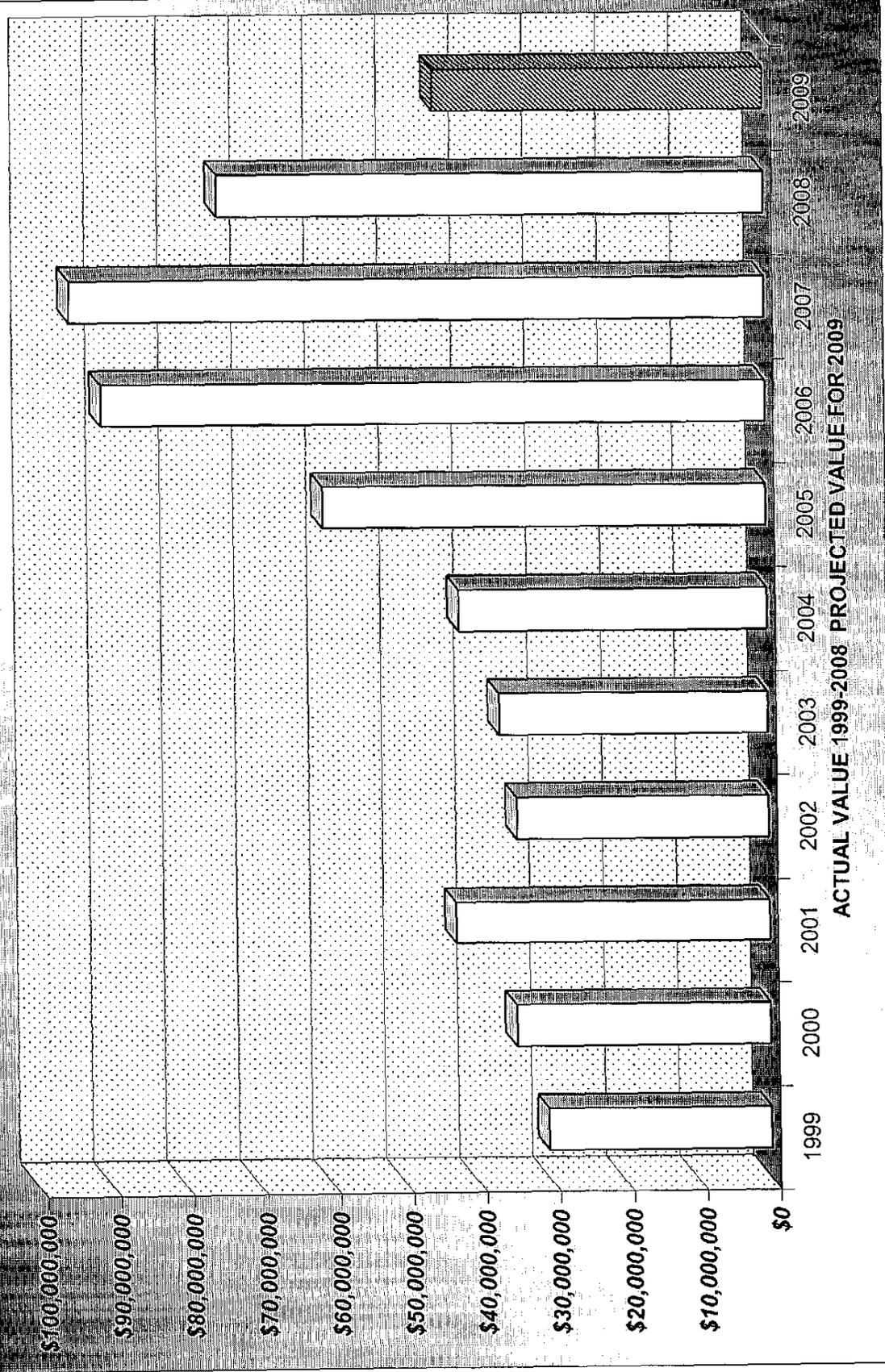
**DEKALB COUNTY, ILLINOIS  
FY 2009 BUDGET  
TAXABLE ASSESSED VALUE BY CATEGORY**

Assess Tax Year	Year Tax Paid	Total	Ag Land	Residential	Commercial	Industrial	Railroad
1984	1985	499,211,496	153,688,700	228,762,141	97,267,706	18,770,841	722,108
1985	1986	487,007,042	143,831,074	226,212,263	97,483,780	18,702,258	777,667
1986	1987	495,692,099	147,601,129	228,559,394	98,754,622	19,821,742	955,212
1987	1988	511,772,339	149,127,331	240,599,644	101,260,769	19,872,227	912,368
1988	1989	533,276,705	138,508,494	262,688,093	109,188,530	21,429,515	1,462,073
1989	1990	569,179,545	130,352,784	295,679,175	118,472,376	23,139,112	1,536,098
1990	1991	635,111,601	126,989,909	353,929,808	128,286,339	24,341,745	1,563,800
1991	1992	688,582,560	121,581,623	403,689,847	135,733,840	25,895,107	1,682,143
1992	1993	763,443,943	132,516,799	460,367,152	142,560,386	26,375,582	1,624,024
1993	1994	831,026,613	144,199,552	502,840,484	155,199,560	26,912,206	1,874,811
1994	1995	895,337,685	158,247,836	538,423,931	160,473,867	36,144,060	2,047,991
1995	1996	954,991,517	168,354,611	583,407,868	165,041,994	36,139,053	2,047,991
1996	1997	1,010,532,207	167,972,359	628,854,120	172,210,981	37,671,960	3,822,787
1997	1998	1,069,488,971	169,781,790	668,678,583	190,118,535	37,208,912	3,701,151
1998	1999	1,133,173,030	183,194,341	702,284,388	199,353,408	44,217,515	4,123,378
1999	2000	1,186,265,246	195,384,214	727,513,640	212,503,430	46,454,534	4,409,428
2000	2001	1,249,858,572	199,547,123	765,252,681	228,111,824	52,492,898	4,454,046
2001	2002	1,313,044,436	191,626,485	820,157,802	242,661,679	54,004,976	4,593,494
2002	2003	1,375,430,314	184,132,566	878,662,817	251,511,908	56,143,887	4,979,136
2003	2004	1,463,872,794	179,372,123	962,959,707	260,825,393	55,901,734	4,813,837
2004	2005	1,534,517,472	171,844,272	1,028,197,143	271,009,331	58,328,147	5,138,579
2005	2006	1,699,140,609	169,546,332	1,165,342,918	295,117,125	64,404,403	4,729,831
2006	2007	1,886,297,529	175,711,419	1,311,061,564	322,219,148	72,500,720	4,804,678
2007	2008	2,085,383,221	189,921,029	1,462,320,762	345,116,024	82,359,236	5,666,170

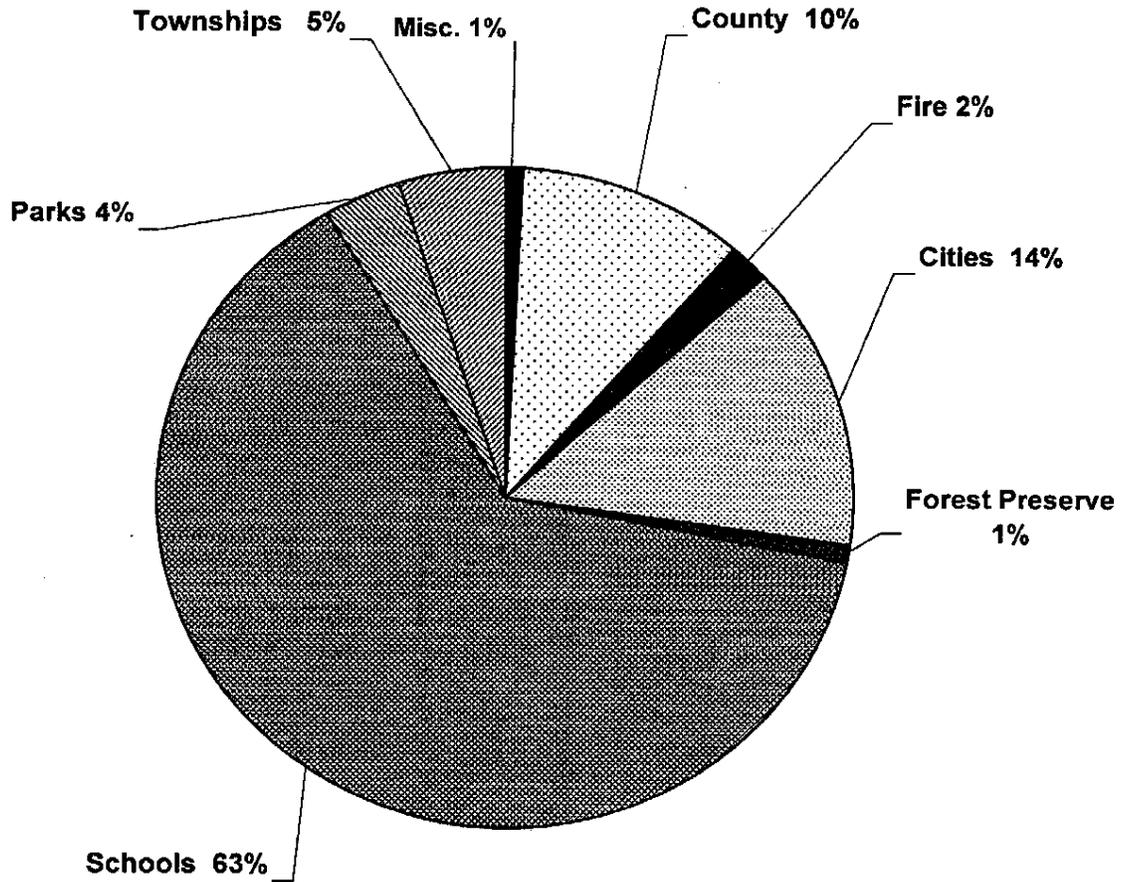
**PERCENT OF TOTAL FOR EACH CATEGORY**

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%
2007	2008	100%	9%	70%	17%	4%	0%

**DEKALB COUNTY, ILLINOIS  
NEW CONSTRUCTION ASSESSED VALUE**



**Allocation of Property Taxes In DeKalb County  
Based on the 2007 Tax Year Payable in 2008**



■ Misc. 1%	▣ County 10%	■ Fire 2%
▤ Cities 14%	■ Forest Preserve 1%	▤ Schools 63%
▥ Parks 4%	▥ Townships 5%	

**DEKALB COUNTY GOVERNMENT**

**FY 2009 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 Abat	Binding	3,879	47%	4,296	53%	8,175
11-03-1998	Public Safety 0.5% Sales Tax - Tax Abat	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 2009  
BUDGET  
PLAN**

Policies

# DEKALB COUNTY GOVERNMENT

## FY 2009 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)**

<b>Assets</b>	<b>Years of Useful Life</b>
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

**FY 2009  
BUDGET  
PLAN**

Line Item Detail

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT	DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
EXPENDITURES:				
6005	Salaries	191,646	184,000	196,000
6041	Board Stipends	20,815	18,000	20,000
6051	Boards & Commissions	62,790	60,000	70,000
6071	Part Time	13,680	17,000	15,000
6111	Overtime	7,633	7,000	7,000
6221	Longevity Pay	1,519	1,500	2,000
6231	Deferred Compensation	7,411	7,500	8,000
6302	PHO Contingency (PHO)	267	0	0
6501	FICA (Social Security)	18,912	23,000	26,000
6502	IMRF (State Retirement)	16,690	15,000	18,000
6511	Health Insurance	14,114	14,000	16,000
6512	Life Insurance	319	400	400
6601	Unemployment Tax	601	600	600
7701	Office Furniture & Small Equipment	0	0	500
7711	Computer Equipment	2,191	0	0
7719	Other Equipment	116	0	0
7801	Vehicles	3,000	3,000	0
8003	Travel	13,432	17,000	18,000
8005	Mileage Boards	7,516	7,200	8,000
8007	Meetings - Host Expenses	1,658	800	700
8011	Memberships	5,896	6,000	6,000
8013	Public Notices	0	0	0
8022	Maintenance - Equipment	0	0	0
8023	Vehicle Maintenance	1,398	800	400
8044	Telephone	1,258	1,300	1,500
8061	Commercial Services	224	0	0
8137	Employee Recognition Program	209	100	0
9001	Office Supplies	4,195	4,800	4,000
9011	Postage	2,253	2,000	2,200
9021	Copies - Inhouse	2,608	1,500	2,400
9022	Copies - Outside	0	100	100
9201	Books & Subscriptions	221	200	100
9221	Fuel	1,338	1,200	1,200
9962	Contribution to Asset Replacement	0	0	3,000
TOTAL EXPENDITURES		403,911	394,000	427,100

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

BOARD COMMITTEE:  
FINANCE

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
5899 Miscellaneous	45	0	0
TOTAL REVENUES	45	0	0
EXPENDITURES:			
6005 Salaries	372,528	355,000	390,000
6111 Overtime	7,180	8,000	8,000
6221 Longevity Pay	5,633	6,000	7,000
6231 Deferred Compensation	6,369	6,000	7,000
6501 FICA (Social Security)	25,181	29,000	31,000
6502 IMRF (State Retirement)	28,747	31,000	34,000
6511 Health Insurance	64,196	62,000	72,000
6512 Life Insurance	1,117	1,500	1,500
6601 Unemployment Tax	1,364	1,500	1,500
7701 Office Equipment	200	1,000	1,000
7711 Computer Equipment	3,454	5,000	4,000
7741 Software Set-Aside Program	20,000	20,000	0
8001 Schools of Instruction	654	4,000	4,000
8003 Travel	738	6,000	6,000
8007 Meetings - Host Expenses	281	300	300
8011 Memberships	840	800	1,000
8013 Public Notices	0	300	200
8021 Maintenance - Software	29,744	33,000	35,000
8022 Maintenance - Equipment	60	1,000	1,000
8044 Telephone	525	600	1,500
8057 Flexible Benefits Program	7,110	7,000	7,000
8061 Commercial Services	300	4,000	4,000
9001 Office Supplies	4,578	5,500	6,000
9011 Postage	3,984	4,500	4,000
9021 Copies In-house	2,296	3,500	3,000
9201 Books & Subscriptions	0	500	500
9962 Contribution to Asset Replacement	0	0	20,000
TOTAL EXPENDITURES	587,078	597,000	650,500

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>REVENUES:</b>			
3011 Property Tax	5,026,133	6,585,000	7,360,000
3012 Int. on Current Property Tax	40,386	25,000	40,000
3013 Penalty on Current Property Tax	246,263	200,000	240,000
3014 Property Tax FICA/IMRF	1,558,896	2,200,000	2,000,000
3031 Mobile Home Tax	9,782	10,000	10,000
3311 State Income Tax	1,492,857	1,560,000	1,600,000
3321 Sales Tax (\$0.01)	460,961	400,000	375,000
3322 Sales Tax (\$0.0025)	5,298,907	4,500,000	5,700,000
3324 Local Use Tax	225,043	215,000	225,000
3327 Games Tax	1,253	1,000	1,000
3331 Replacement Tax	702,389	600,000	600,000
3341 Inheritance Tax	47,157	80,000	80,000
3524 Franchise Fee	57,598	35,000	50,000
4003 Federal Grant - Operating Gov't	61,383	20,000	0
4010 5311 VAC Grant	363,541	360,000	375,000
5511 Sale of Property	1,930	2,000	2,000
5521 Land Rentals	1,757	2,000	2,000
5522 Building Rentals	3,400	0	1,000
5711 Unclaimed Fees	3,933	4,100	2,000
5813 Reimbursements	129,888	106,000	0
5899 Miscellaneous	134	1,000	1,000
5939 Cont Fr: Opportunity Fund	0	49,000	0
5941 Cont Fr: Nursing Home	42,000	42,000	42,000
<b>TOTAL REVENUES</b>	<b>15,775,590</b>	<b>16,997,100</b>	<b>18,706,000</b>
<b>EXPENDITURES:</b>			
6087 ETSB (911) Pay	-595	0	0
6111 Overtime	0	0	0
6245 Employee Bonus Program	0	10,000	10,000
6301 Salary Contingency	-109,959	10,000	35,000
6302 PHO Contingency	0	10,000	10,000
6501 FICA (Social Security)	-109	0	0
6601 Unemployment Insurance	-6	0	0
7110 Community Outreach Building	250,000	50,000	125,000
7135 Public Safety Building	0	400,000	0
7150 Americans Disability Compliance	0	3,000	5,000
7351 Telephone System	0	550,000	150,000
7703 Federal Grant - Oper Government	63,363	20,000	0
7711 Computer Equipment	10,000	10,000	0
7742 Capital Set-Aside Program	25,000	25,000	0
7801 Vehicles - Animal Control	6,000	10,000	0

(CONTINUED)

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
EXPENDITURES: (CONTINUED)			
8007 Meetings - Host Expenses	394	2,000	2,000
8013 Public Notices	63	1,000	1,000
8022 Maintenance - Equipment	171	3,000	3,000
8024 Maintenance - Building	15,250	93,300	15,000
8044 Telephone	0	3,000	2,000
8051 Professional Services	245,876	112,000	90,000
8061 Commercial Services	8,461	12,000	10,000
8064 Cemetery Maintenance	2,519	6,000	6,000
8069 Legislative Program	0	1,000	1,000
8071 Data Processing	51,400	60,000	60,000
8074 Internet	3,281	25,000	25,000
8075 Communications Connectivity	15,000	15,000	15,000
8083 Court Costs	0	5,000	3,000
8111 Judgment & Claims	7,500	3,000	3,000
8137 Employee Recognition Program	284	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	363,473	360,000	375,000
8211 Property Tax Payment	208	6,000	3,000
8212 "Go Green" Programs	0	0	6,000
8219 CASA	25,000	25,000	35,000
8221 DeKalb County Extension Unit	28,000	30,000	32,000
8222 Economic Development	40,000	40,000	45,000
8224 Soil Conservation Match	18,000	20,000	20,000
8225 Handicap Program	0	1,000	1,000
8249 Federal Lobbyist	0	0	0
9001 Office Supplies	391	1,000	1,000
9201 Books & Subscriptions	250	1,000	1,000
9891 Contingency	0	35,000	0
9931 Contr To: Health (FICA/IMRF)	336,083	341,000	362,000
9931 Contr To: Health (Animal Control)	3,000	3,000	0
9931 Contr To: Health (Building Maint)	0	216,700	213,000
9931 Contr To: Health (Spay/Neuter Program)	0	0	0
9937 Contr To: Special Projects	200,000	200,000	350,000
9945 Contr To: Building Fund	0	0	739,000
9951 Contr To: History Room	11,000	13,000	14,000
9962 Contr To: Asset Replacement	0	0	10,000
<b>TOTAL EXPENDITURES</b>	<b>1,619,298</b>	<b>2,740,000</b>	<b>2,786,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>REVENUES:</b>			
4519 GIS Document Recording Fee	300,943	244,830	250,000
4540 LEADS Connection	0	0	0
4553 Information & Technology Services	0	0	0
4554 E-911 Contract	31,350	25,000	25,000
5626 Work Comp Salary	0	30,000	0
5899 Miscellaneous	25	0	0
5931 Contr Fr. Health	5,000	5,000	5,000
5941 Contr Fr. Nursing Home	20,000	40,000	40,000
<b>TOTAL REVENUES</b>	<b>357,318</b>	<b>344,830</b>	<b>320,000</b>
<b>EXPENDITURES:</b>			
6005 Salaries	460,651	527,000	550,000
6071 Part Time	0	0	0
6091 Work Comp Insurance Payroll	0	0	0
6111 Overtime	3,318	4,500	9,000
6115 On Call	200	4,000	3,000
6221 Longevity Pay	3,279	4,000	4,000
6231 Deferred Compensation	3,764	4,500	5,000
6501 FICA (Social Security)	33,735	42,000	45,000
6502 IMRF (State Retirement)	35,169	44,000	50,000
6511 Health Insurance	52,588	75,000	80,000
6512 Life Insurance	1,117	2,000	2,000
6601 Unemployment Tax	1,452	2,000	2,000
7701 Office Furniture & Small Equipment	200	0	400
7711 Computer Equipment	9,788	0	14,600
7719 Other Equipment	0	0	0
7742 Equipment Set-Aside Program	75,000	150,000	0
8001 School of Instruction	1,988	9,500	9,500
8003 Travel - Conferences, hotel, meals,	628	2,500	2,500
8004 Mileage-Employee (Daily Duties)	327	3,000	5,000
8011 Memberships	910	300	300
8021 Maintenance - Software	14,050	21,500	22,000
8022 Maintenance - Equipment	0	0	0
8044 Telephone	4,743	4,000	4,400
8051 Professional Services	245	7,600	8,000
8061 Commercial Services	524	3,200	1,000
8072 Software Acquisition	8,693	8,000	8,400
8074 Internet	131	500	500
8075 Communications Connectivity	919	1,100	1,000
8263 Telephone & Data Cabling	375	1,300	1,000
9001 Office Supplies	1,158	1,800	1,500

(CONTINUED)

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
EXPENDITURES: (CONTINUED)			
9011 Postage	68	200	200
9021 Copies - Inhouse	117	500	400
9022 Copies - Outside	0	400	400
9131 Technical Supplies	3,444	3,000	3,000
9133 Mapping Supplies	1,039	1,500	700
9201 Books & Subscriptions	1,157	1,400	1,200
9962 Contribution to Asset Replacement	0	0	190,000
<b>TOTAL EXPENDITURES</b>	<b>720,778</b>	<b>930,300</b>	<b>1,026,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
4103 State Grant-Operating Government	45,762	40,000	40,000
5731 Assessment Data	3,944	2,500	4,000
5899 Miscellaneous	758	500	1,000
<b>TOTAL REVENUES</b>	<b>50,464</b>	<b>43,000</b>	<b>45,000</b>
EXPENDITURES:			
6005 Salaries	265,268	255,000	268,000
6051 Boards & Commissions	25,500	27,500	29,000
6071 Part Time	0	0	0
6111 Overtime	1,291	3,000	3,000
6221 Longevity Pay	3,150	3,500	4,000
6231 Deferred Compensation	4,487	4,000	5,000
6501 FICA (Social Security)	21,635	23,000	24,000
6502 IMRF (State Retirement)	20,167	21,000	24,000
6511 Health Insurance	50,562	52,000	57,000
6512 Life Insurance	921	1,000	1,000
6601 Unemployment Tax	1,840	2,000	2,000
7701 Office Furniture & Small Equipment	126	300	300
7711 Computer Equipment	9,147	1,810	3,400
7742 Equipment Set-Aside	0	0	0
8001 Schools of Instruction	1,344	1,600	1,800
8003 Travel	1,777	2,500	2,500
8005 Mileage - Boards	1,182	2,500	2,600
8011 Memberships	0	400	400
8013 Public Notices	56,212	24,000	25,000
8021 Maintenance - Software	5,960	7,000	7,500
8022 Maintenance - Equipment	452	1,400	1,500
8051 Professional Services	800	5,500	5,500
8061 Commercial Services	289	1,400	1,200
8071 Data Processing	60	1,000	1,000
8072 Software Acquisition	2,567	2,000	2,000
9001 Office Supplies	5,319	6,000	6,000
9011 Postage	12,825	10,000	11,000
9021 Copies - Inhouse	1,269	1,700	1,700
9133 Mapping Supplies	653	600	700
9201 Books & Subscriptions	631	600	600
9962 Contribution to Asset Replacement	0	0	2,000
<b>TOTAL EXPENDITURES</b>	<b>495,435</b>	<b>462,310</b>	<b>493,700</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
3511 Liquor Licenses	2,100	1,800	1,800
3512 Marriage Licenses	12,749	12,000	15,000
3513 Raffle Permits	45	30	0
3523 Landfill Licenses	50	50	0
4501 Office Fees	31,223	30,000	35,000
4511 Passport Fees	45,690	25,000	25,000
4512 Revenue Stamps-County	324,999	208,000	225,000
4516 Recordings	408,970	350,000	350,000
5531 Copying Service	54,643	50,000	50,000
<b>TOTAL REVENUES</b>	<b>880,468</b>	<b>676,880</b>	<b>701,800</b>
EXPENDITURES:			
6005 Salaries	356,971	352,000	365,000
6111 Overtime	9,890	10,000	12,000
6221 Longevity Pay	8,211	8,000	9,000
6231 Deferred Compensation	2,410	3,000	3,000
6501 FICA (Social Security)	27,081	29,000	30,000
6502 IMRF (State Retirement)	28,574	30,000	34,000
6511 Health Insurance	88,326	85,000	100,000
6512 Life Insurance	1,563	2,000	2,000
6601 Unemployment Tax	1,654	2,000	2,000
7701 Office Furniture & Small Equipment	109	213	400
7781 Book Restoration	844	1,500	1,500
8001 Schools of Instruction	95	200	200
8003 Travel	952	1,500	1,600
8011 Memberships	489	500	500
8013 Public Notices	0	100	100
8022 Maintenance - Equipment	1,256	4,500	4,500
8068 Vital Records	1,775	18,050	1,800
9001 Office Supplies	12,343	11,500	12,000
9011 Postage	14,995	13,500	13,800
9021 Copies - Inhouse	5,178	5,600	5,600
9201 Books & Subcriptions	0	100	100
<b>TOTAL EXPENDITURES</b>	<b>562,717</b>	<b>578,263</b>	<b>599,100</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

DEPARTMENT: ELECTIONS (1530)                      BOARD COMMITTEE:  
FUND:                      GENERAL (1111)                      EXECUTIVE

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
4003 Fed Grant-Operating Government	57,700	0	0
4004 Fed Grant-Capital Government	0	0	0
4103 State Grant-Operat. Government	0	0	0
4202 Election - Early Voting	0	4,000	3,000
4301 Salary Reimbursements	8,900	24,500	8,900
5531 Copying Services	1,459	800	1,000
5899 Miscellaneous	0	0	0
<b>TOTAL REVENUES</b>	<b>68,059</b>	<b>29,300</b>	<b>12,900</b>
EXPENDITURES:			
6005 Salaries	103,634	79,000	82,000
6071 Part Time	188	2,000	2,000
6111 Overtime	1,249	6,000	6,000
6221 Longevity Pay	2,446	3,000	3,000
6231 Deferred Compensation	0	0	0
6501 FICA (Social Security)	7,484	7,000	7,000
6502 IMRF (State Retirement)	7,933	7,000	8,000
6511 Health Insurance	26,578	24,000	26,000
6512 Life Insurance	524	1,000	1,000
6601 Unemployment Tax	556	1,000	1,000
7003 Fed Grant-Cap - Government	0	0	0
7701 Office Furniture & Small Equipment	130	200	200
7703 Fed Grant-Oper. Government	57,700	0	0
8001 Schools of Instruction	70	200	200
8003 Travel	1,456	1,300	1,500
8011 Memberships	218	100	100
8013 Public Notices	3,276	10,000	5,000
8022 Maintenance - Equipment	2,245	5,000	6,000
8061 Commercial Services	83,821	122,000	87,500
8071 Data Processing	15,275	36,000	18,000
8091 Election Judges & Expenses	44,296	130,000	46,000
8097 Early Voting Expenses	0	2,000	1,200
9001 Office Supplies	11,866	8,000	13,000
9011 Postage	20,706	8,000	22,000
9021 Copies - Inhouse	1,549	2,000	1,700
<b>TOTAL EXPENDITURES</b>	<b>393,199</b>	<b>454,800</b>	<b>338,400</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>REVENUES:</b>			
3521 Building Permits	55,012	36,000	50,000
3522 Temporary Sign Permits	260	500	500
3527 Building Re-Inspections	735	200	1,000
4461 Regional Planning Commission	6,500	10,324	7,000
4521 Zoning Hearing Fees	7,751	10,000	8,000
4522 Subdivision Review Fees	0	0	0
4549 County Consulting	406	0	0
5066 Code Violation Fine	3,350	3,000	3,000
5531 Copying Service	215	140	200
5534 Sale of Publications	54	60	200
5899 Miscellaneous	2	100	100
<b>TOTAL REVENUES</b>	<b>74,285</b>	<b>60,324</b>	<b>70,000</b>
<b>EXPENDITURES:</b>			
6005 Salaries	283,625	295,000	305,000
6111 Overtime	806	1,000	1,000
6221 Longevity Pay	1,133	1,500	2,500
6231 Deferred Compensation	3,995	4,000	4,000
6501 FICA (Social Security)	20,651	23,000	24,000
6502 IMRF (State Retirement)	20,513	25,000	27,000
6511 Health Insurance	46,744	48,000	59,000
6512 Life Insurance	737	1,000	1,000
6601 Unemployment Tax	1,287	1,500	1,500
7701 Office Furniture & Small Equipment	200	400	0
7711 Computer Equipment	2,955	1,900	2,400
7801 Vehicles	6,000	6,000	0
8001 Schools of Instruction	2,384	1,800	2,300
8003 Travel	1,530	2,500	2,500
8004 Mileage - Employee	317	500	500
8005 Mileage - Boards	359	600	800
8007 Meeting Host	0	200	200
8011 Memberships	1,606	2,000	2,000
8013 Public Notices	2,734	2,500	4,000
8022 Maintenance - Equipment	0	300	300
8023 Maintenance - Vehicles	210	2,500	2,500
8044 Telephone	1,171	1,300	1,300
8051 Professional Services	2,665	0	0
8053 Zoning Officer	5,227	10,000	8,000
9001 Office Supplies	1,869	3,500	3,500
9011 Postage	1,325	2,500	3,000
9021 Copies - Inhouse	425	1,500	1,500
9142 Photo & Microfilm Supplies	0	0	0
9201 Books & Subscriptions	651	1,500	1,500
9221 Fuel	2,730	3,000	4,600
9962 Contribution to Asset Replacement	0	0	6,000
<b>TOTAL EXPENDITURES</b>	<b>413,847</b>	<b>444,500</b>	<b>471,900</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
4003 Federal Grant-Operat. Government	38,781	0	0
4103 State Grant-Operat. Government	0	0	88,000
<b>TOTAL REVENUES</b>	<b>38,781</b>	<b>0</b>	<b>88,000</b>
EXPENDITURES:			
6005 Salaries	64,122	33,300	111,000
6071 Part Time	12,625	15,500	16,000
6221 Longevity Pay	1,418	1,500	1,800
6501 FICA (Social Security)	5,838	4,000	10,000
6502 IMRF (State Retirement)	4,102	3,000	10,000
6511 Health Insurance	6,120	6,000	6,500
6512 Life Insurance	160	200	200
6601 Unemployment Tax	836	500	500
7701 Office Furniture & Small Equipment	0	0	0
7711 Computer Equipment	5,644	6,000	6,000
8001 Schools of Instruction	1,600	0	0
8003 Travel	8,243	8,000	8,500
8011 Memberships	1,635	2,200	2,200
8013 Public Notices	449	400	400
8018 Operations & Maintenance	0	0	20,000
8022 Maintenance - Equipment	0	500	500
8031 Rental of Space	11,965	11,400	0
8032 Rental of Equipment	5,139	3,400	3,900
8044 Telephone	3,911	3,500	3,500
8051 Professional Services	8,000	0	0
8061 Commercial Services	0	100	100
8071 Data Processing	700	700	700
9001 Office Supplies	1,300	2,500	2,500
9011 Postage	1,797	2,100	2,100
9201 Books & Subscriptions	360	400	400
<b>TOTAL EXPENDITURES</b>	<b>145,964</b>	<b>105,200</b>	<b>206,800</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

