

# DeKalb County Government



# FY 2014 BUDGET PLAN

Adopted November 20, 2013

# Calendars

2014

2015

January

Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February

Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

March

Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

January

Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

February

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

March

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

April

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

May

Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

April

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

May

Su	Mo	Tu	We	Th	Fr	Sa
				1	2	
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

June

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

July

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

August

Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

September

Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

July

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August

Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

November

Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

December

Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

October

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3		
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

December

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

- Legend: 1) County Board Meeting  
 2) Pay Date  
 3) Holiday

# DEKALB COUNTY GOVERNMENT

- FY 2014 BUDGET -

## TABLE OF CONTENTS

### OVERVIEW

FY 2014 Budget Narrative	A-01
Property Tax Levies	A-13
FY 2014 Adopted Budget - All Funds	A-14
FY 2014 Adopted Budget - General Fund	A-15
FY 2014 Adopted Budget - Fee Increases	A-16
Five Year Asset Replacement Plan	A-17
Five Year Special Projects Plan	A-18
Five Year Renewal & Replacement Plan - Sycamore	A-19
Five Year Renewal & Replacement Plan - Health	A-20
Five Year Renewal & Replacement Plan - COB	A-21
Five Year Renewal & Replacement - Public Safety	A-22
Equipment Replacement - Highway	A-23
Five Year Transportation Improvement Program	A-24
Bond Indebtedness Schedules 2005	A-26
Bond Indebtedness Schedules 2010	A-28
Historical Perspective: Ending Fund Balances	A-31
Historical Perspective: Ending Cash Balances	A-32
Historical Perspective: Interest Earned	A-33
Historical Perspective: Property Taxes Collected	A-34
Historical Perspective: "Tax Cap" Summary	A-35
Historical Perspective: Assessed Values and Levies	A-36
Taxable Assessed Value by Category	A-37
New Construction Assessed Value	A-38
Allocation of Property Taxes	A-39
DeKalb County Property Tax Levy	A-40
DeKalb County Referendums	A-41
Budget Monitoring Percentages	A-42
DeKalb County Construction Projects	A-43

### POLICIES

Financial Policy	AA-01
Fixed Asset Capitalization Policy	AA-04
Fund Balance Reporting & Flow of Funds Policy	AA-08
Bond Record-Keeping Policy	AA-09

**DEKALB COUNTY GOVERNMENT**

**- FY 2014 BUDGET -**

**TABLE OF CONTENTS**

<u>LINE ITEM DETAIL</u>	<u>LINE ITEM BUDGET</u>	<u>ORGANIZATION TABLE</u>
Administration (1111-1110)	B-01	E-02
Aid to Bridges (1233-3530)	B-50	E-06
Assessments Office (1111-1410)	B-07	E-02
Asset Replacement Fund (1476-5530)	B-65	-
Broadband Grant (1479-5560)	B-67	-
Build America Bonds 2010 (1501-5710)	B-73	-
Child Support (1224-5350)	B-41	E-07
Children's Waiting Room (3775-5380)	B-91	-
Circuit Clerk (1111-2310)	B-15	E-03
Circuit Clerk Electronic Citation (1219-5330)	B-37	-
Circuit Clerk Operation & Administration (1221-5390)	B-38	-
Community Mental Health (1242-3710)	B-56	E-06
Community Outreach Building (1111-4910)	B-31	E-05
Community Services (1243-4410)	B-57	E-07
Community Services-Revolving Loan (1244-4420)	B-58	-
Coroner (1111-2410)	B-16	E-04
County Clerk & Recorder (1111-1510)	B-08	E-02
County Farm Land Sale (1472-5270)	B-63	-
County Motor Fuel Tax (1234-3540)	B-51	-
Court Automation (1223-5340)	B-40	E-07
Court Security (1229-2650)	B-46	E-05
Court Services (1111-2910)	B-28	E-05
Courthouse Expansion (1481-5580)	B-68	-
DATA Fiber Optic Network (1478-5570)	B-66	-
Document Storage (1226-5360)	B-43	E-07
Drug Court (3776-5620)	B-92	E-07
Drug Prosecution Program (3802-2740)	B-95	-
Elections (1111-1530)	B-09	E-03
Engineering (1232-3520)	B-49	E-06
Enhancement Drug Court (3778-5640)	B-94	-
ESDA (1111-2510)	B-17	E-04
Facilities Management (1111-4810)	B-29	E-05
Federal Highway Matching Tax (1235-3550)	B-52	-
Federal Transportation Grant (1483-5585)	B-69	E-07
FEMA Grant-Evergreen Village (1488-5595)	B-71	-
FEMA Grant-Montoya Property (1490-5598)	B-72	-
Finance (1111-1210)	B-02	E-02
GIS Development (1228-5260)	B-45	-
Highway (1231-3510)	B-47	E-05

**DEKALB COUNTY GOVERNMENT**

**- FY 2014 BUDGET -**

**TABLE OF CONTENTS**

<u>LINE ITEM DETAIL</u>	<u>LINE ITEM BUDGET</u>	<u>ORGANIZATION TABLE</u>
History Room (3774-6530)	B-90	E-07
Information Management (1111-1310)	B-05	E-02
Jail Expansion (1485-5590)	B-70	-
Judiciary (1111-2210)	B-13	E-03
Jury Commission (1111-2220)	B-14	E-03
Law Enforcement Projects (3803-2660)	B-96	-
Law Library (1222-5610)	B-39	-
Local Emergency Planning Commission (1111-2540)	B-18	-
Medical Insurance (2601-5250)	B-89	-
Micrographics (1214-5520)	B-36	E-07
Non-Departmental Services (1111-1290)	B-03	-
Nursing Home (2501-3800)	B-75	-
Administration (2501-3980)	B-86	E-09
Capital Equipment (2501-3990)	B-88	-
Dietary (2501-3880)	B-81	E-08
Environmental Services (2501-3960)	B-84	E-09
Maintenance (2501-3970)	B-85	E-09
Nursing (2501-3950)	B-83	E-08
Patient Activities (2501-3870)	B-80	E-08
Rehabilitation (2501-3840)	B-78	E-08
Social Services (2501-3860)	B-79	E-08
Special Care Unit (2501-3930)	B-82	E-08
Opportunity Fund (1475-5288)	B-64	-
Planning & Zoning (1111-1710)	B-10	E-03
Probation Services (1225-2930)	B-42	-
Public Building Commission Lease (1213-5210)	B-35	-
Public Health (1241-3610)	B-53	E-06
Public Health Maintenance (1111-4920)	B-32	-
Public Defender (1111-2810)	B-27	E-05
Recovery Zone Bonds 2010 (1505-5730)	B-74	-
Regional Office of Education (1111-1810)	B-11	E-03
Retirement (1211-5220)	B-33	-
Senior Services (1245-4510)	B-59	-
Sheriff (1111-2610)	B-19	E-04
Sheriff-Auxiliary/Radio Watch (1111-2630)	B-22	-
Sheriff-Communications (1111-2670)	B-23	E-04
Sheriff-Corrections (1111-2680)	B-24	E-04
Sheriff-Merit Commission (1111-2620)	B-21	-
Solid Waste Program (1247-3650)	B-61	E-06

DEKALB COUNTY GOVERNMENT

- FY 2014 BUDGET -

TABLE OF CONTENTS

<u>LINE ITEM DETAIL</u>	<u>LINE ITEM BUDGET</u>	<u>ORGANIZATION TABLE</u>
Special Projects (1471-5240)	B-62	-
State's Attorney (1111-2710)	B-26	E-04
Tax Sale Automation (1227-5370)	B-44	-
Tort & Liability Insurance (1212-5230)	B-34	-
Treasurer (1111-1910)	B-12	E-03
Veterans Assistance Commission (1246-4610)	B-60	E-07
 <u>PUBLIC BUILDING COMMISSION</u>		
Capital Improvement Reserve Fund (8200-7210)	BB-02	-
Public Building Commission General Fund (8100-7110)	BB-01	-
Renewal & Replacement Funds		
Community Outreach Building (8440-7440)	BB-04	-
Health Facility (8450-7450)	BB-05	-
Public Safety Building (8460-7460)	BB-06	-
Sycamore Campus (8400-7410)	BB-03	-
Sinking Fund (8500-7510)	BB-07	-
 <u>FOREST PRESERVE</u>		
Forest Preserve General Fund (1251-4210)	C-01	E-09
Land Acquisition Fund (1252-4250)	C-03	-
Retirement Fund (1253-4260)	C-04	-
Tort & Liability Fund (1254-4270)	C-05	-
Fund Analysis Schedule	C-06	-
DeKalb County Community Foundation Funds	C-07	-
Afton Wetland Bank	C-08	-
Forest Preserve Land Acquisitions	C-09	-

**DEKALB COUNTY GOVERNMENT**

**- FY 2014 BUDGET -**

**TABLE OF CONTENTS**

**CHART OF ACCOUNTS**

<b>Funds and Departments</b>	<b>D-01</b>
<b>Assets</b>	<b>D-06</b>
<b>Liabilities</b>	<b>D-07</b>
<b>Fund Equity Accounts</b>	<b>D-09</b>
<b>Revenues</b>	<b>D-10</b>
<b>Expenditures</b>	<b>D-15</b>

**SALARIES & BENEFITS**

<b>Organizational Chart</b>	<b>E-01</b>
<b>Organizational Table</b>	<b>E-02</b>
<b>Full-Time Equivalent Employees</b>	<b>E-12</b>
<b>Salary Schedules</b>	
<b>Elected Officials</b>	<b>E-14</b>
<b>Exempt Personnel</b>	<b>E-15</b>
<b>Miscellaneous Appointed Officials</b>	<b>E-16</b>
<b>Clerical, Labor &amp; Service</b>	<b>E-17</b>
<b>Administrative &amp; Mid-Management</b>	<b>E-18</b>
<b>Full Time Professional Legal Staff</b>	<b>E-19</b>
<b>Clerical, Labor &amp; Service - NH</b>	<b>E-20</b>
<b>Administrative &amp; Mid-Management - NH</b>	<b>E-21</b>
<b>Public Health Department</b>	<b>E-22</b>
<b>Community Mental Health</b>	<b>E-23</b>
<b>Court Services-Non-Union Non-Clerical &amp; Clerical</b>	<b>E-24</b>
<b>Veterans' Assistance Commission</b>	<b>E-25</b>
<b>MAP Union (Sheriff)</b>	<b>E-26</b>
<b>MAP Pay Scales</b>	<b>E-27</b>
<b>Operating Engineers (Highway)</b>	<b>E-28</b>
<b>AFSCME - Sycamore &amp; Highway Campuses</b>	<b>E-29</b>
<b>AFSCME - Public Health Department</b>	<b>E-30</b>
<b>AFSCME - Rehab &amp; Nursing Center</b>	<b>E-31</b>
<b>Teamsters (Court Services)</b>	<b>E-32</b>
<b>Forest Preserve, Non-Exempt</b>	<b>E-33</b>
<b>Temporary Employees</b>	<b>E-34</b>

