

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 75th 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 1st 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
	-----	-----	-----		-----
FUNDS:					
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					
	** 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
ANIMAL CONTROL (Line item 3531)			
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		
FOOD SANITATION (Line Item 3543)			
Class A Food Establishment	\$395.00	\$425.00	\$10,000.00
Class B Food Establishment	\$250.00	\$270.00	Last increase 1/01/08
Class C Food Establishment	\$130.00	\$140.00	
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	
POTABLE WATER (Line Item 3542)			
Well Permit	*\$100.00		\$1,200.00
Well Permit Inspection/Sample	\$120.00	\$130.00	Last increase 1/01/08
Well Inspection & Water Test	\$120.00	\$130.00	
Water Sample Test	\$35.00	\$40.00	
Water Sample with Collection	\$60.00		
	*State law prohibits increase		
SEWAGE (Line Item 3541)			
Septic Installer License	\$130.00	\$140.00	\$3,400.00
Septic Permit - Established	\$200.00	\$225.00	Last increase 1/01/08
Septic Permit - New	\$280.00	\$300.00	
Septic Inspection	\$115.00	\$120.00	
HOME HEALTH CARE (Line Item 4035/4603)			
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
ADULT IMMUNIZATIONS			
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, Meningitides, Varicella, IPV Polio, Typhoid, Pneumonia, Gardasil, Zostovox, MMR, Rabies, Japanese Encephalitis)	Vaccine cost + \$15.00		
Flu Shots	\$35.00		
IMMUNIZATIONS			
Childhood Immunizations	\$10.00		
CHILDRENS' CLINICS			
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		
LUNG CLINIC			
T.B. Skin Test	\$10.00		
VITAL RECORDS			
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	
TOTAL			\$19,600.00

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

						YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Department (#1476-5530)		Actual FY 2005	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	\$200,000	\$564,000	\$1,047,536	\$1,086,633	\$1,828,827	\$1,977,827	\$2,596,827	\$2,194,827	\$2,863,827
Revenues										
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	Total Revenue	364,000	520,000	700,241	889,000	820,000	822,000	856,000	879,000	905,000
C	Total Available	564,000	1,084,000	1,747,777	1,975,633	2,648,827	2,799,827	3,452,827	3,073,827	3,768,827
Expenses										
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	21,000	0	0	0
E-7305	Animal Control Vehicles	0	0	0	0	26,000	0	0	0	32,000
E-7307	Facility Management Vehicles	0	0	0	0	0	62,000	0	0	0
E-7332	Sheriff's Information System	0	0	14,284	0	20,000	0	80,000	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
D	Total Expenditures	0	36,464	661,144	146,806	671,000	203,000	1,258,000	210,000	477,000
E	Ending Balance	564,000	1,047,536	1,086,633	1,828,827	1,977,827	2,596,827	2,194,827	2,863,827	3,291,827
Designated Reserves at December 31st										
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	26,000	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
F	Total Designated Items	542,000	1,025,536	994,852	1,667,046	1,720,046	2,264,046	1,787,046	2,381,046	2,734,046
G	Un-Designated Ending Balance	22,000	22,000	91,781	161,781	257,781	332,781	407,781	482,781	557,781

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
A Beginning Balance 12-01	\$908,103	\$994,413	\$1,027,985	\$1,024,341	\$954,341	\$1,074,341	\$1,234,341	\$1,414,341
Receipts:								
B Contr. from General Fund	200,000	200,000	200,000	350,000	150,000	150,000	150,000	150,000
C State Grant	27,839	0	3,324	0	0	0	0	0
D Donations	0	4,955	0	0	0	0	0	0
E E-911 Reimbursement	0	17,813	0	0	0	0	0	0
F Interest	0	71,185	30,000	30,000	30,000	30,000	30,000	30,000
G Miscellaneous	0	0	5,167	0	0	0	0	0
H Total Revenue	227,839	293,953	238,491	380,000	180,000	180,000	180,000	180,000
I Total Available	1,135,942	1,288,366	1,266,476	1,404,341	1,134,341	1,254,341	1,414,341	1,594,341
Intended Uses:								
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 Hlth 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
J Total Expenditures	141,529	260,381	242,135	450,000	60,000	20,000	0	0
K Ending Balance	994,413	1,027,985	1,024,341	954,341	1,074,341	1,234,341	1,414,341	1,594,341