DEPARTMENT: TREASURER (1910)                      BOARD COMMITTEE:  
FUND:                      GENERAL (1111)                      ECONOMIC DEVELOPMENT

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>REVENUES:</b>			
4501 Office Fees	48,358	43,000	35,000
5501 Interest	355,713	317,000	325,000
5502 Interest - Working Cash	7,603	4,000	5,000
5503 Interest - Government	42,081	36,000	35,000
<b>TOTAL REVENUES</b>	<b>453,754</b>	<b>400,000</b>	<b>400,000</b>
<b>EXPENDITURES:</b>			
6005 Salaries	190,458	192,000	199,000
6111 Overtime	4,153	5,000	5,000
6221 Longevity Pay	2,179	2,300	2,000
6231 Deferred Compensation	2,410	2,500	2,500
6501 FICA (Social Security)	15,364	16,000	16,000
6502 IMRF (State Retirement)	14,621	15,500	18,000
6511 Health Insurance	21,312	22,000	24,000
6512 Life Insurance	602	700	700
6601 Unemployment Tax	801	1,000	800
7701 Office Furniture & Small Equipment	1,205	0	1,300
7711 Computer Equipment	4,020	5,000	5,100
7742 Equipment Set-Aside	0	2,000	0
8001 Schools of Instruction	620	800	800
8003 Travel	805	5,000	5,000
8011 Memberships	698	700	700
8013 Public Notices	2,522	2,700	2,700
8022 Maintenance - Equipment	123	500	600
8061 Commercial Services	5,184	6,100	6,300
8071 Data Processing	150	1,500	2,000
9001 Office Supplies	3,700	4,500	4,500
9011 Postage	19,534	16,400	17,900
9021 Copies - Inhouse	516	900	900
9201 Books & Subscriptions	652	700	700
9962 Contribution to Asset Replacement	0	0	2,000
<b>TOTAL EXPENDITURES</b>	<b>291,627</b>	<b>303,800</b>	<b>318,500</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

DEPARTMENT: JUDICIARY (2210)                      BOARD COMMITTEE:  
FUND:                      GENERAL (1111)                      LAW & JUSTICE

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
4149 SVPCA Prof Services Grant	0	0	0
5032 Court System Fee	76,324	65,000	65,000
5544 Prepaid Judicial Copies	1,180	1,500	1,800
5626 Work Comp Salary	0	145	0
<b>TOTAL REVENUES</b>	<b>77,505</b>	<b>66,645</b>	<b>66,800</b>
EXPENDITURES:			
6005 Salaries	262,091	284,000	308,000
6091 Work Comp Payroll	0	0	0
6111 Overtime	61	500	500
6221 Longevity Pay	2,733	3,000	3,000
6501 FICA (Social Security)	18,700	23,000	24,500
6502 IMRF (State Retirement)	12,825	18,500	19,000
6511 Health Insurance	60,391	56,000	79,000
6512 Life Insurance	923	1,000	1,000
6601 Unemployment Tax	2,274	2,000	2,000
7121 Building Remodeling	20,000	0	0
7701 Office Furniture & Small Equipment	-16,555	1,800	2,500
7711 Computer Equipment	914	500	2,500
7712 Computer Software	297	0	500
8003 Travel	1,005	2,200	3,500
8007 Meetings - Host Expense	0	600	800
8011 Memberships	3,995	2,800	3,000
8022 Maintenance - Equipment	0	300	300
8044 Telephone	93	50	100
8051 Professional Services	58,377	38,000	40,000
8060 Appointed Attorneys	15,572	10,000	30,000
8061 Commercial Services	0	0	0
8062 Investigations	0	0	0
8080 Court Reporter Fees	4,018	0	0
8085 Transcripts	2,190	5,000	7,500
8301 Medical Expense	0	0	3,000
9001 Office Supplies	6,383	3,500	4,000
9011 Postage	518	500	800
9021 Copies Inhouse	494	400	600
9201 Books & Subscriptions	749	15,000	16,500
9211 Clothing	404	600	600
9801 Miscellaneous	0	0	0
9981 Contributions to: PBC R&R Syc	20,000	0	0
<b>TOTAL EXPENDITURES</b>	<b>478,451</b>	<b>469,250</b>	<b>553,200</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
EXPENDITURES:			
6005 Salaries	22,138	21,000	22,000
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)	2,430	2,800	2,500
6502 IMRF (State Retirement)	1,762	2,000	2,000
6511 Health Insurance	1,500	1,800	2,100
6512 Life Insurance	160	200	200
6601 Unemployment Tax	314	500	200
<hr/>			
7701 Office Furniture & Small Equipment	0	0	0
7711 Computer Equipment	1,105	1,000	1,000
<hr/>			
8005 Mileage - Boards	0	500	500
8022 Maintenance - Equipment	0	200	200
8082 Jurors' Fees & Expenses	72,801	75,000	82,000
9001 Office Supplies	663	850	1,200
9011 Postage	5,425	5,000	6,000
9021 Copies Inhouse	948	700	1,500
TOTAL EXPENDITURES	116,745	119,550	129,400

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

DEPARTMENT: CIRCUIT CLERK (2310)  
FUND: GENERAL (1111)

BOARD COMMITTEE:  
LAW & JUSTICE

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
4501 Office Fees	545,162	475,000	550,000
4502 Administrative Fees	21,433	17,500	20,000
5011 Criminal Fines	408,274	365,000	425,000
5021 Traffic Fines	459,447	350,000	450,000
5025 County Fees (41%)	845,108	750,000	845,000
5031 Forfeits	0	0	0
5041 Drug Fines	24,672	17,500	25,000
5501 Interest	10,629	6,500	10,000
5899 Miscellaneous	0	0	0
<b>TOTAL REVENUES</b>	<b>2,314,725</b>	<b>1,981,500</b>	<b>2,325,000</b>
EXPENDITURES:			
6005 Salaries	737,541	718,000	763,000
6111 Overtime	1,070	5,000	5,000
6221 Longevity Pay	13,717	13,000	14,000
6231 Deferred Compensation	2,497	3,000	4,000
6501 FICA (Social Security)	55,126	57,000	61,000
6502 IMRF (State Retirement)	56,305	60,000	68,000
6511 Health Insurance	124,643	150,000	166,000
6512 Life Insurance	2,520	3,000	3,000
6601 Unemployment Tax	3,594	4,000	4,000
7701 Office Furniture & Small Equipment	0	4,000	7,500
7711 Computer Equipment	0	4,500	5,000
8003 Travel	12,903	7,500	8,000
8011 Memberships	1,075	2,000	1,500
8013 Public Notices	0	500	800
8022 Maintenance - Equipment	0	0	0
8044 Telephone	1,354	2,000	2,200
8051 Professional Services	4,265	2,000	2,200
8061 Commercial Services	555	1,800	2,200
9001 Office Supplies	42,221	38,000	42,000
9011 Postage	13,457	14,000	16,000
9021 Copies - Inhouse	22,336	15,000	20,000
9201 Books & Subscriptions	212	500	500
<b>TOTAL EXPENDITURES</b>	<b>1,095,391</b>	<b>1,104,800</b>	<b>1,195,900</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

DEPARTMENT: CORONER (2410)  
FUND: GENERAL (1111)

BOARD COMMITTEE:  
LAW & JUSTICE

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>REVENUES:</b>			
3561 Cremation Licenses	3,210	2,000	2,000
4105 State Grant-Oper Public Safety	1,565	0	0
4501 Office Fees	643	300	300
5899 Miscellaneous	0	0	0
<b>TOTAL REVENUES</b>	<b>5,418</b>	<b>2,300</b>	<b>2,300</b>
<b>EXPENDITURES:</b>			
6005 Salaries	57,759	55,000	57,500
6071 Part Time	39,202	38,000	40,000
6221 Longevity Pay	123	500	500
6231 Deferred Compensation	1,539	1,500	1,500
6501 FICA (Social Security)	7,600	7,500	8,000
6502 IMRF (State Retirement)	4,884	5,000	5,500
6503 SLEP	1,306	1,500	1,500
6511 Health Insurance	15,409	15,000	16,500
6512 Life Insurance	197	500	500
6601 Unemployment Tax	570	500	500
7701 Office Furniture & Equipment	0	0	0
7704 State Grant-Oper Public Safety	1,280	0	0
7713 Specialized Equipment	0	0	0
7801 Vehicles	5,000	5,000	0
8001 Schools of Instruction	1,231	2,500	2,500
8003 Travel	5,953	5,500	6,500
8011 Memberships	745	900	900
8022 Maintenance - Equipment	64	500	500
8023 Maintenance - Vehicles	589	700	800
8032 Rental of Equipment	0	200	200
8044 Telephone	4,787	4,200	4,500
8051 Professional Services	50,482	40,000	41,000
8061 Commercial Services	225	500	500
8082 Jurors' Fees & Expenses	269	500	300
9001 Office Supplies	4,855	4,200	4,200
9011 Postage	385	500	500
9021 Copies - Inhouse	46	200	200
9201 Books & Subscriptions	424	500	400
9211 Clothing	382	500	500
9221 Fuel	1,810	1,600	2,000
9962 Contribution to Asset Replacement	0	0	6,000
<b>TOTAL EXPENDITURES</b>	<b>207,113</b>	<b>193,000</b>	<b>203,500</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

BOARD COMMITTEE:  
LAW & JUSTICE

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY2008	BOARD ADOPTED FY 2009
<b>REVENUES:</b>			
4005 Fed Grant-Operating Public Safety	23,636	24,000	24,000
4006 Federal Grant-Capital Public Safety	0	0	0
4105 State Grant-Operating Public Safety	0	6,300	6,300
5701 Donations	0	0	0
5899 Miscellaneous	50	0	0
<b>TOTAL REVENUES</b>	<b>23,686</b>	<b>30,300</b>	<b>30,300</b>
<b>EXPENDITURES:</b>			
6005 Salaries	64,713	62,000	66,000
6071 Part Time	2,900	3,000	3,000
6221 Longevity Pay	367	1,000	500
6501 FICA (Social Security)	4,664	5,000	5,500
6502 IMRF (State Retirement)	4,815	5,000	6,000
6511 Health Insurance	8,384	9,000	10,000
6512 Life Insurance	111	500	500
6601 Unemployment Tax	184	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	0
7719 Other Equipment	21,026	10,000	10,000
8001 Schools of Instruction	1,059	1,000	1,100
8003 Travel	1,138	1,500	1,800
8011 Memberships	45	200	200
8021 Maintenance - Software	0	200	200
8022 Maintenance - Equipment	55	600	600
8023 Maintenance - Vehicle	1,445	800	1,000
8032 Rental of Equipment	8,772	8,000	8,000
8044 Telephone	756	800	800
8074 Internet	8,372	9,000	13,200
8201 Contributions to Agencies	515	6,300	16,500
9001 Office Supplies	1,189	1,800	2,000
9011 Postage	50	200	200
9021 Copies - Inhouse	69	200	200
9201 Books & Subscriptions	472	600	600
9221 Fuel	1,626	1,700	2,200
<b>TOTAL EXPENDITURES</b>	<b>132,725</b>	<b>134,000</b>	<b>150,600</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

DEPARTMENT: SHERIFF (2610)                      BOARD COMMITTEE:  
FUND:                      GENERAL (1111)                      LAW & JUSTICE

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	13 MONTH ACTUAL FY 2007	BOARD ADOPTED FY 2008
<b>REVENUES:</b>			
4005 Fed Grant-Operating Public Safety	23,527	23,527	0
4041 Cops III	0	0	0
4042 Social Security Incentive Program	4,200	4,200	0
4152 State-Sheriff's Schooling	8,500	8,500	15,000
4501 Office Fees	170,823	170,823	200,000
4538 Contract Policing	47,349	47,349	50,000
4539 Tower Rental	26,450	26,450	30,000
4545 Police Partnerships	312,402	312,402	330,000
4613 Special Event Salary Reimbursemt	62,307	62,307	100,000
5030 Forfeiture DUI	21,673	21,673	12,000
5626 Work Comp Salary Reimbursement	41,585	41,585	0
<b>TOTAL REVENUES</b>	<b>718,814</b>	<b>718,814</b>	<b>737,000</b>
<b>EXPENDITURES:</b>			
6005 Salaries	2,861,646	2,861,646	3,041,000
6008 Salaries - Special Events	42,338	42,338	100,000
6009 Salaries - Sheriff Contract	83,980	83,980	0
6091 Work Comp Ins Payroll	42,950	42,950	0
6111 Overtime	282,718	282,718	235,000
6115 On-Call	10,500	10,500	16,000
6121 Premium Holiday	27,453	27,453	28,000
6122 Supervisory Differential	3,912	3,912	4,000
6126 Training Pay	1,957	1,957	4,000
6211 Education	23,827	23,827	22,000
6221 Longevity	51,521	51,521	51,000
6231 Deferred Compensation	3,428	3,428	4,000
6302 PHO Contingency	0	0	5,000
6501 FICA (Social Security)	247,946	247,946	267,000
6502 IMRF (State Retirement)	13,247	13,247	11,000
6503 SLEP (State Retirement-Law Enf)	570,774	570,774	621,000
6511 Health Insurance	452,821	452,821	456,000
6512 Life Insurance	6,899	6,899	8,000
6601 Unemployment Tax	8,720	8,720	3,000
7007 Fed Grant-Capital/Public Safety	0	0	0
7701 Office Furniture & Small Equipment	1,706	1,706	5,000
7711 Computer Equipment	25,713	25,713	5,700
7719 Other Equipment	15,272	15,272	15,000
7741 Software Set-Aside	20,000	20,000	0
7801 Vehicles	275,000	275,000	0
8001 Schools of Instruction	17,015	17,015	20,000

(CONTINUED)

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

DEPARTMENT: SHERIFF (2610)                      BOARD COMMITTEE:  
FUND:                      GENERAL (1111)                      LAW & JUSTICE

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	13 MONTH ACTUAL FY 2007	BOARD ADOPTED FY 2008
EXPENDITURES: (CONTINUED)			
8002 State-Required Training	4,373	4,373	15,000
8003 Travel	13,630	13,630	10,000
8007 Meetings - Host Expense	1,129	1,129	1,500
8011 Memberships	943	943	1,200
8013 Public Notices	1,210	1,210	800
8022 Maintenance - Equipment	34,271	34,271	45,000
8023 Maintenance - Vehicles	69,637	69,637	68,000
8032 Rental of Equipment	95	95	0
8044 Telephone	14,311	14,311	14,000
8062 Investigations	3,664	3,664	7,000
8210 DUI Forfeitures Expense	10,490	10,490	8,000
9001 Office Supplies	9,511	9,511	13,000
9011 Postage	7,789	7,789	8,000
9021 Copies - Inhouse	4,494	4,494	4,000
9101 Janitorial Supplies	0	0	200
9142 Photography Supplies	1,115	1,115	2,000
9144 Firearm Supplies	5,164	5,164	10,000
9146 Police Supplies	3,205	3,205	8,000
9211 Clothing	40,468	40,468	42,000
9221 Fuel	148,115	148,115	142,000
9236 K-9	3,379	3,379	3,000
9962 Contribution to Asset Replacement	0	0	335,000
9981 Contribution to:PBC R & R Syc.	2,000	2,000	0
<b>TOTAL EXPENDITURES</b>	<b>5,470,337</b>	<b>5,470,337</b>	<b>5,659,400</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
EXPENDITURES:			
6051 Boards & Commissions	4,800	6,300	6,400
6501 FICA (Social Security)	367	600	500
6601 Unemployment Tax	91	100	100
<u>7701 Office Furniture &amp; Small Equipment</u>	<u>0</u>	<u>0</u>	<u>0</u>
8001 Schools of Instruction	0	0	0
8005 Mileage - Boards	873	700	600
8007 Meetings - Host Expenses	124	400	400
8013 Public Notices	4,489	4,000	7,000
8051 Professional Services	24,747	22,000	19,000
8301 Medical Expense	172	0	0
9001 Office Supplies	198	0	0
9011 Postage	0	0	0
9801 Miscellaneous	0	0	0
 TOTAL EXPENDITURES	 35,861	 34,100	 34,000

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

DEPARTMENT: SHERIFF'S AUX/RADIO WATCH (2630)  
FUND: GENERAL (1111)

BOARD COMMITTEE:  
LAW & JUSTICE

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
EXPENDITURES:			
7719 Other Equipment	4,500	4,500	3,500
8022 Maintenance - Equipment	59	3,400	3,500
8201 Organization Contribution	2,000	2,000	2,000
9146 Police Supplies	0	2,000	2,000
9211 Clothing	294	2,000	2,500
<b>TOTAL EXPENDITURES</b>	<b>6,853</b>	<b>13,900</b>	<b>13,500</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>REVENUES:</b>			
4152 State - Sheriff's Schooling	0	0	0
4531 Police Communications	111,068	88,000	115,000
4537 Communications Contracts (E-911)	143,216	169,000	169,000
4537 Communications Contracts-Genoa	160,667	160,000	173,000
4537 Communications Contracts-Sycamore	551,700	543,000	585,000
4613 Special Event Salary Reimbursement	0	10,000	0
<b>TOTAL REVENUES</b>	<b>966,650</b>	<b>970,000</b>	<b>1,042,000</b>
<b>EXPENDITURES:</b>			
6005 Salaries	1,261,249	1,260,000	1,324,000
6008 Salaries-Sheriff Special Events	4,836	10,000	0
6071 Part Time	10,097	0	0
6111 Overtime	73,108	58,000	57,000
6115 On-Call	1,300	2,000	2,000
6121 Premium Holiday	18,626	22,000	20,000
6122 Supervisory Differential	3,185	4,000	3,000
6126 Training Pay	1,935	4,000	3,000
6211 Education	8,815	8,000	11,000
6221 Longevity	13,880	14,000	16,000
6302 PHO Contingency	0	10,000	10,000
6303 Contract Contingency	0	20,000	20,000
6501 FICA (Social Security)	101,974	108,000	113,000
6503 SLEP (State Retirement-Law Enforc)	245,300	250,000	275,000
6511 Health Insurance	189,050	196,000	216,000
6512 Life Insurance	3,892	4,000	4,000
6601 Unemployment Tax	5,384	6,000	2,000
6602 Workers Compensation	13,000	13,000	0
7701 Office Furniture & Small Equipment	548	2,500	2,700
7711 Computer Equipment	7,800	6,000	7,000
7719 Other Equipment	5,567	6,000	1,000
7741 Software Set-Aside Program	30,000	30,000	0
7742 Equipment Set-Aside Program	70,000	70,000	0
8001 Schools of Instruction	3,647	1,000	1,000
8003 Travel	2,199	2,500	4,000
8011 Memberships	120	300	300
8021 Maintenance - Software	45,361	62,000	61,000
8022 Maintenance - Equipment	29,257	15,000	15,000
8031 Rent - Space	6,628	7,200	7,500
8044 Telephone	29,709	34,000	35,000
8101 Liability Insurance	10,000	10,000	0

(CONTINUED)

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
EXPENDITURES: (CONTINUED)			
9001 Office Supplies	4,944	5,000	6,000
9021 Copies - Inhouse	226	600	600
9101 Janitorial Supplies	216	200	200
9201 Books & Subscriptions	806	900	900
9211 Clothing	7,682	9,000	9,000
9801 Miscellaneous	0	0	0
9912 Contribution to Tort & Liability	0	0	23,000
9962 Contribution to Asset Replacement	0	0	100,000
<b>TOTAL EXPENDITURES</b>	<b>2,210,341</b>	<b>2,251,200</b>	<b>2,350,200</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
4042 Social Security Incentive Program	0	4,000	4,000
4106 State Grant-Capital Public Safety	0	0	0
4152 State-Sheriff's Schooling	14,914	14,000	16,000
4527 Electronic Monitoring	0	32,000	32,000
4528 Jail Medical Fees	0	0	0
4533 Work Release	29,182	20,000	25,000
4534 Prisoner Detention	0	0	0
4613 Special Event Salary Reimbursement	0	20,000	0
5052 Arrestee Medical Cost Fund	35,624	20,000	30,000
5061 Bond Fees	9,776	12,000	14,000
5533 Telecommunications Commission	27,261	45,000	50,000
5626 Worker Comp Salary	14,172	0	0
5631 Prisoner - Transportation	6,416	4,000	7,000
5632 Prisoner - Medical	12,264	0	0
5899 Miscellaneous	0	0	0
5932 Contributions from: Mental Health	0	37,000	41,000
5957 Contributions from: Court Security	30,000	30,000	32,000
<b>TOTAL REVENUES</b>	<b>179,609</b>	<b>238,000</b>	<b>251,000</b>
EXPENDITURES:			
6005 Salaries	1,248,199	1,270,000	1,340,000
6008 Salaries - Sheriff Special Events	12,534	20,000	0
6009 Salaries-Sheriff Contract	9,538	0	0
6071 Part Time	40,411	75,000	75,000
6091 Work Comp Ins Payroll	14,184	0	0
6111 Overtime	50,177	46,000	50,000
6115 On-Call	1,300	7,000	4,000
6121 Premium Holiday	16,212	15,000	17,000
6122 Supervisory Differential	477	2,000	2,000
6126 Training Pay	3,868	3,000	3,000
6211 Education	9,069	8,000	8,000
6221 Longevity	8,868	9,000	11,000
6302 PHO Contingency (PHO)	0	0	0
6501 FICA (Social Security)	102,376	110,000	115,000
6502 IMRF (State Retirement)	0	6,000	7,000
6503 SLEP (State Retirement-Law Enforc)	235,057	243,000	265,000
6511 Health Insurance	185,219	238,000	207,000
6512 Life Insurance	3,290	4,000	4,000
6601 Unemployment Tax	5,970	7,000	2,000
7701 Office Furniture & Small Equipment	2,339	7,300	11,000

(CONTINUED)

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
EXPENDITURES: (CONTINUED)			
7711 Computer Equipment	178	10,600	8,500
7719 Other Equipment	11,141	8,300	10,000
8001 Schools of Instruction	4,426	3,500	3,500
8002 State-Required Training	24,707	12,000	16,000
8003 Travel	2,607	4,000	4,000
8011 Memberships	552	400	400
8022 Maintenance-Equipment	11,365	24,000	25,000
8051 Professional Services	10,953	37,000	41,100
8086 Prisoner Transport	25,960	18,000	20,000
8087 Detention Space	278,997	350,000	450,000
8301 Medical Expense	162,986	140,000	150,000
8313 Electronic Home Monitoring	0	30,000	30,000
9001 Office Supplies	6,612	3,500	4,500
9021 Copies - Inhouse	1,820	2,000	2,500
9101 Janitorial Supplies	14,496	11,000	12,000
9143 Inmate Supplies	6,184	8,000	10,000
9146 Police Supplies	868	2,000	2,000
9211 Clothing	26,834	20,000	20,000
9233 Food Program	185,538	178,000	195,000
9945 Cont To: Building Fund	0	100,000	0
<b>TOTAL EXPENDITURES</b>	<b>2,725,313</b>	<b>3,032,600</b>	<b>3,125,500</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT	DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>REVENUES:</b>				
4105	State Grant-Operat Public Safety	190,728	169,000	175,000
4107	Domestic Battery Grant	0	0	0
4108	Victim Witness Grant	26,001	26,000	26,000
4232	State Aid - IV Program	96,170	95,000	95,000
4301	Salary Reimbursements	0	0	0
4501	Office Fees	121,281	110,000	125,000
5701	Donations	500	0	0
5899	Miscellaneous	384	0	0
<b>TOTAL REVENUES</b>		<b>435,063</b>	<b>400,000</b>	<b>421,000</b>
<b>EXPENDITURES:</b>				
6005	Salaries	1,239,933	1,133,000	1,135,000
6111	Overtime	2,995	6,000	6,000
6115	On-Call	600	0	0
6121	Premium Holiday	0	0	0
6221	Longevity Pay	2,489	2,000	3,000
6501	FICA (Social Security)	87,477	88,000	88,000
6502	IMRF (State Retirement)	75,290	92,000	98,000
6503	SLEP (State Retirement-Law Enfrc)	12,317	0	0
6511	Health Insurance	145,935	174,000	185,000
6512	Life Insurance	3,487	4,000	4,000
6601	Unemployment Tax	4,666	5,000	5,000
7701	Office Furniture & Small Equipment	0	0	0
7704	State Grant-Operating Public Safety	0	0	0
7711	Computer Equipment	5,299	6,000	7,000
7712	Computer Software	0	0	0
8001	Schools of Instruction	2,286	2,860	3,000
8003	Travel	8,269	3,500	4,500
8011	Memberships	5,388	4,000	4,500
8022	Maintenance - Equipment	235	500	1,000
8044	Telephone	518	600	800
8051	Professional Services	2,014	10,000	15,500
8061	Commercial Services	18,819	10,000	15,000
8062	Investigations	0	0	0
8083	Court Costs	295	500	300
8084	Witness Fees	2,644	1,000	4,000
8085	Transcripts	19,593	18,000	12,500
8204	State Appellate Service	20,000	20,000	20,000
9001	Office Supplies	12,843	10,000	15,500
9011	Postage	11,975	10,000	10,800
9021	Copies - Inhouse	10,260	8,000	9,000
9201	Books & Subscriptions	4,850	10,000	5,800
<b>TOTAL EXPENDITURES</b>		<b>1,700,476</b>	<b>1,618,960</b>	<b>1,653,200</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT	DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>REVENUES:</b>				
4105	State Grant - Oper. Public Safety	102,359	96,200	100,000
4621	Client Reimbursement	34,565	12,000	15,000
5899	Miscellaneous	0	0	0
	<b>TOTAL REVENUES</b>	<b>136,924</b>	<b>108,200</b>	<b>115,000</b>
 <b>EXPENDITURES:</b>				
6005	Salaries	563,451	518,000	549,000
6221	Longevity Pay	1,536	2,000	2,000
6501	FICA (Social Security)	40,845	41,000	43,000
6502	IMRF (State Retirement)	42,096	42,000	47,000
6511	Health Insurance	60,602	63,000	74,000
6512	Life Insurance	1,313	2,000	2,000
6601	Unemployment Tax	2,050	2,000	1,000
7701	Office Equipment	1,748	500	1,900
7711	Computer Equipment	5,659	2,200	4,000
8001	Schools of Instruction	745	3,700	3,800
8002	State Required Training	2,670	5,400	6,000
8003	Travel	3,693	7,200	8,000
8004	Mileage - Employee	3,428	2,500	3,000
8007	Meetings - Host Expenses	154	500	500
8010	Recruitment	0	0	0
8011	Memberships	4,163	4,200	5,600
8044	Telephone	1,074	0	100
8051	Professional Services	26,967	40,000	40,000
8061	Commercial Services	531	800	1,000
8084	Witness Fees	312	2,000	2,500
8085	Transcripts	3,188	3,500	3,500
9001	Office Supplies	3,397	3,800	4,000
9011	Postage	1,526	2,000	2,000
9021	Copies - Inhouse	2,086	2,000	2,000
9201	Books & Subscriptions	4,851	5,000	5,200
	<b>TOTAL EXPENDITURES</b>	<b>778,086</b>	<b>755,300</b>	<b>811,100</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
4005 Federal Grant-Operat Public Safety	0	0	0
4105 State Grant-Operating Public Safety	156,458	153,000	160,000
4231 State Aid	4,478	4,000	3,000
4540 LEADS Connections	0	2,000	3,000
4561 Drug Testing	0	6,500	7,000
4601 Private Pay - Child Care	0	0	2,000
5065 Victim Impact Panel Fees	0	13,000	18,000
5702 DeKalb County Community Found	0	0	0
5899 Miscellaneous	0	0	0
5953 Contribution From: Probation Services	0	9,000	9,000
<b>TOTAL REVENUES</b>	<b>160,936</b>	<b>187,500</b>	<b>202,000</b>
EXPENDITURES:			
6005 Salaries	644,021	633,000	685,000
6221 Longevity Pay	3,343	4,000	4,000
6501 FICA (Social Security)	47,908	50,000	53,000
6502 IMRF (State Retirement)	48,311	52,000	59,000
6503 SLEP (State Retirement-Law Enfrc)	97	0	0
6511 Health Insurance	85,043	110,000	110,000
6512 Life Insurance	2,247	3,000	3,000
6601 Unemployment Tax	3,117	3,000	1,000
7701 Office Furniture & Small Equipment	0	400	400
7705 Federal Grant-Operat Public Safety	0	0	0
7711 Computer Equipment	462	600	600
8003 Travel	13,266	16,300	17,300
8011 Memberships	40	0	0
8022 Maintenance - Equipment	0	500	500
8044 Telephone	0	5,500	5,000
8051 Professional Services	4,544	5,000	5,000
8061 Commercial Services	537	11,000	11,000
8070 DCCF-Juvenile Learning Mentor Prgm Grant	0	0	0
8087 Detention Space (I.G.A.)	104,640	125,000	125,000
8205 Special Programs	0	2,500	2,500
8206 Drug Testing	0	5,000	5,000
8301 Medical Expense	140	1,000	1,000
8311 Specialized Care & Treatment	116,303	200,000	150,000
9001 Office Supplies	4,493	5,000	5,000
9011 Postage	3,596	3,500	3,500
9021 Copies - Inhouse	2,127	3,500	3,500
9201 Books & Subscriptions	431	599	400
<b>TOTAL EXPENDITURES</b>	<b>1,084,665</b>	<b>1,240,399</b>	<b>1,250,700</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>REVENUES:</b>			
4701 Building Maintenance - PBC	1,291,300	0	0
5501 Interest	6,317	0	0
5531 Copying Services	1,300	1,000	1,200
5541 Sale of Stock Paper	12,157	1,000	13,000
5542 In-House Copies	27,074	21,000	25,000
5543 In-House Printing	38,721	22,000	35,000
5626 Work Comp Salary	0	0	0
5899 Miscellaneous	0	0	0
<b>TOTAL REVENUES</b>	<b>1,376,868</b>	<b>45,000</b>	<b>74,200</b>
<b>EXPENDITURES:</b>			
6005 Salaries	394,756	407,000	412,000
6061 Seasonal	11,796	14,000	17,000
6091 Work Comp Insurance Payroll	0	0	0
6111 Overtime	28,316	25,000	26,000
6115 On-Call	6,100	7,000	7,000
6221 Longevity	5,931	7,000	7,000
6231 Deferred Compensation	2,965	4,000	4,000
6302 PHO Contingency	0	3,000	0
6501 FICA	32,593	37,000	37,000
6502 IMRF	32,319	37,000	40,000
6511 Health Insurance	66,272	75,000	94,000
6512 Life Insurance	1,436	2,000	2,000
6601 Unemployment Tax	1,865	2,000	1,000
7012 Landscaping	0	20,000	20,000
7110 Community Outreach Building	20,000	0	25,000
7150 Americans with Disability Compliance	0	7,000	10,000
7401 Building Security	0	10,000	10,000
7701 Office Furniture & Small Equipment	0	500	500
7711 Computer Equipment	1,606	4,153	4,000
7713 Specialized Equipment	26,829	53,000	5,000
7721 Building Fixtures	445	2,500	2,500
7834 Concrete Replacement & Repair	0	10,000	10,000
7841 General Painting	0	20,000	20,000
7858 HVAC Upgrades	0	10,000	10,000
7875 Energy "Greening" Projects	0	10,000	10,000
8003 Travel	3,786	3,500	3,500
8004 Mileage - Employee	1,214	1,500	1,500
8008 Training	1,034	1,800	1,800
8011 Memberships	783	500	500