**DEKALB COUNTY GOVERNMENT**

**- FY 2014 BUDGET -**

**TABLE OF CONTENTS**

**SALARIES & BENEFITS**

<b>Non-Union Longevity Plan</b>	<b>E-35</b>
<b>AFSCME &amp; Highway Longevity Plan</b>	<b>E-36</b>
<b>MAP Longevity Plan</b>	<b>E-37</b>
<b>Paid Hours Off Program</b>	<b>E-38</b>
<b>Holiday Schedules &amp; History</b>	<b>E-39</b>
<b>Miscellaneous Information</b>	<b>E-40</b>
<b>Non-Union Salary Increase History</b>	<b>E-42</b>
<b>IMRF/SLEP Employer Rate History</b>	<b>E-43</b>
<b>Earnings Statistics</b>	<b>E-44</b>
<b>Payroll Statistics</b>	<b>E-45</b>
<b>Unemployment Statistics</b>	<b>E-46</b>
<b>Flexible Benefits Statistics</b>	<b>E-47</b>
<b>Union Contract Summary</b>	<b>E-48</b>
<b>Non-Union Health Insurance Rates</b>	<b>E-49</b>
<b>Insurance Benefit Notes</b>	<b>E-50</b>
<b>History of Health Insurance Rates</b>	<b>E-51</b>
<b>Health Insurance Census History</b>	<b>E-52</b>
<b>Health Insurance Census Detail</b>	<b>E-53</b>
<b>Non-Union Employee Benefits</b>	<b>E-54</b>



# DeKalb County Government



## FY 2014 BUDGET PLAN

Overview

**DEKALB COUNTY GOVERNMENT  
NARRATIVE FOR FY 2014 BUDGET  
Adopted November 20, 2013  
Page 1 of 12**

Budget Basis

1. The 2014 Budget represents revenues and expenditures from 69 cost centers across 43 different and independent funds. Revenues have been estimated realistically, but on the conservative side. The downturn in the economy continues to put a strain on local revenues and financial difficulties at the State level makes some revenue projections less stable. Expenditures have been estimated realistically, but on the aggressive side. The vision is that expenses should reflect a “pay as you go” philosophy and not delay financial obligations for future generations. Much planning has been done to smooth out expenses in the long-term and minimize large “bumps” in expenditures in future years which are then difficult to deal with budget-wise.
2. The assessed value for the County is expected to decline by almost 8% from \$1,862,000,000 to \$1,715,000,000. Minimal new construction has occurred throughout the County and it is expected to only account for 0.8% of the County’s assessed value at just over \$11,000,000. The value of the average home is expected to decline about 8% this year following declines of 8% in 2012 and 5% in 2011. This has reduced the value of an average home from \$200,000 in 2010 to \$160,000 in 2013.
3. During 2012, the County’s outside independent auditing firm, Sikich LLP of Naperville, Illinois, conducted a special review of what would be an appropriate General Fund balance at the end of each fiscal year. Their conclusion was 35% of annual expenditures, which would be \$8,562,000 for December 31, 2012. At the end of 2012, the fund balance was \$11,103,939 and it is projected to be approximately \$10,251,000 at the end of 2013. That analysis is important background information in understanding the financial implications that the 2014 General Fund Budget is based on utilizing \$927,000 of fund balance. As it turns out, that level of utilization would still leave the fund balance at \$9,324,000. If needed, this near similar level of utilization could be repeated in 2015 and still keep the overall fund balance at a safe level as recommended by our outside auditors.
4. Property tax levies for various funds will decrease because of a combination of a declining assessed value and property tax rate limitations. This group includes Senior Services with a reduction of \$20,000, Public Health with a reduction of \$25,000, Veteran’s Assistance with a reduction of \$40,000, and collectively, the three Highway Funds with a total reduction of \$150,000. The General Fund captures the increase from new construction dollars with the exception of a \$55,000 increase reserved for the Mental Health Fund which approximates the 2.5% levy growth percentage.

5. The cost-of-living adjustment (COLA) under the Property Tax Cap Law is set at 1.7% for the 2014 year. This amount is based on the consumer price index for all urban consumers as published by the U.S. Department of Labor. This increase is incorporated into the property tax levies found on Attachment A.
6. For 2014, General Fund Departments were given the challenge of not increasing their Commodities & Services expenses by more than 1.0% of their prior year budgets. With that as a base parameter, the departments then submitted their overall requests for 2014. Those requests are accepted as presented in the FY 2014 Budget Workbook that is distributed to the County Board (and available to the public) via the County's website, with the highlights and exceptions as noted in the following paragraphs and attached schedules A through D. For the first time, departments were asked to submit detailed justifications for any line items in the Commodities & Services section that were \$10,000 or more. Those detailed justifications are included in the Workbook, as well as an inventory of all contracts that are awarded or administered by each Department.

#### Salaries & Benefits

7. Four labor contracts are already in place and this budget implements the salary increases in those contracts. The three different AFSCME groups (Nursing Home, Public Health, and the Sycamore & Highway campuses) all have a 1% wage adjustment as of January 1, 2014. The Operating Engineers (Highway Department) will receive 1.5% on January 1, 2014. The contracts for the Teamsters Union for the Court Services (Probation) Department and the MAP Union for the Sheriff's Officers expire on November 30, 2013 and December 31, 2013 respectively, and both contracts will be negotiated this fall.
8. Non-union increases are being set at 1% for 2014, effective with the pay period beginning December 29, 2013. The Exempt Department Heads will also receive a 1% increase in pay as of the same date.
9. There are several miscellaneous salaries that the County sets for various appointed Boards and employees. Those salaries and any associated increases are: Conflict Attorneys from \$24,000 to \$24,250 per individual; the allocation for part-time Deputy Coroners increases from an aggregate of \$42,700 to \$43,100; ESDA Director from \$43,250 to \$43,700; the part-time ESDA employee remains the same at \$2,600; the County Historian from \$6,800 to \$6,900 and the stipend for a primary assistant stays the same at \$3,900; the Board of Review is increased from \$10,000 to \$10,100 for the Assessment Year starting May 1, 2014; the Board of Review Alternates remain at their same per diem of

\$70; the per diem for the Merit Commission remains at \$60; Jury Commissioners remain at \$2,500 per individual; and the Farmland Assessment Review Board per diem remains at \$50.

10. This budget implements salary changes previously granted by the County Board for Elected Officials. As required by law, these salaries must be set prior to the election, and the County has established salaries for the County Board, County Clerk & Recorder, County Sheriff, and the County Treasurer in November of 2013 so that all candidates for those positions will be aware of the salary for the upcoming term.
11. The 2012 Adopted Budget mandated the County to take all appropriate actions to allow for the offering of an optional employee High-Deductible Health Insurance Plan, coupled with a Health Savings Account, to start as of January 1, 2013. The High Deductible Plan has a single/family \$2,500/\$5,000 deductible provision, and the traditional PPO Plan has a \$750/\$1,500 deductible provision.

Offering a High-Deductible Plan allows for the provision of the employer contributing some portion of the premium savings from a PPO plan into a Health Savings Account for the employee. The Finance Committee set the County's contribution to the Health Savings Account at 100% of premium savings for 2013, 95% for 2014, and 90% for 2015.

The County is maintaining a two-tier premium system, with a carve-out for retirees to add an "employee plus one" category. 25% of the insurance premiums are paid by the employee and the County is responsible for the remaining 75%.

The County completed an RFP process for its health insurance coverage in 2013 and approved transitioning to self-funded medical and dental plans effective January 1, 2014. The self-funded medical plan will be funded at a level that is 11.9% higher than FY 2013 premiums, and the self-funded dental plan will be funded at a level that is 13.2% lower than FY 2013 premiums. The blended funding level for both medical and dental plans combined is 10.9% higher than FY 2013 premiums.

12. An Open Enrollment period for Health Insurance is authorized for the 2014 Plan Year. In addition, an Open Enrollment period is confirmed for 2015. This is being done now to raise the "comfort factor" for those employees who may wish to avail themselves of the High Deductible Health Plan option, but who have lingering concerns as to whether or not that is the best plan for them.
13. For employees in positions that are eligible for Health Insurance but who have alternative insurance coverage through other sources, they may elect to participate

- in the County's Insurance Buyout Program. The payment to those employees will increase from \$2,800 in 2013 to \$3,000 in 2014.
14. As of January 1, 2014, term Life Insurance coverage for employees is raised from \$47,000 to \$48,000. However, due to a rate reduction of more than 53% from \$0.30 per \$1,000 of coverage to \$0.14 per \$1,000 of coverage, savings in excess of \$40,000 in employee life insurance costs will be realized in FY 2014 even with the increased amount of insurance coverage.
  15. In 2008 pension funds experienced large investment losses across the nation and the County's pension funds managed by the Illinois Municipal Retirement Fund (IMRF) were no exception. Because of that, large increases were necessary beginning in 2010 to make up for the lost funds. That higher level of funding continues in 2014, though it appears that the County may have reached a plateau regarding rates as the regular IMRF rate decreases slightly from 12.07% to 11.75% of covered salaries. However, to lessen the departmental impact of these higher-than-normal rates, the County, through its "Rate Stabilization Fund", will subsidize the rates charged to departments by limiting their percentage for regular IMRF to 11.0%, up from 10.5% in 2013. This is possible because several years ago the County established a reserve fund to allow for more moderate rate increases each year until the rate charged equals the actuarially required rate. The Sheriff's Law Enforcement Personnel (SLEP) rate also stays at a higher level of funding, but also decreases slightly from 22.26% to 22.15% of covered salaries.

#### Staffing Levels

16. The Court Security budget has seen a significant decline in annual revenues while expenses have remained steady. The 2012 audit showed a fund balance of \$70,000, but if revenues and expenditures continue as they have been so far in 2013, then the December 31, 2013 fund balance is anticipated to be at a deficit (\$75,000). Consequently, changes need to be made for 2014 and it will either take a reduction in staffing or a contribution from the General Fund. Because of the deep concern for security, and recognizing the increased building space to monitor since the Courthouse Expansion opened in late 2012, cutting staff does not seem to be an option. Therefore, the 2014 budget includes a contribution of \$150,000 to bring that operating budget into balance. An additional contribution is still anticipated during 2013 so that the fund will not end at a deficit. For the long term, the fee that operates this fund needs to be increased to free up General Fund monies, but that will take State Legislation.
17. The Sheriff has requested the restoration of two positions which were eliminated in the 2011 Budget. Both are patrol officers for the traffic enforcement unit at an

- annual cost of \$90,000 per officer. While the Sheriff has adequately stated his case for the need for additional officers, the higher priority has to be to appropriately fund and staff the Court Security function provided by the Sheriff's Office. However, rather than deny both positions, we have been able to work creatively with the Sheriff to find alternative sources of funding. The Sheriff has identified \$65,000 in new revenues to pay for 72% of the cost, leaving just \$25,000 to come from typical sources in the General Fund and, therefore, one Patrol Officer position is approved.
18. The Judiciary has requested that one half-time bailiff position should be added at 19 hours per week and a cost of \$13,000 per year. Generally, the Judiciary has had seven part-time non-jury bailiffs and two jury bailiffs. While we recognize the need for coverage of all the Courtrooms during times when Court is in session, we believe that the current hours allocated for part-time bailiffs is adequate to meet that need. We do recognize that one additional person needs to be hired so that the total individuals available for coverage are increased from a minimum of seven non-jury bailiffs to a minimum of eight non-jury bailiffs. The hours currently budgeted for part-time bailiffs of 7,280 hours per year, when divided up evenly to keep all individuals below 1,000 hours each year, should be sufficient. We do concur that the days that the jury bailiffs are working has increased and this budget authorizes \$20,000 in additional funding to meet that need.
  19. The Assessments Office has requested that the Chief Deputy's hours be increased from 35 hours per week to 40 hours per week at a cost of almost \$7,000 per year. An additional request is to increase the hours for the part-time Administrative Clerk C position from 29 hours per week to 35 hours per week, plus provide health insurance to this position, at a total annual cost of \$26,000. We concur with the need for more supervisory hours and to have someone prep the office in the morning and close it down at night and, therefore, approve the request to increase the hours for the Chief Deputy effective January 13, 2014. However, because of the high cost of the second request to increase the hours of an Administrative Clerk C, that request is denied.
  20. The County currently acts as a "flow-through" agent for rural grant funds for the Voluntary Action Center (VAC). The State of Illinois is now requiring that grant recipients provide increased monitoring of the agencies who ultimately receive the monies for providing the services. While this will take a substantial amount of staff time to provide this monitoring, the good news is that the cost of this monitoring (about \$16,000 in salary plus benefits) is an eligible grant expense. The task of a "Program Compliance Oversight Monitor" is being assigned to the Community Services Director. General oversight that includes quarterly progress reports, as well as employment parameters regarding the