DEKALB COUNTY GOVERNMENT

- FY 2009 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN
FOR SYCAMORE CAMPUS

Department (#8400-7410)	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
A. Beginning Balance 12-01	(\$67,094)	\$63,986	\$276,207	\$367,790	\$287,790	\$562,790	\$837,790	1,112,790
Receipts:								
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. Total Revenue	462,584	451,104	230,000	250,000	275,000	275,000	275,000	275,000
C. Total Available	395,490	515,090	506,207	617,790	562,790	837,790	1,112,790	1,387,790
Projects:								
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
D. Total Expenditures	331,504	238,883	138,417	330,000	0	0	0	0
E. UnDesignated Ending Balance	63,986	276,207	367,790	287,790	562,790	837,790	1,112,790	1,387,790

DEKALB COUNTY GOVERNMENT

- FY 2009 BUDGET -

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

Department (#8450-7450)				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	Actual FY 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	\$371,997	\$540,662	\$737,501	\$965,953	\$1,170,953	\$1,396,953	\$1,706,953	2,046,953
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. Total Revenue	168,665	211,024	230,000	250,000	280,000	310,000	340,000	370,000
C. Total Available	540,662	751,686	967,501	1,215,953	1,450,953	1,706,953	2,046,953	2,416,953
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
D. Total Expenditures	0	14,185	1,548	45,000	54,000	0	0	0
E. Ending Balance	540,662	737,501	965,953	1,170,953	1,396,953	1,706,953	2,046,953	2,416,953
F. Designated for Nature Trail	25,455	25,455	33,907	33,907	0	0	0	0
G. UnDesignated Ending Balance	515,207	712,046	932,046	1,137,046	1,396,953	1,706,953	2,046,953	2,416,953

DEKALB COUNTY GOVERNMENT

- FY 2009 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN
FOR PUBLIC SAFETY BUILDING

Department (#8460-7460)	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
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

**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
1 SOMONAUK RD							
A. R.O.W. I-88 - Perry	225,000	Local					
B. R.O.W Rt 30 - Suydam	200,000	Local		200,000			
C. Rt 30 - Suydam - shoulders	420,000	Local			420,000		
D. Rt 30 - Suydam	900,000	Federal					
	225,000	Local				225,000	
E. R.O.W.-North St - Bethany	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
2 GLIDDEN RD							
A. R.O.W. Base Line -Rt72	60,000	Local	60,000				
B. Rt 64 - Base Line - Shoulders	200,000	Local	200,000				
C. Base Line - Rt 72 - Shoulders	200,000	Local		200,000			
D. R.O.W. Rt 72 - Cherry Valley	100,000	Local			100,000		
E. Rt 72 - Cherry Valley	400,000	Local				400,000	
F. Roundabout @ Rich Rd.	481,500	Federal					
	53,500	Local	53,500				
G. Intersection @ Bethany Rd.	675,000	Federal					
	75,000	Local			75,000		
3 SOUTH COUNTY LINE RD	700,000	Federal					
A. Br. over Somonauk Cr.	90,000	Local	90,000				
LaSalle County Project	90,000	Others					
4 PLANK RD							
A. R.O.W Relocation @ M.R.	10,000	Local		10,000			
B. Relocation @ M.R.	1,000,000	Local			550,000	450,000	
C. Airport Rd Intersection	250,000	Local				150,000	
5 COLTONVILLE ROAD	1,840,000	Federal					
A. Br. over Kishwaukee River	460,000	Local			460,000		
6 MALTA RD							
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					
7 OLD STATE ROAD	1,000,000	Federal					
A. Br. over Owens Creek	250,000	Local		250,000			
8 SUYDAM ROAD	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			
9 E. COUNTY LINE ROAD	400,000	Federal					
A. Br. over Union Ditch	100,000	Local					100,000
10 SHABBONA ROAD							
A. Br. 1/2 mi. N. of Chicago Rd.	400,000	Local		400,000			
11 FIVE POINTS ROAD	1,600,000	Federal					
A. Br. over Kishwaukee R.	400,000	Local				400,000	