(CONTINUED)

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
EXPENDITURES: (CONTINUED)			
8022 Maintenance - Equipment	56,288	64,000	66,600
8023 Maintenance - Vehicles	1,967	2,500	2,600
8024 Maintenance - Building	81,425	60,000	62,400
8032 Rental of Equipment	2,180	2,500	2,600
8033 Leased Equipment	77,192	66,000	68,700
8041 Utilities	321,353	269,000	309,300
8044 Telephone	87,826	75,000	78,000
8061 Commercial Services	223,095	191,000	198,800
9001 Office Supplies	796	2,000	2,000
9011 Postage	490	500	500
9041 Copy Machine Supplies	0	500	500
9042 Printing Supplies	1,696	2,500	2,600
9043 Stock Paper	46,258	45,000	46,000
9201 Books & Subscriptions	0	300	300
9211 Clothing	1,683	2,100	2,100
9221 Fuel	4,448	3,800	4,200
9820 Depreciation	13,345	10,000	10,000
9830 Loss on Disposal-Fixed Assets	0	0	0
9962 Contribution to Asset Replacement	0	0	20,000
9962 Contribution to Contingency	0	0	5,000
<b>TOTAL EXPENDITURES</b>	<b>1,560,085</b>	<b>1,571,153</b>	<b>1,663,500</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

DEPARTMENT: Community Outreach Bldg (4910)    BOARD COMMITTEE:  
FUND:                    General Fund (1111)                    FINANCE

ACCOUNT DESCRIPTION	13-MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>REVENUES:</b>			
5931 Contribution From: Health	0	0	75,000
5932 Contribution From: Mental Health	0	0	18,000
5905 Contribution From: Veterans Commissio	0	0	25,000
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>118,000</b>
<b>EXPENDITURES:</b>			
8024 Maintenance - Building	0	0	10,000
8025 Maintenance - Grounds	0	0	10,000
8033 Leased Equipment	0	0	0
8041 Utilities	0	0	102,000
8044 Telephone	0	0	0
8045 Garbage	0	0	3,000
8046 Water & Sewer	0	0	1,000
8061 Commercial Services (Cleaning)	0	0	28,000
8075 Communications Connectivity	0	0	3,000
8226 Renewal & Replacement (PBC)	0	0	50,000
9001 Office Supplies	0	0	0
9011 Postage	0	0	0
9041 Copy Machine Supplies	0	0	0
9042 Printing Supplies	0	0	0
9043 Stock Paper	0	0	0
9101 Janitorial Supplies	0	0	7,000
9201 Books & Subscriptions	0	0	0
9211 Clothing	0	0	0
9221 Fuel	0	0	0
9820 Depreciation	0	0	0
9830 Loss on Disposal-Fixed Assets	0	0	0
9891 Contingency	0	0	5,000
9962 Contribution To: Asset Replacement	0	0	21,000
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>240,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

BOARD COMMITTEE:  
FINANCE

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>REVENUES:</b>			
4906 Rate Stabilization	0	0	0
5501 Interest	111,631	100,000	100,000
<b>TOTAL REVENUES</b>	<b>111,631</b>	<b>100,000</b>	<b>100,000</b>
<b>EXPENDITURES:</b>			
6501 FICA (Social Security)	0	0	0
6502 IMRF (State Retirement)	235,284	200,000	100,000
6503 SLEP (State Retirement-Law Enforc)	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>235,284</b>	<b>200,000</b>	<b>100,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>REVENUES:</b>			
3011 Property Tax	769,911	780,000	850,000
4901 Insurance Coverage-Employees	1,396	2,000	2,000
4906 Rate Stabilization	117,864	75,000	25,000
5501 Interest	153,146	100,000	125,000
5621 Insurance Premiums	0	0	0
5622 Insurance Claims	16,095	300	0
5625 Workers Comp - Medical	2,302	0	0
5626 Workers Comp - Salary	0	0	0
5633 Settlements	28,906	800	0
5899 Miscellaneous	300	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	10,000	0
5941 Contribution From: Nursing Home	33,781	30,000	35,000
<b>TOTAL REVENUES</b>	<b>1,154,201</b>	<b>1,023,100</b>	<b>1,062,000</b>
<b>EXPENDITURES:</b>			
8001 Schools of Instruction	895	2,000	2,000
8003 Travel	1,318	4,000	4,000
8011 Memberships	310	1,000	1,000
8051 Professional Services	33,725	100,000	100,000
8061 Commercial Services	775	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	86,353	90,000	100,000
8107 Risk Abatement	10,786	45,000	15,000
8111 Judgement & Claims	106,790	120,000	125,000
8112 Unemployment Claims	8,499	25,000	25,000
8115 Claims Administration	22,968	25,000	25,000
8121 Worker's Compensation - Medical	226,599	150,000	200,000
8122 Worker's Compensation - Salaries	59,805	50,000	75,000
8123 Worker's Compensation-Settlements	28,781	100,000	100,000
8202 Reimbursable Allotment	0	15,600	0
8301 Medical Expense	0	5,000	5,000
9201 Books & Subscriptions	0	1,000	1,000
<b>TOTAL EXPENDITURES</b>	<b>587,604</b>	<b>745,600</b>	<b>790,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

BOARD COMMITTEE:  
FINANCE

ACCOUNT DESCRIPTION	13 MONTHS ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
3011 Property Tax	2,127,484	1,151,100	650,000
4451 City of DeKalb (Sales Tax)	118,601	130,000	135,000
5501 Interest	34,608	0	20,000
5521 Land Rentals	56,875	52,500	52,500
<b>TOTAL REVENUES</b>	<b>2,337,568</b>	<b>1,333,600</b>	<b>857,500</b>
EXPENDITURES:			
7110 Community Outreach Building	650,000	175,000	175,000
8024 Maintenance - Buildings/Sycamore	1,291,300	0	0
8024 Maintenance - Buildings/Health	183,000	0	0
8031 Rental of Space - Health Dept	250,000	250,000	250,000
8089 Emergency Services	32,500	30,000	30,000
8227 Renewal & Replacement - Health	175,000	200,000	0
8228 Renewal & Replacement - Sycamore	175,000	150,000	0
9981 Contr to: PBC R&R - Sycamore	0	0	175,000
9982 Contr To: PBC R&R - Health	0	0	225,000
<b>TOTAL EXPENDITURES</b>	<b>2,756,800</b>	<b>805,000</b>	<b>855,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED
<b>REVENUES:</b>			
4509 Micro Document Copies	25,353	25,000	25,000
4510 Micro Film Contracts	44,031	40,000	40,000
4514 County Clerk Computer Fee	18,451	16,000	16,000
4515 Recorder Computer Fee	105,449	91,000	95,000
5501 Interest	3,976	3,000	4,000
5899 Miscellaneous	0	0	0
<b>TOTAL REVENUES</b>	<b>197,258</b>	<b>175,000</b>	<b>180,000</b>
<b>EXPENDITURES:</b>			
6005 Salaries	38,022	50,000	50,000
6071 Part Time	0	10,000	10,000
6111 Overtime	1,098	5,000	5,000
6221 Longevity Pay	0	1,000	1,000
6501 FICA (Social Security)	2,838	5,000	5,000
6502 IMRF (State Retirement)	3,017	5,000	5,000
6511 Health Insurance	12,170	15,000	15,000
6512 Life Insurance	160	500	500
6601 Unemployment Tax	390	1,500	1,500
7701 Office Furniture & Small Equipment	923	3,000	3,000
7711 Computer Equipment	13,658	17,000	17,000
7713 Specialized Equipment	24,892	20,000	20,000
8001 Schools of Instruction	182	400	400
8021 Maintenance - Software	21,403	40,000	30,000
8022 Maintenance - Equipment	44,724	42,000	42,000
8051 Professional Services	10,993	10,000	10,000
8061 Commercial Services	15,197	16,000	17,000
8071 Data Processing	318	1,500	1,500
9001 Office Supplies	16,503	16,000	16,000
<b>TOTAL EXPENDITURES</b>	<b>206,487</b>	<b>258,900</b>	<b>249,900</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

BOARD COMMITTEE:  
LAW & JUSTICE

ACCOUNT	DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:				
4551	Library Services	44,970	30,000	36,000
5501	Interest	8,333	0	0
TOTAL REVENUES		53,303	30,000	36,000
EXPENDITURES:				
7701	Office Furniture & Small Equipment	0	0	1,000
7711	Computer Equipment	0	0	4,000
8031	Rental of Space	4,200	3,900	5,000
9001	Office Supplies	0	0	500
9201	Books & Subscriptions	22,394	20,000	31,000
TOTAL EXPENDITURES		26,594	23,900	41,500

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
4513 Computer Filing Fee	302,834	275,000	290,000
4530 Supervision Driver School	14,350	50,000	45,000
4536 Probation Fees - Juvenile	0	0	0
5501 Interest	7,994	5,500	5,000
5899 Miscellaneous	0	0	0
<b>TOTAL REVENUES</b>	<b>325,178</b>	<b>330,500</b>	<b>340,000</b>
EXPENDITURES:			
6005 Salaries	72,456	86,000	83,000
6071 Part Time	0	0	0
6111 Overtime	0	0	0
6221 Longevity Pay	505	1,000	1,000
6501 FICA (Social Security)	5,583	7,000	7,000
6502 IMRF (State Retirement)	5,553	7,000	7,000
6511 Health Insurance	5,166	15,000	16,000
6512 Life Insurance	276	500	500
6601 Unemployment Tax	440	500	500
7701 Office Furniture & Small Equipment	0	5,000	10,000
7711 Computer Equipment	26,875	75,000	75,000
8003 Travel	0	0	0
8021 Maintenance - Software	14,891	50,000	50,000
8022 Maintenance - Equipment	1,575	20,000	25,000
8071 Data Processing	35,653	15,000	25,000
9001 Office Supplies	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>168,973</b>	<b>282,000</b>	<b>300,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
4101 State Grant	12,815	12,815	15,000
4801 Financial Services	40,163	15,000	25,000
5501 Interest	694	250	500
5899 Miscellaneous	0	0	0
<b>TOTAL REVENUES</b>	<b>53,672</b>	<b>28,065</b>	<b>40,500</b>
EXPENDITURES:			
6005 Salaries	15,878	30,000	50,000
6071 Part Time	0	0	0
6111 Overtime	0	0	0
6221 Longevity Pay	501	1,000	2,000
6501 FICA (Social Security)	992	3,000	5,000
6502 IMRF (State Retirement)	1,140	3,000	5,000
6511 Health Insurance	5,335	15,000	27,000
6512 Life Insurance	62	500	500
6601 Unemployment Tax	0	500	500
7711 Computer Equipment	0	0	0
8022 Maintenance - Equipment	3,770	4,000	4,100
8071 Data Processing	0	1,000	2,600
9001 Supplies	0	0	0
9801 Miscellaneous	0	250	500
<b>TOTAL EXPENDITURES</b>	<b>27,678</b>	<b>58,250</b>	<b>97,200</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>REVENUES:</b>			
4005 Federal Grant-Operat Public Safety	0	0	0
4527 Electronic Monitoring	34,387	0	0
4535 Probation Fee - Adults	125,919	80,000	80,000
4536 Probation Fee - Juveniles	15,116	2,000	2,000
4540 LEADS Connection	2,000	0	0
4561 Drug Testing	6,495	0	0
4613 Special Event Salary Reimbursemnt	0	0	0
5035 DNA Testing	0	0	0
5065 Victim Impact Panel Fees	25,220	0	0
5501 Interest	32,057	9,000	9,000
5702 DeKalb Co Community Foundation	1,500	0	0
5899 Miscellaneous	0	0	0
<b>TOTAL REVENUES</b>	<b>242,694</b>	<b>91,000</b>	<b>91,000</b>
<b>EXPENDITURES:</b>			
6061 Seasonal	0	25,000	0
6111 Overtime	0	500	0
6501 FICA (Social Security)	31	2,000	0
6502 IMRF (State Retirement)	0	0	0
6601 Unemployment	6	500	0
7701 Equipment	0	0	0
7705 Federal Grant - Operat Public Safety	0	0	0
7711 Computer Equipment	12,289	15,000	15,000
7722 Building Modifications	0	0	0
7801 Vehicle	0	0	50,000
8003 Travel	0	0	0
8008 Training	3,082	5,000	6,000
8023 Maintenance - Vehicle	3,610	5,000	5,000
8044 Telephone	4,883	0	0
8051 Professional Services	2,458	24,000	25,000
8061 Commercial Services	12,711	1,000	1,000
8205 Special Programs (VIP)	1,782	0	0
8206 Drug Testing	2,418	0	0
8231 Juvenile Summer Camp	48,240	50,000	50,000
8313 Electronic Home Monitoring	49,899	0	0
9001 Office Supplies	0	0	0
9221 Fuel	4,388	5,000	7,000
9891 Contingency	0	50,000	50,000
9901 Contribution to General (Interest)	0	9,000	9,000
<b>TOTAL EXPENDITURES</b>	<b>145,797</b>	<b>192,000</b>	<b>218,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
4518 Costs from Fines	283,521	275,000	310,000
5501 Interest	3,534	1,500	2,000
<b>TOTAL REVENUES</b>	<b>287,055</b>	<b>276,500</b>	<b>312,000</b>
EXPENDITURES:			
6005 Salaries	158,185	130,000	100,000
6071 Part Time	0	0	0
6111 Overtime	11	0	0
6221 Longevity Pay	1,602	1,000	2,000
6501 FICA (Social Security)	11,905	10,000	10,000
6502 IMRF (State Retirement)	6,570	10,500	10,000
6511 Health Insurance	16,449	15,000	16,000
6512 Life Insurance	245	500	500
6601 Unemployment Tax	2,225	2,000	1,500
7110 Community Outreach Building	50,000	50,000	50,000
7701 Office Furniture & Small Equipment	7,750	7,500	25,000
7711 Computer Equipment	0	10,000	50,000
8003 Travel	0	0	0
8021 Maintenance - Software	0	1,000	4,000
8022 Maintenance - Equipment	863	2,500	4,000
8044 Telephone	4,195	4,000	7,000
8061 Commercial Services	0	2,500	4,000
8071 Data Processing	30,581	8,000	13,500
8074 Internet	3,410	2,500	3,000
9001 Office Supplies	4,364	2,500	2,500
<b>TOTAL EXPENDITURES</b>	<b>298,355</b>	<b>259,500</b>	<b>303,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
4513 Computer Filing Fee	6,360	4,200	6,000
5501 Interest	3,242	1,200	1,500
<b>TOTAL REVENUES</b>	<b>9,602</b>	<b>5,400</b>	<b>7,500</b>
EXPENDITURES:			
7711 Computer Equipment	0	0	2,000
8022 Maintenance - Equipment	0	0	0
8051 Professional Services	0	0	0
8071 Data Processing	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>2,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>REVENUES:</b>			
5501 Interest	34,264		25,000
5532 Sale of Tax Maps	11,150	8,400	8,000
5651 TIF Program	32,000	32,000	32,000
5899 Miscellaneous	0	0	0
<b>TOTAL REVENUES</b>	<b>77,414</b>	<b>40,400</b>	<b>65,000</b>
<b>EXPENDITURES:</b>			
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	40,000	0	0
7711 Computer Equipment	7,303	24,000	7,000
7713 Specialized Equipment	972	0	0
8001 Schools of Instruction	3,435	5,000	5,000
8002 Internal Training	0	0	0
8003 Travel	210	1,400	1,400
8051 Professional Services	850	30,000	30,000
8061 Commercial Services	0	0	0
8066 Aerial Digital Mapping	0	0	120,000
8072 Software Acquisition	7,615	14,000	10,000
8075 Communications Connectivity	0	5,000	5,000
8111 Memberships	0	0	0
8263 Telephone & Data Cabling	281	2,000	2,400
9131 Technical Supplies	99	1,500	1,500
9133 Mapping Supplies	768	1,100	1,000
9221 Fuel	0	2,000	2,000
<b>TOTAL EXPENDITURES</b>	<b>61,534</b>	<b>120,000</b>	<b>219,300</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>REVENUES:</b>			
4532 Court Security Fees	430,899	400,000	430,000
5501 Interest	23,376	0	0
5899 Miscellaneous	0	0	0
<b>TOTAL REVENUES</b>	<b>454,275</b>	<b>400,000</b>	<b>430,000</b>
<b>EXPENDITURES:</b>			
6005 Salaries	166,673	160,000	220,000
6008 Salaries Sheriff Special Event	808	0	0
6009 Salaries Sheriff Contract	2,921	0	0
6071 Part Time	26,275	35,000	36,000
6111 Overtime	6,866	10,000	15,000
6121 Premium Holiday	1,869	3,000	3,000
6122 Supervisory Differential	92	0	0
6126 Training Pay	436	1,000	1,000
6211 Education Pay	0	1,500	1,000
6221 Longevity Pay	3,558	5,000	6,000
6501 FICA (Social Security)	15,637	18,000	23,000
6502 IMRF (State Retirement)	0	3,000	3,000
6503 SLEP (State Retirement-Law Enforc)	31,610	36,000	50,000
6511 Health Insurance	14,325	14,000	30,000
6512 Life Insurance	479	1,000	1,000
6601 Unemployment Tax	946	1,500	1,000
7701 Office Furniture & Small Equipment	0	600	600
7719 Equipment	0	10,200	2,000
7722 Building Modifications	0	0	0
7801 Vehicles	0	10,000	0
8001 Schools of Instruction	0	0	500
8022 Maintenance - Equipment	9,893	9,500	10,000
9001 Office Supplies	0	100	100
9211 Clothing	0	1,000	1,000
9901 Contribution To: General Fund	30,000	30,000	32,000
<b>TOTAL EXPENDITURES</b>	<b>312,389</b>	<b>350,400</b>	<b>436,200</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

DEPARTMENT: HIGHWAY (3510)                      BOARD COMMITTEE:  
FUND:                      HIGHWAY (1231)                      COUNTY HIGHWAY

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>REVENUES:</b>			
3011 Property Tax	1,901,904	2,000,000	2,200,000
3540 Oversize Vehicle Permits	0	9,000	3,000
4011 Federal Grant	55,142	0	0
4451 City of DeKalb	2,246	0	0
5501 Interest	88,391	35,000	35,000
5537 Sale of Fuel	5,825	5,100	5,000
5611 Fuel Reimbursement	244,488	210,000	190,000
5612 Materials	191,274	240,000	150,000
5623 Local Agency Maintenance	7,265	2,600	1,000
5626 W. Comp Salary	0	0	0
5899 Miscellaneous	1,071	300	300
5924 Contr Fr. Co Motor Fuel	275,000	275,000	350,000
<b>TOTAL REVENUES</b>	<b>2,772,607</b>	<b>2,777,000</b>	<b>2,934,300</b>
<b>EXPENDITURES:</b>			
6005 Salaries	750,243	685,000	741,000
6061 Seasonal Help	23,346	26,000	39,000
6091 Work Comp Ins Payroll	0	0	0
6111 Overtime	48,957	26,000	36,000
6115 On Call	0	0	0
6121 Premium Holiday	2,312	4,000	7,000
6221 Longevity	19,212	13,000	16,000
6231 Deferred Compensation	4,545	5,000	6,000
6501 FICA (Social Security)	61,736	60,000	65,000
6502 IMRF (State Retirement)	60,867	60,000	67,000
6511 Health Insurance	94,682	205,000	235,000
6512 Life Insurance	3,168	4,000	4,000
6601 Unemployment Tax	3,386	3,000	2,000
6701 Uniform Allowance	0	0	5,000
7001 Land Acquisition	113,482	125,000	127,000
7012 Landscaping	118	2,000	2,000
7202 Roads-Repairs & Maint.	0	0	0
7701 Office Furn. & Small Equip.	7,862	8,000	2,600
7719 Other Equipment	28,461	37,000	15,500
7801 Vehicles	28,121	38,000	82,000
7802 Construction Equipment	211,958	300,100	460,900
8001 School of Instruction	1,481	1,500	1,500
8003 Travel	3,433	3,400	3,500
8004 Mileage - Employee	166	100	100
8011 Memberships	1,791	1,500	1,500
8012 Subscriptions	0	0	0
8013 Public Notices	306	300	300

(CONTINUED)

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

DEPARTMENT: HIGHWAY (3510)		BOARD COMMITTEE:		
FUND: HIGHWAY (1231)		COUNTY HIGHWAY		
		13 MONTH	12 MONTHS	BOARD
		ACTUAL	PROJECTED	ADOPTED
ACCOUNT	DESCRIPTION	FY 2007	FY 2008	FY 2009
EXPENDITURES: CONTINUED				
8021	Maint. - Software	3,944	4,000	4,000
8022	Maint-Equipment	72,749	80,000	85,000
8023	Maint-Vehicles	27,512	25,000	30,000
8024	Maint-Buildings	3,920	10,000	10,400
8026	Maint-Fuel Depot	1,252	1,000	1,500
8028	Maint - HVAC	1,738	1,500	1,500
8029	Maint - Plumbing	450	1,000	1,000
8030	Maint - Electrical	835	1,500	2,000
8032	Rental of Equipment	638	700	700
8041	Utilities	0	0	0
8042	Electricity	37,553	40,000	45,000
8043	Gas	23,409	30,000	40,000
8044	Telephone	10,609	11,000	9,900
8045	Garbage	3,999	4,500	5,000
8046	Water & Sewer	1,208	1,500	1,700
8051	Professional Services	99,515	150,000	150,000
8061	Commercial Services	18,091	25,000	30,000
8092	Janitorial Contract	6,708	6,000	6,200
8206	Drug Testing	1,473	1,500	1,500
9001	Office Supplies	5,088	4,000	5,000
9011	Postage	1,149	1,200	1,400
9101	Janitorial Supplies	1,865	1,200	2,000
9161	Day Labor Materials	83,889	300,000	250,000
9162	Traffic Control Materials	18,653	18,100	18,100
9163	Winter Maint Materials	522,675	325,000	37,700
9201	Books & Subscriptions	268	200	200
9211	Clothing	5,377	5,700	6,500
9221	Fuel	394,650	385,000	400,000
9801	Miscellaneous	808	100	100
TOTAL EXPENDITURES		2,819,656	3,042,600	3,066,300

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

DEPARTMENT: ENGINEERING (3520)                      BOARD COMMITTEE:  
FUND:                      ENGINEERING (1232)                      COUNTY HIGHWAY

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>REVENUES:</b>			
4011 Federal Grant	0	0	0
4423 Townships-Engineering	33,019	50,000	10,000
4431 Contr Fr: Twp Motor Fuel	0	0	0
4433 Township Motor Fuel - Eng.	56,996	80,000	40,000
4443 Township Spec. Bridge - Eng.	9,600	0	0
4451 City of DeKalb	0	0	0
5501 Interest	5,282	5,000	3,000
5899 Miscellaneous	3,000	2,000	1,000
5921 Contr Fr: Highway	0	0	0
5923 Contr Fr: Aid to Bridges	52,904	44,500	108,000
5925 Contr Fr: Matching	209,793	37,300	140,000
5936 Contr Fr: Forest Preserve	0	0	0
<b>TOTAL REVENUES</b>	<b>370,594</b>	<b>218,800</b>	<b>302,000</b>
<b>EXPENDITURES:</b>			
6005 Salaries	167,978	194,000	202,000
6111 Overtime	3,089	8,000	8,000
6221 Longevity	4,224	5,000	6,000
6501 FICA (Social Security)	12,802	16,000	17,000
6502 IMRF (State Retirement)	13,101	17,000	18,500
6511 Health Insurance	13,268	26,000	29,000
6512 Life Insurance	467	1,000	1,000
6601 Unemployment Tax	552	1,000	500
7701 Office Furn. & Equip.	3,988	4,500	6,000
7719 Other Equipment	0	0	0
7801 Vehicles	28,534	0	37,500
8001 Schools of Instruction	0	0	0
8003 Travel	359	500	500
8021 Maint-Software	396	1,500	1,500
8022 Maint-Equipment	1,155	1,200	1,200
9001 Office Supplies	3,100	2,000	2,100
9801 Miscellaneous	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>253,013</b>	<b>277,700</b>	<b>330,800</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>REVENUES:</b>			
3011 Property Tax	710,228	744,450	1,000,000
4422 Townships-Constuction	24,000	42,700	98,000
4423 Townships-Engineering	0	4,270	17,000
4433 Twp Motor Fuel -Eng.	0	0	0
4442 Twp Spec.Bridge - Construction	167,412	150,000	150,000
4443 Township Spec.Bridge - Eng.	0	0	0
5501 Interest	76,608	30,000	25,000
5899 Miscellaneous	450	0	0
<b>TOTAL REVENUES</b>	<b>978,698</b>	<b>971,420</b>	<b>1,290,000</b>
<b>EXPENDITURES:</b>			
6005 Salaries	55,288	52,000	53,700
6111 Overtime	5,767	5,000	7,000
6221 Longevity	1,708	2,000	2,000
6501 FICA (Social Security)	4,339	5,000	5,000
6502 IMRF (State Retirement)	4,635	5,000	5,500
6511 Health Insurance	12,614	12,000	13,500
6512 Life Insurance	160	500	200
6601 Unemployment Tax	184	500	100
7001 Land Acquisition	0	0	0
7203 Bridges & Other Structures	1,085,837	1,060,000	1,170,000
8051 Professional Services	56,352	251,000	400,000
8061 Commercial Services	0	0	0
9922 Contr To: Engineering	52,904	57,080	108,000
<b>TOTAL EXPENDITURES</b>	<b>1,279,787</b>	<b>1,450,080</b>	<b>1,765,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>REVENUES:</b>			
3351 Motor Fuel Tax	1,796,003	1,550,000	1,550,000
4401 Local Agencies	578,517	0	0
5501 Interest	77,157	40,000	40,000
5899 Miscellaneous	0	0	0
<b>TOTAL REVENUES</b>	<b>2,451,677</b>	<b>1,590,000</b>	<b>1,590,000</b>
<b>EXPENDITURES:</b>			
6005 Salaries	345,719	370,000	399,000
6061 Seasonal Help	28,580	28,000	21,000
6111 Overtime	24,222	25,000	19,000
6121 Premium Holiday	1,967	2,000	3,000
6221 Longevity	0	7,000	8,000
6501 FICA (Social Security)	30,764	30,000	35,000
6502 IMRF (State Retirement)	27,863	30,000	36,000
6601 Unemployment	1,166	2,000	1,000
7201 Roads-New Construction	365,142	0	0
7202 Roads-Repairs & Maint.	682,515	717,980	1,193,000
7901 Principal on Indebtedness	0	0	0
8032 Rental of Equipment	275,000	275,000	0
9163 Winter Maint Materials	0	0	750,000
<b>TOTAL EXPENDITURES</b>	<b>1,782,938</b>	<b>1,486,980</b>	<b>2,465,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
3011 Property Tax	941,437	1,000,000	800,000
4231 State Aid	0	0	0
4401 Local Agencies	463,192	0	0
4422 Townships-Construction	0	0	0
5501 Interest	45,836	25,000	15,000
5899 Miscellaneous	0	0	0
5921 Contr Fr: Highway	0	0	0
5924 Contr Fr: County Motor Fuel	0	0	0
<b>TOTAL REVENUES</b>	<b>1,450,466</b>	<b>1,025,000</b>	<b>815,000</b>
EXPENDITURES:			
7001 Land Acquisition	0	0	0
7201 Roads-New Construction	414,901	0	0
7202 Roads-Repairs & Maint.	491,396	572,200	1,380,000
7203 Bridges & Other Structures	0	0	0
8051 Professional Services	0	0	0
9801 Miscellaneous	0	0	0
9922 Contr To: Engineering	209,793	37,300	140,000
<b>TOTAL EXPENDITURES</b>	<b>1,116,090</b>	<b>609,500</b>	<b>1,520,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
3011 Property Tax	436,830	465,000	495,000
3531 Animal Control Licenses	174,559	193,000	193,000
3541 Septic Permits & Licenses	24,210	18,800	22,100
3542 Well Permits	9,000	8,800	9,200
3543 Restaurant Permits	131,708	136,500	146,500
3551 Septic Inspections	6,015	2,100	2,400
3552 Well Inspections	8,473	4,700	5,500
3553 Tanning Booth Inspection	1,700	2,000	2,000
4013 Family Case Managemnt/Fed Match	235,057	246,000	256,600
4035 Medicare - Home Nursing	2,291,081	2,000,000	2,200,000
4110 Planning Prepared Grant	154,596	128,200	110,200
4111 AIDS Grant	68,550	64,200	66,800
4112 Basic Health Service Grant	157,575	198,100	145,500
4113 Family Planning Grant	230,195	227,000	222,000
4117 Vision & Hearing Grant	32,085	21,000	21,100
4118 State Aid - WIC	301,900	284,000	300,400
4119 Case Management Grant	276,975	259,800	259,800
4120 Adolescent Health Grant	37,769	42,000	42,000
4125 HIV Case Management	63,181	67,600	65,000
4127 Tobacco Grant	33,227	30,600	30,600
4128 Breast & Cervical Cancer	0	0	0
4129 Vector Prevention Program	13,387	2,000	0
4130 STD Prevention Grant	0	11,000	0
4211 State Aid - Home Nursing	42,279	40,000	45,000
4212 State Aid - Family Planning	98,152	65,000	70,000
4213 State Aid - Well Child	47,983	48,000	50,000
4214 State Aid - Immunizations	44,016	45,000	50,000
4215 State Aid - Vision & Hearing	0	0	0
4542 Vital Records	41,303	39,000	44,000
4571 Blood Lead Testing	3,225	3,200	3,200
4602 Private Pay - Family Planning	80,176	70,000	80,000
4603 Private Pay - Home Nursing	319,142	295,000	310,000
4604 Private Pay - Immunizations	126,106	126,000	130,000
4605 Private Pay - TB	21,047	21,000	21,000
4606 Private Pay - Well Child Clinic	2,060	2,000	2,500
4607 Employee Wellness	24,413	30,000	30,000
4608 School Physicals	7,374	4,000	8,000
4609 Flu Shots	89,415	95,000	95,000
4610 First Impressions	7,391	7,700	8,000
5501 Interest	112,731	40,000	50,000
5522 Building Rental	650	600	600
5626 Work Comp - Salary	603	0	0
5701 Donations	17,915	17,700	17,200

(CONTINUED)