- splitting of the Director's major job responsibilities, will be provided by the County Administrator. This will be effective with the start of the 2014 fiscal year and, in order to better isolate the costs associated with this "flow-through" grant, a new fund, the Federal Transportation Fund, will be established for FY 2014 to account for all activities related to this grant.
21. The County Administrator has requested four hours per week for part-time webmaster hours at a cost of \$3,800 per year. This will assist with timelier web updates, as well as assistance with social media updates and a mobile web application. As this money will be available from the savings from the new management team that came into place in 2013, this request is approved as of January 27, 2014.
  22. In response to the County's Annual Audit Report which expressed a concern and urgency that the County needed to improve security measures as it relates to technology, the Information Management Office (IMO) has requested an additional position of "Network Security Specialist (Class Number 2552)" at an annual cost of \$87,000. While it is very difficult to add a position in a very tight budget year, this is an issue that, if gone unchecked, could negatively impact all County departments and County operations. Therefore, this position is approved effective January 27, 2014. Because of the importance of the success of this position, IMO is required to provide four semi-annual updates to the Finance Committee concerning the implementation of security measures, with the first update being in August, 2014.
  23. The State's Attorney has requested the addition of two positions. The first position is for an additional Attorney at Level I at an annual cost of \$73,000 with benefits. The second position is for an additional Legal Secretary B position at a cost of \$55,000 with benefits. The State's Attorney makes a compelling case for these positions, but a tight budget makes this difficult to fulfill. The Level I Attorney is approved as a full-time position, effective as of January 27, 2014. However, to make this work economically, the salary and pension cost of the Chief Civil Attorney will be shifted to the Tort & Liability Insurance Fund via an interfund transfer from that fund to the General Fund. The Legal Secretary B position was originally denied but two part-time Secretary positions without benefits were added to the final budget during the Budget Appeal process at a cost not to exceed \$27,000.
  24. The Court Services Department has requested the addition of two "Pre-Trial Officer" positions to staff a new "Pre-Trial Services Program" at a cost of \$68,000 per officer, including benefits. This is a program that has been well-researched and planned for the last few years. Anticipated outcomes include reducing our jail population and more efficient use of the Court's time. The

staffing request is granted, effective January 27, 2014 as the reduced jail population, which should save minimally \$220,000 per year, will more than offset the cost of this program.

25. The Facility Management Office (FMO) has requested both an additional Maintenance III position at a cost of \$67,000 including benefits, and an additional 21 hours per week for the part-time General Maintenance worker at a cost of \$42,000, including benefits. Both requests are denied due to fiscal constraints.
26. The County Engineer has requested the upgrade of the Engineering Manager position to that of Assistant County Engineer. This request would revert back to the organizational structure in place several years ago where there was one person to be in charge of the Department in the County Engineer's absence. It would also allow for the County Engineer to spend more time on long-range planning than on daily operations. This request is approved with a salary range for the new position of \$70,000 to \$105,000. The anticipated cost of implementing this change is \$18,500 (including benefits). Funding is currently available within the Highway Engineering Fund and it will not impact property taxes.
27. The Community Services Department has requested additional hours for the Bi-Lingual Case Manager position. The request is to go from 24 hours per week to 40 hours per week at a cost of \$23,500 if the assumption of single insurance is correct, but at a cost of \$35,000 if the normal family insurance cost is assumed. The difference in this request from other Community Service positions is that this increase would be funded with County dollars, rather than Federal grant dollars. While the case is made that much of this time would be spent on the Evergreen Village Mitigation Project, this is a short-term need, perhaps just one year in length. Therefore, while the Mitigation Project would certainly be willing to pay their applicable share of using this position's time, it cannot commit to any long-term arrangements. Because the ongoing funding source would be County dollars, this request is denied.

#### Operating Issues

28. The Health Department has proposed various fee increases (Attachment D) as part of their annual review to match costs with fees charged. Their request includes increases for six different categories including Food Sanitation, Potable Water, Sewage, Adult Immunizations, Lung Clinic, and Vital Records. These increases are approved and are expected to generate approximately \$31,000 in additional revenues. Additionally, the final budget incorporates changes to the Health Department budget as approved by the Board of Health to account for the In-Person Counselor Grant Program revenue and expenditures, additional building



- rent revenue, and participation in the Asset Replacement Fund program for computer replacement costs. These changes will result in a projected fund balance that is \$67,800 higher than the originally proposed budget.
29. 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 purchase Property insurance on a fully insured basis to cover any property related risks.
  30. The Asset Replacement Fund is used as a way to set aside monies out of an operating budget each year so that when assets needs to be replaced enough monies are available to do so. 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 expenditures 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 2014, the Asset Replacement Fund continues with just over \$520,000 placed into this fund to cover such items as police cars, computer network equipment, software, and police communication equipment, with projected purchases of \$1,340,000 for 2014. In 2011, the desktop computer replacement program was launched, and in 2014 that should be complete for all Departments that do not have a special funding source for technology.

#### Boards & Agency Funding

31. The Health Department will receive \$399,000 (up from \$384,000 in FY 2013) to offset IMRF and FICA charges for their employees. This amount is based on the 11.0% department charge for IMRF and 7.65% for FICA. The Health Department is allocated \$180,000 (down from \$191,000 in FY 2013) for building maintenance costs. The retirement amount is transferred to the Health Department from the County's General Fund, but the maintenance costs will be paid directly by the General Fund. The Animal Control program does not need a subsidy in 2014 and also did not need one in 2013.
32. Funding is provided in FY 2014 for several entities: (a) Economic Development Corporation is approved at the requested \$45,000 (same as 2013); (b) Court Appointed Special Advocates (CASA) is approved at the requested \$40,000 (same as 2013); (c) Ag Extension is approved at the requested \$32,000 (same as 2013); (d) Soil & Water Conservation District is approved at \$25,000 (which is changed from the 2013 amount which was made up of \$20,000 in permanent

- money and \$10,000 in one-time money from the Opportunity Fund); (e) the Joiner History Room is approved at \$12,0000 (same as 2013); (f) the Convention & Visitors Bureau is approved at \$15,000 (same as 2013); (g) the Local Emergency Planning Commission is approved for \$1,600 (same as 2013); and (h) Community Services is granted \$7,000 (same as 2013) for their administrative fee for managing the Senior Services grants.
33. The Children's Waiting Room will receive about \$21,000 in fee revenues, most of which comes from a special fee collected for that purpose. While their projected operating cost for 2013 is \$36,000, it was stated in last year's budget that costs would need to be reduced as the County's additional contribution of \$14,000 from the Opportunity Fund was a one year commitment. While the County will contribute an additional \$3,000 in 2014 from the General Fund to bring the total operating allocation to \$24,000, substantial changes will be needed in how the Children's Waiting Room operates on a day to day basis. The County currently assesses a \$5 fee per eligible civil case filed which is less than the maximum fee of \$10 authorized by State Statutes. Accordingly, the County Board has the authority to increase the fee up to the current statutory maximum of \$10 but any fee increases beyond that would require State Legislation.
34. The Community Mental Health Board has requested a 5% (\$115,000) increase in their property tax levy. This amount would exceed what is available under the Tax Cap Law components which include (a) new construction of 0.8% (\$18,000) and (b) COLA of 1.7% (\$37,000). As in the previous year, the new construction amount of \$18,000 is approved as this captures new assessment to the County without burdening existing homeowners. Likewise, the rounded COLA amount of \$37,000 from the Tax Cap is also approved as an attempt to address the increased demand for Mental Health services, especially with the reductions in funding at the State level.

#### Bonds & Loans

35. In 2005, the debt on the Health Facility Building was refinanced and is now scheduled to be paid off by the end of the 2016 fiscal year. The annual \$1,000,000 debt service payment is prorated between the Rehab & Nursing Center which pays 75% (\$750,000) of the total, and a special property tax levy which pays 25% (\$250,000) of the total and represents that part of the facility used by Public Health and the Multi-Purpose Room.
36. The County is using sales tax money generated from a special "tax sharing agreement" with the City of DeKalb from sales at the former County Home site (west side of Sycamore Road), to finance portions of the Community Outreach

Building that opened in 2009. A payment of \$175,000 per year is made from the PBC Lease Fund to retire that debt which will be paid off in 2016.

37. The County sold \$16,000,000 in bonds in late September, 2010. This money was used to finance the Courthouse Expansion project, planning stages for the Jail Expansion project, and issuance and interest costs associated with the bond issue. These bonds will be repaid from sales tax money generated from a special “tax sharing agreement” with the City of DeKalb from sales at the former County Farm property (east side of Sycamore Road). That sales tax allocation of 0.75% is expected to generate about \$990,000 in 2014. In addition to sales tax revenue, the Federal Government is scheduled to pay 35% of the interest cost for bonds sold under the “Build America Bonds” Program, and 45% of the interest costs for bonds sold under the “Recovery Zone Bonds” Program. Both interest rebate programs were part of the Federal Economic Stimulus Package approved in 2009. However, because of Federal budget shortfalls, rebates were reduced by about 9% in 2013 and it is possible that reductions may continue in 2014. While the shortfall is of some concern, the requirements at the time of the bond sale were that the projected annual sales tax revenue had to be 25% more than the bond payment for that year. This gives some cushion to offset the rebate cutback as well if sales tax revenues should decline. The bonds will be fully retired on December 15, 2029.

#### Capital Projects

38. The project to build a 140 mile county-wide fiber optic network is expected to be completed by the end of 2014. The project was a recipient of a Federal Grant award in 2010 for over \$11 million with the total project cost in excess of \$14 million. The County is allocating \$50,000 to the after-grant portion of this project which will be used to finish up any minor island segments in the network, to assist with any needed local match money, and for start-up costs of the County’s DATA Consortium which will oversee the fiber network operation.
39. The planning for the Jail Expansion project started during 2011 and the Schematic Design phase was completed in September, 2012. Up to \$700,000 was allocated to this planning effort from the 2010 Bond Issue, though it is anticipated that perhaps \$250,000 will remain. The original 2014 Budget proposed using the remaining funds, along with funds in the Opportunity Fund, to construct a parking lot on the Sycamore campus to replace the parking that will be lost with the construction of an expanded Jail because it is desirable to complete this lot prior to the start of the Jail construction. However, this project was deferred during the Budget Appeal process to such a time as a more concrete timeline is available for the Jail Expansion project.