**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 Over Blue Heron Creek	240,000	Others					
	60,000	Local		60,000			
D. Bridge over E. Br. Trib. Cr.	300,000	Local					300,000
E. Bridge Replacement Over Union Ditch	180,000	Others					
	20,000	Local				40,000	
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 Over Kishwaukee River	180,000	Others					
	20,000	Local		40,000			
B. Culvert Replacement Over Drainage Ditch	180,000	Others					
	20,000	Local					40,000
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

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 GOVERNMENT

- FY 2009 BUDGET -

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

County Tax Levy Year	Paid to PBC Oct 31st Fiscal Year	PBC Retires Fiscal Year	Principal Dec 1st	Interest Dec 1st	Interest Jun 1st	Expense	Total Payment
2004	2005	2006	0	139,686	139,686	0	279,372
2005	2006	2007	0	139,686	139,686	0	279,372
2006	2007	** 2007	0	139,686	139,686	0	279,372
2007	2008	2008	685,000	139,686	127,699	25,000	977,385
2008	2009	2009	705,000	127,699	115,361	25,000	973,060
2009	2010	2010	730,000	115,361	101,856	25,000	972,217
2010	2011	2011	760,000	101,856	86,656	25,000	973,512
2011	2012	2012	790,000	86,656	70,856	25,000	972,512
2012	2013	2013	820,000	70,856	54,456	25,000	970,312
2013	2014	2014	855,000	54,456	37,356	25,000	971,812
2014	2015	2015	885,000	37,356	19,656	25,000	967,012
2015	2016	2016	925,000	19,656	0	25,000	969,656
2016	2017	2017	0	0	0	0	0
			7,155,000	1,172,640	1,032,954	225,000	9,585,594
			=====	=====	=====	=====	=====
						Less Escrow Amounts	(698,430)
						Total Lease Payments	8,887,164
							=====

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

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

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

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

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

These bonds were sold by the Public Building Commission.

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

	Lease Payment Year 2008	Lease Payment Year 2009	Lease Payment Year 2010	Lease Payment Year 2011	Lease Payment Year 2012	Lease Payment Year 2013	Lease Payment Year 2014	Lease Payment Year 2015	Lease Payment Year 2016
A	Lease Year Expenses (Nov - Oct)								
	977,385	973,060	972,218	973,513	972,513	970,313	971,813	967,013	968,656
	Nov 1 - Lease Payment								
B	Lease Year - Expense								
	685,000	705,000	730,000	760,000	790,000	820,000	855,000	885,000	925,000
	139,686	127,699	115,361	101,856	86,656	70,856	54,456	37,356	19,656
	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
	849,686	857,699	870,361	886,856	901,656	915,856	934,456	947,356	969,656
	Sub-Total December 1st Expense								
C	Year After Lease Yr - Expense								
	127,699	115,361	101,856	86,656	70,856	54,456	37,356	19,656	0
	June 1 - Interest								
D	Total Expense								
	977,385	973,060	972,217	973,512	972,512	970,312	971,812	967,012	969,656
E	Difference Revenue v Expense								
	0	0	1	1	1	1	1	1	0
F	Fiscal Year Expenses (Jan - Dec)								
	685,000	705,000	730,000	760,000	790,000	820,000	855,000	885,000	925,000
	279,372	255,398	230,722	203,712	173,312	141,712	108,912	74,712	39,312
	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
	989,372	985,398	985,722	988,712	988,312	986,712	988,912	984,712	989,312
	Total Fiscal Year Expense								
G	Fiscal Year Expense Allocation								
	75%	75%	75%	75%	75%	75%	75%	75%	75%
	513,750	528,750	547,500	570,000	592,300	615,000	641,250	663,750	693,750
	209,529	191,549	173,042	152,784	129,984	106,284	81,684	56,034	29,484
	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750
	742,029	739,049	739,292	741,534	741,234	740,034	741,684	738,534	741,984
	Total Expense for Nursing Home Bonds								
	171,250	176,250	182,500	190,000	197,500	205,000	213,750	221,250	231,250
	69,843	63,850	57,681	50,928	43,328	35,428	27,228	18,678	9,828
	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250
	247,343	246,350	246,431	247,178	247,078	246,678	247,228	246,178	247,328
	Total Expense for Public Health Bonds								
	989,372	985,399	985,723	988,712	988,312	986,712	988,912	984,712	989,312
	Total Fiscal Year Expense								
H	Difference Revenue v Expense								
	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
Totals		2,231,925	2,025,458	2,650,883	1,358,255	650,000	1,200,755	18,776,950