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES: (CONTINUED)			
5899 Miscellaneous	1,809	7,500	7,500
5901 Cont. Fr: General Fund (FICA/IMRF)	335,833	341,000	362,000
5901 Cont. Fr: General Fund (Bldg Maint)	198,250	216,700	213,000
5901 Cont. Fr: General Fund (Animal Control)	0	0	0
5935 Contribution From: Senior Services	29,229	28,000	29,000
5958 Contribution From: Solid Waste	10,000	10,500	10,500
<b>TOTAL REVENUES</b>	<b>6,349,172</b>	<b>5,965,300</b>	<b>6,232,200</b>
EXPENDITURES:			
6005 Salaries	3,338,065	3,230,000	3,400,000
6091 Workers Comp Insurance Payroll	608	0	0
6111 Overtime	55,958	40,000	40,000
6115 On-Call	21,705	22,200	23,200
6231 Deferred Compensation	5,738	5,500	5,600
6302 PHO Contingency	46,103	60,000	20,000
6501 FICA (Social Security)	256,044	256,800	267,100
6502 IMRF (State Retirement)	253,136	265,800	293,700
6511 Health Insurance	479,266	442,800	504,100
6512 Life Insurance	9,972	9,500	10,000
6531 Examination Fees	590	300	500
6601 Unemployment Tax	16,933	8,800	8,500
7110 Community Outreach Building	1,300,000	500,000	0
7252 Special Projects	0	50,000	0
7701 Office Furniture & Small Equipment	33,115	30,000	30,000
7719 Other Equipment	3,545	4,000	4,000
7801 Vehicles	0	13,000	47,000
8001 Schools of Instruction	200	1,000	1,000
8003 Travel	99,939	105,000	109,000
8010 Recruitment	16,340	15,000	20,000
8011 Memberships	8,640	8,100	9,200
8013 Public Notices	3,078	4,000	4,000
8018 Operating & Maintenance COB/HC	0	0	85,000
8021 Maintenance - Software	42,434	55,300	55,800
8022 Maintenance - Equipment	10,975	10,800	11,200
8023 Maintenance - Vehicles	4,983	5,000	2,000
8024 Maintenance - Building	58,354	75,000	55,000
8031 Rental of Space	91,010	86,700	15,500
8032 Rental of Equipment	1,486	2,300	2,400
8041 Utilities	98,663	110,000	119,000
8044 Telephone	60,670	70,000	70,000

(CONTINUED)

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
EXPENSES: (CONTINUED)			
8048 Water Sample Testing	1,470	1,200	1,200
8051 Professional Services	582,703	500,000	515,000
8061 Commercial Services	70,322	62,000	58,500
8234 Spay/Neuter Program	0	0	17,500
8305 Employee Wellness	22,422	23,200	23,000
9001 Office Supplies	38,915	38,000	40,000
9011 Postage	17,163	17,000	17,500
9021 Copies - Inhouse	6,111	6,400	6,500
9101 Janitorial Supplies	9,982	10,000	10,000
9151 Animal Control Supplies	3,095	2,200	2,500
9152 Clinic Supplies	21,771	23,500	25,000
9153 Educational Supplies	9,182	14,000	15,000
9154 Family Planning Supplies	95,143	88,000	90,000
9155 Home Nursing Supplies	75,188	67,000	70,000
9156 TB Supplies	5,810	6,000	6,000
9157 Vaccines	98,817	85,000	89,000
9201 Books & Subscriptions	5,111	3,000	3,000
9211 Clothing	2,171	3,000	3,000
9221 Fuel	18,173	22,000	23,000
9801 Miscellaneous	3,580	3,000	3,000
9835 Loss on Bad Debts	0	0	0
9891 Contingency	0	0	0
9901 Contribution to General Fund	0	0	5,000
<b>TOTAL EXPENDITURES</b>	<b>7,404,681</b>	<b>6,461,400</b>	<b>6,236,500</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>REVENUES:</b>			
3011 Property Tax	1,976,472	2,104,800	2,200,000
4101 State Grant	0	0	0
5501 Interest	87,829	30,000	50,000
5522 Building Rental	1	1	1
5701 Donations	0	0	0
5899 Miscellaneous	25	0	0
<b>TOTAL REVENUES</b>	<b>2,064,327</b>	<b>2,134,801</b>	<b>2,250,001</b>
<b>EXPENDITURES:</b>			
6005 Salaries	102,001	105,000	109,300
6071 Part Time	0	4,000	4,000
6231 Deferred Compensation	1,925	2,300	2,400
6501 FICA (Social Security)	7,745	7,800	8,400
6502 IMRF (State Retirement)	7,835	8,000	9,300
6511 Health Insurance	12,966	20,800	22,000
6512 Life Insurance	319	500	500
6601 Unemployment Tax	368	800	600
7110 Community Outreach Building	275,000	0	0
7701 Office Furniture & Small Equipment	870	4,000	4,200
7711 Computer Equipment	1,575	4,500	4,700
7722 Building/Modification/Reserve	-91	35,000	35,000
7743 Capital Set-Aside	0	20,000	20,000
8001 Schools of Instruction	2,066	2,000	2,100
8003 Travel	2,339	3,300	3,400
8011 Memberships	10,036	11,300	11,800
8013 Public Notices	0	300	300
8022 Maintenance - Equipment	909	1,300	1,500
8031 Rental of Space	8,655	9,000	9,400
8044 Telephone	2,077	2,300	2,400
8051 Professional Services	5,708	5,000	5,000
8061 Commercial Services	0	700	700
8072 Software Acquisition	574	900	900
8074 Internet	1,067	1,300	1,400
8201 Contribution to Agencies	1,590,572	1,770,500	1,899,600
8205 Special Projects	13,030	37,000	27,000
8331 Scholarships	0	0	0
9001 Office Supplies	2,246	1,800	1,900
9011 Postage	419	400	500
9022 Copies - Outside	151	300	300
9031 Printing - Inhouse	0	100	100
9201 Books & Subscriptions	1,509	1,200	1,300
9801 Miscellaneous	324	1,200	1,300
9891 Contingency	0	2,000	2,000
9901 Contribution To: General Fund	0	40,200	41,100
<b>TOTAL EXPENDITURES</b>	<b>2,052,194</b>	<b>2,104,800</b>	<b>2,234,400</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
4011 Federal Grant	200,558	219,000	230,000
4012 Federal FEMA	9,414	10,000	10,000
4101 State Grant	67,070	60,000	60,000
4401 Local Grant	8,004	2,500	2,500
5501 Interest	122	200	200
5701 Donations	0	2,000	2,000
5934 Cont From: Comm Srvc-Fin Aid	0	300	300
5935 Contribution From: Senior Services	6,000	6,000	7,000
<b>TOTAL REVENUES</b>	<b>291,168</b>	<b>300,000</b>	<b>312,000</b>
EXPENDITURES:			
6005 Salaries	151,315	160,000	166,000
6221 Longevity	1,073	1,000	2,000
6231 Deferred Compensation	4,168	4,000	4,000
6501 FICA (Social Security)	11,526	13,000	13,000
6502 IMRF (State Retirement)	11,708	13,000	15,000
6511 Health Insurance	19,991	20,000	17,500
6512 Life Insurance	479	600	500
6601 Unemployment Tax	552	600	200
6602 Worker Compensation	1,500	1,800	0
7701 Office Furniture & Small Equipment	679	0	1,700
8001 Schools of Instruction	6,350	1,000	1,500
8003 Travel	3,590	3,000	3,500
8011 Memberships	1,939	1,500	1,500
8022 Maintenance - Equipment	348	500	500
8031 Rental of Space	935	0	0
8044 Telephone	1,146	1,000	1,000
8051 Professional Services	0	500	500
8101 Insurance Premiums	0	0	0
8201 Contribution to Agencies	0	3,000	2,000
8209 Grant Refunds	4,603	0	0
8321 Direct Assistance Payments	74,815	74,000	75,000
8331 Scholarships	3,000	3,000	3,000
9001 Office Supplies	1,225	2,000	2,000
9011 Postage	392	500	500
9201 Books & Subscriptions	0	0	0
9912 Contribution To: Tort & Liability	0	0	1,800
9931 Contribution To: Health	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>301,332</b>	<b>304,000</b>	<b>312,700</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>REVENUES:</b>			
5501 Interest	177	200	200
5507 Interest - Loans	132	0	0
<b>TOTAL REVENUES</b>	<b>308</b>	<b>200</b>	<b>200</b>
<b>EXPENDITURES:</b>			
9933 Contribution To: Community Srvc	0	0	200
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>200</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
3011 Property Tax	463,758	495,000	525,000
5501 Interest	13,367	7,000	7,000
<b>TOTAL REVENUES</b>	<b>477,125</b>	<b>502,000</b>	<b>532,000</b>
EXPENDITURES:			
8201 Contribution to Agencies	395,982	475,000	521,000
9931 Contribution To: Health	29,229	26,000	29,000
9933 Contribution To: Community Srvcs	6,000	6,000	7,000
<b>TOTAL EXPENDITURES</b>	<b>431,211</b>	<b>507,000</b>	<b>557,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT	DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>REVENUES:</b>				
3011	Current Property Taxes	397,481	598,100	640,000
4011	Federal Grant	0	0	0
4401	Local Grant	0	0	0
5501	Interest	706	300	0
5531	Copying Services	449	1,600	0
5701	Donations	0	0	0
<b>TOTAL REVENUES</b>		<b>398,637</b>	<b>600,000</b>	<b>640,000</b>
<b>EXPENDITURES:</b>				
6005	Salaries	87,455	82,000	162,000
6071	Part Time	3,160	10,000	13,000
6111	Overtime	183	1,000	1,000
6501	FICA (Social Security)	6,669	7,000	14,000
6502	IMRF (State Retirement)	6,591	7,000	14,000
6511	Health Insurance	14,114	14,000	42,000
6512	Life Insurance	319	500	700
6601	Unemployment Tax	419	500	300
7110	Community Outreach Building	150,000	150,000	200,000
7306	Veteran's Assistance Vehicle	0	25,000	25,000
7701	Office Furniture & Small Equipment	27	2,000	2,000
7711	Computer Equipment	3,463	3,000	2,000
7712	Computer Software	2,889	3,000	2,000
7719	Other Equipment	0	0	2,000
8001	Schools of Instruction	30	2,250	4,000
8003	Travel	5,415	2,800	3,000
8004	Mileage - Employee	5,143	3,500	4,000
8007	Meetings - Host Expenses	349	1,000	1,000
8011	Memberships	60	700	1,000
8013	Public Notices	165	3,000	2,000
8014	Community Relations (Vet Fairs)	3,031	2,100	2,500
8022	Maintenance - Equipment	0	0	500
8023	Maintenance - Vehicles	0	100	1,000
8031	Rental of Space	0	2,800	25,000
8041	Utilities	0	1,000	0
8044	Telephone	1,772	2,800	1,800
8051	Professional Services	0	1,500	1,000
8061	Commercial Services	200	2,000	2,000
8101	Insurance Premiums	0	1,000	1,500
8321	Direct Assistance Payments	46,871	47,500	21,000
9001	Office Supplies	3,332	3,500	3,000
9011	Postage	331	3,300	3,000
9021	Copies - Inhouse	604	500	2,500
9031	Printing - Inhouse	40	2,750	3,000
9201	Books & Subscriptions	807	1,000	1,000
9211	Clothing	0	500	800
9221	Fuel	0	2,000	5,000
9891	Contingency	0	3,000	1,000
<b>TOTAL EXPENDITURES</b>		<b>343,437</b>	<b>395,600</b>	<b>570,600</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
4525 Tipping Fees	142,400	113,000	113,000
5501 Interest	1,059	1,200	1,200
5545 Proceeds from Recycling Program	760	1,800	0
5899 Miscellaneous	0	0	0
<b>TOTAL REVENUES</b>	<b>144,220</b>	<b>116,000</b>	<b>114,200</b>
EXPENDITURES:			
6005 Salaries	30,436	29,000	30,000
6111 Overtime	64	0	0
6115 On-Call	255	0	0
6302 PHO Contingency (PHO)	0	0	0
6501 FICA (Social Security)	2,358	2,200	2,300
6502 IMRF (State Retirement)	2,355	2,300	2,600
6511 Health Insurance	900	900	1,000
6512 Life Insurance	96	100	100
6601 Unemployment Tax	110	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	25	200	200
8007 Meetings - Host Expense	0	0	0
8010 Recruitment	0	0	0
8011 Memberships	250	300	300
8013 Public Notices	13,369	10,000	10,000
8051 Professional Services	16,000	16,000	18,000
8061 Commercial Services	10,006	15,000	10,000
8201 Contribution to Agencies	16,423	20,000	40,000
9801 Miscellaneous	621	400	400
9931 Contribution To: Health	10,000	10,500	10,500
<b>TOTAL EXPENDITURES</b>	<b>103,268</b>	<b>107,000</b>	<b>125,500</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
4101 State Grant	0	0	0
4102 IDNR Open Lands Trust Grant	0	0	0
4762 E-911 Board	17,813	0	0
5501 Interest	71,186	0	30,000
5511 Sale of Property	0	0	0
5651 Tax Incremental Financing	0	0	0
5701 Donations	4,955	0	0
5899 Miscellaneous	0	0	0
5901 Contribution From: General Fund	200,000	200,000	350,000
5939 Contribution From: Opportunity Fnd	0	0	0
<b>TOTAL REVENUES</b>	<b>293,954</b>	<b>200,000</b>	<b>380,000</b>
EXPENDITURES:			
7012 Landscaping/Sidewalk	18,055	0	0
7106 Storage Facility	0	10,000	0
7129 Relocation Costs	0	15,000	0
7150 Americans with Disabilities	4,067	0	0
7232 Walk/Bike Path	0	10,000	15,000
7321 Comprehensive Plan Update	0	5,000	10,000
7322 Space Utilization Study	12,480	0	0
7324 Solid Waste Study	23,008	100	25,000
7326 Fee/Ind Cost/Best Practice Study	7,825	0	10,000
7328 Groundwater Mgmt. Plan	11,577	0	0
7329 Stormwater Study	0	0	0
7335 Network Infrastructure	9,150	10,000	10,000
7336 Signage	0	15,000	0
7339 Imaging System	0	15,000	10,000
7342 Financial System Upgrade	0	10,000	8,000
7344 Assessor Document System	0	0	0
7349 State's Attorney Database	6,542	0	0
7351 Telephone System	25,713	7,100	0
7359 Reverse 9-1-1 Alert System	0	30,000	15,000
7368 CAD Message Switch & Server	35,260	0	0
7369 Filing Systems	8,004	0	0
7372 Squad Car Laptops	0	80,000	20,000
7373 Radio System Installation	0	16,000	0
7374 Communication System & Tower	0	150,000	150,000
7375 Digital Patroller - Sheriff	28,240	0	0
7381 Emergency Generator	60,000	0	0
7401 Building Security Systems	10,460	0	0

(CONTINUED)

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
EXPENDITURES: (CONTINUED)			
7405 Fire Extinguisher Testing	0	11,000	0
7409 Panic Alarm System	0	27,000	0
7412 Wireless Access Points	0	0	20,000
7413 Contour Maps	0	0	150,000
9891 Contingency	0	6,000	7,000
<b>TOTAL EXPENDITURES</b>	<b>260,381</b>	<b>417,200</b>	<b>450,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
4451 City of DeKalb	0	0	0
5501 Interest	46,843	40,000	20,000
5511 Sale of Property	0	0	0
5551 Late Penalties	0	0	0
5552 Escrow Forfeits	0	0	0
5813 Reimbursements	19,214	0	0
<b>TOTAL REVENUES</b>	<b>66,056</b>	<b>40,000</b>	<b>20,000</b>
EXPENDITURES:			
7510 Capital Improvements	0	350,000	450,000
8051 Professional Services	7,950	50,000	50,000
<b>TOTAL EXPENDITURES</b>	<b>7,950</b>	<b>400,000</b>	<b>500,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2008
REVENUES:			
5501 Interest	17,667	20,000	25,000
5939 Contr From: Opportunity Fund	300,000	260,000	250,000
TOTAL REVENUES	317,667	280,000	275,000
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 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTHS ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
4451 City of DeKalb	1,231,816	1,250,000	1,300,000
5501 Interest	128,358	100,000	100,000
<b>TOTAL REVENUES</b>	<b>1,360,174</b>	<b>1,350,000</b>	<b>1,400,000</b>
EXPENDITURES:			
<u>7843 Public Safety Building Updates</u>	<u>300,000</u>	<u>250,000</u>	<u>0</u>
<u>8051 Professional Services</u>	<u>0</u>	<u>0</u>	<u>0</u>
9901 Contr To: General Fund/Lobbyist	0	49,000	0
9944 Contr To: Land Acquisition	300,000	260,000	250,000
9945 Contr To: Building Fund	500,000	500,000	500,000
9967 Contr To: Drug Court	100,000	0	0
9983 Contr To: PBC - Public Safety Bldg	0	0	300,000
<b>TOTAL EXPENDITURES</b>	<b>1,200,000</b>	<b>1,059,000</b>	<b>1,050,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>REVENUES:</b>			
4101 State Grant	0	0	0
4539 Tower Rental	18,000	18,000	18,000
5047 Vehicle Acquisition Fee	11,710	6,100	12,000
5501 Interest	69,781	0	75,000
5511 Sale of Property	40,750	0	0
5701 Donations	0	0	0
5899 Miscellaneous	0	0	0
5901 Contribution From: General Fund	560,000	649,000	715,000
<b>TOTAL REVENUES</b>	<b>700,241</b>	<b>673,100</b>	<b>820,000</b>
<b>EXPENDITURES:</b>			
7301 Sheriff's Vehicle Program	686,000	130,000	375,000
7302 Coroner's Vehicle	0	0	0
7303 Planning Vehicle	20,000	0	0
7304 County Administrator's Vehicle	0	0	0
7305 Animal Control Vehicle	0	20,000	26,000
7307 Facility Management Vehicle	0	0	0
7332 Sheriff's Information System	45,000	0	20,000
7335 Network Infrastructure	114,000	130,000	200,000
7337 Computer Replacement	0	5,000	5,000
7342 Financial System Upgrade	0	0	25,000
7360 Sheriff's Communication Center	20,000	20,000	20,000
<b>TOTAL EXPENDITURES</b>	<b>885,000</b>	<b>305,000</b>	<b>671,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTHS ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>REVENUES:</b>			
4451 City of DeKalb	358,180	375,000	380,000
5501 Interest	13,935	0	10,000
5899 Miscellaneous	0	0	0
<b>TOTAL REVENUES</b>	<b>372,115</b>	<b>375,000</b>	<b>390,000</b>
<b>EXPENDITURES:</b>			
7901 Principal on Indebtedness	0	217,000	226,000
7911 Interest on Indebtedness	76,251	68,000	60,000
<b>TOTAL EXPENDITURES</b>	<b>76,251</b>	<b>285,000</b>	<b>286,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
5501 Interest	5,973	30,000	50,000
5901 Contr From: General Fund	0	100,000	600,000
5939 Contr From: Opportunity Fund	500,000	500,000	500,000
<b>TOTAL REVENUES</b>	<b>505,973</b>	<b>630,000</b>	<b>1,150,000</b>
EXPENDITURES:			
7101 Building Construction	0	0	0
8051 Professional Services	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>REVENUES:</b>			
3011 Property Tax	0	0	0
4031 Medicare - Part A *1	2,891,446	2,857,600	2,855,600
4032 Medicare - Part B	127,405	210,400	229,400
4033 Contract Allow Medicare A	0	0	0
4034 Contract Allow Medicare B	0	0	0
4038 Medicare Settlement (Cost Reprt)	-3,555	6,100	0
4039 Medicare Settlement - Prior	0	0	0
4138 IGT Prior Year Settlements	0	0	0
4201 Illinois Public Aid	8,351,793	7,516,100	7,289,700
4421 Townships	264,834	242,400	85,000
4601 Private Pay *3 & **	4,557,601	4,170,800	4,576,700
4611 Third Party Reimbursement	0	116,700	0
5501 Interest *4	458,852	181,600	180,700
5523 Maintenance	2,071	1,200	0
5601 Employee Meals	8,775	5,000	9,500
5626 Workers' Comp Salary Reimbursmn	2,873	4,000	5,600
5701 Donations	26,840	25,200	24,800
5704 Donations - Fixed Assets	0	0	0
5714 Ice Cream Parlor Donations	500	0	0
5899 Miscellaneous	676	1,000	300
<b>TOTAL REVENUES</b>	<b>16,690,113</b>	<b>15,338,100</b>	<b>15,257,300</b>

\*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	6,135,095	5,936,405	6,114,500
6091 Workers' Comp Reimbursement	2,669	0	0
6111 Overtime	266,826	0	0
6115 On-Call	14,631	0	0
6121 Premium Holiday	52,643	0	0
6122 Supervisory Differential	9,730	0	0
6123 Shift Differential	203,780	0	0
6124 Extra Duty Pay	61,950	0	0
6125 Weekend Bonus	48,758	0	0
6231 Deferred Compensation	2,573	1,766	1,800
6241 Recruitment Bonus	6,000	5,400	4,000
6242 RN Point Bonus Program	2,947	1,978	3,500

(CONTINUED)

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	DEPT REQUEST FY 2009
EXPENDITURES: (CONTINUED)			
6302 PHO Contingency (PHO)	0	0	0
6501 FICA (Social Security)	501,741	454,135	467,800
6502 IMRF (State Retirement)	470,849	468,329	519,700
6511 Health Insurance	866,954	838,894	939,600
6512 Life Insurance	22,222	21,319	22,000
6601 Unemployment Tax	45,911	43,735	45,000
6701 Uniform Allowance	19,850	20,849	21,500
7132 Market Costs	0	0	0
7551 Other Improvements	158,790	144,792	0
7552 Furnishings & Fixtures	0	0	0
7553 Technical Equipment	0	0	6,000
7701 Office Furniture & Small Equipment	0	0	0
7711 Computer Hardware	0	0	0
7712 Computer Software	0	0	0
7719 Other Equipment	0	0	5,000
7721 Building Fixtures	0	0	0
7810 Wellspring Program	3,554	0	0
7901 Principal on Indebtedness	0	0	0
7911 Interest on Indebtedness	540,988	263,148	201,000
7921 Payment to Escrow Agent	6,207	0	0
7923 Amortization Premium	-13,309	0	0
8001 Schools of Instruction	11,516	10,195	10,500
8003 Travel	4,958	3,924	4,000
8004 Mileage - Employee	2,751	1,906	2,000
8011 Memberships	15,013	18,000	18,000
8013 Public Notices	38,041	23,095	23,800
8014 Community Relations	11,130	2,848	17,000
8021 Maintenance - Software	14,301	16,644	17,100
8022 Maintenance - Equipment	12,400	6,730	16,500
8023 Maintenance - Vehicles	1,744	4,666	2,000
8024 Maintenance - Buildings	32,799	59,664	30,100
8032 Rental of Equipment	91,668	100,015	99,900
8041 Utilities	356,193	330,454	363,500
8044 Telephone	24,892	21,262	21,900
8049 Medicare Professional Services	0	0	0
8050 CNA Registry M/C	0	0	0
8051 Professional Services	301,993	233,261	233,500
8052 Nurse's Registry	28,449	78,084	80,400
8059 Departmental Chargeback	62,000	82,001	84,500
8061 Commercial Services	224,087	224,851	227,500
8065 Cleaning Services	94	0	0
8071 Data Processing	0	0	0
8076 RN Outside Registry/Medicare	0	0	0
8077 RN Outside Registry	2,784	0	0
8078 LPN Outside Registry/Medicare	0	0	0
8079 LPN Outside Registry	113,616	96,998	99,900
8090 Background Checks	4,215	3,216	3,300
8101 Insurance Premiums	23,781	18,384	18,900
8102 Liability Premiums	10,000	8,009	8,200
8121 Workers' Comp - Medical	26,426	124,990	128,700

(CONTINUED)

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	DEPT REQUEST FY 2009
EXPENDITURES: (CONTINUED)			
8122 Workers' Comp - Salaries	2,873	5,647	5,800
8123 Workers' Comp - Settlements	170,829	0	0
8138 County Medicaid Contribution	2,698,359	2,360,882	2,834,000
8204 State Appellate Service	0	0	0
8206 Drug Testing	0	0	0
8230 State Provider Fee	112,860	103,968	10,400
8301 Medical Expense	7,497	5,959	6,100
8302 Drugs	166,915	168,886	174,000
8305 Employee Wellness	44	0	0
8312 Christmas Party Expenses	6,141	0	0
8314 Ice Cream Parlor Expenses	0	391	0
8315 Outings	4,925	4,158	6,500
8316 Resident Activity Entertainment	6,696	4,821	0
8401 NIU Speech	0	0	0
8402 Physical Therapy Consultant	408,108	348,374	348,400
8403 Occupational Therapy Consultant	139,994	156,271	156,300
8404 Speech Therapy Consultant	20,745	22,757	22,800
8405 Respiratory Therapy Consultant	0	0	0
8406 Pharmacy Consultant	5,244	7,200	7,200
8407 Dental Consultant	975	900	900
8408 Utilization Review	9,742	8,580	8,800
9001 Supplies	31,811	46,046	47,400
9011 Postage	7,615	8,424	8,700
9021 Copies - Inhouse	1,925	2,323	2,400
9101 Janitorial Supplies	52,110	50,602	52,100
9102 Laundry Supplies	7,183	3,850	4,000
9103 Linens	149	0	0
9111 Kitchen Supplies	32,794	30,622	31,500
9112 Chemicals	24,175	16,512	17,000
9131 Technical Supplies	140,405	153,562	156,800
9132 Rehab Billable Supplies	179,830	148,488	152,900
9134 Lab Fees	6,021	8,630	8,900
9136 Ambulance Fee	1,706	907	900
9137 X-Ray Fee	5,553	7,824	8,100
9141 Rehabilitation Supplies	6,870	6,394	6,600
9153 Educational Supplies	1,914	144	100
9201 Books & Videos	1,121	1,634	1,700
9221 Fuel	2,039	1,733	1,400
9231 Groceries	457,825	440,136	484,300
9232 Supplements	62,639	64,378	66,300
9242 Machine & Equipment Parts	55,451	43,246	33,500
9801 Miscellaneous	306	0	0
9820 Depreciation	698,598	620,462	630,000
9830 Loss on Disposal of Assets	9,308	0	0
9835 Loss on Bad Debts	55,000	206	0
9836 Extraordinary Loss on Fixed Assets	0	0	0
9891 Contingency	0	0	0
9901 Contribution to: General Fund	0	0	82,000
9912 Contribution to: Tort & Liability	0	0	18,900
<b>TOTAL EXPENDITURES</b>	<b>16,450,505</b>	<b>14,524,865</b>	<b>15,158,400</b>

\* A principal payment of \$461,250 was made during FY2007, a payment of \$513,750 was made during FY2008, and a payment of \$528,750 will be made during FY2009, but this is paid by reducing a previously booked liability on the balance sheet.

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT	DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
EXPENDITURES:				
6005	Salaries	186,148	192,203	198,000
6111	Overtime	8,138	0	0
6115	On Call	300	0	0
6121	Premium Holiday	64	0	0
6122	Supervisory Differential	0	0	0
6123	Shift Differential	0	0	0
6124	Extra Duty Pay	0	0	0
6125	Weekend Pay	16	0	0
6501	FICA (Social Security)	14,265	0	0
6502	IMRF (State Retirement)	15,117	0	0
6511	Health Insurance	48,160	0	0
6512	Life Insurance	798	0	0
6601	Unemployment Insurance	843	0	0
7553	Technical Equipment	0	0	6,000
7719	Other Equipment	0	0	5,000
8049	Medicare Professional Services	0	0	0
8051	Professional Services	0	0	0
8401	NIU Speech	0	0	0
8402	Physical Therapy Consult	408,108	348,374	38,400
8403	Occupational Consult	139,994	156,271	156,300
8404	Speech Therapy Consult	20,745	22,757	22,800
8405	Respiratory Therapy Consult	0	0	0
9132	Rehabilitation Billable Supplies	0	0	0
9141	Rehabilitation Supplies	6,870	6,394	6,600
9211	Clothing	0	0	0
TOTAL EXPENDITURES		849,567	725,999	433,100

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT	DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
EXPENDITURES:				
6005	Salaries	169,818	151,181	155,700
6111	Overtime	419	0	0
6115	On Call	3,175	0	0
6121	Premium Holiday	92	0	0
6122	Supervisory Differential	78	0	0
6123	Shift Differential	0	0	0
6125	Weekend Pay	29	0	0
6302	PHO Contingency	0	0	0
6501	FICA (Social Security)	12,099	0	0
6502	IMRF (State Retirement)	12,308	0	0
6511	Health Insurance	24,874	0	0
6512	Life Insurance	638	0	0
6601	Unemployment Insurance	734	0	0
<u>7719</u>	<u>Other Equipment</u>	<u>0</u>	<u>0</u>	<u>0</u>
8014	Marketing/Public Relations	9,163	1,010	15,000
8051	Professional Services	2,922	3,098	4,000
8315	Outings	1,740	2,066	3,000
9131	Technical Supplies	9	0	500
	TOTAL EXPENDITURES	238,100	157,356	178,200

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT	DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>REVENUES:</b>				
5714	Ice Cream Parlor Donation	500	0	1,000
	<b>TOTAL REVENUES</b>	<b>500</b>	<b>0</b>	<b>1,000</b>
<b>EXPENDITURES:</b>				
6005	Salaries	144,443	130,412	134,300
6111	Overtime	543	0	0
6121	Premium Holiday	502	0	0
6122	Supervisory Differential	115	0	0
6123	Shift Differential	275	0	0
6125	Weekend Bonus	953	0	0
6241	Recruitment Bonus	0	0	0
6501	FICA (Social Security)	11,049	0	0
6502	IMRF (State Retirement)	9,704	0	0
6511	Health Insurance	11,390	0	0
6512	Life Insurance	614	0	0
6601	Unemployment	1,343	0	0
7553	Technical Equipment	0	0	0
7719	Other Equipment	0	0	0
8014	Community Services	0	0	0
8051	Professional Services	1,518	1,944	1,600
8312	Christmas Party Expenses	6,105	0	0
8314	Ice Cream Parlor Expenses	0	391	0
8315	Outings	2,046	782	2,100
8316	Resident Entertainment	4,880	2,695	0
9131	Technical Supplies	6,632	5,364	3,600
9231	Groceries	263	0	300
	<b>TOTAL EXPENDITURES</b>	<b>202,376</b>	<b>141,589</b>	<b>141,900</b>

Christmas funds are all donations from the community for residents use - 186-4 account.