40. Like the past three years, no additional funding allocation is made to the Special Projects Fund and only minimal capital projects are approved for 2014. Projects that are approved include the Broadband network mentioned above (\$50,000), the final phase of the Sheriff's Digital Patrol System (\$25,000), a high-band repeater system for the Sheriff's Squad cars (\$32,000 in 2014 and \$32,000 in 2015), replacing the fencing at the County Cemetery (\$10,000), a bike path connector link to the Great Western Trail (\$20,000), potential (though not anticipated) costs associated with the Evergreen Village project that fall outside of the grant (\$25,000), and miscellaneous items that include database development and mobile web applications (\$43,000). The total budget is \$205,000.
41. There are four Renewal & Replacement Funds in place for various sites and buildings. Several projects were requested and approved for 2014. The projects include some reconfiguration and updating in the Administration Building (\$30,000), a new roof for the Garage (\$20,000), security cameras and fingerprint equipment for the Jail (\$75,000), carpet replacement in the Legislative Center (\$25,000), a new sound system for the Gathertorium (\$25,000), a dehumidification system for the Community Outreach Building (\$70,000), updates to the Multi-Purpose Room (\$25,000), and miscellaneous landscaping, painting, concrete repairs, and contingencies on both campuses (\$65,000). The total appropriation for the four funds, which will actually be part of the budget of the Public Building Commission and not of the County, is \$335,000 including contingencies.
42. Each year the Highway Department presents five-year plans for both their Equipment Replacement needs and their Transportation Improvement Program. For 2014, the purchase of eight major equipment items costing just over \$600,000 has been requested and accepted as part of the Highway budget. The Transportation Improvement Plan calls for work on nine projects at an estimated cost of \$2,810,000. The specific details of both plans are included in the Budget Workbook referenced above and available on the County's website.
43. For several years the County has been working to secure funding to remove the Evergreen Village Trailer Park from its current site because it sits in a floodplain and during heavy rains is a safety hazard to the residents. Federal and State grants have been secured to finance this project. This budget carries a spending authorization of \$4.0 million for 2014 and the multi-year project is expected to cost \$5.6 million when complete. Federal Grants are expected to cover \$4.2 million and State grants \$1.4 million. The timing of actual acquisitions of both the land and the mobile homes will impact which fiscal year expenditures are charged to and, accordingly, final budget adjustments may need to be made. The total project is expected to be completed by June 30, 2015. No local monies are

expected to be utilized for this project except incidental administrative costs and potential costs for managing the mobile home park between the time the County has total ownership of the park and the date it is finally closed.

44. The Opportunity Fund receives funding from a special “sales tax sharing agreement” with the City of DeKalb. The sales tax revenue in 2014 is projected at \$370,000 and is generated from the County’s fifty percent share of the City’s one-half cent home rule sales tax effective as of January 1, 2004 from retail sales on both the former County Farm and County Home sites. Two projects from this fund were proposed for 2014. First was the parking lot for the Sycamore Campus as noted in Item #39. The second project was funding of \$100,000 for a new program to create opportunities for entrepreneurs to start new businesses which satisfy a County-defined focus area. Because this idea was only in the conceptual stages as the budget was being discussed, no monies would have been spent on this program without separate, subsequent approval by the County Board. The intent of this budget item was to create awareness that both County Board members and staff intended to work on specific proposals to bring forward and there may be indirect costs associated with that exploration. Initial ideas were in the areas of creating markets for food products grown locally and in the area of technology development. Both of these projects were deferred during the Budget Appeal process until such a time as more definitive plans were developed for review by the County Board.

#### Contingency & Appeal Process

45. County Board Members, Department Heads, and Outside Agencies once again utilized an “appeal process” to object to the Budget as originally submitted by Administration. Other ramifications of appeals that were not mentioned in the above paragraphs include the elimination of \$8,400 in equipment purchases in the Public Defender’s budget due to participation in the Asset Replacement Fund program, the transfer of the cost of telephone and data charges in the amount of \$80,000 from the Non-Departmental Services budget to the Information Management Office budget, the transfer of the cost of the employee recognition program in the amount of \$3,000 from the Non-Departmental Services budget to the Administration budget, the elimination of a projected 3% (\$5,000) salary increase for the State’s Attorney pending official notification from the Illinois Department of Revenue of any authorized increase, the increase of salary reimbursement revenue in the State’s Attorney’s budget by \$17,000 in both FY 2013 and FY 2014, and an increase of \$30,400 in the salary contingency line item in the Non-Departmental Services budget.

DEKALB COUNTY GOVERNMENT

- FY 2014 BUDGET -

PROPERTY TAX LEVIES

(A)	(B)	(C)	(D)	2014 Budget Based on Column E	
				(E)	(F)
	Actual	Actual	Actual	Budget	Budget
1. Assessment Year	2010	2011	2012	2013	2013
2. Collection Year	2011	2012	2013	2014	2014
<b>FUNDS:</b>					
3. General	8,427,213	10,340,109	10,974,121	11,755,000	11,755,000
4. Retirement (FICA)	1,000,035	100,033	100,173	100,000	100,000
5. Retirement (IMRF)	1,000,035	100,033	100,173	100,000	100,000
6. Tort & Liability	950,023	1,050,040	1,050,137	950,000	1,050,000
7. PBC Lease	166,136	175,108	175,023	175,000	175,000
8. Highway	1,847,028	1,850,100	1,850,029	1,725,000	1,725,000
9. Aid to Bridges	950,023	950,008	925,015	850,000	850,000
10. Federal Hwy Match	760,061	760,087	800,078	850,000	850,000
11. Health	470,075	470,134	425,082	400,000	400,000
12. Mental Health	2,200,121	2,215,129	2,295,034	2,350,000	2,350,000
13. Senior Services	494,115	495,092	450,032	430,000	430,000
14. Veterans Assistance	635,137	608,719	555,046	515,000	515,000
15. Nursing Home	0	0	0	0	0
16. Tax Cap Totals	18,900,002	19,114,592	19,699,943	20,200,000	20,300,000
17. PBC Bonds - Not Capped	530,390	555,761	580,927	600,000	600,000
18. ** TOTAL TAX LEVY	19,430,392	19,670,353	20,280,870	20,800,000	20,900,000
19. Capped Dollar Change	360,025	214,590	585,351	500,057	600,057
20. Capped Percent Change	1.9%	1.2%	3.1%	2.5%	3.0%
21. Total Dollar Change	410,515	239,961	610,517	519,130	619,130
22. Total Percent Change	2.2%	1.3%	3.1%	2.6%	3.1%
23. Equalized Assessment ('000)	2,146,459	2,029,064	1,861,945	1,715,000	1,725,000
24. Percent Change from prior year	-3.8%	-5.5%	-8.2%	-7.9%	-7.4%
25. Property Tax Rate	0.90523	0.96943	1.08923	1.21283	1.21159
26. Market Value of \$200,000 Home since 2010	200,000	189,060	173,481	159,794	160,731
27. County Tax on this Home	549.17	552.77	564.52	573.24	576.44
27. Average Assessed Value of Cropland Acre	269	297	327	360	360
28. County Tax per Cropland Acre	2.44	2.88	3.56	4.37	4.36

FY 2014 ADOPTED BUDGET

ALL FUNDS

Fund #	Fund Name					FY2014				
		Property Taxes	Other Revenues	Transfers Received	Total Received	Salaries & Benefits	Capital	Commodities & Services	Transfers Paid Out	Total Expenses
1111	General Fund	11,955,000	15,556,500	342,500	27,854,000	21,520,500	194,700	4,941,900	1,191,000	27,848,100
1211	Retirement	0	500	0	500	175,000	0	0	0	175,000
1212	Tort & Liability	1,050,000	72,000	55,100	1,177,100	0	0	983,000	100,000	1,083,000
1213	PBC Lease	775,000	174,000	0	949,000	0	0	985,000	0	985,000
1214	Micrographics	0	155,500	0	155,500	93,000	1,500	85,500	20,000	200,000
1219	Circuit Clerk Electronic Citation	0	15,000	0	15,000	0	0	4,000	0	4,000
1221	Circuit Clerk Operations	0	21,100	0	21,100	0	0	15,000	0	15,000
1222	Law Library	0	45,000	0	45,000	0	0	66,000	0	66,000
1223	Court Automation	0	181,000	0	181,000	250,000	98,000	87,000	5,000	440,000
1224	Child Support	0	29,100	0	29,100	65,000	0	7,200	0	72,200
1225	Probation Services	0	104,500	0	104,500	0	23,000	170,500	50,500	244,000
1226	Document Storage	0	185,800	0	185,800	66,000	75,000	55,000	0	196,000
1227	Tax Sale Automation	0	30,300	0	30,300	2,200	600	5,300	0	8,100
1228	GIS - Development	0	7,500	0	7,500	0	1,000	41,000	15,000	57,000
1229	Court Security	0	310,100	150,000	460,100	451,000	2,700	11,500	0	465,200
1231	Highway	1,725,000	241,000	400,000	2,366,000	1,387,000	842,700	979,800	7,000	3,216,500
1232	Engineering	0	75,800	276,900	352,700	226,000	43,500	6,800	0	276,300
1233	Aid to Bridges	850,000	162,000	275,000	1,287,000	107,000	1,235,000	250,100	125,000	1,717,100
1234	County Motor Fuel	0	1,854,800	0	1,854,800	566,000	703,350	500,000	400,000	2,169,350
1235	Fed Hwy Matching	850,000	182,900	0	1,032,900	0	801,700	0	151,900	953,600
1241	Public Health	400,000	2,631,400	411,000	3,442,400	3,066,300	2,600	494,700	47,000	3,610,600
1242	Community Mental Health	2,350,000	7,000	0	2,357,000	187,100	57,500	2,131,400	41,000	2,417,000
1243	Community Services	0	284,800	7,000	291,800	226,800	0	59,000	6,000	291,800
1244	Comm Svcs - Revolving Loans	0	5,000	0	5,000	0	0	0	0	0
1245	Senior Services	430,000	100	0	430,100	0	0	443,000	7,000	450,000
1246	Veterans' Assistance	515,000	2,100	0	517,100	269,000	23,300	213,500	4,000	509,800
1247	Solid Waste Program	0	90,400	0	90,400	43,700	0	36,800	12,000	92,500
1471	Special Projects	0	2,000	0	2,000	0	155,000	0	50,000	205,000
1472	County Farm Land Sale	0	2,000	0	2,000	0	0	25,000	0	25,000
1475	Opportunity Fund	0	373,000	0	373,000	0	0	0	0	0
1476	Asset Replacement	0	47,000	474,000	521,000	0	1,340,000	0	0	1,340,000
1478	DATA Fiber Optic Network	0	175,000	50,000	225,000	0	5,000	210,000	10,000	225,000
1483	Federal Transportation Grant	0	820,000	0	820,000	20,000	0	800,000	0	820,000
1488	FEMA Grant - Evergreen Village	0	4,000,000	0	4,000,000	0	3,900,000	100,000	0	4,000,000
1501	Build America Bonds 2010	0	864,000	0	864,000	0	855,000	1,000	0	856,000
1505	Recovery Zone Bonds 2010	0	352,200	0	352,200	0	311,000	1,000	0	312,000
2501	Rehab & Nursing Center	0	15,191,100	0	15,191,100	8,988,300	385,400	5,452,500	207,600	15,033,800
2601	Medical Insurance	0	6,343,000	0	6,343,000	0	0	6,560,000	0	6,560,000
3774	History Room	0	1,000	12,000	13,000	12,000	2,000	4,000	0	18,000
3775	Children's Waiting Room	0	21,000	3,000	24,000	0	1,000	24,000	0	25,000
3776	Drug Court	0	113,900	38,500	152,400	161,000	0	71,200	0	232,200
3802	St Attorney - Drug Prosecution	0	2,500	0	2,500	0	0	4,600	0	4,600
3803	Sheriff's Law Enforce Projects	0	128,800	0	128,800	0	32,000	36,900	45,000	113,900
9999	Non General - Fund Bal Utilized	0	3,082,200	0	3,082,200	0	0	0	0	0
** Total Budget **		20,900,000	53,943,900	2,495,000	77,338,900	37,882,900	11,092,550	25,863,200	2,495,000	77,333,650