- 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.
- 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.
- 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.
- 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.
- 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 FY2007</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 Acqusion	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 & Liabilty	(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
TOTAL	5,258,860	9,973,403	18,133,547	27,729,540	38,742,478	41,184,157

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

<u>FUNDS</u>	<u>AUDITED FY 1985</u>	<u>AUDITED FY 1990</u>	<u>AUDITED FY 1995</u>	<u>AUDITED FY 2000</u>	<u>AUDITED FY 2005</u>	<u>AUDITED FY 2007</u>
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
TOTAL	5,058,966	9,868,805	18,037,253	26,184,994	33,649,324	40,734,066

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

<u>FUNDS</u>	<u>AUDITED FY 1985</u>	<u>AUDITED FY 1990</u>	<u>AUDITED FY 1995</u>	<u>AUDITED FY 2000</u>	<u>AUDITED FY 2005</u>	<u>AUDITED FY 2007</u>
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
TOTAL	472,605	441,653	770,845	1,401,559	903,435	2,152,789

**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
TOTAL	5,347,138	5,738,615	7,358,593	10,250,954	13,509,765	16,349,791

DEKALB COUNTY GOVERNMENT

FY 2009 BUDGET

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

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

BUDGET FISCAL YEAR	TAX RATE	TAXABLE EAV	% EAV CHANGE	PROPERTY TAX DOLLARS LEVIED	AMOUNT DOLLAR CHANGE	PERCENT DOLLAR CHANGE
1978	0.70300	393,533,527		2,766,541		
1979	0.74500	441,785,193	12.3%	3,291,300	524,759	19.0%
1980	0.71250	445,767,925	0.9%	3,176,096	-115,204	-3.5%
1981	0.68090	483,659,368	8.5%	3,293,237	117,141	3.7%
1982	0.76970	527,259,863	9.0%	4,058,319	765,082	23.2%
1983	0.79840	536,040,165	1.7%	4,279,745	221,426	5.5%
1984	0.85090	510,956,353	-4.7%	4,347,728	67,983	1.6%
1985	1.07710	499,211,496	-2.3%	5,377,007	1,029,279	23.7%
1986	1.10780	487,007,042	-2.4%	5,395,064	18,057	0.3%
1987	1.07510	495,692,099	1.8%	5,329,186	-65,878	-1.2%
1988	1.07610	511,772,339	3.2%	5,496,947	167,761	3.1%
1989	1.09000	533,276,705	4.2%	5,812,716	315,769	5.7%
1990	1.07150	569,179,545	6.7%	6,098,760	286,044	4.9%
1991	1.06350	635,111,601	11.6%	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%