Resident Entertainment is all donated funds from the community and our DCRNC Auxiliary donates \$200.00 each month

Technical Supplies cost over the amount budgeted comes from community donation:

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT	DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
EXPENDITURES:				
6005	Salaries	583,732	566,260	583,200
6091	Work Comp Insurance Payroll	0	0	0
6111	Overtime	6,794	0	0
6115	On-Call	0	0	0
6121	Premium Holiday	5,910	0	0
6122	Supervisory Differential	0	0	0
6123	Shift Differential	10,217	0	0
6125	Weekend Bonus	6,774	0	0
6302	PHO Contingency	0	0	0
6501	FICA (Social Security)	44,770	0	0
6502	IMRF (State Retirement)	36,637	0	0
6511	Health Insurance	111,290	0	0
6512	Life Insurance	2,763	0	0
6601	Unemployment Insurance	6,167	0	0
7553	Technical Equipment	0	0	0
7719	Other Equipment	0	0	0
8032	Rental of Equipment	0	0	0
8051	Professional Services	21,173	21,833	22,500
9111	Kitchen Supplies	32,794	30,622	31,500
9112	Chemicals	24,175	16,512	17,000
9211	Clothing	0	0	0
9231	Groceries	457,438	439,987	484,000
9232	Supplements	62,639	64,378	66,300
TOTAL EXPENDITURES		1,413,272	1,139,592	1,204,500

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT	DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>EXPENDITURES:</b>				
6005	Salaries	697,719	771,320	794,500
6091	Work Comp Insurance	380	0	0
6111	Overtime	41,736	0	0
6121	Premium Holiday	8,106	0	0
6122	Supervisory Differential	0	0	0
6123	Shift Differential	32,856	0	0
6124	Extra Duty Pay	7,890	0	0
6125	Weekend Bonus	7,280	0	0
6241	Recruitment Bonus	0	1,800	0
6501	FICA (Social Security)	59,566	0	0
6502	IMRF (State Retirement)	58,066	0	0
6511	Health Insurance	95,243	0	0
6512	Life Insurance	2,456	0	0
6601	Unemployment	5,388	0	0
7553	Technical Equipment	0	0	0
7719	Other Equipment	0	0	0
8014	Community Services	0	0	0
8051	Professional Services	4,650	1,944	2,000
8312	N.H. Christmas Party	36	0	0
8315	Outings	1,138	1,310	1,400
8316	Resident Entertainment	1,816	2,126	0
9131	Technical Supplies	2,110	602	700
9231	Groceries	125	149	0
<b>TOTAL EXPENDITURES</b>		<b>1,026,561</b>	<b>779,252</b>	<b>798,600</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
EXPENDITURES:			
6005 Salaries	7,165,000	3,478,148	3,582,500
6091 Workers' Compensation	0	0	0
6111 Overtime	0	0	0
6115 On Call	0	0	0
6121 Premium Holiday	0	0	0
6122 Supervisory Differential	0	0	0
6123 Shift Differential	0	0	0
6124 Extra Duty Pay	0	0	0
6125 Weekend Bonus	0	0	0
6231 Deferred Compensation	0	0	0
6241 Recruitment Bonus	8,000	3,600	4,000
6242 RN Point Bonus Program	7,001	1,978	3,500
6501 FICA (Social Security)	0	0	0
6502 IMRF (State Retirement)	0	0	0
6511 Health Insurance	0	0	0
6512 Life Insurance	0	0	0
6601 Unemployment	0	0	0
7553 Technical Equipment	0	0	0
7719 Other Equipment	0	0	0
8032 Rental of Equipment	80,474	84,281	86,800
8050 CNA Registry M/C	0	0	0
8051 Professional Services	142,071	12,682	5,900
8052 CNA Registry	28,449	78,084	80,400
8076 RN Outside Registry M/C	0	0	0
8077 RN Outside Registry	2,784	0	0
8078 LPN Outside Registry M/C	0	0	0
8079 LPN Outside Registry	113,616	96,998	99,900
8302 Drugs Medicare	166,915	168,886	174,000
8406 Pharmacy Consultant	5,244	7,200	7,200
8407 Dental Consultant	975	900	900
8408 Utilization Review	9,742	8,580	8,800
9131 Technical Supplies	131,655	147,595	152,000
9132 Medical Supplies..billable	179,830	148,488	152,900
9134 Lab Fees	6,021	8,630	8,900
9136 Ambulance Fee	1,706	907	900
9137 X-Ray Fee	5,553	7,824	8,100
9211 Clothing	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>8,055,037</b>	<b>4,254,781</b>	<b>4,376,700</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>EXPENDITURES:</b>			
6005 Salaries	307,447	280,022	288,400
6111 Overtime	1,565	0	0
6121 Premium Holiday	2,581	0	0
6122 Supervisory Differential	151	0	0
6123 Shift Differential	4	0	0
6125 Weekend Bonus	3,021	0	0
6501 FICA (Social Security)	22,715	0	0
6502 IMRF (State Retirement)	23,044	0	0
6511 Health Insurance	71,850	0	0
6512 Life Insurance	2,050	0	0
6601 Unemployment Insurance	3,156	0	0
7553 Technical Equipment	0	0	0
7719 Other Equipment	0	0	0
8061 Commercial Services	198,309	195,602	201,500
8065 Cleaning Services	94	0	0
9101 Janitorial Supplies	52,110	50,602	52,100
9102 Laundry Supplies	7,183	3,850	4,000
9103 Linens	149	0	0
9211 Clothing	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>695,428</b>	<b>530,075</b>	<b>546,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
EXPENDITURES:			
6005 Salaries	87,426	96,005	98,900
6091 Work Comp Ins Payroll	0	0	0
6111 Overtime	16,923	0	0
6115 On-Call	9,106	0	0
6121 Premium Holiday	155	0	0
6123 Shift Differential	0	0	0
6125 Weekend Bonus	73	0	0
6501 FICA (Social Security)	8,263	0	0
6502 IMRF (State Retirement)	8,138	0	0
6511 Health Insurance	18,734	0	0
6512 Life Insurance	319	0	0
6601 Unemployment Insurance	436	0	0
<hr/>			
7551 Other Improvements	158,790	144,792	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
<hr/>			
8022 Maintenance - Equipment	11,622	6,730	16,500
8023 Maintenance - Vehicles	1,744	4,666	2,000
8024 Maintenance - Buildings	32,799	59,664	30,100
8032 Rental of Equipment	1,974	4,574	1,600
8041 Utilities	356,193	330,454	363,500
8061 Commercial Services	25,777	29,249	26,000
9211 Clothing	0	0	0
9221 Fuel	2,039	1,733	1,400
9241 Vehicle Parts	0	0	0
9242 Machine & Equipment Parts	55,451	43,246	33,500
TOTAL EXPENDITURES	795,962	721,111	573,500

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>REVENUES:</b>			
4031 Medicare - Part A *1	2,891,446	2,857,600	2,855,600
4032 Medicare - Part B	127,405	210,400	229,400
4033 Contract Allow Medicare A	0	0	0
4034 Contract Allow Medicare B	0	0	0
4038 Medicare Settlement (Cost Report)	-3,555	6,100	0
4039 Medicare Settlement - Prior	0	0	0
4138 IGT Prior Year Settlements	0	0	0
4201 Illinois Public Aid *2	8,351,793	7,516,100	7,289,700
4421 Townships	264,834	242,400	85,000
4601 Private Pay *3 & *4	4,557,601	4,170,800	4,576,700
4611 Third Party Reimbursement	0	116,700	0
5501 Interest	458,852	181,600	180,700
5523 Maintenance	2,071	1,200	0
5601 Employee Meals	8,775	5,000	9,500
5626 Worker Comp Salary Reimbursemt	2,873	4,000	5,600
5701 Donations	26,840	25,200	24,800
5702 DeKalb Co Community Foundation	0	0	0
5704 Donations - Fixed Assets	0	0	0
5899 Miscellaneous	676	1,000	300
<b>TOTAL REVENUES</b>	<b>16,689,613</b>	<b>15,338,100</b>	<b>15,257,300</b>

\*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	333,894	270,854	279,000
6111 Overtime	16,348		0
6115 On-Call	650		0
6121 Premium Holiday	374		0
6122 Supervisory Differential	0		0
6123 Shift Differential	540		0
6125 Weekend Bonus	535		0
6231 Deferred Compensation	2,573	1,766	1,800
6301 Salary Reserve	0	0	0

(CONTINUED)

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT	DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
EXPENDITURES: (CONTINUED)				
6501	FICA (Social Security)	28,210	454,135	467,800
6502	IMRF (State Retirement)	26,623	468,329	519,700
6511	Health Insurance	49,199	838,894	939,600
6512	Life Insurance	909	21,319	22,000
6601	Unemployment Tax	1,969	43,735	45,000
6701	Uniform Allowance	19,850	20,849	21,500
7551	Other Improvements	0	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	540,988	263,148	201,000
7921	Payment to Escrow Agent	6,207	0	0
7923	Amortization Premium	-13,309	0	0
8001	Schools of Instruction	11,516	10,195	10,500
8003	Travel	4,958	3,924	4,000
8004	Mileage - Employee	2,751	1,906	2,000
8006	Storm Accomodations	0	0	0
8011	Memberships	15,013	18,000	18,000
8013	Public Notices	38,041	23,095	23,800
8014	Community Relations	1,967	1,838	1,900
8021	Maintenance - Software	14,301	16,644	17,100
8022	Maintenance - Equipment	778	0	0
8032	Rental of Equipment	9,221	11,160	11,500
8044	Telephone	24,892	21,262	21,900
8051	Professional Services	129,659	191,760	197,500
8059	Departmental Chargeback	62,000	82,001	2,500
8061	Commercial Services	0	0	0
8090	Background Checks	4,215	3,216	3,300
8101	Insurance Premiums	23,781	18,384	0
8102	Liability Premiums	10,000	8,009	8,200
8111	Judgement & Claims	0	0	0
8121	Workers' Comp - Medical	26,426	124,990	128,700
8122	Workers' Comp - Salaries	2,873	5,647	5,800
8123	Workers' Comp - Settlements	170,829	0	0
8138	County Medicaid Contribution	2,698,359	2,360,882	2,843,000
8204	State Appellate Service	0	0	0
8206	Drug Testing	0	0	0
8230	State Provider Fee	112,860	103,968	10,400
8301	Medical Expense	7,497	5,959	6,100
8305	Employee Wellness	44	0	0
9001	Supplies	31,811	46,046	47,400
9011	Postage	7,615	8,424	8,700
9021	Copies - Inhouse	1,925	2,323	2,400

(CONTINUED)

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
EXPENDITURES: (CONTINUED)			
9153 Educational Supplies	1,914	144	100
9201 Books & Videos	1,121	1,634	1,700
9211 Clothing	0	0	0
9801 Miscellaneous	306	0	0
9820 Depreciation	698,598	620,462	630,000
9830 Loss on Disposal of Assets	0	0	0
9835 Loss on Bad Debts	55,000	206	0
9891 Contingency	0	0	0
9901 Contribution to: General Fund	0	0	82,000
9912 Contribution to: Tort & Liability	0	0	18,900
9915 Contribution to: Public Bldg Comm	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>5,185,830</b>	<b>6,075,110</b>	<b>6,604,800</b>

\* A principal payment of \$461,250 was made during FY2007, a payment of \$513,750 was made during FY2008, and a payment of \$528,750 will be made during FY 2009, but this is paid by reducing a previously booked liability on the balance sheet.

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT	DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
EXPENDITURES:				
7551	Improvements	0		0
7552	Furnishings & Fixtures	0		0
7553	Technical Equipment	0		0
7711	Computer Hardware	0		0
7712	Computer Software	0		0
7810	Wellspring	3,554		0
9830	Loss on Disposal of Fixed Assets	9,308		0
9836	Extraordinary Loss of Disposal of F/A	0		0
9942	Contribution to: Nurs Home Capital	0		0
	TOTAL EXPENDITURES	12,862	0	0

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
4801 Financial Services	525	200	0
4901 Insurance Coverage-Employees	1,070,711	1,025,000	1,175,000
4902 Insurance Coverage - Non-employee	182,805	200,000	145,000
4903 Insurance Coverage-Employer	3,218,483	3,055,000	3,400,000
4904 Employer-Life Insurance Premium	73,877	70,000	75,000
5501 Interest	34,898	20,000	25,000
5622 Insurance Reimbursements	0	0	0
5711 Unclaimed Fees	0	0	0
5811 Refunds	4,098	1,500	0
5899 Miscellaneous	0	0	0
<b>TOTAL REVENUES</b>	<b>4,585,396</b>	<b>4,371,700</b>	<b>4,820,000</b>
EXPENDITURES:			
8051 Professional Services	8,000	10,000	12,000
8056 Employee Assistance Program	9,000	10,000	10,000
8058 Health Care Purchasing Group	0	6,000	0
8061 Commercial Services	0	1,000	1,000
8101 Insurance Premiums-Health	4,508,730	4,175,000	4,620,000
8103 Life Insurance Premiums	71,781	70,000	75,000
8115 Claims Administration	0	1,000	0
8131 Medical Claims	0	0	0
8135 Excess Claims	0	0	0
8136 Premium Stabilization Fund	0	0	0
8305 Wellness Program	20,021	70,000	100,000
9001 Office Supplies	0	1,000	1,000
9801 Miscellaneous	0	1,000	1,000
<b>TOTAL EXPENDITURES</b>	<b>4,617,531</b>	<b>4,345,000</b>	<b>4,820,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

DEPARTMENT: HISTORY ROOM (6530)      BOARD COMMITTEE:  
FUND: HISTORY ROOM (3774)      FINANCE

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
5501 Interest	742	500	500
5701 Donations	6,142	6,000	6,500
5901 Contribution From: General Fund	11,000	13,000	15,000
<b>TOTAL REVENUES</b>	<b>17,884</b>	<b>19,500</b>	<b>22,000</b>
EXPENDITURES:			
6005 Salaries	7,923	9,100	10,500
6071 Part Time	0	0	0
6501 FICA (Social Security)	601	700	800
6601 Unemployment Tax	126	200	200
7701 Office Furniture & Small Equipment	170	2,200	1,500
7711 Computer Equipment	274	2,000	2,000
8022 Maintenance - Equipment	362	600	600
8061 Commercial Services	2,061	2,000	3,000
9001 Office Supplies	1,452	3,000	3,000
9011 Postage	207	400	400
<b>TOTAL EXPENDITURES</b>	<b>13,176</b>	<b>20,200</b>	<b>22,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
4401 Local Grant	0	0	0
5033 Children's Waiting Room	22,620	15,000	21,000
5501 Interest	433	0	0
5701 Donations	0	0	0
<b>TOTAL REVENUES</b>	<b>23,053</b>	<b>15,000</b>	<b>21,000</b>
EXPENDITURES:			
7701 Office Furniture & Small Equipment	0	2,000	2,000
8044 Telephone	0	0	0
8051 Professional Services	0	0	0
8101 Insurance Premiums	0	0	0
8232 Children's Waiting Room Organization	17,300	18,000	20,400
<b>TOTAL EXPENDITURES</b>	<b>17,300</b>	<b>20,000</b>	<b>22,400</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>REVENUES:</b>			
4011 Federal Grant	0	0	0
4155 CLEAN Program	91	0	0
4401 Local Grant	0	0	0
4561 Drug Testing	0	0	0
5026 Drug Court Fee	163,065	128,000	160,000
5501 Interest	11,338	0	0
5701 Donations	20	0	0
5939 Contribution From Opportunity Fund	100,000	0	0
<b>TOTAL REVENUES</b>	<b>274,514</b>	<b>128,000</b>	<b>160,000</b>
<b>EXPENDITURES:</b>			
6005 Salaries	68,010	73,000	53,000
6071 Part Time	0	0	0
6111 Overtime	0	1,000	1,000
6302 PHO Contingency (PHO)	144	0	0
6501 FICA (Social Security)	5,334	5,800	4,500
6502 IMRF (State Retirement)	5,235	6,000	5,000
6511 Health Insurance	1,500	1,800	2,100
6512 Life Insurance	160	200	200
6601 Unemployment Tax	425	200	200
6602 Worker Compensation	0	0	0
7701 Office Furniture & Small Equipment	776	1,300	1,500
7711 Computer Equipment	4,058	1,300	0
8001 Schools of Instruction	1,000	1,500	1,000
8003 Travel	4,020	5,000	15,000
8007 Meetings - Host Expenses	651	1,000	1,000
8011 Memberships	3,244	1,500	1,000
8044 Telephone	0	0	0
8051 Consultants	16,459	11,500	4,000
8072 Software Acquisition	0	0	1,000
8096 Client Assistance	0	20,000	15,000
8201 Contribution to Agencies	19,640	20,000	42,000
8206 Drug Testing	4,937	3,000	8,000
9001 Office Supplies	8,496	3,500	3,500
9011 Postage	219	600	800
<b>TOTAL EXPENDITURES</b>	<b>144,307</b>	<b>158,200</b>	<b>159,800</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
5031 Forfeits	7,250	3,500	5,000
5501 Interest	343	0	0
TOTAL REVENUES	7,593	3,500	5,000
EXPENDITURES:			
7701 Office Furniture & Small Equipment	0	0	0
8001 Schools of Instruction	0	1,000	1,200
8003 Travel	2,240	1,000	1,200
8011 Memberships	100	0	0
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	2,442	1,200	3,000
9001 Office Supplies	0	100	100
9011 Postage	0	100	100
9021 Copies - Inhouse	0	0	0
TOTAL EXPENDITURES	4,781	3,400	5,600

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT	DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2009	BOARD ADOPTED FY 2009
REVENUES:				
4006	Federal Grant - Capital Public Safety	0	0	0
4153	SCAAP Grant	7,827	8,000	8,000
5031	Forfeits	0	0	0
5045	DUI Fines	46,912	30,000	30,000
5046	Narcotics Task Force	4,542	0	5,000
5501	Interest	7,563	0	0
5701	Donations	0	1,592	2,000
5702	DeKalb County Community Found	0	0	0
5899	Miscellaneous	0	0	0
	TOTAL REVENUES	66,844	39,592	45,000
EXPENDITURES:				
7006	State Grant-Capital/Public Safety	0	0	0
7007	Federal Grant-Capital/Public Safety	0	0	0
7701	Office Furniture & Small Equipment	0	0	7,500
7719	Other Equipment	20,619	15,000	11,000
8008	Training	0	0	3,000
8022	Maintenance - Equipment	9,575	10,000	10,000
8023	Maintenance - Vehicles	0	0	0
8032	Rent Equipment	0	0	0
8034	Designated Donor Expense	0	0	0
8044	Telephone	0	0	0
8306	Citizen Academy Expenses	0	1,481	1,600
	TOTAL EXPENDITURES	30,195	26,481	33,100

DeKalb County Government

**FY 2009  
BUDGET  
PLAN**

Forest Preserve

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
<b>REVENUES:</b>			
3011 Property Tax - General	974,530	1,251,230	1,320,000
3012 Interest on Current Property Tax	2,481	0	0
3014 Property Tax - FICA	22,385	20,000	22,000
3014 Property Tax - IMRF	27,359	50,049	134,000
3031 Mobile Home Tax	0	0	0
3331 Replacement Tax	19,074	15,000	15,000
4011 Federal Grant	10,948	0	0
4101 State Grant - Greenways/Trails	0	0	0
4101 State Grant - Receivable for 2008	0	384,200	0
4401 Local Agencies	0	0	0
4631 Afton Wetland Bank Phase 2	101,400	54,000	0
4632 NREC Revenue	24,025	25,000	25,000
5501 Interest	20,421	12,000	12,000
5521 Land Rentals	22,627	22,000	12,000
5522 Shelter Rentals and camping fees	13,347	12,000	12,000
5701 Donations	8,100	2,661	0
5702 DCCF Land Acquisition Endowment	1,031	0	0
5705 Wetland Bank Reserve Funding	0	0	0
5707 DeKalb Community Foundation	0	0	0
5811 Refunds	0	0	0
5899 Miscellaneous	0	2,490	0
<b>TOTAL REVENUES</b>	<b>1,247,728</b>	<b>1,850,630</b>	<b>1,552,000</b>

**EXPENDITURES:**

6005 Salaries	210,674	192,000	201,000
6051 Boards & Commissions	6,200	4,000	4,000
6061 Seasonal Help	53,589	49,000	50,000
6071 Part Time	0	0	0
6081 Safety & Security	0	0	0
6111 Overtime	403	0	0
6221 Longevity	4,260	3,800	5,000
6231 Deferred Compensation	4,777	3,800	4,000
6501 FICA (Social Security)	20,093	20,000	22,000
6502 IMRF (State Retirement)	32,302	34,000	34,000
6509 IMRF Reserve	10,975	0	0
6511 Health Insurance	37,468	41,500	41,600
6512 Life Insurance	638	600	600
6601 Unemployment Tax	780	800	900
700 Land Acquisition	769,645	0	0
7232 DeKalb/Sycamore Trail	0	0	5,000
7252 Special Projects-Natural Res Mgmt	9,162	9,000	8,000

(CONTINUED)

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

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

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
EXPENDITURES: (CONTINUED)			
7253 Park Improvements	608	6,000	12,400
7254 Park Improvements (Staff labor)	3,298	6,000	6,000
7255 County Farm Woods Development	0	0	0
7256 C-2000 Grant Cost	0	0	0
7257 Greenways & Trails Costs	0	0	0
7258 Wetland Mitigation	99,024	15,000	0
7259 Potawatomi Woods Development	0	0	0
7801 Vehicles	0	0	0
7802 Construction Equipment	0	0	0
7803 Lawn Equipment	7,672	8,500	10,000
7911 Interest on Indebtedness	0	4,005	0
8003 Travel	792	500	1,000
8005 Mileage - Boards	439	1,000	1,000
8011 Memberships	422	300	300
8013 Public Notices	281	0	0
8022 Maintenance - Equipment	906	1,000	1,000
8023 Maintenance - Vehicles	5,771	3,000	3,000
8024 Maintenance - Buildings	9,428	7,000	7,000
8041 Utilities	6,106	8,000	8,000
8044 Telephone	5,303	6,000	6,000
8051 Professional Services	4,593	4,000	4,500
8061 Commercial Services	4,980	6,000	6,000
8101 Insurance Premiums	3,742	13,704	0
8211 Property Taxes	1,487	2,132	2,000
8229 DeKalb County Community Found	0	0	0
8332 Environmental Education	17,000	18,000	20,000
8411 NREC Expenses	24,000	25,000	25,000
9001 Supplies	22,549	21,000	23,000
9011 Postage	426	400	400
9021 Copies - Inhouse	70	200	300
9211 Clothing	1,026	1,000	1,000
9221 Fuel	25,225	28,000	28,000
9241 Vehicular Parts	424	1,000	1,000
9242 Machine & Equipment Parts	2,145	1,000	1,000
9801 Miscellaneous	3,977	1,000	1,000
9912 Cont. To: County Tort & Liability Ins.	6,000	0	0
9971 Cont. To: FP Land Acquisition	0	1,100,100	908,000
9972 Cont. To: FP Retirement	0	16,000	100,000
<b>TOTAL EXPENDITURES</b>	<b>1,418,657</b>	<b>1,663,341</b>	<b>1,553,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

DEPARTMENT: FP LAND ACQUISITION (4250)    BOARD COMMITTEE:  
FUND:                    FP LAND ACQUISITION (1252)    FOREST PRESERVE

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
4101 State Grants	0	0	0
5501 Interest	0	0	0
5701 Donations	0	0	0
5936 Contribution From: FP General	0	1,100,100	908,000
<b>TOTAL REVENUES</b>	<b>0</b>	<b>1,100,100</b>	<b>908,000</b>
EXPENDITURES:			
7001 Land Acquisition	0	0	0
8051 Professional Services	0	0	0
8061 Commercial Services	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

DEPARTMENT: FP RETIREMENT (4260)  
FUND: FP RETIREMENT (1253)

BOARD COMMITTEE:  
FOREST PRESERVE

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
5501 Interest	0	0	0
5936 Contribution From: FP General	0	16,000	100,000
TOTAL REVENUES	0	16,000	100,000
EXPENDITURES:			
6502 IMRF (State Retirement)	0	0	0
TOTAL EXPENDITURES	0	0	0

DEKALB COUNTY GOVERNMENT  
FY 2009 BUDGET

DEPARTMENT: FP TORT & LIABILITY (4270)      BOARD COMMITTEE:  
FUND:                    FP TORT & LIABILITY (1254)      FOREST PRESERVE

ACCOUNT DESCRIPTION	13 MONTH ACTUAL FY 2007	12 MONTHS PROJECTED FY 2008	BOARD ADOPTED FY 2009
REVENUES:			
3011 Property Tax	0	0	15,000
5501 Interest	0	0	0
5936 Contribution From: FP General	0	0	0
TOTAL REVENUES	0	0	15,000
EXPENDITURES:			
7253 Park Improvements (Risk Abatement)	0	0	30,000
8101 Insurance Premiums	0	0	14,000
TOTAL EXPENDITURES	0	0	44,000

DEKALB COUNTY FOREST PRESERVE DISTRICT  
 FY 2008 BUDGET  
 FUND ANALYSIS SCHEDULE

FISCAL YEAR	Revenues				TOTAL REVENUE	TOTAL EXPENSES	REVENUES VS EXPENSES NET	PRIOR PERIOD ADJUSTMENT	ENDING FUND BALANCE
	PROPERTY TAXES	OTHER REVENUE	TOTAL REVENUE	TOTAL EXPENSES					
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	117,651	29,235		
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 Actual - Audited	1,032,376	223,457	1,255,833	1,418,661	(162,828)	329,209			
FY 2008 Projected	1,251,320	599,310	1,850,630	1,663,341	187,289	187,289			
FY 2009 Budgeted	1,320,000	232,000	1,552,000	1,553,000	(1,000)	186,289			
			0	0	0				

Q 0

NOTE: Forest Preserve Fiscal Year ran from July 1st through June 30th through FY 1994A; from FY 1994B through FY 2006, the fiscal year ended on November 30; from FY 2007 the fiscal year ended on December 31.

**DEKALB COUNTY GOVERNMENT**

**FY 2009 BUDGET**

**DEKALB COUNTY COMMUNITY FOUNDATION FUNDS**

<u>Fund</u>	<u>Year End</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Ending Balance</u>
<b>Conservation &amp; Natural Resource Education Endowment</b>	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
	12-31-2007	1,067	201	20,258
	06-30-2008	(1,680)	1,035	17,542
<b>Land Fund</b>	12-31-1996			45,000
	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
	12-31-2007	0	0	200
	06-30-2008	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 2009 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
12-31-2007	42.627	2.9	39.727	101,320	115,910	113,098
11-19-2008	39.727	0.81	38.917	54,000	26,000	141,098
				----- 628,647 =====	----- 515,549 =====	

DEKALB COUNTY GOVERNMENT  
 FY 2009 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

DeKalb County Government

**FY 2009  
BUDGET  
PLAN**

Chart of Accounts

**DEKALB COUNTY GOVERNMENT**

**- FY 2009 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
		4810	Facilities Management Office
		4910	Community Outreach Building
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

**DEKALB COUNTY GOVERNMENT**

**- FY 2009 BUDGET -**

**CHART OF ACCOUNTS: FUNDS & DEPARTMENTS**

<u>FUND #</u>	<u>FUND NAME</u>	<u>DEPT #</u>	<u>DEPARTMENT NAME</u>
1224	Child Support Fund	5350	Child Support
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
1252	Forest Preserve Land Acquisition	4250	Forest Preserve Land Acquisition
1253	Forest Preserve Retirement	4260	Forest Preserve Retirement
1254	Forest Preserve Tort & Liability	4270	Forest Preserve Tort & Liability
1471	Special Projects Fund	5240	Special Projects

**DEKALB COUNTY GOVERNMENT**

**- FY 2009 BUDGET -**

**CHART OF ACCOUNTS: FUNDS & DEPARTMENTS**

<u>FUND #</u>	<u>FUND NAME</u>	<u>DEPT #</u>	<u>DEPARTMENT NAME</u>
1472	County Farm Land Sale Fund	5270	County Farm Land Sale
1473	Land Acquisition - Sycamore Campus Fund	5550	Land Acquisition - Sycamore Campus
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

**DEKALB COUNTY GOVERNMENT**

**- FY 2009 BUDGET -**

**CHART OF ACCOUNTS: FUNDS & DEPARTMENTS**

<b>FUND #</b>	<b>FUND NAME</b>	<b>DEPT #</b>	<b>DEPARTMENT NAME</b>
2502	Nursing Home Capital Fund	3998	Capital Improvements
2601	Medical Insurance Fund	5250	Employee Health & Life Insurance
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
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
8740	PBC - Community Outreach Building	7740	Community Outreach Building

**DEKALB COUNTY GOVERNMENT**

**FY 2009 BUDGET**

**CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY**

<b>Assets 0001 - 0999</b>			
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 Improvements
0740	Travel Advances	0890	Due from Circuit Clerk
		0894	Due from Community Outreach Bldg

DEKALB COUNTY GOVERNMENT

FY 2009 BUDGET

CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

0895	Due from Other Funds	1134	Interest Payable
0896	Due from PBC General Fund	1135	General Bonds Payable
0897	Due from Trust & Agencies	1138	Interest Payable - 2005 Bonds
0899	Due from Other Government	1140	Health Claims Payable
0900	Land	1142	Animal Control Claims Payable
0909	Capitall Assets Net Debt	1143	Premium on 2005 Bonds
0910	Buildings	1144	Reserve for I.G.T.
0911	Accum Depreciation - Buildings	1145	Work Comp Settlement Payable
0912	Unrestricted Assets	1147	Health Insur. Assessment Payable
0920	Land Improvements	1148	Reserve for Corp Compliance
0921	Accum Depreciation - Land Improvmt	1150	Unearned Income
0925	Furniture & Fixtures	1155	Escrow Payable
0926	Accum Depreciation Furn & Fixtures	1157	Property Development Payable
0930	Equipment	1160	Medicare Payable
0931	Accum Depreciation - Equipment	1162	First Impressions - KCH
0932	Office Equipment	1165	IPA Payable
0933	Accum Depreciation-Office Equipment	1167	Advance Billing
0934	Maintenance Equipment	1170	Hunting & Fishing License
0935	Accum Depreciation-Maint Equipment	1175	Death Certificate State Surcharge
0940	Vehicles	1176	Rental Housing Support Program
0941	Accum Depreciation - Vehicles	1180	Networking for Families
0942	Roads	1200	Compensated Absences - Payable
0943	Accum Depreciation Roads	1201	Comp Absences Payable - General
0944	Right of Ways	1210	Comp Absences Payable - L.T.
0945	Accum Depreciation ROW's	1213	Comp Absences Payable - Vet's Comm
0946	Bridges & Culverts	1214	Comp Absences Payable - Microgra.
0947	Acc Depreciation Bridges & Culverts	1222	Comp Absences Payable - Highway
0948	Storm Sewers	1223	Comp Absences Payable - Engineer
0949	Acc Depreciation Storm Sewers	1224	Comp Ab Payable - Aid to Bridge
0951	Construction in Progress	1225	Comp Ab Payable - Co. Motor Fuel
0952	Traffic Signals	1227	Comp Absences Payable - Health
0953	Acc Depreciation Traffic Signals	1228	Comp Ab Payable - Mental Health
0955	Dementia Program Develop. Costs	1229	Comp Ab Payable - Court Security
0956	Senior Living Fac. Dev. Costs	1230	Comp Absences Payable - GIS
0999	Total Assets	1242	Comp Ab Payable - Comm Services
		1243	Comp Absences - Document Storage
	<b>Liabilities 1000 - 1999</b>	1244	Comp Absences - Court Automation
1010	Vendor Checks Payable	1245	Comp Absences - Child Support
1100	Accounts Payable	1246	Comp Absences - Solid Waste
1105	Judgment & Claims Payable	1247	Comp Absences Payable - Solid Waste
1109	Retainage Payable	1251	Comp Absences - Forest Preserve
1110	Accrued Payroll	1300	Net Payroll
1120	Deferred Property Taxes	1305	Forest Preserve Payroll
1122	Deferred Revenues	1400	Federal Withholding
1125	Plan Review	1405	Forest Preserve Federal Withholding
1130	Lease Obligations	1410	State Withholding
1132	Revenue Bonds Payable	1420	FICA
1133	Bonds Payable	1425	Forest Preserve FICA