DEKALB COUNTY GOVERNMENT

FY 2014 ADOPTED BUDGET

GENERAL FUND DEPARTMENTAL BUDGETS

Dept #	Department Name	Property Taxes	Other Revenues	Transfers Received	Total Received	Salaries & Benefits	Capital	Commodities & Services	Transfers Paid Out	FY2014 Total Expenses
1110	Administration	0	0	0	0	484,000	200	49,000	2,800	536,000
1210	Finance	0	0	10,000	10,000	508,000	0	48,300	18,200	574,500
1290	Non-Departmental Services	11,955,000	8,320,000	54,500	20,329,500	129,400	4,000	345,000	701,300	1,179,700
1310	Information Management	0	243,000	88,000	331,000	905,000	4,100	127,000	187,500	1,223,600
1410	Supervisor of Assessments	0	43,000	0	43,000	452,000	0	43,000	2,700	497,700
1510	County Clerk	0	715,900	0	715,900	486,000	0	38,000	0	524,000
1530	Elections	0	10,100	0	10,100	123,100	0	364,400	0	487,500
1710	Planning	0	62,000	0	62,000	452,000	0	23,700	7,500	483,200
1810	Regional Office of Education	0	0	0	0	77,000	0	31,300	8,000	116,300
1910	Treasurer	0	42,500	0	42,500	288,000	0	31,900	0	319,900
2210	Judiciary	0	71,000	0	71,000	490,500	0	70,200	2,800	563,500
2220	Jury Commission	0	0	0	0	41,000	0	84,000	0	125,000
2310	Circuit Clerk	0	1,931,000	0	1,931,000	1,123,000	0	83,900	0	1,206,900
2410	Coroner	0	17,100	0	17,100	155,000	0	70,700	7,000	232,700
2510	ESDA	0	32,000	0	32,000	104,500	10,000	30,300	1,500	146,300
2540	Local Emergency Plan Comm	0	53,200	0	53,200	10,500	0	44,300	0	54,800
2610	Sheriff	0	961,000	45,000	1,006,000	5,773,000	26,500	407,000	38,000	6,244,500
2620	Sheriff's Merit Commission	0	7,000	0	7,000	5,000	0	22,500	0	27,500
2630	Sheriff's Auxiliary	0	0	0	0	0	3,000	6,500	0	9,500
2670	Sheriff's Communications	0	1,168,000	0	1,168,000	2,556,000	4,000	131,100	28,000	2,719,100
2680	Sheriff's Corrections	0	97,000	40,000	137,000	2,749,000	9,400	1,371,300	154,000	4,283,700
2710	State's Attorney	0	375,000	100,000	475,000	1,839,000	0	93,700	7,500	1,940,200
2810	Public Defender	0	105,000	0	105,000	893,000	0	64,900	4,200	962,100
2910	Court Services	0	217,500	5,000	222,500	1,176,000	0	248,000	0	1,424,000
4810	Facilities Management	0	75,200	0	75,200	680,000	82,500	848,400	20,000	1,630,900
4910	Comm Outreach Bldg	0	83,000	0	83,000	20,500	51,000	83,500	0	155,000
4920	Public Health Facility	0	0	0	0	0	0	180,000	0	180,000
4999	Utilization of Fund Balance	0	927,000	0	927,000	0	0	0	0	0
	** Total General Fund	11,955,000	15,556,500	342,500	27,854,000	21,520,500	194,700	4,941,900	1,191,000	27,848,100



**DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET  
HEALTH DEPARTMENT FEE INCREASES**

Program	2013 Fees	2014 Fee Increases	Estimated Additional Revenue Generated
<b>ANIMAL CONTROL (Line Item 3531)</b>			
Registration 1 year	1 year altered 17.00 1 year unaltered 34.00		
Registration 3 years	3 years altered 42.00 3 years unaltered 84.00		
Late Registration	10.00		
Inpoundment/Pickup First Offense	75.00		
Additional Dog/One Pickup	25.00		
Relinquishment	altered 50.00 unaltered 75.00		
<b>FOOD SANITATION (Line Item 3543)</b>			
Class A Food Establishment	500.00	520.00	\$11,000
Class B Food Establishment	330.00	350.00	
Class C Food Establishment	175.00	185.00	
Class D Food Establishment	135.00	140.00	
Class E Food Establishment			
1 day	50.00		
2-4 days	100.00		
5+ days	135.00	140.00	
Plan Review - New Restaurant	370.00	385.00	
Plan Review - Established	200.00	210.00	
Restaurant Late Fee	50% of cost of license		
Non-Compliance Fee	50.00	55.00	
<b>POTABLE WATER (Line Item 3542)</b>			
Well Permit	*100.00		\$500
Well Permit Inspection/Sample	175.00	185.00	
Well Inspection & Water Test	165.00		
Water Sample Test	55.00		
Water Sample with Collection	75.00		
<b>SEWAGE (Line Item 3541)</b>			
Septic Installer License	165.00		\$700
Septic Permit - established	280.00	290.00	
Septic Permit - new	365.00	380.00	
Septic Inspection	155.00		
<b>ADULT IMMUNIZATIONS</b>			
Travel Consultation	50.00		\$4,700
Immunizations	Vaccine Cost + 25.00	Vaccine Cost + 30.00	
Flu Shots	38.00		
<b>IMMUNIZATIONS</b>			
Childhood Immunizations	15.00		
<b>LUNG CLINIC</b>			
T.B. Skin Test	15.00	18.00	\$3,900
<b>VITAL RECORDS</b>			
First Copy (Birth)	15.00		\$10,100
Second Copy (Birth)	5.00		
First Copy (Death)	17.00	19.00	
Second Copy (Death)	12.00	14.00	
<b>Total</b>			<b>\$30,900</b>

\*State law prohibits increase.

DEKALB COUNTY GOVERNMENT  
- FY 2014 BUDGET -  
FIVE YEAR PLAN FOR ASSET REPLACEMENT

Adopted 11-20-2013				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Department (#1476-5530)	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Adopted FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018
<b>Revenues</b>								
R-7301 Sheriff's Vehicles	250,000	250,000	240,000	240,000	252,000	265,000	280,000	290,000
R-7301 Sheriff's Vehicles-Donation Adj (from R-5701)	0	0	0	(275,000)	0	0	0	0
R-7302 Coroner's Vehicle	5,400	5,400	6,000	7,000	8,000	8,000	8,000	8,000
R-7303 Planning's Vehicles	5,400	5,400	5,400	6,000	6,000	7,000	7,000	8,000
R-7304 County Administrator's Vehicle	2,700	2,700	0	0	0	0	0	0
R-7305 Animal Control Vehicles	5,000	5,000	6,000	7,000	7,000	7,000	7,000	8,000
R-7332 Sheriff's Information System	27,000	27,000	25,000	25,000	25,000	25,000	25,000	30,000
R-7335 IMO - Network Infrastructure	175,500	200,000	170,000	181,000	190,000	200,000	210,000	220,000
R-7335 ROE - Network Infrastructure	3,500	5,500	5,000	5,000	5,000	5,000	5,000	5,000
R-7337 Computers, Wireless, Security	8,000	31,000	29,800	60,000	60,000	62,000	62,000	63,000
R-7338 Facility Management Equipment	18,000	18,000	18,000	18,000	26,000	27,000	28,000	29,000
R-7342 Financial System	18,000	18,000	15,000	15,000	15,000	15,000	15,000	15,000
R-7343 Assessor / Treasurer Equipment	1,800	0	0	0	0	0	0	0
R-7360 Sheriff's Communication Center	90,000	90,000	80,000	50,000	50,000	50,000	50,000	50,000
<b>A - 1 Total General Fund Contributions</b>	<b>610,300</b>	<b>658,000</b>	<b>600,200</b>	<b>339,000</b>	<b>644,000</b>	<b>671,000</b>	<b>697,000</b>	<b>726,000</b>
R-4539 Communication Tower	22,000	22,000	22,000	22,000	22,000	24,000	24,000	24,000
R-5047 Vehicle Acquisition Fee (to D-7301)	13,666	12,305	15,000	15,000	17,000	17,000	18,000	18,000
R-5501 Interest (to D-7415 & D-7856 & D-7899)	11,058	9,066	10,000	10,000	20,000	20,000	20,000	20,000
R-5511 Sale of Capital Assets (to D-7301)	34,299	(29,797)	0	0	0	0	0	0
R-5701 Donations (to D-7301)	0	0	275,000	0	0	0	0	0
R-5905 Contr Fr: Veteran's Comm (to D-7335)	3,500	3,500	4,000	4,000	4,000	4,000	4,000	4,000
R-5921 Contr Fr: Highway (to D-7335)	0	4,000	5,000	7,000	4,000	4,000	4,000	4,000
R-5931 Contr Fr: Health (to D-7335 - Network)	42,000	43,500	20,000	25,000	46,000	48,000	50,000	50,000
R-5931 Contr Fr: Health (to D-7337 - Computers)	0	0	0	14,000	14,000	14,000	14,000	14,000
R-5932 Contr Fr: Mental Health (to D-7335)	2,000	1,500	1,000	1,000	2,000	2,000	2,000	2,000
R-5933 Contr Fr: Comm Serv (to D-7335)	3,000	3,000	3,000	4,000	4,000	4,000	4,000	4,000
R-5941 Contr Fr: Nursing Home (to D-7335)	62,000	72,000	60,000	73,000	75,000	75,000	75,000	75,000
R-5953 Contr Fr: Probation Services (to D-7337)	0	0	13,000	7,000	7,000	7,000	7,000	8,000
<b>A - 2 Total All Revenue</b>	<b>803,823</b>	<b>799,074</b>	<b>1,028,200</b>	<b>521,000</b>	<b>859,000</b>	<b>890,000</b>	<b>919,000</b>	<b>949,000</b>
<b>Expenses</b>								
E-7301 Sheriff's Vehicles	299,476	47,374	265,000	580,000	106,000	542,000	0	594,000
E-7302 Coroner's Vehicle	38,575	0	0	0	0	0	0	53,000
E-7303 Planning's Vehicles	0	21,882	0	25,000	0	0	0	0
E-7305 Animal Control Vehicles	18,205	1,059	0	0	0	0	0	32,000
E-7332 Sheriff's Information System	9,277	0	10,000	25,000	10,000	10,000	10,000	20,000
E-7335 Network Infrastructure	247,534	82,465	100,000	510,000	300,000	400,000	370,000	250,000
E-7337 Computers (Desktop Systems)	1,303	17,256	40,000	95,000	22,000	30,000	40,000	30,000
E-7338 Facility Management Equipment	0	0	75,000	5,000	21,000	16,000	51,000	0
E-7342 Financial System	0	0	0	30,000	0	0	150,000	0
E-7343 Treasurer Equipment	0	0	6,000	0	0	0	0	0
E-7360 Sheriff's Communication Center	1,776	4,320	10,000	20,000	200,000	20,000	20,000	0
E-7415 Cemetery Restoration	0	0	0	0	0	3,000	0	3,000
E-7856 Bike Path Resurfacing	0	0	0	40,000	0	0	0	40,000
E-7899 Miscellaneous Projects / Transfers In	0	0	(40,000)	0	0	0	0	0
E-7899 Miscellaneous Projects / Transfers Out	0	0	40,000	10,000	0	0	0	0
<b>B Total Expenditures</b>	<b>616,146</b>	<b>174,356</b>	<b>506,000</b>	<b>1,340,000</b>	<b>659,000</b>	<b>1,021,000</b>	<b>641,000</b>	<b>1,022,000</b>
<b>C Ending Balance</b>	<b>3,076,285</b>	<b>3,701,003</b>	<b>4,223,203</b>	<b>3,404,203</b>	<b>3,604,203</b>	<b>3,473,203</b>	<b>3,751,203</b>	<b>3,678,203</b>
<b>Restricted Reserves at December 31st</b>								
D-7301 Sheriff's Vehicles	914,739	1,099,873	1,364,873	764,873	927,873	667,873	965,873	679,873
D-7302 Coroner's Vehicle	3,825	9,225	15,225	22,225	30,225	38,225	46,225	1,225
D-7303 Planning's Vehicles	42,211	25,729	31,129	12,129	18,129	25,129	32,129	40,129
D-7304 County Administrator's Vehicle	26,700	29,400	29,400	29,400	29,400	29,400	29,400	29,400
D-7305 Animal Control Vehicles	9,905	13,846	19,846	26,846	33,846	40,846	47,846	23,846
D-7332 Sheriff's Information System	133,439	160,439	175,439	175,439	190,439	205,439	220,439	230,439
D-7335 Network Infrastructure	481,184	731,719	859,719	649,719	679,719	621,719	605,719	719,719
D-7337 Computers (Desktop Systems)	63,922	77,666	120,466	106,466	165,466	218,466	261,466	316,466
D-7338 Facility Management Equipment	166,602	184,602	127,602	140,602	145,602	156,602	133,602	162,602
D-7342 Financial System	104,658	122,658	137,658	122,658	137,658	152,658	17,658	32,658
D-7343 Treasurer Equipment	13,800	13,800	7,800	7,800	7,800	7,800	7,800	7,800
D-7355 Communication Tower	112,000	134,000	156,000	178,000	200,000	224,000	248,000	272,000
D-7360 Sheriff's Communication Center	795,042	880,722	950,722	980,722	830,722	860,722	890,722	940,722
D-7415 Cemetery Restoration	11,647	12,554	13,554	14,554	16,554	15,554	17,554	16,554
D-7856 Bike Path Resurfacing	81,535	87,881	94,881	61,881	75,881	89,881	103,881	77,881
D-7899 Miscellaneous Projects / Transfers	115,076	116,889	118,889	110,889	114,889	118,889	122,889	126,889
<b>D Total Restricted Items</b>	<b>3,076,285</b>	<b>3,701,003</b>	<b>4,223,203</b>	<b>3,404,203</b>	<b>3,604,203</b>	<b>3,473,203</b>	<b>3,751,203</b>	<b>3,678,203</b>