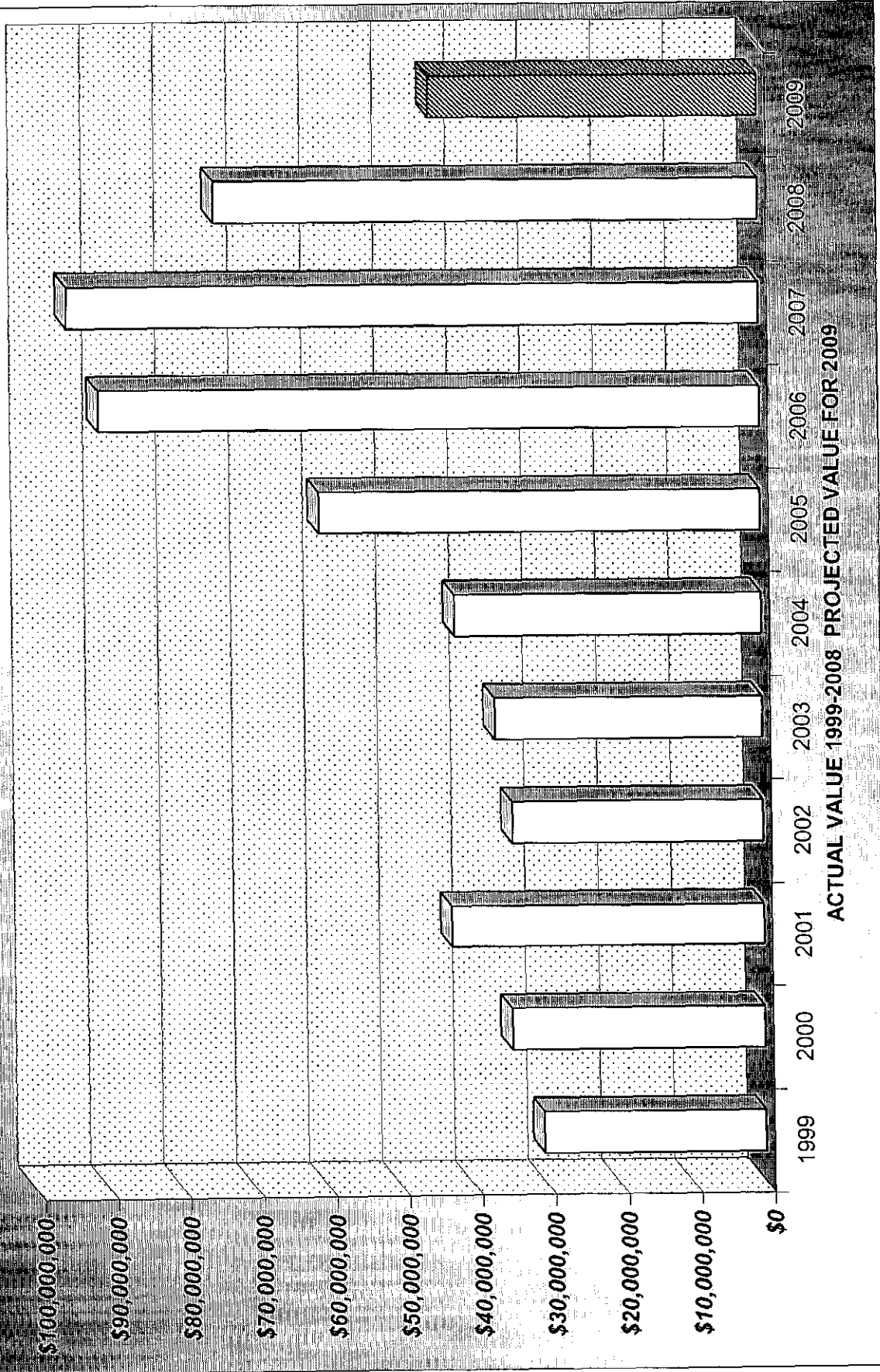
**DEKALB COUNTY, ILLINOIS
FY 2009 BUDGET
TAXABLE ASSESSED VALUE BY CATEGORY**

Assess 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

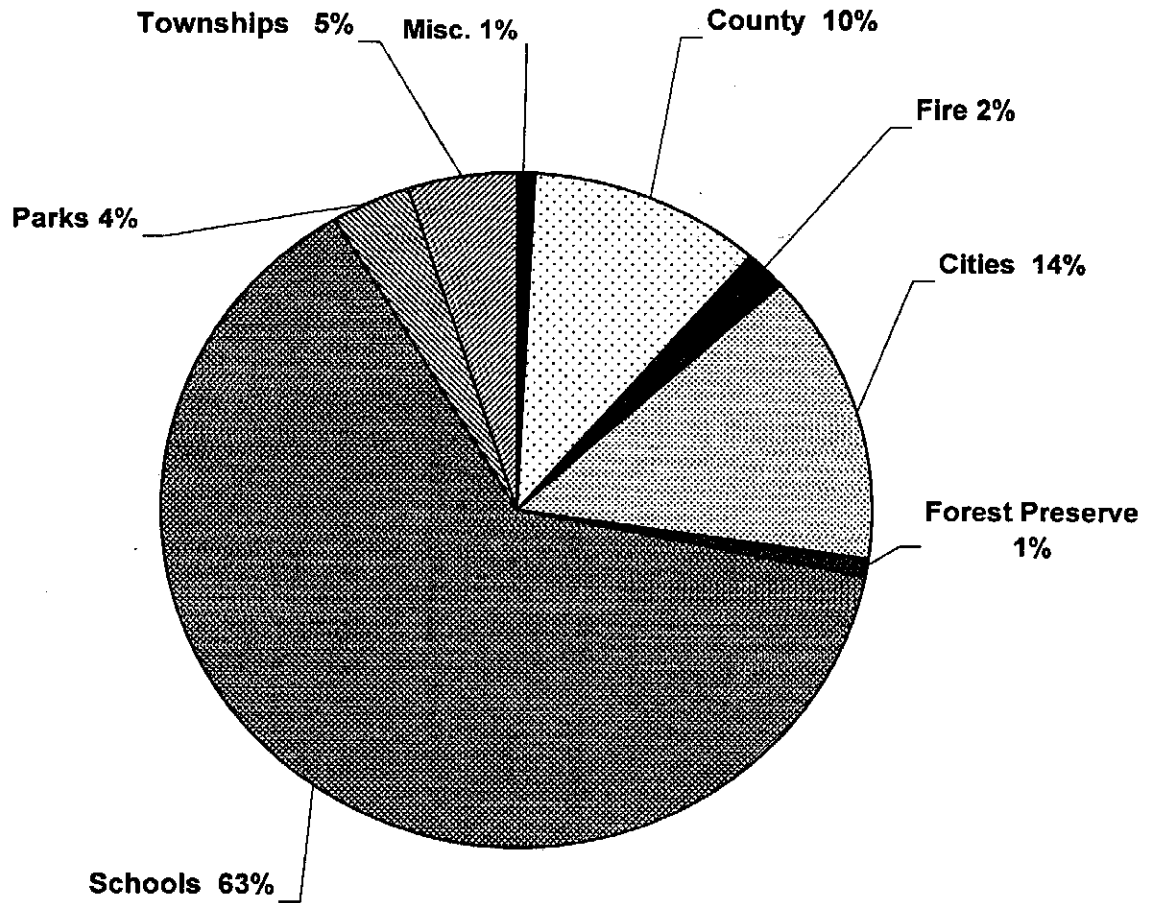
PERCENT OF TOTAL FOR EACH CATEGORY

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 Abate	Binding	3,879	47%	4,296	53%	8,175
11-03-1998	Public Safety 0.5% Sales Tax - Tax Abate	Binding	7,924	39%	12,379	61%	20,303
04-13-1999	Property Tax Extension Limitation	Binding	8,140	55%	6,532	45%	14,672
03-16-2004	Public Safety 0.5% Sales Tax - Jail	Binding	6,755	47%	7,491	53%	14,246
03-21-2006	Create 3 Cent Veteran's Tax Levy	Binding	7,373	63%	4,396	37%	11,769
03-21-2006	Increase Forest Prs Levy to 6 Cents for Land Acquisiton (from 3.25 Cents)	Binding	6,163	52%	5,639	48%	11,802
11-07-2006	Public Safety 0.5% Sales Tax - Jail	Binding	10,656	43%	13,902	57%	24,558