**DEKALB COUNTY GOVERNMENT**

**FY 2009 BUDGET**

**CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY**

1430	IMRF	1557	Flex Benefits - Prior Year
1435	Forest Preserve IMRF	1560	Flex Benefits - Forfeits
1440	SLEP	1565	Employee Funds Escrow
1445	Unemployment Tax	1567	Employee Vending Machines
1446	Forest Preserve Unemployment Tax	1570	Void Checks
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 Fund	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 PBC 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

DEKALB COUNTY GOVERNMENT

FY 2009 BUDGET

CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

1868	Due to Tollway Access Loan Fund	2999	Total Fund Equity
1869	Due to Capital Improvement Reserve		
1894	Due to PBC Capital Improvement Resrv		
1895	Due to Other Funds		
1896	Due to PBC General Fund		
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
2263	Reserved: "Jeff's Trees"
2265	Reserved: OSLAD Grant
2299	Fund Balance

**DEKALB COUNTY GOVERNMENT**

**FY 2009 BUDGET**

**CHART OF ACCOUNTS: REVENUES**

<b>REVENUES 3000 - 5999</b>		4005	Federal Grant - Operating Public Safety
		4006	Federal Grant - Capital Public Safety
<b>TOTAL REVENUES 3000</b>		4010	5311 VAC Grant
		4011	Federal Grant
<b>TAXES 3001</b>		4012	Federal Emergency Management Assn.
		4013	FCM Federal Match Grant
<b>Locally Collected:</b>		4021	Entitlement Payments
		4022	Land Set-Aside Program
3011	Current Property Taxes	4031	Medicare - Part A
3012	Interest on Current Property Taxes	4032	Medicare - Part B
3013	Penalties on Current Property Taxes	4033	Contractual Allowance Medicare A
3014	Property Tax - FICA/IMRF	4034	Contractual Allowance Medicare B
3015	Property Tax - Tort	4035	Medicare - Home Nursing
3016	Property Tax - PBC Lease	4038	Medicare Settlement (Cost Report)
3021	Delinquent Property Taxes (Prior Year)	4039	Medicare Settlement - Prior
3022	Interest on Delinquent Taxes	4041	COPS Program
3023	Penalties on Delinquent Taxes	4042	Social Security Incentive Program
3031	Mobile Home Tax		
		<b>State:</b>	
<b>State Collected:</b>		4101	State Grant
		4102	IDNR Open Lands Trust Grant
3311	State Income Tax	4103	State Grant - Operat Government
3312	State Supplemental Income Tax	4104	State Grant - Capitial Government
3321	Sales Tax (.01)	4105	State Grant - Oper. Public Safety
3322	Sales Tax (.0025)	4106	State Grant - Capital Public Safety
3323	Sales Tax - Photo Processing	4107	Domestic Battery Grant
3324	Local Use Tax	4108	Victim Witness Grant
3327	Games Tax	4110	Planning & Preparedness Grant
3331	Replacement Tax	4111	AIDS Grant
3341	Inheritance Tax	4112	Basic Health Service Grant
3351	Motor Fuel Tax	4113	Family Planning Grant
		4114	Health Promotion Grant
<b>LICENSES AND PERMITS 3500</b>		4115	Preventive Health Grant
		4116	Title XX Health Support Grant
3511	Beer & Liquor Licenses	4117	Vision and Hearing Grant
3512	Marriage Licenses	4118	WIC Grant
3513	Raffle Permits	4119	Case Management Grant
3521	Building Permits	4120	Adolescent Health Grant
3522	Temporary Sign Permits	4121	Computer Education Services
3523	Landfill License	4122	0-3 Immunization
3524	Franchise Fees	4123	I-Plan Grant
3527	Building Re-Inspection	4124	Family Centered Services
3531	Animal Control Licenses	4125	HIV Case Management
3540	Oversize Vehicle Permits	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	4130	STD Prevention Grant
3552	Well Inspections	4138	IGT Prior Year Revenue
3553	Tanning Booth Inspection	4139	I.G.T Adjusted Revenue
3561	Cremation Permits	4149	SVPCA Professional Services Grant
		4151	TLEP Grant
<b>INTERGOVERNMENTAL 4000</b>		4152	State Sheriff Schooling
		4153	SCAAP Grant
<b>Federal:</b>		4154	Major Crimes Task Force Grant
		4155	Clean Program
4003	Federal Grant - Operating Gov	4201	Illinois Public Aid - Medicaid
4004	Federal Grant - Capital Gov		

**DEKALB COUNTY GOVERNMENT**

**FY 2009 BUDGET**

**CHART OF ACCOUNTS: REVENUES**

4202	Election - Early Voting	4540	LEADS Connection
4211	Illinois Public Aid - Home Nursing	4541	Infant Safety Seat Program
4212	Illinois Public Aid - Family Centered Services	4542	Vital Records
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	4556	Pet Populations Control
		4561	Drug Testing
<b>Local:</b>		4571	Blood Lead Testing
		4601	Private Pay
4401	Local Agencies	4602	Private Pay - Family Planning
4411	Local Agencies - Nursing Services	4603	Private Pay - Home Nursing
4421	Townships	4604	Private Pay - Immunizations
4422	Townships - Construction	4605	Private Pay - TB
4423	Townships - Engineering	4606	Private Pay - Well Child Clinic
4431	Township Motor Fuel	4607	Employee Wellness
4432	Township Motor Fuel - Construction	4608	School Physicals
4433	Township Motor Fuel - Engineering	4609	Flu Shots
4441	Township Special Bridge	4610	First Impressions
4442	Township Special Bridge - Construction	4611	Third Party Reimbursement
4443	Township Special Bridge - Engineering	4612	Third Party Reimbursement - Home Nursing
4451	City of DeKalb	4613	Special Event Salary Reimbursement
4461	Regional Plan Commission	4621	Client Reimbursement
4481	Franchise Fee	4631	Afton Wetland Bank
		4632	NREC Revenue
<b>CHARGES FOR SERVICES 4500</b>		4701	Building Maintenance - PBC
4501	Office Fees	4711	O&M Lease - Sycamore Campus
4502	Administrative Fees	4712	O&M Lease - Health Department
4509	Micro Document Copies	4721	Building Lease - Nursing Home
4510	Micro Film Contracts	4722	Building Lease - Health Department
4511	Passport Fees	4731	County Renewal & Replacement Lease
4512	Revenue Stamps	4732	Health Renewal & Replacement Lease
4513	Computerization Fee	4751	Grants - State of Illinois
4514	County Clerk Computerization Fee	4753	State of Illinois - Soil Cleanup
4515	Recorder Computerization Fee	4761	DeKalb County Government
4516	Recordings	4762	E-911 Board
4517	UCC	4800	Reimbursement Greenwood Acres
4518	Costs from Fines	4801	Financial Services
4519	GIS Recording Fee	4802	FAX Transmittals
4521	Zoning Hearing Fees	4803	Departmental Chargebacks
4522	Subdivision Review Fees	4804	Data Processing Services
4525	Tipping Fees	4901	Employees - Medical Health Ins. Premium
4527	Electronic Monitoring	4902	Non-Employee - Medical Health Ins. Premium
4528	Jail Medical Fees	4903	Employer - Medical Health Ins. Premium
4530	Supervised Driver Safety School	4904	Employer - Life Insurance Premium
4531	Police Communications	4906	Rate Stabilization
4532	Court Security Fee		
4533	Work Release	<b>FINES AND FORFEITS 5000</b>	
4534	Prisoner Detention	5011	Criminal Fines
4535	Probation Fee - Adults	5021	Traffic Fines
4536	Probation Fee - Juveniles	5025	County Fees (41%)
4537	Communication Contracts	5026	Drug Court Fee
4538	Contract Policing	5030	Forfeits - DUI
4539	Tower Rental	5031	Forfeits

**DEKALB COUNTY GOVERNMENT**

**FY 2009 BUDGET**

**CHART OF ACCOUNTS: REVENUES**

5032 Court System Fee  
 5033 Children's Waiting Room  
 5035 DNA Testing  
 5041 Drug Fines  
 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

**DEKALB COUNTY GOVERNMENT**

**FY 2009 BUDGET**

**CHART OF ACCOUNTS: REVENUES**

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
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 Leases
5969	Contribution from: PBC Health Facility
5970	Contribution from: PBC R & R - PSB
5971	Contribution from: PBC General Fund

DEKALB COUNTY GOVERNMENT

FY 2009 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

<b>EXPENDITURES 6000 - 9999</b>	7006	State Grant - Capital-Public Safety
	7007	Federal Grant - Capital-Public Safety
<b>TOTAL EXPENDITURES 6000</b>	7011	Land Development
	7012	Landscaping
<b>TOTAL SALARIES &amp; BENEFITS 6001</b>	7013	Infrastructure Improvements
	7015	Demolition
<b>Salaries:</b>	7101	Building Construction
	7102	Salt Storage Building
6005 Salaries	7103	Garage - Sycamore Complex
6008 Salaries - Sheriff Special Events	7104	Voluntary Action Center (Grant)
6009 Salaries - Sheriff Contract	7106	Storage Facilities
6041 Board Stipends	7108	Juvenile Detention
6051 Boards & Commissions	7109	Legislative Center
6061 Seasonal	7110	Community Outreach Building
6071 Part Time	7111	Building Maintenance
6081 Safety & Security	7112	Building Maintenance - PSB Roof
6085 Salaries - Natural Resource Center	7113	Building Maintenance - PSB Air Supply Controls
6087 ETSB (911) Pay	7114	Building Maintenance - PSB Air Conditioning
6088 Salaries - Public Building Commission	7115	Building Maintenance - NH Roof
6091 Worker's Compensation Insurance Payroll	7121	Building Remodeling
6111 Overtime	7122	Building Remodeling - Administration
6115 On Call	7123	Building Remodeling - Health Center
6121 Premium Holiday	7124	Building Remodeling - State's Attorney
6122 Supervisory Differential	7125	Public Defender Offices
6123 Shift Differential	7126	Regional School Office
6124 Extra Duty Pay	7127	Court Related Office Space
6125 Weekend Pay	7128	HIPAA Compliance Testing
6126 Training Pay	7129	Relocation Costs
6211 Education Pay	7130	Assisted Living
6221 Longevity Pay	7131	Relocation Utilities
6231 Deferred Compensation	7132	Market Studies
6241 Recruitment Bonus	7133	Prior Period Expenses
6242 RN Point Bonus Program	7135	Public Safety Building
6245 Employee Bonus Program	7150	Americans with Disabilities
6301 Salary Contingency	7201	Roads - New Construction
6302 PHO Contingency (Paid Hours Off)	7202	Roads - Major Repairs & Maintenance
6303 Salary Study Adjustments	7203	Bridges & Other Structures
	7205	Health Center Entrance
<b>Benefits:</b>	7210	Peace Road Feasibility
	7211	North First Street - DeKalb
6501 FICA (Social Security)	7212	I-88 & Peace - West Access
6502 IMRF (State Retirement)	7221	Parking Lot
6503 SLEP (State Retirement - Law Enforcement)	7222	Parking Lot - Administration
6509 IMRF Reserve	7223	Courthouse - Parking/Drive
6511 Health Insurance	7224	Parking Lot - Health Center
6512 Life Insurance	7225	Parking Lot - Highway
6521 Disability Insurance	7226	Parking Lot - Public Safety Building
6531 Examination Fees	7231	Sidewalks
6601 Unemployment Insurance	7232	Walk/Bike Path
6602 Worker's Compensation Insurance	7235	Sheriff's Impound Lot
6701 Uniform Allowance	7251	Afton Park
6990 FY Change - Compensation	7252	Special Projects
	7253	Park Improvements
<b>CAPITAL OUTLAYS 7000</b>	7254	Park Improvements - Staff Labor
	7255	County Farm Woods Development
<b>Special Projects (Land, Buildings, &amp; Improvements):</b>	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		

DEKALB COUNTY GOVERNMENT

FY 2009 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

**For County's Special Projects Fund:**

7301 Sheriff's Vehicle Program  
 7302 Coroner's Vehicle  
 7303 Planning Vehicle  
 7304 County Administrator's Vehicle  
 7305 Animal Control Vehicle  
 7306 Veteran's Assistance Vehicle  
 7307 Facility Management Vehicle  
 7311 Community Outreach Renewal & Replacement  
 7321 Comprehensive Plan Update  
 7322 Space Utilization Study  
 7323 Salary Study  
 7324 Solid Waste Study  
 7325 Hazard Mitigation  
 7326 Fee/Ind Cost/Best Practices Study  
 7327 Aerial Tax Maps  
 7328 Groundwater Management Plan  
 7329 Stormwater Study  
 7331 Microfilming  
 7332 Sheriff's Information System  
 7334 Electronic Library  
 7335 Network & Web Infrastructure  
 7336 Signage  
 7337 Computer Replacement  
 7338 Facility Management Equipment  
 7339 Imaging System  
 7341 GIS & Property Tax System  
 7342 Financial System Upgrade  
 7343 Assessor/Treasurer Equipment  
 7344 Assessor Document System  
 7345 Database Conversion for GIS  
 7346 Planning & Zoning GIS Database  
 7348 IMO Database Experiment  
 7349 State's Attorney Database  
 7351 Telephone System  
 7353 Sheriff's Radio Console  
 7354 Sheriff's Field Communications  
 7355 Communication Tower  
 7356 Electronic Time Clocks  
 7357 Video Equipment  
 7358 Motor Pool Vehicle  
 7359 Reverse 9-1-1 E-mail Alert System  
 7360 Sheriff's Communication Center  
 7361 Satellite Dish  
 7362 Video Arraignment  
 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 Base Station Transmitter  
 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  
 7403 Mobile Command Post - ESDA  
 7404 Electrical Phase Protection  
 7405 Fire Alarm System & Testing  
 7406 Building Energy Systems  
 7407 Fire-Arm Training System  
 7408 Speed Alert Trailer System  
 7409 Panic Alarm System  
 7410 Broadband Study  
 7411 Background Checks  
 7412 Wireless Access Points  
 7413 Contour Maps

**For Nursing Home Capital Improvements Fund:**

7501 High Tubs  
 7502 Oxygen System  
 7503 Energy Management  
 7504 Hydraulic Pumps  
 7505 Tractor  
 7510 Capital Improvements  
 7521 Fire System  
 7522 Water Booster Heater  
 7531 Nurses Call Monitoring  
 7551 Other Improvements  
 7552 Furnishings & Fixtures  
 7553 Technical Equipment  
 7554 Vehicles  
 7601 General Contractor  
 7602 Electrical Contractor  
 7603 Mechanical Contractor  
 7604 Plumbing Contractor  
 7605 Fire Suppression Contractor  
 7607 Alzheimer Program Development  
 7610 Health Facilities Development  
 7611 Security Systems  
 7615 Health Facility Construction  
 7621 Utility Connections  
 7622 Concrete & Installation  
 7625 Soil Remediation  
 7628 Miscellaneous Construction  
 7629 Construction Contingency

**Operating Capital:**

7701 Office Furniture & Small Equipment  
 7702 State Grant - Operating Government  
 7703 Federal Grant - Operating Government  
 7704 State Grant - Oper-Public Safety  
 7705 Federal Grant - Oper-Public Safety  
 7711 Computer Equipment  
 7712 Computer Software  
 7713 Specialized Equipment  
 7714 Major Crime Task Force Equipment  
 7715 Fixed Asset General Government  
 7716 Fixed Asset Public Safety  
 7717 Fixed Asset Highway & Streets



DEKALB COUNTY GOVERNMENT

FY 2009 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

8022	Maintenance - Equipment	8090	Background Checks
8023	Maintenance - Vehicles	8091	Election Judges & Expenses
8024	Maintenance - Building	8092	Janitorial Contract
8025	Maintenance - Grounds	8093	Landscaping & Mowing
8026	Maintenance - Fuel Depot	8094	Refuse/Shredding Disposal
8027	Maintenance - Elevators	8095	Copier Leases
8028	Maintenance - HVAC	8096	Participant Expenses
8029	Maintenance - Plumbing	8097	Early Voting Expenses
8030	Maintenance - Electrical	8101	Insurance Premiums
8031	Rent - Space	8102	Liability Premiums
8032	Rent - Equipment	8103	Life Insurance Premiums
8033	Leased Equipment	8105	Surety Bonds
8034	Designated Donor Expense	8107	Risk Abatement
8041	Utilities	8111	Judgments and Claims
8042	Electricity	8112	Unemployment Claims
8043	Gas	8115	Claims Administration
8044	Telephone	8121	Worker's Compensation - Medical
8045	Garbage	8122	Worker's Compensation - Salaries
8046	Water & Sewer	8123	Worker's Compensation - Settlements
8048	Water Sample Testing	8124	Worker's Compensation - ADA Compliance
8049	Medicare - Professional Services	8131	Employee Insurance - Medical
8050	CNA Outside Registry M/C	8132	Employee Insurance - Dental
8051	Professional Services	8133	Employee Insurance - Vision
8052	CNA Outside Registry	8135	Excess Medical Claims
8053	Zoning/Hearing Officer	8136	Premium Stabilization Fund
8054	Conflict Attorneys	8137	Employee Recognition Program
8055	Pre-Certification & Utilization Review	8138	County Medicaid Contribution
8056	Employee Assistance Program	8201	Contribution to Agencies
8057	Flexible Benefits Program	8202	Reimbursable Allotment
8058	Health Care Purchasing Group	8203	Credit Extended
8059	Departmental Chargeback	8204	State Appellate Service
8060	Appointed Attorneys	8205	Special Programs
8061	Commercial Services	8206	Drug Testing
8062	Investigations	8207	VAC Pass-Thru Grant
8063	Nuisance Abatement	8208	DUI Grant
8064	Cemetery Maintenance	8209	Grant Refunds
8065	Cleaning Services	8210	DUI Forfeitures Expense
8066	Aerial Digital Mapping	8211	Property Tax Payment
8067	Soil Borings & Surveys	8212	"Go Green" Programs
8068	Vital Records	8218	Veterans Assistance
8069	Legislative Program	8219	CASA
8070	DCCF - Juvenile Learning Mentor Program Grant	8221	DeKalb County Extension Unit
8071	Data Processing	8222	DeKalb County Economic Development Corporation
8072	Software Acquisition	8223	DeKalb County History Room
8073	Property Tax System	8224	DeKalb County Soil & Water Conservation District
8074	Internet	8225	Handicapped Program
8075	Communications Connectivity	8226	Renew & Replace - Community Outreach Building
8076	RN Outside Registry - MC	8227	Renew & Replace - Health Department
8077	RN Outside Registry	8228	Renew & Replace - Sycamore Campus
8078	LPN Outside Registry - MC	8229	DeKalb County Community Foundation
8079	LPN Outside Registry	8230	State Provider Fee
8080	Court Reporter Fees	8231	Juvenile Summer Camp
8081	Grand Jury Expense	8232	Children's Waiting Room
8082	Juror's Fees and Expenses	8233	Domestic Violence Pilot Program
8083	Court Costs	8234	Pet Populations Control
8084	Witness Fees	8249	Federal Lobbyist
8085	Transcripts	8261	Construction Testing
8086	Prisoner Transportation	8262	Testing & Balancing HVAC
8087	Detention Space	8263	Network Communications
8088	Forfeiture DUI Costs	8264	Signage
8089	Emergency Services	8265	Window Treatments



DEKALB COUNTY GOVERNMENT

FY 2009 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

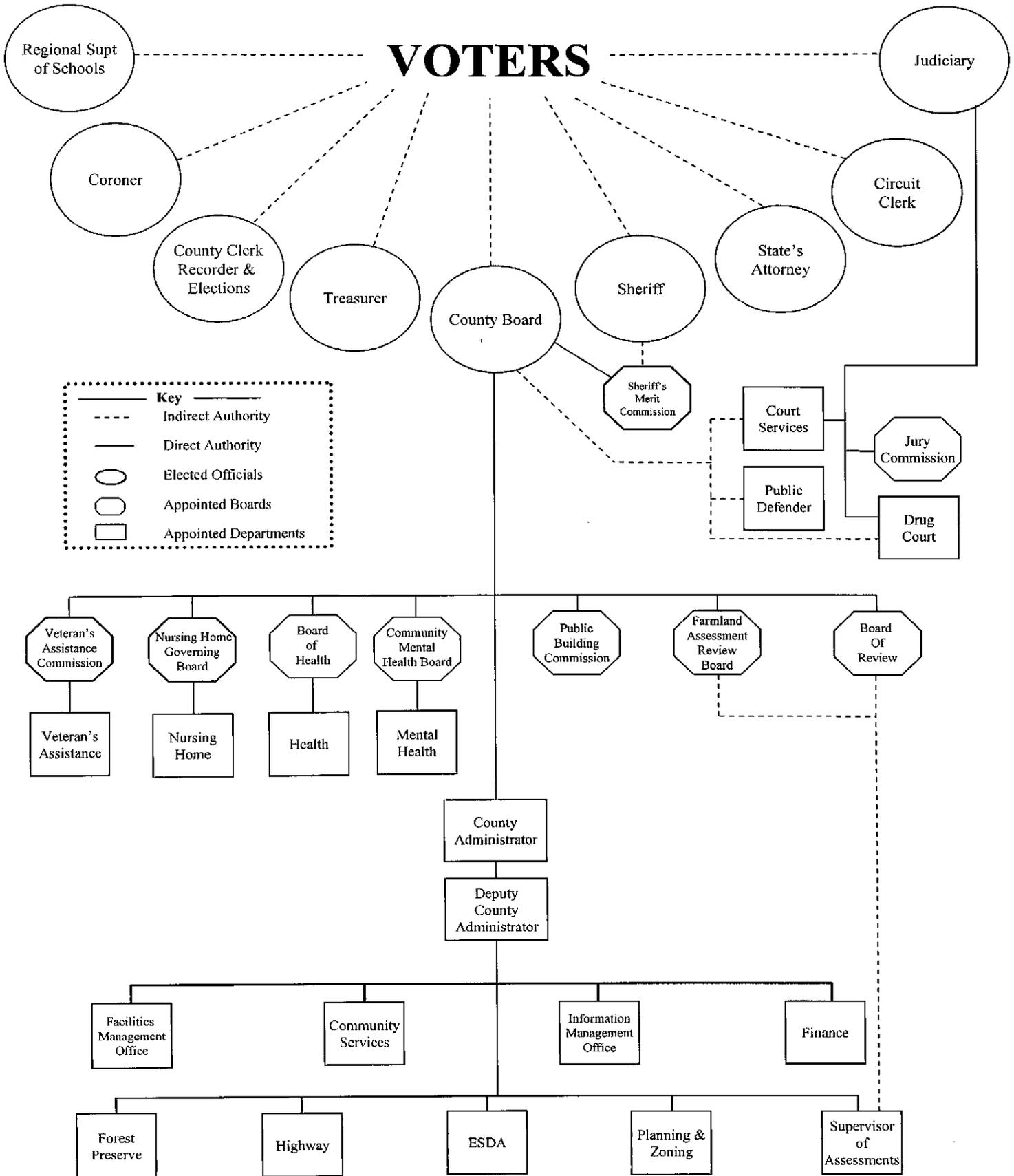
9945	Contribution to: Building Fund
9946	Contribution to: Facilities Management
9947	Contribution to: Working Cash
9948	Contribution to: Township Motor Fuel
9949	Contribution to: Township Bridge
9950	Contribution to: County Farm Land
9951	Contribution to: History Room
9952	Contribution to: Drug Program
9961	Contribution to: GIS Development
9962	Contribution to: Asset Replacement
9966	Contribution to: Veteran's Assistance
9967	Contribution to: Drug Court
9971	Contribution to: FP Land Acquisition
9972	Contribution to: FP Retirement
9973	Contribution to: FP Tort & Liability
9981	Contribution to: PBC R & R - Sycamore
9982	Contribution to: PBC R & R - Health
9983	Contribution to: PBC Public Safety Building
9984	Contribution to: PBC Community Outreach Building
9991	Contribution to: Long Term Debt
9992	Contribution to: Government (Disbursement)

DeKalb County Government

FY 2009  
BUDGET  
PLAN

Salaries & Benefits

# DeKalb County Government Organizational Chart



DEKALB COUNTY GOVERNMENT

FY 2009 BUDGET

ORGANIZATIONAL TABLE

DEPARTMENT	CLASSIFICATION	FLSA EXEMPT	CLASS NUMBER	HAY GRADE	# OF FUNDED POSITIONS	TOTAL BIWEEKLY HOURS
<b>COUNTY BOARD</b> (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
	<b>TOTAL</b>				<b>2.56</b>	
<b>FINANCE</b> (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 Assistant	N	5507	AC7A	1.00	80.00
	Benefits Coordinator	N	2150	CT7B	1.00	80.00
	Deputy Co. Administrator	Y	1051	M3	1.00	80.00
	Secretary A	N	2170	CT7B	0.15	12.00
	Secretary A - Webmaster	N	2174	CT7B	1.00	80.00
	<b>TOTAL</b>				<b>7.15</b>	
<b>INFORMATION MANAGEMENT OFFICE</b> (1310)	Assistant Network Technician	N	2506	-	2.00	160.00
	Lead Assistant Network Technician	N	2537	LT13	1.00	80.00
	GIS Analyst	N	2528	-	1.00	80.00
	GIS Manager	Y	2529	AS11	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
<b>TOTAL</b>				<b>10.00</b>		
<b>ASSESSMENTS OFFICE</b> (1410)	Administrative Clerk C	N	5511	AC6	2.00	140.00
	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
<b>TOTAL</b>				<b>7.00</b>		
<b>COUNTY CLERK &amp; RECORDER</b> (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 and Recorder	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
<b>TOTAL</b>				<b>10.00</b>		

DEKALB COUNTY GOVERNMENT

FY 2009 BUDGET

ORGANIZATIONAL TABLE

DEPARTMENT	CLASSIFICATION	FLSA EXEMPT	CLASS NUMBER	HAY GRADE	# OF FUNDED POSITIONS	TOTAL BIWEEKLY HOURS
<b>ELECTIONS</b> (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
	<b>TOTAL</b>				<b>3.00</b>	
<b>PLANNING &amp; ZONING</b> (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
<b>TOTAL</b>					<b>5.60</b>	
<b>REG. OFFICE OF EDUCATION (1810)</b>	Administrative Clerk B	N	2125	CT7B	1.00	70.00
	Office Assistant (Part -Time)	N	2169	LT4	1.00	70.00
<b>TOTAL</b>					<b>2.00</b>	
<b>TREASURER</b> (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
<b>TOTAL</b>					<b>5.00</b>	
<b>JUDICIARY</b> (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 (4 Part Time)	Y	2519	-	1.00	80.00
	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
<b>TOTAL</b>					<b>7.05</b>	
<b>JURY COMMISSION</b> (2220)	Jury Commission Clerk	N	2536	-	0.50	40.00
<b>TOTAL</b>					<b>0.50</b>	
<b>CIRCUIT CLERK</b> (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
<b>TOTAL</b>					<b>20.00</b>	

DEKALB COUNTY GOVERNMENT

FY 2009 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
	<b>TOTAL</b>				<b>1.25</b>	
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
	<b>TOTAL</b>				<b>1.35</b>	
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	7.00	560.00
	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
<b>TOTAL</b>				<b>49.00</b>		
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
<b>TOTAL</b>				<b>26.00</b>		
SHERIFF - CORR (2680)	Corrections	N	5120	FP8	18.00	1,440.00
	Corrections (Part -Time)	N	2160	AS8	2.00	160.00
	Lieutenant/Corrections	Y	2542	SP1	1.00	80.00
	Sergeant/Corrections	N	5115	FP10	5.00	400.00
<b>TOTAL</b>				<b>26.00</b>		
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
<b>TOTAL</b>				<b>22.00</b>		

DEKALB COUNTY GOVERNMENT

FY 2009 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>
<b>PUBLIC DEFENDER (2810)</b>	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
	Law Clerk	N	2159	-	0.25	20.00
	Secretary B	N	2175	CT6	1.00	80.00
	<b>TOTAL</b>					<b>9.25</b>
<b>COURT SERVICES (2910)</b>	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 - Adult/Drug Court	N	6720	TP9	1.00	75.00
	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
<b>TOTAL</b>					<b>17.00</b>	
<b>FACILITIES MGMT (4810)</b>	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
	<b>TOTAL</b>					<b>10.00</b>
<b>SUBTOTAL GENERAL FUND EMPLOYEES</b>					<b>241.71</b>	
<b>COURT SECURITY (2850)</b>	Corrections Officer	N	5120	FP8	4.00	320.00
	Security Officer (Part -Time)	N	2550	-	1.00	80.00
	<b>TOTAL</b>				<b>5.00</b>	
<b>HIGHWAY (3510)</b>	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
<b>TOTAL</b>					<b>25.50</b>	

DEKALB COUNTY GOVERNMENT

FY 2009 BUDGET

ORGANIZATIONAL TABLE

DEPARTMENT	CLASSIFICATION	FLSA EXEMPT	CLASS NUMBER	HAY GRADE	# OF FUNDED POSITIONS	TOTAL BIWEEKLY HOURS
<b>PUBLIC HEALTH</b> (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
	Director of Fiscal Operations	Y	3545	-	1.00	75.00
	Health Educator	N	5647	-	1.50	112.50
	Hearing & Vision Technician	N	5648	AS6	0.50	37.50
	HIV Prevention Specialist	N	5683	-	1.00	75.00
	HIV/STD Clinical Team Leader	Y	3548	-	1.00	75.00
	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	-	12.00	900.00
	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	10.00	750.00
	Quality Improvement Assistant	N	5686	-	1.00	75.00
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	11.00	825.00	
Senior Biller	N	5689	-	1.00	75.00	
WIC/FCM Program Coordinator	Y	3595	-	1.00	75.00	
WIC/FCM Team Leader	Y	3596	-	1.00	75.00	
	<b>TOTAL</b>				<b>78.40</b>	
<b>SOLID WASTE PROGRAM</b> (3650)	Licensed Env. Health Practitioner	N	5660	-	0.60	45.00
	<b>TOTAL</b>				<b>0.60</b>	