**DEKALB COUNTY GOVERNMENT  
- FY 2014 BUDGET -  
FIVE YEAR PLAN FOR SPECIAL PROJECTS**

Adopted 11-20-2013

				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Department (#1471-5240)	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Adopted FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018
<b>A. Beginning Balance</b>	<b>\$1,028,219</b>	<b>\$887,645</b>	<b>\$738,857</b>	<b>\$576,909</b>	<b>\$373,909</b>	<b>\$304,909</b>	<b>\$292,909</b>	<b>\$380,909</b>
<b>Receipts:</b>								
B. Contribution from General Fund	0	0	0	0	0	0	100,000	100,000
C. State Grant	9,241	16,887	0	0	0	0	0	0
D. Donations	27,548	17,600	4,000	0	0	0	0	0
E. Reimbursements / Landfill Expansion	15,720	7,400	0	0	0	0	0	0
F. Interest	3,486	1,958	2,000	2,000	3,000	3,000	3,000	3,000
G. Sale of Property	0	29,997	0	0	0	0	0	0
<b>H. Total Revenue</b>	<b>55,995</b>	<b>73,842</b>	<b>6,000</b>	<b>2,000</b>	<b>3,000</b>	<b>3,000</b>	<b>103,000</b>	<b>103,000</b>
<b>I. Total Available</b>	<b>1,084,214</b>	<b>961,487</b>	<b>744,857</b>	<b>578,909</b>	<b>376,909</b>	<b>307,909</b>	<b>395,909</b>	<b>483,909</b>
<b>Intended Uses:</b>								
7102 Landscaping	0	13,547	0	0	0	0	0	0
7121 Building Remodel - Courthouse - CASA	0	0	10,000	0	0	0	0	0
7121 Building Remodel - Legislative Center	0	0	10,000	0	0	0	0	0
7232 Bike Path	5,000	10,000	10,000	20,000	15,000	15,000	15,000	15,000
7321 Comprehensive Plan Update	1,030	0	0	0	0	0	0	0
7324 Waste Study / Landfill Expansion	15,720	7,400	0	0	0	0	0	0
7325 Hazard Mitigation	19,338	9,990	15,000	25,000	25,000	0	0	0
7329 Storm Water Study	10,000	0	0	0	0	0	0	0
7333 Mobile Web App	0	0	0	10,000	0	0	0	0
7334 Databases	0	0	0	20,000	0	0	0	0
7335 Network & Web Infrastructure	3,756	18,274	10,000	10,000	0	0	0	0
7336 Signage	0	0	5,000	0	0	0	0	0
7351 Telephone System	12,171	77	0	0	0	0	0	0
7375 Digital Patroller / Digital Recording	33,428	27,715	19,000	25,000	0	0	0	0
7377 Squad High Band Repeaters	0	0	0	32,000	32,000	0	0	0
7406 Energy Reduction Program	0	11,163	0	0	0	0	0	0
7412 Wireless Access Points	0	0	5,000	0	0	0	0	0
7414 Broadband Network	75,000	50,000	50,000	50,000	0	0	0	0
7415 Cemetery Restoration	21,126	29,742	28,948	10,000	0	0	0	0
7416 Convention & Visitor's Bureau	0	5,000	0	0	0	0	0	0
7852 Artwork (Pass-Through)	0	15,000	0	0	0	0	0	0
7858 HVAC Upgrades	0	24,722	0	0	0	0	0	0
7990 Capital Contingency	0	0	5,000	3,000	0	0	0	0
<b>J. Total Expenditures</b>	<b>196,569</b>	<b>222,630</b>	<b>167,948</b>	<b>205,000</b>	<b>72,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>K. Ending Balance</b>	<b>887,645</b>	<b>738,857</b>	<b>576,909</b>	<b>373,909</b>	<b>304,909</b>	<b>292,909</b>	<b>380,909</b>	<b>468,909</b>

DEKALB COUNTY GOVERNMENT

- FY 2014 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN  
FOR SYCAMORE CAMPUS

Adopted 11-20-2013				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Department (#8400-7410)	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Adopted FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018
<b>A. Beginning Balance</b>	\$614,765	\$817,457	\$1,013,384	\$1,146,384	\$1,236,384	\$1,451,384	1,676,384	1,901,384
<b>Receipts:</b>								
4731 Lease Payment - County	166,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000
5501 Interest	51,505	34,772	40,000	40,000	40,000	50,000	50,000	50,000
<b>B. Total Revenue</b>	<b>217,505</b>	<b>209,772</b>	<b>215,000</b>	<b>215,000</b>	<b>215,000</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>
<b>C. Total Available</b>	<b>832,270</b>	<b>1,027,229</b>	<b>1,228,384</b>	<b>1,361,384</b>	<b>1,451,384</b>	<b>1,676,384</b>	<b>1,901,384</b>	<b>2,126,384</b>
<b>Projects:</b>								
7832 Parking Lot Construction / Repair	0	13,845	27,000	0	0	0	0	0
7834 Concrete Replacement & Repair	0	0	20,000	20,000	0	0	0	0
7837 Administration Bldg Reconfiguration	0	0	0	30,000	0	0	0	0
7847 Carpet/Tile Replacement (Leg Center)	0	0	35,000	25,000	0	0	0	0
7848 Roof (Maintenance Garage)	0	0	0	20,000	0	0	0	0
7866 Sound System	0	0	0	25,000	0	0	0	0
7877 Legis Center Boiler Hot Water System	14,813	0	0	0	0	0	0	0
7990 Capital Contingency / Administration	0	0	0	5,000	0	0	0	0
<b>D. Total Expenditures</b>	<b>14,813</b>	<b>13,845</b>	<b>82,000</b>	<b>125,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. Ending Balance</b>	<b>817,457</b>	<b>1,013,384</b>	<b>1,146,384</b>	<b>1,236,384</b>	<b>1,451,384</b>	<b>1,676,384</b>	<b>1,901,384</b>	<b>2,126,384</b>

DEKALB COUNTY GOVERNMENT

- FY 2014 BUDGET -

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

Adopted 11-20-2013				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Department (#8450-7450)	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Adopted FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018
<b>A. Beginning Balance</b>	\$1,400,728	\$1,680,138	\$1,981,923	\$2,308,923	\$2,588,923	\$2,848,923	\$3,238,923	3,658,923
<b>Receipts:</b>								
4732 Lease Payment	275,000	300,000	325,000	325,000	350,000	375,000	400,000	0
5501 Interest & Miscellaneous	4,410	1,785	2,000	5,000	10,000	15,000	20,000	25,000
<b>B. Total Revenue</b>	279,410	301,785	327,000	330,000	360,000	390,000	420,000	25,000
<b>C. Total Available</b>	1,680,138	1,981,923	2,308,923	2,638,923	2,948,923	3,238,923	3,658,923	3,683,923
<b>Projects:</b>								
7831 Landscaping Improvements	0	0	0	10,000	10,000	0	0	0
7834 Sidewalks / Concrete Work	0	0	0	10,000	10,000	0	0	0
7841 General Painting	0	0	0	0	20,000	0	0	0
7847 Carpet / Tile Replacement	0	0	0	0	60,000	0	0	0
7857 Multi-Purpose Room Refurbishment	0	0	0	25,000	0	0	0	0
7990 Capital Contingency	0	0	0	5,000	0	0	0	0
<b>D. Total Expenditures</b>	0	0	0	50,000	100,000	0	0	0
<b>E. Ending Balance</b>	1,680,138	1,981,923	2,308,923	2,588,923	2,848,923	3,238,923	3,658,923	3,683,923

DEKALB COUNTY GOVERNMENT

- FY 2014 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN  
FOR COMMUNITY OUTREACH BUILDING

Adopted 11-20-2013			YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	
Department (#8440-7440)	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Adopted FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018
<b>A. Beginning Balance</b>	\$100,026	\$150,259	\$200,447	\$248,600	\$219,600	\$270,600	\$322,600	374,600
<b>Receipts:</b>								
5501 Interest & Miscellaneous	233	188	500	1,000	1,000	2,000	2,000	3,000
5901 Contribution from County General Fund	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
<b>B. Total Revenue</b>	<b>50,233</b>	<b>50,188</b>	<b>50,500</b>	<b>51,000</b>	<b>51,000</b>	<b>52,000</b>	<b>52,000</b>	<b>53,000</b>
<b>C. Total Available</b>	<b>150,259</b>	<b>200,447</b>	<b>250,947</b>	<b>299,600</b>	<b>270,600</b>	<b>322,600</b>	<b>374,600</b>	<b>427,600</b>
<b>Projects:</b>								
7831 Landscaping Improvements	0	0	2,347	0	0	0	0	0
7841 General Painting	0	0	0	5,000	0	0	0	0
7858 HVAC - Energy Recovery Unit	0	0	0	70,000	0	0	0	0
7990 Capital Contingency	0	0	0	5,000	0	0	0	0
<b>D. Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>2,347</b>	<b>80,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. Ending Balance</b>	<b>150,259</b>	<b>200,447</b>	<b>248,600</b>	<b>219,600</b>	<b>270,600</b>	<b>322,600</b>	<b>374,600</b>	<b>427,600</b>