DEKALB COUNTY GOVERNMENT

FY 2009 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>
<b>MENTAL HEALTH</b> (3710)	Administrative Assistant	N	3715	-	1.00	80.00
	Administrator	Y	3701	AS11	1.00	80.00
	<b>TOTAL</b>				<b>2.00</b>	
<b>COMMUNITY SERVICES</b> (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
<b>TOTAL</b>				<b>3.50</b>		
<b>VETERANS' ASSIST</b> (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	2.00	160.00
	Superintendent	Y	4601	AS11	1.00	80.00
<b>TOTAL</b>				<b>5.00</b>		
<b>DRUG COURT</b> (5620)	Special Court Administrator	Y	2533	-	1.00	80.00
	<b>TOTAL</b>				<b>1.00</b>	
<b>COURT AUTOMATION</b> (5340)	Deputy Clerk	N	2155	AS4	1.75	123.00
	<b>TOTAL</b>				<b>1.75</b>	
<b>CHILD SUPPORT</b> (5350)	Deputy Clerk	N	2155	AS4	2.00	140.00
	<b>TOTAL</b>				<b>2.00</b>	
<b>MICROGRAPHICS</b> (5520)	Office Assistant B	N	5568	AC4	2.00	140.00
	<b>TOTAL</b>				<b>2.00</b>	
<b>HISTORY ROOM</b> (6530)	Assistant Historian	N	2535	-	0.30	24.00
	Historian	N	2533	-	0.30	24.00
	<b>TOTAL</b>				<b>0.60</b>	
<b>SUBTOTAL NON-REHAB &amp; NURSING CENTER EMPLOYEES</b>					<b>369.06</b>	

DEKALB COUNTY GOVERNMENT

FY 2009 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
	<b>TOTAL</b>				<b>5.00</b>	
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
<b>TOTAL</b>					<b>4.00</b>	
NURSING-PATIENT ACTIVITY (3870)	Activity Aide	N	5910	NS3	4.75	368.13
	Director of Activities	Y	3330	AS8	1.00	77.50
	<b>TOTAL</b>				<b>5.75</b>	
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
<b>TOTAL</b>					<b>24.60</b>	
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	-	15.00	1,162.50
	Staff Nurse - LPN	N	5986	-	2.20	170.50
	Staff Nurse - RN	N	3187	-	1.50	116.25
<b>TOTAL</b>					<b>22.70</b>	
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	-	53.00	4,107.50
	Administrative 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	3.00	232.50
	Schedule Coordinator	N	3175	-	1.00	77.50
	Staff Nurse - LPN	N	5986	-	3.90	302.25
	Staff Nurse - RN	N	3187	AS9	17.00	1,317.50
	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
<b>TOTAL</b>					<b>93.00</b>	

DEKALB COUNTY GOVERNMENT

FY 2009 BUDGET

ORGANIZATIONAL TABLE

DEPARTMENT	CLASSIFICATION	FLSA EXEMPT	CLASS NUMBER	HAY GRADE	# OF FUNDED POSITIONS	TOTAL BIWEEKLY HOURS
<b>NURSING-ENV . SERVICES</b> (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
	<b>TOTAL</b>					<b>15.00</b>
<b>NURSING-MAINT.</b> (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
<b>TOTAL</b>					<b>2.30</b>	
<b>NURSING-ADMIN.</b> (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
<b>TOTAL</b>					<b>8.00</b>	
<b>SUBTOTAL REHAB &amp; NURSING CENTER EMPLOYEES</b>					<b>180.35</b>	
<b>GRAND TOTAL COUNTY EMPLOYEES</b>					<b><u>549.41</u></b>	
<b>FOREST PRESERVE</b> (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
	Natural Resource Manager	N	7130	-	0.66	53.00
	Superintendent	Y	7101	M1	1.00	80.00
<b>TOTAL</b>					<b><u>6.01</u></b>	

DEKALB COUNTY GOVERNMENT

FY 2009 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>
<b>BOARDS &amp; COMMISSIONS</b>						
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	-
<b>Unfunded</b>						
	Cartographer (Unfunded)	N	5520	AA8	1.00	80.00
	GIS Technician (Unfunded)	N	5553	AA8	1.00	80.00
	Corrections (Unfunded)	N	5120	FP8	2.00	160.00

**NON-UNION HAY SALARY SYSTEM FOR DEKALB COUNTY GOVERNMENT - FY 2009**

Hay Code	Basis Mid Points	2080			1820			1950			2015			Hourly Rate	
		Hours Minimum	Hours Midpoint	Hours Maximum	Hours Minimum	Hours Maximum									
M5	1180	69,048	86,310	110,926	60,417	64,733	66,890	33.20	53.33						
M4	833	58,294	72,867	93,649	51,007	54,651	56,472	28.03	45.02						
M3	700	54,172	67,715	87,027	47,401	50,786	52,479	26.04	41.84						
M2	588	50,699	63,374	81,448	44,362	47,530	49,115	24.37	39.16						
M1	494	47,786	59,733	76,769	41,813	44,799	46,293	22.97	36.91						
MA	415	45,338	56,673	72,836	39,671	42,504	43,921	21.80	35.02						
MB	349	43,294	54,117	69,551	37,882	40,588	41,941	20.81	33.44						
SP3	700	54,172	67,715	87,027	47,401	50,786	52,479	26.04	41.84						
SP2	588	50,699	63,374	81,448	44,362	47,530	49,115	24.37	39.16						
SP1	494	47,786	59,733	76,769	41,813	44,799	46,293	22.97	36.91						
AS11	415	47,960	58,133	73,156	41,965	44,963	46,461	23.06	35.17						
AS10	349	41,815	50,685	63,783	36,588	39,202	40,508	20.10	30.66						
AS9	293	36,603	44,367	55,833	32,028	34,315	35,459	17.60	26.84						
AS8	246	32,228	39,064	49,159	28,200	30,214	31,221	15.49	23.63						
AS7	207	28,597	34,663	43,621	25,022	26,810	27,703	13.75	20.97						
AS6	174	25,526	30,940	38,936	22,335	23,931	24,728	12.27	18.72						
AS5	146	21,941	26,595	33,468	19,198	20,570	21,255	10.55	16.09						
AS4	122	20,686	25,074	31,554	18,100	19,393	20,040	9.95	15.17						
AS3	103	18,916	22,929	28,854	16,552	17,734	18,325	9.09	13.87						
CT9	262	31,715	38,443	48,378	27,751	29,733	30,724	15.25	23.26						
CT8	207	27,671	33,540	42,208	24,212	25,942	26,806	13.30	20.29						
CT7	182	25,832	31,311	39,403	22,603	24,218	25,025	12.42	18.94						
CT6	146	23,184	28,102	35,364	20,286	21,735	22,460	11.15	17.00						
CT5	122	21,420	25,964	32,674	18,743	20,081	20,751	10.30	15.71						
CT4	102	19,949	24,181	30,430	17,455	18,702	19,326	9.59	14.63						
CT3	86	18,772	22,754	28,634	16,426	17,599	18,185	9.03	13.77						
LT13	293	43,387	52,590	66,181	37,964	40,675	42,031	20.86	31.82						
LT12	246	35,992	43,627	54,901	31,493	33,743	34,867	17.30	26.39						
LT11	207	35,648	43,210	54,377	31,192	33,420	34,534	17.14	26.14						
LT10A	174	32,720	39,661	49,910	28,630	30,675	31,698	15.73	24.00						
LT10B	174	29,467	35,718	44,948	25,784	27,625	28,546	14.17	21.61						
LT9A	146	26,389	31,987	40,253	23,090	24,740	25,564	12.69	19.35						
LT9B	146	21,825	26,455	33,292	19,097	20,461	21,143	10.49	16.01						
LT8A	123	25,059	30,374	38,223	21,927	23,493	24,276	12.05	18.38						
LT8B	123	17,466	21,171	26,642	15,283	16,374	16,920	8.40	12.81						
LT7A	103	20,207	24,493	30,823	17,681	18,944	19,576	9.71	14.82						
LT7B	103	18,313	22,197	27,933	16,024	17,168	17,741	8.80	13.43						
LT6	86	16,939	20,532	25,838	14,822	15,880	16,410	8.14	12.42						
LT5A	72	15,810	19,164	24,116	13,834	14,822	15,316	7.60	11.59						
LT5B	72	15,090	18,291	23,018	13,204	14,147	14,618	7.25	11.07						
LT4	61	17,437	21,136	26,598	15,257	16,347	16,892	8.38	12.79						
LT3	51	16,638	20,167	25,379	14,558	15,598	16,118	8.00	12.20						

**DEKALB COUNTY GOVERNMENT**

**FY 2009 BUDGET**

**ELECTED OFFICIALS**

<u>CLASS NUMBER</u>	<u>CLASSIFICATION</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>
0101	County Board Chairperson	7,600	8,000	9,000	10,000	*	*
0102	County Board Vice-Chairperson	2,400	2,400	2,400	2,400	*	*
0103	Committee Chairperson (1)	100/month	100/month	110/month	115/month	*	*
0105	County Board Member	70/Diem	70/Diem	80/Diem	80/Diem	85/Diem	90/Diem
0501	Circuit Clerk (2) (4)	74,500	77,500	84,475	87,850	91,375	95,000
0511	County Clerk and Recorder (2) (4)	71,600	75,400	79,300	83,500	*	*
0521	Coroner - 1/2 (2) (4)	45,700	47,500	49,875	52,375	55,000	57,750
0531	Sheriff (2) (4)	102,100	107,500	113,200	119,200		
0541	State's Attorney (3)	154,987	160,412	166,508			
0551	Treasurer (2) (4)	71,600	75,400	79,300	83,500	*	*

\*Salary must be set six months prior to the November 2010 election.

- (1) Each committee chairperson will earn \$110/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 FY2009 salary took effect July 1, 2008.
- (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 seven 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 2009 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 2009 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	9,500
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 2009 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	14.25	15.67	21.92
2110	CT6	Accounting Clerk B	1.00	11.15	12.26	17.02
2115	-	Administrative Assistant	0.15			21.99
2120	CT8	Administrative Clerk A	0.00	13.30	14.63	20.30
2125	CT7B	Administrative Clerk B	1.00	12.41	13.65	18.95
2130	CT6	Administrative Clerk C	0.00	11.15	12.26	17.02
2133	-	Administrative Intern	0.56			13.98
2135	CT8	Administrative Secretary	1.00	13.30	14.63	20.30
2145	-	Baliff-Part Time	2.75	11.45	12.59	17.37
2150	CT7B	Benefits Coordinator	1.00	12.41	13.65	18.95
2152	CT8	Case Manager	0.50	13.32	14.65	20.37
2153	AS7	Chief Bailiff	1.00	13.75	15.13	20.99
2156	AS8	Compliance Officer	1.00	15.50	17.05	23.65
2160	-	Corrections (P/T)	2.00		(1)	
2154	CT9	County Board Coordinator	1.00	15.24	16.77	23.32
2155	AS4	Deputy Clerk	16.75	9.92	10.92	15.19
2161	CT9	Executive Secretary	1.00	15.24	16.77	23.26
2162	CT5	Intake Worker	0.00	10.29	11.32	15.74
2164	-	Judicial Interpreter	0.75		(2)	
2163	CT8	Judicial Secretary	1.00	13.30	14.63	20.30
2159	-	Law Clerk	0.65		(2)	
2169	LT4	Office Assistant	1.00	8.37	9.21	12.35
2165	CT9	Office Coordinator	1.00	15.24	16.77	23.32
2166	AS8	Program Coordinator	1.00	15.50	17.05	23.65
2167	-	Project Assistant - defined	0.85		(3)	
2168	-	Project Assistant	0.15		(3)	
2170	CT7B	Secretary A	0.15	12.41	13.65	18.95
2174	CT7B	Secretary A - Webmaster	1.00	12.41	13.65	18.95
2175	CT6	Secretary B	2.00	11.15	12.26	17.02
2185	AS8	Supervisor Deputy Clerk	4.00	15.50	17.05	23.65
2188	AS9	Tax Extension/Comp Spec	<u>1.00</u>	17.60	19.36	26.87
TOTAL			<u>46.26</u>			

(1) Salary set by the sheriff.

(2) Hourly rate set by the Judiciary.

(3) Represents multiple part-time positions with variable rates for various tasks; total salaries paid in 2009 cannot exceed \$20,000.

**DEKALB COUNTY GOVERNMENT**

**FY 2009 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	21.50	23.65	34.57
2570	-	Assistant ESDA Coordinator	0.10		(2)	2,600
2535	-	Assistant Historian	0.30		(2)	3,900
2506	-	Assistant Network Technician	2.00	18.20	20.03	29.28
2517	AS9	Building Inspector	0.60	17.60	19.36	26.87
2515	-	Chief Building Inspector	1.00	21.43	23.57	30.17
2521	-	Chief Deputy Coroner (Part-time)	0.25		(1)	
2522	SP3	Chief Deputy Sheriff	1.00	36.44	40.09	52.72
2523	-	Deputy Coroner (Part-time)	0.25		(1)	
2505	M2	Engineering Manager	1.00	23.48	25.83	39.19
2560	-	ESDA Coordinator	0.50		(2)	40,000
2524	AS9	Evidence Control Officer	0.50	17.60	19.36	26.87
2528	-	GIS Analyst	1.00	21.50	23.65	34.57
2529	AS11	GIS Manager	1.00	23.05	25.35	35.21
2533	-	Historian	0.30		(2)	6,500
2534	-	Investigator	1.00	17.64	19.41	26.49
2536	-	Jury Commission Clerk (3)	0.50	13.30	14.63	20.30
2537	LT13	Lead Assistant Network Tech.	1.00	20.87	22.96	31.84
2538	-	Lead Network Technician	1.00	23.63	25.99	36.47
2540	SP1	Lieutenant of Communications	1.00	37.58	41.33	60.43
2542	SP1	Lieutenant of Corrections	1.00	37.58	41.33	60.43
2545	SP1	Lieutenant of Patrol	1.00	37.58	41.33	60.43
2547	AS11	Maintenance Foreman - Hwy.	1.00	23.05	25.35	35.21
2548	-	Network Technician	2.00	21.50	23.65	34.57
2530	M2	Operations Manager - Hwy	1.00	23.48	25.83	39.19
2531	LT13	Operations Manager - SAO	1.00	20.86	22.95	31.84
2550	-	Security Officer (3)	1.00	12.26	13.48	18.72
2533	-	Special Court Administrator	1.00		(3)	
2555	M2	Support Services Manager	<u>1.00</u>	23.48	25.83	39.19
<b>TOTAL</b>			<b><u>25.30</u></b>			

(1) Part-time Deputy Coroners are budgeted at a total cost of \$40,000 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 2009 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 (1)	41,145	45,259	66,145	5.00	3.00
2508 Attorney-Level Two	54,858	60,344	88,193	6.00	2.00
2510 Attorney-Level Three (2)	68,574	75,431	95,545	1.00	1.00
2519 Conflict Attorney (3)			22,000	<u>0.00</u>	<u>1.00</u>
<b>TOTALS</b>				<u>12.00</u>	<u>7.00</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) One Level One attorney in the Public Defender's Office is authorized to receive a \$4,000 stipend due to performing some Level Two duties.

(2) The Level Three attorney in the Public Defender's Office (the Public Defender) receives a salary that is 90% of the State's Attorney's salary.

(3) Four individuals fill this part-time position, each earning \$22,000.

**DEKALB COUNTY GOVERNMENT**

**FY 2009 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	-	Administrative 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	3.00	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>18.50</u>	19.25	21.18	27.52
TOTAL			<u>37.40</u>			

\*No changes to the salary ranges for 2009 had been approved at the time of printing.

**DEKALB COUNTY GOVERNMENT**

**FY 2009 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
		<b>TOTAL</b>	<u><b>11.00</b></u>			

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

The Nursing Home Manager is an out-sourced contract.

\*No changes to the salary ranges for 2009 had been approved at the time of printing.

**DEKALB COUNTY GOVERNMENT**

**FY 2009 BUDGET**

**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>
3501	M3	Administrator	1.00		(1)	
3502	-	Assistant Administrator	1.00	31.33	34.47	50.26
3524	AS9	Communicable Disease Coord.	1.00	22.43	24.67	35.98
3532	AS11	Director of Environmental Health	1.00	22.07	24.28	34.27
3536	AS10	Director of Health Education	1.00	20.42	22.46	31.71
3537	SP1	Director of Home Care	1.00	29.85	32.83	47.87
3539	-	Director of Office Support	1.00	18.31	20.14	28.42
3540	-	Director of Personal Health Svcs.	1.00	29.85	32.83	47.87
3544	AS10	Family Planning Coordinator	1.00	22.43	24.67	35.98
3545	-	Director of Fiscal Operations	1.00	17.26	18.99	26.80
3548	-	HIV/STD Clinical Team Leader	1.00	17.34	19.07	27.76
3549	-	Home Care Office Coordinator	1.00	14.24	15.66	22.10
3555	-	Insurance Case Mgmt. Coord.	1.00	22.76	25.03	35.32
3560	-	Patient Care Coordinator	1.00	25.05	27.56	40.17
3581	-	Pediatric Services Coordinator	1.00	22.43	24.67	35.98
3585	-	Program Development Coord.	1.00	23.56	25.91	37.77
3595	-	WIC/FCM Program Coordinator	1.00	22.43	24.67	35.98
3596	-	WIC/FCM Team Leader	<u>1.00</u>	20.76	22.83	33.28
<b>TOTAL</b>			<u>18.00</u>			

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

**DEKALB COUNTY GOVERNMENT**

**FY 2009 BUDGET**

**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	21.82	24.00	31.68
3715	-	Administrative Assistant	<u>1.00</u>	16.34	17.97	24.98
		<b>TOTAL</b>	<u>2.00</u>			

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

**DEKALB COUNTY GOVERNMENT**

**FY 2009 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
<b>TOTAL</b>			<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	11.15	12.26	17.02
4270	CS4	Secretary A	<u>1.00</u>	12.25	13.47	19.65
<b>TOTAL</b>			<u>2.00</u>			

\*Salaries are set by the Sixteenth Judicial Circuit. Salaries for 2009 were not available at the time of printing.

**DEKALB COUNTY GOVERNMENT**

**FY 2009 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	10.29	11.32	15.74
4661	CT9	Executive Secretary	1.00	14.74	16.21	22.50
4663	AS9	Service Officer	2.00	17.60	19.35	26.87
4601	AS11	Superintendent	<u>1.00</u>	21.63	23.80	31.87
		<b>TOTAL</b>	<u><b>5.00</b></u>			

**DEKALB COUNTY GOVERNMENT**

**FY 2009 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	18.00
5120	FP8	Corrections - Courthouse Security	4.00
5125	FP11	Detective Sergeant	1.00
5130	FP8	Detective	7.00
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	21.30	21.30
(as of December 1	1	17.36	23.02	23.02
or June 1)	2	18.66	24.71	24.71
	3	19.95	26.37	26.37
	4	21.27	28.10	28.10
	5	22.54	29.85	29.85
	6	23.56	-----	-----
	7	24.61	-----	-----
	8	25.54	-----	-----
SERGEANT	0	27.65	32.27	32.27
After Years Completed	1	28.49	33.27	33.27
(as of December 1	2	29.29	34.22	34.22
or June 1)				

**DEKALB COUNTY GOVERNMENT**

**FY 2009 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	25.07
5310	-	Maintenance-Highway	1.00	20.09
5330	-	Mechanic	2.00	25.57
5330	-	Traffic Control Technician	<u>2.00</u>	25.57
		<b>TOTAL</b>	<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 2009 BUDGET**

**AFSCME UNION  
SYCAMORE & HIGHWAY CAMPUSES**

<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
5507	AC7A	Administrative Assistant	1.00
5509	AC8	Administrative Clerk A	1.00
5510	AC7	Administrative Clerk B	2.00
5511	AC6	Administrative Clerk C	6.00
5515	AC8	Administrative Secretary	2.00
5519	AA9	Assistant Planner	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
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	3.00
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>
		<b>TOTAL</b>	<b><u>56.00</u></b>

**DEKALB COUNTY GOVERNMENT / FY 2009 BUDGET / AFSCME STEP PLAN (Under Negotiation)**

Hay Code	Basis Mid Points	Start	Maximum Hiring										Maximum		
			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

**DEKALB COUNTY GOVERNMENT**

**FY 2009 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	14.39	15.83	21.90
5608	CT6	Administrative Clerk C	2.00	11.25	12.38	17.12
5612	LT7A	Animal Control Officer	2.00	13.09	14.40	19.93
5620	-	Case Manager	2.00	13.45	14.79	20.48
5647	-	Health Educator	1.50	16.96	18.66	25.81
5648	AS6	Hearing & Vision Technician	0.50	12.24	13.46	18.63
5683	-	HIV Prevention Specialist	1.00	15.72	17.29	23.92
5622	-	Home Care Administrative Asst	1.00	14.39	15.83	21.90
5656	AS4	Home Health - CNA	3.00	10.39	11.43	15.83
5657	-	Home Health - RN	12.00	21.18	23.30	33.31
5660	-	Licensed Env Hlth Practitioner	1.00	18.55	20.40	26.83
5668	AS7	Nutritionist	2.50	16.96	18.66	25.81
5672	CT4	Office Assistant B	1.50	9.96	10.95	15.16
5682	-	Public Health Associate	1.00	13.91	15.30	21.17
5684	AS9	Public Health Nurse	10.00	19.28	21.21	30.33
5686	-	Quality Improvement Assistant	1.00	14.39	15.83	21.90
5688	AS8	LEHP in Training/Sanitarian	2.00	17.19	18.91	26.18
5625	CT6	Secretary/Case Manager Asst	1.00	11.25	12.38	17.12
5626	CT6	Secretary/Clinic Aide	1.00	11.25	12.38	17.12
5693	CT6	Secretary B	11.00	11.25	12.38	17.12
5689	-	Senior Biller	<u>1.00</u>	14.38	15.81	20.93
		<b>TOTAL</b>	<b><u>61.00</u></b>			

**DEKALB COUNTY GOVERNMENT**

**FY 2009 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	7.75	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	7.75	8.53	11.30
5930	NL3	Housekeeping Aide	9.00	7.75	8.53	11.30
5935	NL3	Laundry Worker I	4.00	7.75	8.53	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	68.00	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
<b>TOTAL</b>			<u>131.95</u>			

**\*This contract was under negotiation at the time of printing.**

**DEKALB COUNTY GOVERNMENT**

**FY 2009 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	6.00
6730	TP9	Probation Officer - Juvenile	<u>6.00</u>
		<b>TOTAL</b>	<b><u>13.00</u></b>

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.

**This contract was under negotiation at the time of printing.**

**DEKALB COUNTY GOVERNMENT**

**FY 2009 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	9.71	10.68	13.46
7106	-	Park Manager	1.00	14.53	15.98	22.56
7130	-	Natural Resource Manager	0.66		20.00	
7110	-	Maintenance - Part Time	0.85	7.32	8.05	12.21
7115	LT12A	Maintenance Supervisor	1.00	17.70	19.47	27.93
7120	-	Secretary - Financial Support *	0.00		67.77	monthly
7120	-	Secretary - Office*	0.00		11.44	hourly
7120	-	Secretary - Office*	0.00		56.93	monthly
7125		Secretary - Parks* (telephone reimbursement for prk mgrs phone)	<u>0.00</u>		25.00	monthly
<b>TOTAL</b>			<u>5.01</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 2009 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. Base pay for election judges will be \$90.00 per election, with an additional \$40.00 paid to those who have attended the training course.

**DEKALB COUNTY GOVERNMENT**

**FY 2009 BUDGET**

**NONUNION LONGEVITY PLAN**

Hired Before Jan. 1st	Full Years of Service	Pay Period Amount	Annual Amount
-----	-----	-----	-----
2009	0	0.00	0.00
2008	1	0.00	0.00
2007	2	0.00	0.00
2006	3	0.00	0.00
2005	4	0.00	0.00
2004	5	14.00	364.00
2003	6	17.00	442.00
2002	7	19.00	494.00
2001	8	22.00	572.00
2000	9	24.00	624.00
1999	10	27.00	702.00
1998	11	40.00	1,040.00
1997	12	44.00	1,144.00
1996	13	47.00	1,222.00
1995	14	51.00	1,326.00
1994	15	54.00	1,404.00
1993	16	58.00	1,508.00
1992	17	61.00	1,586.00
1991	18	65.00	1,690.00
1990	19	68.00	1,768.00
1989	20	72.00	1,872.00
1988	21	95.00	2,470.00
1987	22	99.00	2,574.00
1986	23	102.00	2,652.00
1985	24	106.00	2,756.00
1984	25	109.00	2,834.00
1983	26	123.00	3,198.00
1982	27	126.00	3,276.00
1981	28	130.00	3,380.00
1980	29	133.00	3,458.00
1979	30 or more	137.00	3,562.00

This program is for non-union employees who are not in departments with separate governing boards (unless specifically adopted by the appropriate board). Employees of elected officials will qualify if the elected official has chosen to implement the program.

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 2009 BUDGET

AFSCME UNION LONGEVITY PLAN  
SYCAMORE & HIGHWAY CAMPUSES

<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>
2009	0	0.00	0.00	0.00
2008	1	0.00	0.00	0.00
2007	2	0.00	0.00	0.00
2006	3	0.00	0.00	0.00
2005	4	11.54	25.00	300.00
2004	5	13.85	30.00	360.00
2003	6	16.16	35.00	420.00
2002	7	18.47	40.00	480.00
2001	8	20.77	45.00	540.00
2000	9	23.08	50.00	600.00
1999	10	25.39	55.00	660.00
1998	11	27.70	60.00	720.00
1997	12	30.00	65.00	780.00
1996	13	32.31	70.00	840.00
1995	14	34.62	75.00	900.00
1994	15	36.93	80.00	960.00
1993	16	39.24	85.00	1,020.00
1992	17	41.54	90.00	1,080.00
1991	18	43.85	95.00	1,140.00
1990	19	46.16	100.00	1,200.00
1989	20	48.47	105.00	1,260.00
1988	21	50.77	110.00	1,320.00
1987	22	53.08	115.00	1,380.00
1986	23	55.39	120.00	1,440.00
1985	24	57.70	125.00	1,500.00
1984	25	60.00	130.00	1,560.00
1983	26	62.31	135.00	1,620.00
1982	27	64.62	140.00	1,680.00
1981	28	66.93	145.00	1,740.00
1980	29	69.24	150.00	1,800.00
1979	30	71.54	155.00	1,860.00
1978	31	73.85	160.00	1,920.00
1977	32	76.16	165.00	1,980.00
1976	33	78.47	170.00	2,040.00
1975	34	80.77	175.00	2,100.00
1974	35 or more	83.08	180.00	2,160.00

Pay period amounts reflect 26 pay periods per year.

**This contract was under negotiation at the time of printing.**

**DEKALB COUNTY GOVERNMENT**

**FY 2009 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>
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	0.00	0.00	0.00
2003	5	0.00	0.00	0.00
2002	6	0.00	0.00	0.00
2001	7	0.00	0.00	0.00
2000	8	25.39	55.00	660.00
1999	9	30.00	65.00	780.00
1998	10	34.62	75.00	900.00
1997	11	39.24	85.00	1,020.00
1996	12	43.85	95.00	1,140.00
1995	13	48.47	105.00	1,260.00
1994	14	53.08	115.00	1,380.00
1993	15	57.70	125.00	1,500.00
1992	16	62.31	135.00	1,620.00
1991	17	66.93	145.00	1,740.00
1990	18	71.54	155.00	1,860.00
1989	19	76.16	165.00	1,980.00
1988	20	80.77	175.00	2,100.00
1987	21	85.39	185.00	2,220.00
1986	22	90.00	195.00	2,340.00
1985	23	94.62	205.00	2,460.00
1984	24	99.24	215.00	2,580.00
1983	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 2009 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	0.1120	29.0	600 hrs	N/A	600 hrs
	5-14	0.1290	33.5	600 hrs	N/A	600 hrs
	15+	0.1460	38.0	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 2009 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	X	1/2	X	X	1/2
Christmas Day	X	X	X	X	X
New Year's Eve Day		1/2	X		

Total Holidays in 2009	14.00	13.50	14.00	9.00	12.50
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Total Holidays in 2008	14.00	13.50	14.00	9.00	12.50
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 2009 BUDGET**

**MISCELLANEOUS INFORMATION**

**1. 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.

**2. COBRA ADMINISTRATIVE FEE**

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

**3. 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.

**4. NONUNION LONGEVITY PLAN**

The nonunion longevity plan was adopted November 17, 1999; and amended on January 1, 2008 and January 1, 2009.

**5. UNEMPLOYMENT BENEFITS**

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

**6. SLEP EMPLOYEE RATE**

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

**7. IMRF/FLEX RESOLUTION**

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

**8. PUBLIC DEFENDER SALARY**

The resolution setting the Public Defender's salary at 90% of the State's Attorney's salary was passed by the County Board on March 21, 2007.

**DEKALB COUNTY GOVERNMENT**

**FY 2009 BUDGET**

**MISCELLANEOUS INFORMATION**

**(continued)**

**9. FISCAL YEAR CHANGE**

The fiscal year was changed to be a calendar year with the FY2008 budget effective January 1, 2008.

**10. 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.

**11. DEPARTMENT ADJUSTMENT**

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

**12. MINIMUM WAGE**

- A. The federal minimum wage was \$5.85/hour, effective July 24, 2007. It was raised to \$6.55/hour on July 24, 2008 and will increase to \$7.25/hour on July 24, 2009.
- B. The state minimum wage was \$7.50/hour, effective July 1, 2007. It was raised to \$7.75/hour on July 1, 2008; will increase to \$8.00/hour on July 1, 2009; and to \$8.25/hour on July 1, 2010.
- C. When the federal and state minimum wage differ, the higher rate is used.