DEKALB COUNTY GOVERNMENT

- FY 2014 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN  
FOR PUBLIC SAFETY BUILDING

Adopted 11-20-2013				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Department (#8460-7460)	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Adopted FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018
<b>A. Beginning Balance</b>	\$237,255	\$219,610	\$205,666	\$206,166	\$126,666	\$86,166	61,666	62,166
<b>Receipts:</b>								
5501 Interest	690	211	500	500	500	500	500	500
<b>B. Total Revenue</b>	690	211	500	500	500	500	500	500
<b>C. Total Available</b>	237,945	219,821	206,166	206,666	127,166	86,666	62,166	62,666
<b>Projects:</b>								
7956 Upgrade Jail Security Cameras	0	0	0	35,000	41,000	25,000	0	0
7957 Remodel 1st Floor - Records Storage	0	12,017	0	0	0	0	0	0
7964 Sallyport Door	0	2,138	0	0	0	0	0	0
7972 Boiler Replacement / HVAC Upgrades	18,335	0	0	0	0	0	0	0
7978 Live Scan Booking Equipment	0	0	0	40,000	0	0	0	0
7990 Capital Contingency / Administration	0	0	0	5,000	0	0	0	0
<b>D. Total Expenditures</b>	18,335	14,155	0	80,000	41,000	25,000	0	0
<b>E. Ending Balance</b>	219,610	205,666	206,166	126,666	86,166	61,666	62,166	62,666

**DeKalb County Government  
FY 2014-2018 Budget  
Highway Equipment Replacement**

#	Equipment	Year	Years in Cycle	Adopted 2014	2015	2016	2017	2018
1	198 Dump Truck	2000	12					
2	206 Dump Truck	2002	12	202,600				
3	210 Dump Truck	2004	12		214,000			
4	218 Dump Truck	2005	12			225,000		
5	223 Dump Truck	2006	12				237,000	
6	236 Dump Truck	2007	12					240,000
7	237 Dump Truck	2007	12					
8	243 Dump Truck	2008	12					
9	251 Dump Truck	2009	12					
10	252 Dump Truck	2009	12					
11	261 Dump Truck	2010	12					
12	203 Dump Truck (4x4)	1998	20	200,000				
13	192 Dump Truck (6x6)	2000	20		210,000			
14	186 Dump Truck (1 ton)(sprayer)	1999	12					
15	194 Dump Truck (1 ton)	2000	12	50,000				
16	211 Dump Truck (1 ton)	2003	12		55,000			
17	221 Dump Truck (1 ton)	2005	12				60,000	
18	245 Dump Truck (1 ton)	2008	12					
19	257 Shop Truck	2010	12					
20	183 Lift Truck	1997	12				90,000	
21	217 Pick-up Truck	2004	9	36,200				
22	238 Pick-up Truck (signs)	2007	9					
23	239 Pick-up Truck	2007	9			39,000		
24	242 Pick-up Truck	2007	9				41,000	
25	250 Pick-up Truck (signs)	2008	9					43,000
26	255 Pick-up Truck	2009	9					
27	259 Pick-up Truck	2010	9					
28	222 Pick-up Truck (Service Body)	2005	9		35,000			
29	215 Utility Truck	2004	8	37,500				
30	244 Utility Truck	2007	8			47,700		
31	254 Admin Car	2009	8					
32	263 Admin Car	2012	8					
33	262 Trailer	2011	15					
34	178 Tractor	1996	12					
35	199 Tractor	2000	12		42,000			
36	207 Tractor	2002	12				45,000	
37	219 Tractor	2004	12					46,000
38	235 Tractor	2006	12					
39	248 Tractor	2008	12					
40	08BM Mower Deck (Batwing)	2006	8	13,600				
41	09BM Mower Deck (Batwing)	2007	8		14,400			
42	10BM Mower Deck (Batwing)	2008	8			15,200		
43	11BM Mower Deck (Batwing)	2010	10				16,000	
44	01SM Mower Deck (6')	2000	10					11,500
45	172 Motor Grader	1995	20			250,000		
46	231 Wheel Loader	2005	10				210,000	
47	260 Wheel Loader	2010	10					
48	256 Excavator	2009	10					
49	249 Loader/Backhoe	2008	10					200,000
50	208 Loader/Util. w/trailer	2002	8	57,500				
51	246 Loader/Util. w/trailer	2008	8					60,000
52	123 Chip Spreader	1982	20					
53	174 Shoulder Machine (Road Widener)	1996	20					55,000
54	1A Asphalt Distributor	1960	20					
55	148 Roller - Rubber Tired	1959	15					
56	201 Roller - Rubber Tired	1999	15			80,000		
57	193 Roller - Steel w/trailer	1998	15		80,000			
58	136 Snowblower	1980	20			170,000		
59	861195 Pavement Router	2005	10					16,000
60	240 Chipper	2007	5		37,800			
61	96 Barricade Trailer	1973	10	12,000				
62	220 Crack Filler	2004	10		46,500			
63	195 Lawn Tractor	1984	10					5,000
64	214 Lawn Mower	2003	5			20,000		
65	861693 Lincoln Welder	1997	5					
66	862251 Pressure Washer-3 Phase							
67	NA Misc Tools & Equip	n/a	n/a	8,000	8,500	9,000	9,500	10,000
<b>Totals</b>				<b>617,400</b>	<b>743,200</b>	<b>855,900</b>	<b>708,500</b>	<b>686,500</b>



**DEKALB COUNTY GOVERNMENT  
FY 2014-2018 BUDGET  
FIVE YEAR TRANSPORTATION IMPROVEMENT PROGRAM**

<u>Project Description</u>	<u>Project Cost</u>	<u>Funding Source</u>	<u>YEAR 1 Adopted FY 2014</u>	<u>YEAR 2 Proposed FY 2015</u>	<u>YEAR 3 Proposed FY 2016</u>	<u>YEAR 4 Proposed FY 2017</u>	<u>YEAR 5 Proposed FY 2018</u>
1 AIRPORT RD							
A. Ext R.O.W Rt 64 - Plank Rd	375,000	Local				50,000	325,000
B. Rt 64 - Plank Rd.	2,000,000	Local					
C. Bridge on new alignment Over Blue Heron Creek	240,000 60,000	Other Local					60,000
D. Bridge over E. Br. Trib. Cr.	300,000	Local					300,000
E. Bridge Replacement Over Union Ditch	180,000 20,000	Other Local					40,000
2 CHICAGO ROAD							
A. Maplewood Rd to Somonauk	1,000,000	Local		1,000,000			
B. Shabbona to Rt 23	1,330,000	Local			1,330,000		
3 COLTONVILLE ROAD							
A. Br. over Kishwaukee River FY2016 Major Bridge Program	2,800,000 700,000	Federal Local		700,000			
4 EAST COUNTY LINE ROAD							
A. Br. over Union Ditch #3 Kane County Project	2,400,000 70,000	Federal Local	70,000				
B. RR Tracks to Rt 64	500,000 404,000 487,000 500,000	Other TARP Local Other	487,000				
5 FIVE POINTS ROAD							
A. Br. over Kishwaukee River	2,000,000 500,000	Federal Local	500,000				
6 GLIDDEN RD							
A. Dresser to Rt 64 - Shldr	100,000	Local	100,000				
7 GOELITZ RD							
A. Culvert @ Rt 38	90,000 10,000	Other Local			10,000		
8 KESLINGER RD							
A. Br. over Kishwaukee R.	1,000,000	Other		1,000,000			
9 PEACE ROAD							
A. Pleasant St to Bethany Rd	1,040,000 208,000	Federal Local	208,000				
10 PERRY ROAD							
A. Bridge over Battle Creek	400,000	Local	400,000				
11 PLANK RD							
A. Relocation @ Moose Range	1,120,000	Local/Other	20,000	100,000	500,000	500,000	
12 RICH/COLTONVILLE ROADS							
A. Glidden Rd to Stonehenge	520,000 130,000	Federal Local					130,000
13 SHABBONA ROAD							
A. Rt 30 to Perry Rd	1,000,000	Local				1,000,000	
B. Perry to Rt 38	1,400,000	Local					1,400,000

**DEKALB COUNTY GOVERNMENT  
FY 2014-2018 BUDGET  
FIVE YEAR TRANSPORTATION IMPROVEMENT PROGRAM**

<u>Project Description</u>	<u>Project Cost</u>	<u>Funding Source</u>	<u>YEAR 1 Adopted FY 2014</u>	<u>YEAR 2 Proposed FY 2015</u>	<u>YEAR 3 Proposed FY 2016</u>	<u>YEAR 4 Proposed FY 2017</u>	<u>YEAR 5 Proposed FY 2018</u>
14 SOMONAUK ROAD							
A. ROW I-88 to Perry - Shldr	225,000	Local	225,000				
B. North St to Cortland Center	450,000	Other					
C. I-88 to Perry - Shldr	200,000	Local			200,000		
D. North St to Bethany Rd	600,000	Local				600,000	
15 SUYDAM ROAD							
B. Br. over Buck Branch	500,000	Local	500,000				
C. Br. over Indian Cr.	1,500,000	Local		1,500,000			
16 WATERMAN ROAD							
A. ROW Duffy Rd to Perry Rd	300,000	Local	300,000				
B. Duffy Rd to Miller Rd	250,000	Local		250,000			
C. Miller Rd to Perry Rd	250,000	Local			250,000		
D. Duffy Rd to Perry Rd	2,000,000	Local				2,000,000	
17 WEST COUNTY LINE ROAD							
B. Bridge Replacement	300,000	Local		300,000			
<b>Totals</b>	<b>29,459,000</b>		<b>2,810,000</b>	<b>4,850,000</b>	<b>2,290,000</b>	<b>4,150,000</b>	<b>2,255,000</b>



**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	
<b>Lease Year Expenses (Nov - Oct)</b>										
-----										
<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	969,656	
=====										
<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	139,686	127,699	115,361	101,856	86,656	70,856	54,456	37,356	19,656	
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	849,686	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	0	
-----										
<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 vs. Expense</b>	0	0	1	1	1	1	1	1	0	
=====										
<b>F Fiscal Year Expenses (Jan - Dec)</b>	2008	2009	2010	2011	2012	2013	2014	2015	2016	
-----										
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
Total Expense for Nursing Home Bonds		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
Total Expense for Public Health Bonds		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 vs. Expense</b>	0	(1)	(1)	0	0	0	0	0	0	
=====										