**DEKALB COUNTY GOVERNMENT**

**FY 2009 BUDGET**

**NONUNION SALARY INCREASE HISTORY**

<u>YEAR</u>	<u>COLA</u>	<u>MERIT</u>
FY 2009	2.00%	0-2%
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 2009 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>
2009	8.50%	8.65%	18.17%	13.28%
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>
2009	6.2%	106,800	1.45%	no limit
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 2009 BUDGET**

**EARNINGS STATISTICS**

<u>Calendar Year</u>	<u>Gross Earnings</u>	<u>FICA Earnings</u>	<u>Medicare Earnings</u>	<u>Fed/State Earnings</u>	<u>IMRF Earnings</u>	<u>SLEP Earnings</u>
<u>2007</u>						
County	23,260,027	21,987,667	22,126,712	20,441,360	16,349,624	5,579,531
Forest Prsv	246,578	234,586	234,586	197,419	225,925	0
Total	<u>23,506,605</u>	<u>22,222,253</u>	<u>22,361,298</u>	<u>20,638,779</u>	<u>16,575,549</u>	<u>5,579,531</u>
<u>2006</u>						
County	21,759,049	20,581,556	20,725,636	19,255,733	14,540,098	4,840,195
Forest Prsv	227,839	216,809	216,809	182,006	205,712	0
Total	<u>21,986,888</u>	<u>20,798,365</u>	<u>20,942,445</u>	<u>19,437,739</u>	<u>14,745,810</u>	<u>4,840,195</u>
<u>2005</u>						
County	20,697,814	19,618,588	19,734,328	18,417,639	13,777,555	4,576,347
Forest Prsv	222,683	212,227	212,227	188,867	194,931	0
Total	<u>20,920,497</u>	<u>19,830,815</u>	<u>19,946,555</u>	<u>18,606,506</u>	<u>13,972,486</u>	<u>4,576,347</u>
<u>2004</u>						
County	20,298,133	19,358,981	19,496,101	18,207,428	13,754,822	4,472,513
Forest Prsv	251,670	223,817	223,817	203,851	208,269	0
Total	<u>20,549,803</u>	<u>19,582,798</u>	<u>19,719,918</u>	<u>18,411,279</u>	<u>13,963,091</u>	<u>4,472,513</u>
<u>2003</u>						
County	18,619,557	17,766,053	17,852,464	16,635,401	12,464,009	4,310,227
Forest Prsv	215,941	208,069	208,069	189,529	195,157	0
Total	<u>18,835,498</u>	<u>17,974,122</u>	<u>18,060,533</u>	<u>16,824,930</u>	<u>12,659,166</u>	<u>4,310,227</u>
<u>2002</u>						
County	17,198,206	16,461,720	16,542,073	15,407,856	11,001,119	3,647,460
Forest Prsv	212,072	205,224	205,224	205,224	192,132	0
Total	<u>17,410,278</u>	<u>16,666,944</u>	<u>16,747,297</u>	<u>15,613,080</u>	<u>11,193,251</u>	<u>3,647,460</u>
<u>2001</u>						
County	15,870,504	15,217,720	15,302,001	14,220,300	10,902,211	3,414,305
Forest Prsv	213,052	205,984	205,984	189,322	182,336	0
Total	<u>16,083,556</u>	<u>15,423,704</u>	<u>15,507,985</u>	<u>14,409,622</u>	<u>11,084,547</u>	<u>3,414,305</u>
<u>2000</u>						
County	14,589,202	14,010,222	14,088,492	13,066,924	9,961,679	3,298,029
Forest Prsv	196,343	190,466	190,466	174,389	173,210	0
Total	<u>14,785,545</u>	<u>14,200,688</u>	<u>14,278,958</u>	<u>13,241,313</u>	<u>10,134,889</u>	<u>3,298,029</u>

**DEKALB COUNTY GOVERNMENT**

**FY 2009 BUDGET**

**PAYROLL STATISTICS**

<u>Calendar Year</u>	<u>Checks Last Cycle</u>	<u>W-2's Issued</u>	<u>Annual Employees Hired</u>	<u>Annual Employees Terminated</u>	<u>Employees on Payroll Last Cycle</u>
<u>2007</u>					
County	632	889	242	224	650
Forest Prsv	<u>6</u>	<u>14</u>	<u>2</u>	<u>3</u>	<u>15</u>
Total	<u>638</u>	<u>903</u>	<u>244</u>	<u>227</u>	<u>665</u>
<u>2006</u>					
County	635	859	207	204	632
Forest Prsv	<u>5</u>	<u>11</u>	<u>1</u>	<u>0</u>	<u>16</u>
Total	<u>640</u>	<u>870</u>	<u>208</u>	<u>204</u>	<u>648</u>
<u>2005</u>					
County	613	853	202	203	629
Forest Prsv	<u>5</u>	<u>12</u>	<u>1</u>	<u>0</u>	<u>15</u>
Total	<u>618</u>	<u>865</u>	<u>203</u>	<u>203</u>	<u>644</u>
<u>2004</u>					
County	633	826	201	183	630
Forest Prsv	<u>5</u>	<u>13</u>	<u>3</u>	<u>5</u>	<u>14</u>
Total	<u>638</u>	<u>839</u>	<u>204</u>	<u>188</u>	<u>644</u>
<u>2003</u>					
County		805	166	165	612
Forest Prsv		<u>10</u>	<u>3</u>	<u>0</u>	<u>16</u>
Total	N/A	<u>815</u>	<u>169</u>	<u>165</u>	<u>628</u>
<u>2002</u>					
County		813	207	191	611
Forest Prsv		<u>11</u>	<u>1</u>	<u>0</u>	<u>13</u>
Total	N/A	<u>824</u>	<u>208</u>	<u>191</u>	<u>624</u>
<u>2001</u>					
County		790	222	197	595
Forest Prsv		<u>21</u>	<u>0</u>	<u>1</u>	<u>12</u>
Total	N/A	<u>811</u>	<u>222</u>	<u>198</u>	<u>607</u>
<u>2000</u>					
County		759	166	140	570
Forest Prsv		<u>20</u>	<u>1</u>	<u>1</u>	<u>13</u>
Total	N/A	<u>779</u>	<u>167</u>	<u>141</u>	<u>583</u>

**DEKALB COUNTY GOVERNMENT**

**FY 2009 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>2007</u>					
County	N/A*	N/A*	N/A*	N/A*	N/A*
Forest Preserve	<u>246,578</u>	1.0%	<u>754</u>	11,500	1.0%
Total	<u><u>246,578</u></u>		<u><u>754</u></u>		
<u>2006</u>					
County	N/A*	N/A*	N/A*	N/A*	N/A*
Forest Preserve	<u>227,389</u>	1.1%	<u>697</u>	11,000	1.1%
Total	<u><u>227,389</u></u>		<u><u>697</u></u>		
<u>2005</u>					
County	20,100,959	1.6%	106,029	10,500	1.2%
Forest Preserve	<u>222,685</u>	1.2%	<u>813</u>	10,500	1.2%
Total	<u><u>20,323,644</u></u>		<u><u>106,842</u></u>		
<u>2004</u>					
County	19,731,912	1.3%	79,688	9,800	0.9%
Forest Preserve	<u>220,807</u>	0.9%	<u>601</u>	9,800	0.9%
Total	<u><u>19,952,719</u></u>		<u><u>80,289</u></u>		
<u>2003</u>					
County	18,069,181	0.9%	49,280	9,000	0.6%
Forest Preserve	<u>215,941</u>	0.6%	<u>341</u>	9,000	0.6%
Total	<u><u>18,285,122</u></u>		<u><u>49,621</u></u>		
<u>2002</u>					
County	16,712,505	0.9%	47,400	9,000	0.6%
Forest Preserve	<u>212,633</u>	0.6%	<u>351</u>	9,000	0.6%
Total	<u><u>16,925,138</u></u>		<u><u>47,751</u></u>		
<u>2001</u>					
County	15,380,476	0.7%	36,037	9,000	0.6%
Forest Preserve	<u>206,328</u>	0.6%	<u>377</u>	9,000	0.6%
Total	<u><u>15,586,804</u></u>		<u><u>36,414</u></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 2009 BUDGET**

**FLEXIBLE BENEFITS STATISTICS**

**A. UNCOVERED MEDICAL EXPENSES**

<u>YEAR</u>	<u>CONTRIBUTIONS</u>	<u>PARTICIPANTS</u>
2007	113,135	82
2006	97,545	73
2005	104,780	84
2004	106,773	72
2003	103,320	94
2002	77,989	84
2001	76,267	83
2000	67,913	83

**B. DEPENDENT CARE EXPENSES**

<u>YEAR</u>	<u>CONTRIBUTIONS</u>	<u>PARTICIPANTS</u>
2007	22,614	5
2006	18,397	6
2005	16,380	5
2004	20,932	7
2003	27,358	9
2002	40,371	13
2001	43,593	15
2000	66,892	18

DEKALB COUNTY GOVERNMENT

FY 2009 BUDGET

UNION CONTRACT SUMMARY

UNION	AUTHORIZED POSITIONS	ORIGINAL CONTRACT DATE	CURRENT CONTRACT			
			BOARD ADOPTED DATE	START DATE	END DATE	STATUS
AFSCME - SYCAMORE AND HIGHWAY CAMPUSES	56.00	12/01/1988	04/20/2005	12/01/2004	11/30/2008	UNDER NEGOTIATION
AFSCME - PUBLIC HEALTH	61.00	06/01/2008	06/01/2008	06/01/2008	12/31/2012	SETTLED
AFSCME - REHAB & NURSING CTR	131.95	09/21/1994	06/13/2005	12/01/2004	11/30/2008	UNDER NEGOTIATION
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>13.00</u>	12/01/1992	N/A	12/01/2005	11/30/2008	UNDER NEGOTIATION
TOTAL-6 BARGAINING UNITS	<u>367.95</u>					

**2008 Union Dues**

AFSCME: (all units, biweekly)

Full Time: \$17.09

75% Time: \$12.89

50% Time: \$ 8.64

MAP/FOP: (biweekly)

\$11.54

OPERATING ENGINEERS: (biweekly)

Administrative Dues: per employee, set by union

Membership Dues: \$6.93

TEAMSTERS: (monthly)

(Hourly rate x 2.5) + \$3.00 rounded to the nearest dollar

**DEKALB COUNTY GOVERNMENT**

**FY 2009 BUDGET**

**NON-UNION HEALTH INSURANCE RATES PER MONTH**

(Effective January 1, 2009)

<u>Coverage Category</u>	<u>Single</u>	<u>Family</u>
Active-Working-Employee	116.00	394.00
Active-Working-Employer	<u>514.00</u>	<u>1,052.00</u>
Total	<u>630.00</u>	<u>1,446.00</u>
Active-On Leave	630.00	1,446.00
Retired-NonMedicare	630.00	1,446.00
Retired-Medicare	450.00	900.00
COBRA-NonMedicare	643.00	1,475.00
COBRA-Medicare	428.00	857.00
Buyout	2,100/yr	2,100/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 \$43,000 of coverage at an employer cost of \$12.90 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 2009 BUDGET**

**HISTORY OF MEDICAL INSURANCE RATES**

YEAR	COMPANY	PLAN NUMBER	SINGLE			FAMILY		
			TOTAL	EMPLOYEE*	EMPLOYER*	TOTAL	EMPLOYEE*	EMPLOYER*
2008	BC/BS	P14634	630.00	116.00	514.00	1,446.00	394.00	1,052.00
2008	BC/BS	P14634	600.00	114.00	486.00	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
2009	233,064	0.00	0.00	0.00	0.00	0.00	0.00
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 2009 BUDGET**  
**MEDICAL INSURANCE CENSUS HISTORY**

<u>DATE</u>	<u>SINGLE</u>	<u>FAMILY</u>	<u>TOTAL*</u>	<u>BUYOUT</u>	<u>REFUSAL</u>	<u>OPEN POSITIONS</u>	<u>TOTAL ELIGIBLE</u>
August 2008	174	166	340	91	21	58	510
December 2007	161	174	335	79	27	49	490
December 2006	153	192	345	80	31	36	492
December 2005	161	179	340	67	30	55	492
December 2004	160	189	349	67	25	46	487
December 2003	154	199	353	63	24	40	480
December 2002	138	207	345	50	34	9	438
December 2001	140	187	327	44	30	29	430
December 2000	133	180	313	38	24	51	426
December 1995	189	123	312	53	0	60	425
December 1990	142	198	340	0	0	N/A	N/A

\*does not include COBRA or retiree policies

**DEKALB COUNTY GOVERNMENT**

**FY 2009 BUDGET**

**NONUNION EMPLOYEE BENEFITS**

<u>CATEGORY</u>		<u>FY2009</u>	<u>FY2008</u>
1. Health Insurance - Single	Employee/Month	116	114
	Employer/Month	<u>514</u>	<u>486</u>
	Total	<u>630</u>	<u>600</u>
2. Health Insurance - Family	Employee/Month	394	386
	Employer/Month	<u>1,052</u>	<u>994</u>
	Total	<u>1,446</u>	<u>1,380</u>
3. Life Insurance	Employer/Month Amount	12.90 43,000	12.60 42,000
4. FICA	Maximum Salary	106,800	102,000
	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)	8.5%	8.0%
Forest Preserve - IMRF	Employee	4.5%	4.5%
	Employer	13.28%	12.94%
County - SLEP	Employee	7.5%	7.5%
	Employer	18.17%	17.81%
7. Unemployment Insurance			
County	Maximum Salary	10,000	10,000
	Employer Rate (2)	0.5%	1.0%
Forest Preserve	Maximum Salary	12,300	12,000
	Employer Rate	(3)	0.8%
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 2009  
BUDGET  
PLAN**

Public Building Commission

DEKALB COUNTY PUBLIC BUILDING COMMISSION				
FY 2009 BUDGET				
DEPARTMENT:		GENERAL OPERATIONS (7110)		
FUND:		GENERAL FUND (8100)		
ACCOUNT	DESCRIPTION	13 MONTH	12 MONTHS	ADOPTED
		ACTUAL	PROJECTED	
		FY 2007	FY 2008	FY 2009
REVENUES:				
5501	Interest	4,755	500	1,000
5899	Miscellaneous	81	0	0
5964	Contribution from: Sinking Fund	25,000	25,000	25,000
5966	Contribution from: R&R Sycamore	0	0	13,000
5970	Contribution from: R&R PSB	0	0	14,000
TOTAL REVENUES		29,836	25,500	53,000
EXPENDITURES:				
6005	Salaries	37,138	27,000	32,000
6071	Part Time	136	3,500	3,000
6111	Overtime	357	0	200
6501	FICA (Social Security)	2,872	2,400	2,700
6502	IMRF (State Retirement)	465	450	500
6601	Unemployment Tax	280	200	300
6602	Workers' Compensation Insurance	300	300	300
7701	Office Furniture & Small Equipment	0	0	0
7711	Computer Equipment	0	1,500	1,000
7899	Miscellaneous Projects	0	0	0
8001	Schools of Instruction	0	0	500
8003	Travel	491	500	1,500
8005	Mileage - Boards	147	300	200
8007	Meetings - Host Expenses	24	200	300
8013	Public Notices	87	0	100
8021	Maintenance - Software	0	400	500
8022	Maintenance - Equipment	0	0	500
8044	Telephone	2,128	2,000	2,000
8051	Professional Services	6,462	7,900	8,000
8061	Commercial Services	888	450	500
8105	Surety Bonds	99	275	500
9001	Supplies	528	1,000	1,000
9011	Postage	138	100	100
9801	Miscellaneous	10	100	100
TOTAL EXPENDITURES		52,551	48,575	55,800

DEKALB COUNTY PUBLIC BUILDING COMMISSION  
FY 2009 BUDGET

DEPARTMENT: PROJECTS (7210)  
FUND: CAPITAL IMPROVEMENT RESERVE (8200)

ACCOUNT	DESCRIPTION	13 MONTH	12 MONTHS	ADOPTED
		ACTUAL FY 2007	PROJECTED FY 2008	
REVENUES:				
5501	Interest	61,476	75,000	75,000
TOTAL REVENUES		61,476	75,000	75,000
EXPENDITURES:				
9981	Contribution To: PBC R&R Syc	61,476	75,000	75,000
TOTAL EXPENDITURES		61,476	75,000	75,000

DEKALB COUNTY PUBLIC BUILDING COMMISSION				
FY 2009 BUDGET				
DEPARTMENT:		RENEWAL & REPLACEMENT - SYCAMORE CAMPUS (7410)		
FUND:		RENEWAL & REPLACEMENT - SYCAMORE CAMPUS (8400)		
		13 MONTH	12 MONTHS	
		ACTUAL	PROJECTED	ADOPTED
ACCOUNT	DESCRIPTION	FY 2007	FY 2008	FY 2009
REVENUES:				
4731	County R&R Lease	175,000	150,000	0
4761	DeKalb County - 1995 Bonds	114,632	0	0
4761	DeKalb County - 1995 Debt Service	90,000	0	0
5501	Interest	9,997	5,000	5,000
5899	Miscellaneous	0	0	0
5937	Contribution from: Special Projects	0	0	0
5966	Contribution from: PBC R&R	0	0	175,000
5967	Contribution from: PBC Cap Res Imp	61,476	75,000	75,000
TOTAL REVENUES		451,105	230,000	255,000
EXPENDITURES:				
7832	Parking Lot Construction	6,100	0	0
7834	Concrete Replacement & Repair	6,647	0	0
7836	Courthouse Reconfiguration	56,637	67,000	100,000
7838	Situation Room	768	0	0
7839	Storage Reconfiguration & Updates	0	5,880	0
7840	Judicial Center	0	0	0
7841	General Painting	17,149	0	0
7844	Gathertorium Movable Divider	0	0	35,000
7845	Fire Alarm/Sprinkler Updates	42,968	0	0
7846	Elevator Upgrades	0	0	100,000
7847	Courthouse Carpet/Tile Replacemnt	32,220	22,000	0
7851	Admin Bldg Windows/Siding/Caulking	39,609	0	0
7853	Telephone Air Conditioning	0	12,000	0
7854	Gutenberg Room (A/C & Door Move)	0	15,000	0
7855	Parking Lot Maintenance	1,022	0	30,000
7858	HVAC Upgrades	8,731	0	0
7865	Dehumidification for Courthouse	4,840	0	0
7866	Boiler Replacement	3,929	0	0
7872	Courthouse Furniture Refinishing	11,823	5,273	10,000
7873	Admin Customer Counter Area	6,440	20,000	49,000
7874	Mapping Room Reconfiguration	0	5,000	6,000
TOTAL EXPENDITURES		238,884	152,153	330,000

DEKALB COUNTY PUBLIC BUILDING COMMISSION				
FY 2009 BUDGET				
DEPARTMENT: HEALTH FACILITY/NH (7450)				
FUND: RENEWAL & REPLACEMENT - HEALTH FACILITY(8450)				
		13 MONTH	12 MONTHS	
		ACTUAL	PROJECTED	ADOPTED
ACCOUNT	DESCRIPTION	FY 2007	FY 2008	FY 2009
REVENUES:				
4732	Health R&R Lease	175,000	200,000	0
5501	Interest	35,629	25,000	30,000
5899	Miscellaneous	396	0	0
5969	Contri From: PBC Health R&R	0	0	225,000
TOTAL REVENUES		211,024	225,000	255,000
EXPENDITURES:				
7352	Telephone System - Health Center	0	0	25,000
7831	Landscaping Improvements	0	0	10,000
7834	Sidewalks/Concrete Work	14,185	0	10,000
7856	Nature Trail	0	0	0
7863	Security System	0	0	0
TOTAL EXPENDITURES		14,185	0	45,000

DEKALB COUNTY PUBLIC BUILDING COMMISSION				
FY 2009 BUDGET				
DEPARTMENT:		PUBLIC SAFETY BLDG (7460)		
FUND:		RENEWAL & REPLACEMENT - PUBLIC SAFETY BLDG (8460)		
		13 MONTH	12 MONTHS	
		ACTUAL	PROJECTED	ADOPTED
ACCOUNT	DESCRIPTION	FY 2007	FY 2008	FY 2009
REVENUES:				
5501	Interest	4,019	3,000	2,000
5901	Contribution From: General Fund	0	200,000	0
5939	Contribution From: Opportunity Fund	300,000	250,000	300,000
TOTAL REVENUES		304,019	453,000	302,000
EXPENDITURES:				
7951	Roof Replacement	0	0	0
7952	Garage Floor & Drain	0	23,000	25,000
7953	Fire Alarm Update	742	0	0
7954	Remodel Jail T-Block	0	0	0
7955	Relocate Corrections Security Room	59,966	0	0
7956	Upgrade Jail Security Cameras	0	18,000	0
7957	Reconfigure Support Staff Areas	27,245	0	0
7958	Caulk Concrete Panels	24,177	0	0
7959	Jail Door Security Control	0	0	0
7960	Jail Door Upgrade Program	107,510	0	0
7961	Jail Shower Valve Replacement	0	69,000	0
7962	Water Heater Replacement	0	14,000	0
7963	Commo Center Air Conditioning	0	32,000	0
7965	Transfer Switch Replacement	12,818	0	0
7966	Carpet & Tile Replacement	0	0	0
7967	Electrical & Computer Network	5,113	0	0
7968	Remodel Old Evidence Room	78,362	0	0
7969	Relocate Armory	15,942	0	0
7970	Office Relocations	17,251	0	0
7971	Guard Corridor Control Upgrades	0	0	175,000
7972	Boiler Replacement	0	160,000	0
7973	Generator	0	0	135,000
7974	Fencing & Repairs	0	0	9,000
7975	Food Pantry Expansion	0	0	6,000
TOTAL EXPENDITURES		349,125	316,000	350,000

DEKALB COUNTY PUBLIC BUILDING COMMISSION				
FY 2009 BUDGET				
DEPARTMENT:		HEALTH FACILITY/NH (7450)		
FUND:		RENEWAL & REPLACEMENT - HEALTH FACILITY(8450)		
		13 MONTH	12 MONTHS	
		ACTUAL	PROJECTED	ADOPTED
ACCOUNT	DESCRIPTION	FY 2007	FY 2008	FY 2009
REVENUES:				
4732	Health R&R Lease	175,000	200,000	0
5501	Interest	35,629	25,000	30,000
5899	Miscellaneous	396	0	0
5969	Contri From: PBC Health R&R	0	0	225,000
TOTAL REVENUES		211,024	225,000	255,000
EXPENDITURES:				
7352	Telephone System - Health Center	0	0	25,000
7831	Landscaping Improvements	0	0	10,000
7834	Sidewalks/Concrete Work	14,185	0	10,000
7856	Nature Trail	0	0	0
7863	Security System	0	0	0
TOTAL EXPENDITURES		14,185	0	45,000

DEKALB COUNTY PUBLIC BUILDING COMMISSION				
FY 2009 BUDGET				
DEPARTMENT:		PUBLIC SAFETY BLDG (7460)		
FUND:		RENEWAL & REPLACEMENT - PUBLIC SAFETY BLDG (8460)		
		13 MONTH	12 MONTHS	
		ACTUAL	PROJECTED	ADOPTED
		FY 2007	FY 2008	FY 2009
REVENUES:				
5501	Interest	4,019	3,000	2,000
5901	Contribution From: General Fund	0	200,000	0
5939	Contribution From: Opportunity Fund	300,000	250,000	300,000
TOTAL REVENUES		304,019	453,000	302,000
EXPENDITURES:				
7951	Roof Replacement	0	0	0
7952	Garage Floor & Drain	0	23,000	25,000
7953	Fire Alarm Update	742	0	0
7954	Remodel Jail T-Block	0	0	0
7955	Relocate Corrections Security Room	59,966	0	0
7956	Upgrade Jail Security Cameras	0	18,000	0
7957	Reconfigure Support Staff Areas	27,245	0	0
7958	Caulk Concrete Panels	24,177	0	0
7959	Jail Door Security Control	0	0	0
7960	Jail Door Upgrade Program	107,510	0	0
7961	Jail Shower Valve Replacement	0	69,000	0
7962	Water Heater Replacement	0	14,000	0
7963	Commo Center Air Conditioning	0	32,000	0
7965	Transfer Switch Replacement	12,818	0	0
7966	Carpet & Tile Replacement	0	0	0
7967	Electrical & Computer Network	5,113	0	0
7968	Remodel Old Evidence Room	78,362	0	0
7969	Relocate Armory	15,942	0	0
7970	Office Relocations	17,251	0	0
7971	Guard Corridor Control Upgrades	0	0	175,000
7972	Boiler Replacement	0	160,000	0
7973	Generator	0	0	135,000
7974	Fencing & Repairs	0	0	9,000
7975	Food Pantry Expansion	0	0	6,000
TOTAL EXPENDITURES		349,125	316,000	350,000

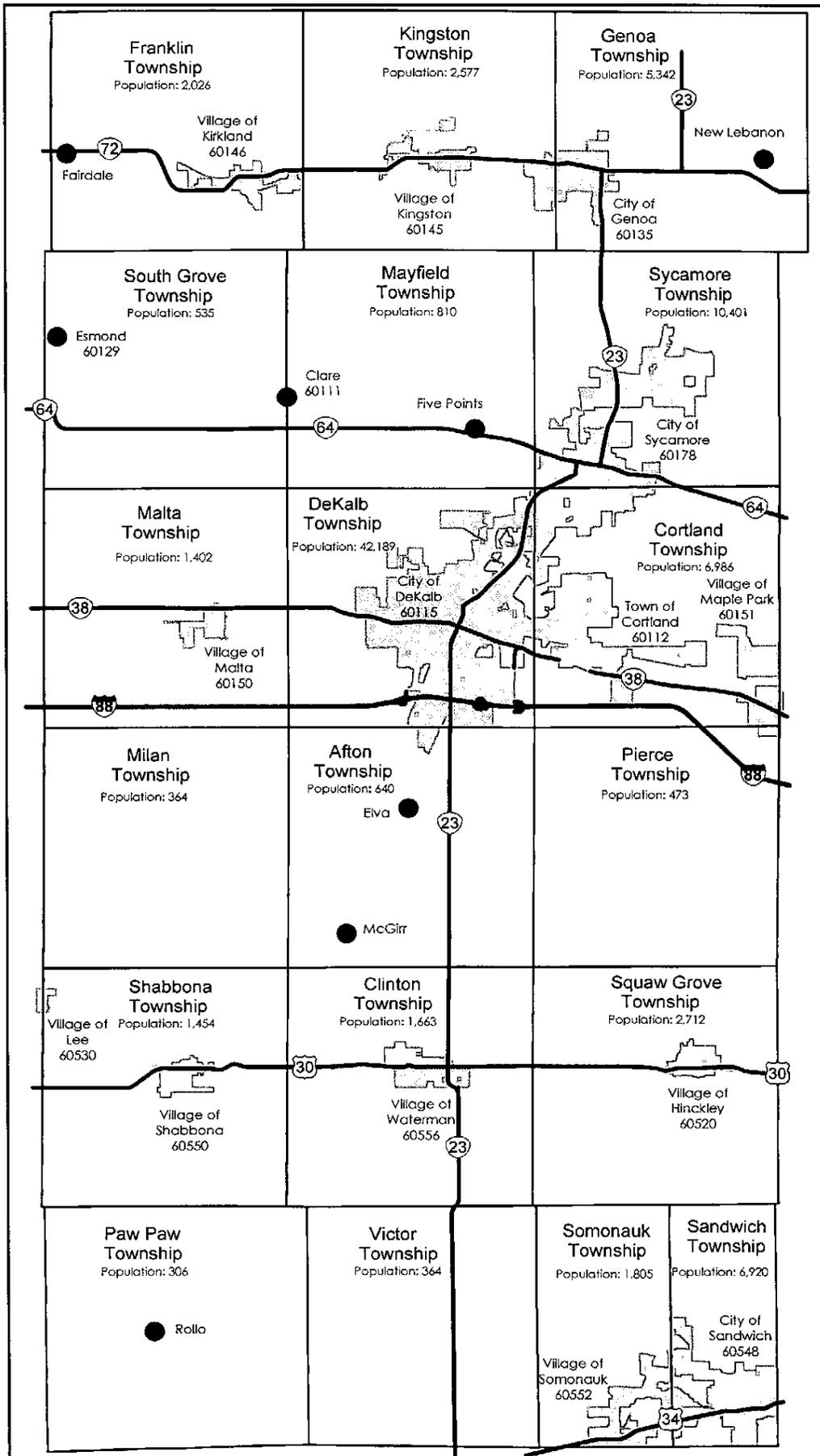
DEKALB COUNTY PUBLIC BUILDING COMMISSION				
FY 2009 BUDGET				
DEPARTMENT:		HEALTH FACILITY DEBT SERVICES (7510)		
FUND:		SINKING FUND (8500)		
		13 MONTH	12 MONTHS	
		ACTUAL	PROJECTED	ADOPTED
ACCOUNT	DESCRIPTION	FY 2007	FY 2008	FY 2009
REVENUES:				
4721	Building Lease - Nursing Home	331,459	734,000	730,000
4722	Building Lease - Health Department	116,357	250,000	250,000
5501	Interest	17,123	11,000	10,000
5511	Sale of Property	254,636	0	0
TOTAL REVENUES		719,575	995,000	990,000
EXPENDITURES:				
7901	Principal on Indebtedness***	0	685,000	705,000
7911	Interest on Indebtedness	696,317	280,000	244,000
7921	Payment to Escrow Agent	8,276	0	0
7922	Amortization Loss in Refunding	-17,745	0	0
7923	Amortization Premium	3,333	0	0
8061	Commercial Services	1,500	3,000	3,000
9901	Contribution to: PBC General	25,000	25,000	25,000
TOTAL EXPENDITURES		716,681	993,000	977,000
*** Paid as a liability via charge to balance sheet #8500-1133.				

DEKALB COUNTY PUBLIC BUILDING COMMISSION				
FY 2009 BUDGET				
DEPARTMENT:		COMMUNITY OUTREACH BUILDING CONST (7740)		
FUND:		COMMUNITY OUTREACH BUILDING CONST (8740)		
		13 MONTH	12 MONTHS	
		ACTUAL	PROJECTED	ADOPTED
ACCOUNT	DESCRIPTION	FY 2007	FY 2008	FY 2009
<b>REVENUES:</b>				
4761	DeKalb County Government	60,000	0	0
5501	Interest	101,259	100,000	0
5899	Miscellaneous	0	6,000	0
5901	Contribution From: General Fund	250,000	53,300	125,000
5904	Contribution From: Document Storage	50,000	50,000	50,000
5905	Contribution From: Veteran's Comm	150,000	150,000	200,000
5913	Contribution From: PBC Lease	650,000	175,000	175,000
5931	Contribution From: Health Dept	1,300,000	500,000	0
5932	Contribution From: Mental Health	275,000	0	0
5937	Contribution From: Special Projects	0	25,000	0
5938	Contribution From: County Farm	0	270,000	0
5946	Contribution From: Facilities Mgmt	20,000	0	0
5956	Contribution From: GIS Developmnt	40,000	0	0
5964	Contribution From: Debt Service Fund	385,000	0	0
<b>TOTAL REVENUES</b>		<b>3,281,259</b>	<b>1,329,300</b>	<b>550,000</b>
<b>EXPENDITURES:</b>				
7101	Construction	1,102,660	4,275,000	0
7701	Furniture & Equipment	0	410,000	0
7713	Technology Equipment	0	150,000	0
7725	Storage Systems	0	0	325,000
7861	Emergency Power Systems	0	75,000	0
7911	Interest on Indebtedness	0	75,000	70,000
7968	Evidence Room	0	0	50,000
8013	Public Notices	437	0	0
8051	Professional Services	127,309	60,000	0
8061	Commercial Services	17,707	0	0
8067	Soil Borings & Testing	9,450	0	0
<b>TOTAL EXPENDITURES</b>		<b>1,257,563</b>	<b>5,045,000</b>	<b>445,000</b>

## 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 4, 2008	Wed., December 17, 2008	Thurs., December 18, 2008
Thurs., January 8, 2009	Wed., January 21, 2009	Thurs., January 22, 2009
Thurs., February 5, 2009	Wed., February 18, 2009	Thurs., February 19, 2009
Thurs., March 5, 2009	Wed., March 18, 2009	Thurs., March 19, 2009
Thurs., April 2, 2009	Wed., April 15, 2009	Thurs., April 16, 2009
Thurs., May 7, 2009	Wed., May 20, 2009	Thurs., May 21, 2009
Thurs., June 4, 2009	Wed., June 17, 2009	Thurs., June 18, 2009
Thurs., July 2, 2009	Wed., July 15, 2009	Thurs., July 16, 2009
Thurs., August 6, 2009	Wed., August 19, 2009	Thurs., August 20, 2009
Thurs., September 3, 2009	Wed., September 16, 2009	Thurs., September 17, 2009
Thurs., October 8, 2009	Wed., October 21, 2009	Thurs., October 22, 2009
Thurs., November 5, 2009	Wed., November 18, 2009	Thurs., November 19, 2009
Thurs., December 3, 2009	Wed., December 16, 2009	Thurs., December 17, 2009
Thurs., January 7, 2010	Wed., January 20, 2010	Thurs., January 21, 2010



2000 Census Population Figures