**DEKALB COUNTY GOVERNMENT**

**- FY 2014 BUDGET -**

**2010 A&B BOND ISSUE**

**\$16,000,000**

Fiscal Year	Interest June 15	Interest Dec 15	Principal Dec 15	Total Debt Payment	Scheduled Federal Government Interest Rebate	Scheduled Net Debt Payment	Actual Federal Government Interest Rebate	Actual Net Debt Payment
2010	0	0	0	0	0	0	0	0
2011	426,405	318,477	440,000	1,184,882	296,974	887,908	296,974	887,908
2012	316,453	316,453	510,000	1,142,906	252,528	890,378	252,528	890,378
2013	313,495	313,495	520,000	1,146,990	250,458	896,532	230,546	916,444
2014	309,309	309,309	545,000	1,163,618	247,527	916,091		
2015	303,832	303,832	580,000	1,187,664	243,693	943,971		
2016	297,133	297,133	615,000	1,209,266	239,004	970,262		
2017	289,353	289,353	655,000	1,233,706	233,558	1,000,148		
2018	279,757	279,757	700,000	1,259,514	226,841	1,032,673		
2019	268,417	268,417	745,000	1,281,834	218,903	1,062,931		
2020	255,231	255,231	790,000	1,300,462	209,673	1,090,789		
2021	240,260	240,260	845,000	1,325,520	199,193	1,126,327		
2022	223,402	223,402	900,000	1,346,804	187,393	1,159,411		
2023	204,547	204,547	960,000	1,369,094	174,194	1,194,900		
2024	183,475	183,475	1,020,000	1,386,950	159,444	1,227,506		
2025	160,066	160,066	1,090,000	1,410,132	143,058	1,267,074		
2026	133,416	133,416	1,160,000	1,426,832	120,074	1,306,758		
2027	103,894	103,894	1,230,000	1,437,788	93,504	1,344,284		
2028	71,975	71,975	1,310,000	1,453,950	64,778	1,389,172		
2029	37,326	37,326	1,385,000	1,459,652	33,593	1,426,059		
2030	0	0	0	0	0	0		
	4,417,746	4,309,818	16,000,000	24,727,564	3,594,390	21,133,174	780,048	2,694,730

1. Bond pricing was done on 09-22-2010 and the bond sale closed as of 10-14-2010.
2. The County received a rating of Aa1 from Moody's for this sale.
3. The Gross All-In True Interest Cost was 4.64% for Bond Series A & B combined.
4. The Net All-In True Interest Cost was 2.81% for Bond Series A & B combined.
5. Bonds are callable as of 12-15-2020 for Bonds due December 15, 2021 thru 2029.
6. Proceeds from Bond Issue are for bond issuance costs, expansion of the Courthouse, and expansion of the Jail.
7. Federal Government interest rate rebates became subject to sequester reductions effective March 1, 2013.

**DEKALB COUNTY GOVERNMENT**

**- FY 2014 BUDGET -**

**2010A BUILD AMERICA BOND ISSUE**

**\$10,030,000**

Fiscal Year	Interest June 15	Interest Dec 15	Principal Dec 15	Total Debt Payment	Scheduled 35% Federal Government Interest Rebate	Scheduled Net Debt Payment	Actual 35% Federal Government Interest Rebate	Actual Net Debt Payment
2010	0	0	0	0	0	0	0	0
2011	218,805	163,423	440,000	822,228	133,780	688,448	133,780	688,448
2012	161,399	161,399	510,000	832,798	112,979	719,819	112,979	719,819
2013	158,441	158,441	520,000	836,882	110,909	725,973	102,091	734,791
2014	154,255	154,255	545,000	853,510	107,978	745,532		
2015	148,778	148,778	580,000	877,556	104,144	773,412		
2016	142,079	142,079	615,000	899,158	99,455	799,703		
2017	134,299	134,299	655,000	923,598	94,009	829,589		
2018	124,703	124,703	700,000	949,406	87,292	862,114		
2019	113,363	113,363	745,000	971,726	79,354	892,372		
2020	100,177	100,177	790,000	990,354	70,124	920,230		
2021	85,206	85,206	845,000	1,015,412	59,644	955,768		
2022	68,348	68,348	900,000	1,036,696	47,844	988,852		
2023	49,493	49,493	960,000	1,058,986	34,645	1,024,341		
2024	28,421	28,421	1,020,000	1,076,842	19,895	1,056,947		
2025	5,012	5,012	205,000	215,024	3,509	211,515		
2026	0	0	0	0	0	0		
	1,692,779	1,637,397	10,030,000	13,360,176	1,165,561	12,194,615	348,850	2,143,058

- Bond pricing was done on 09-22-2010 and the bond sale closed as of 10-14-2010.
- The County received a rating of Aa1 from Moody's for this sale.
- The Gross All-In True Interest Cost was 4.64% for Bond Series A & B combined.
- The Net All-In True Interest Cost was 2.81% for Bond Series A & B combined.
- Bonds are callable as of 12-15-2020 for Bonds due December 15, 2021 thru 2025.
- Proceeds from Bond Series A are for bond issuance costs, expansion of the Courthouse, and expansion of the Jail.
- Federal Government interest rate rebates became subject to sequester reductions effective March 1, 2013.

**DEKALB COUNTY GOVERNMENT**

**- FY 2014 BUDGET -**

**2010B RECOVERY ZONE BOND ISSUE**

**\$5,970,000**

Fiscal Year	Interest June 15	Interest Dec 15	Principal Dec 15	Total Debt Payment	Scheduled 45% Federal Government Interest Rebate	Scheduled Net Debt Payment	Actual 45% Federal Government Interest Rebate	Actual Net Debt Payment
2010	0	0	0	0	0	0	0	0
2011	207,600	155,054	0	362,654	163,194	199,460	163,194	199,460
2012	155,054	155,054	0	310,108	139,549	170,559	139,549	170,559
2013	155,054	155,054	0	310,108	139,549	170,559	128,454	181,654
2014	155,054	155,054	0	310,108	139,549	170,559		
2015	155,054	155,054	0	310,108	139,549	170,559		
2016	155,054	155,054	0	310,108	139,549	170,559		
2017	155,054	155,054	0	310,108	139,549	170,559		
2018	155,054	155,054	0	310,108	139,549	170,559		
2019	155,054	155,054	0	310,108	139,549	170,559		
2020	155,054	155,054	0	310,108	139,549	170,559		
2021	155,054	155,054	0	310,108	139,549	170,559		
2022	155,054	155,054	0	310,108	139,549	170,559		
2023	155,054	155,054	0	310,108	139,549	170,559		
2024	155,054	155,054	0	310,108	139,549	170,559		
2025	155,054	155,054	885,000	1,195,108	139,549	1,055,559		
2026	133,416	133,416	1,160,000	1,426,832	120,074	1,306,758		
2027	103,894	103,894	1,230,000	1,437,788	93,504	1,344,284		
2028	71,975	71,975	1,310,000	1,453,950	64,778	1,389,172		
2029	37,326	37,326	1,385,000	1,459,652	33,593	1,426,059		
2030	0	0	0	0	0	0		
	2,724,967	2,672,421	5,970,000	11,367,388	2,428,829	8,938,559	431,197	551,673

- Bond pricing was done on 09-22-2010 and the bond sale closed as of 10-14-2010.
- The County received a rating of Aa1 from Moody's for this sale.
- The Gross All-In True Interest Cost was 4.64% for Bond Series A & B combined.
- The Net All-In True Interest Cost was 2.81% for Bond Series A & B combined.
- Bonds are callable as of 12-15-2020 for Bonds due December 15, 2025 thru 2029.
- Proceeds from Bond Series B are for bond issuance costs and expansion of the Courthouse.
- Federal Government interest rate rebates became subject to sequester reductions effective March 1, 2013.

**DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET  
HISTORICAL PERSPECTIVE:  
ENDING FUND BALANCES**

<u>FUNDS</u>	<u>AUDITED FY 1990</u>	<u>AUDITED FY 1995</u>	<u>AUDITED FY 2000</u>	<u>AUDITED FY 2005</u>	<u>AUDITED FY 2010</u>	<u>AUDITED FY 2012</u>
Aid to Bridges	492,041	516,937	1,012,419	1,399,584	1,553,057	2,427,522
Asset Replacement	0	0	0	564,000	2,888,608	3,701,003
Broadband Grant	0	0	0	0	75,792	135,845
Build America Bonds	0	0	0	0	1,636,385	989,078
Child Support	27,891	7,343	72,133	23,511	11,839	45,630
Childrens Waiting Room	0	0	0	2,885	18,425	2,224
Cir. Clk. Electron. Cit	0	0	0	0	0	23,469
Cir. Clk Oper. + Admin.	0	0	0	0	55,802	98,602
Comm. Outreach Bldg.	0	0	0	0	(981,182)	0
Community Services	1,189	6,451	22,095	40,097	32,254	56,720
Comm Serv-Fin Aid	11,882	13,423	14,030	16,425	6,793	17,120
County Farm	0	1,752,760	1,158,228	920,696	767,021	635,037
County Motor Fuel	1,083,470	747,303	1,533,801	1,774,932	2,587,806	3,611,129
Court Automation	119,369	178,389	86,082	198,470	745,502	589,559
Courthouse Expansion	0	0	0	0	13,803,699	125,890
Court Security	0	72,734	303,150	177,823	580,077	70,355
Data Fiber Optics	0	0	0	0	0	115,185
Document Storage	0	270,498	561,098	119,845	310,844	486,864
Drug Court	0	0	0	0	325,527	230,822
Drug Prosecution	21,043	34	5,885	5,333	5,248	5,519
Engineering	13,452	103,704	105,483	236,903	347,308	335,784
Facilities Management	650,844	1,077,737	743,165	640,540	MVD TO GEN	MVD TO GEN
Fed Hwy Matching Tax	240,937	236,718	1,411,877	1,149,770	1,668,413	2,522,901
General Fund	2,348,266	3,300,401	4,186,063	6,117,185	10,765,654	11,103,939
GIS Development	0	284,611	460,647	579,518	544,281	536,633
Health	494,153	1,487,689	1,518,642	3,102,065	2,209,411	2,042,615
Highway	271,469	897,733	936,020	1,827,483	3,217,597	3,720,569
History Room	0	5,997	3,352	2,056	39,853	23,961
Jail Expansion	0	0	0	0	399,985	243,014
Law Enforce Projects	0	0	0	72,119	231,732	402,816
Law Library	(2,164)	1,389	57,501	115,197	145,929	107,206
Medical Insurance	150,712	696,136	(250,699)	275,566	975,318	1,074,171
Mental Health	401,347	693,505	1,296,734	1,689,122	2,277,000	2,710,274
Micrographics	253	77,927	45,141	191,774	202,744	73,691
Miscellaneous Depts.	217,174	221,233	1,768,563	975,877	0	0
Nursing Home	215,611	1,613,626	5,723,603	9,213,682	3,207,218	10,367,679
Opportunity Fund	0	0	0	2,127,911	3,218,548	3,298,949
PBC Lease	58,197	7,198	93,135	573,659	283,871	(298,476)
Probation Services	0	64,818	243,914	555,409	635,738	461,764
Recovery Zone Bonds	0	0	0	0	242,629	322,676
Retirement	475,006	686,533	1,293,130	2,457,141	1,586,324	985,164
Senior Services	0	0	212,414	282,016	383,715	345,109
Solid Waste Program	0	26,943	50,433	44,281	77,004	35,400
Special Projects	614,324	1,451,836	1,763,573	908,103	1,028,219	738,857
Tax Sale Automation	0	8,840	22,006	44,226	83,994	121,309
Tollway Access Loan	0	0	0	(1,940,637)	(384,606)	Closed
Tort & Liability	2,066,937	1,623,101	1,275,922	2,257,911	3,988,369	5,395,689
Veterans Assistance	0	0	0	0	319,304	424,875
<b>TOTAL</b>	<b>9,973,403</b>	<b>18,133,547</b>	<b>27,729,540</b>	<b>38,742,478</b>	<b>62,119,049</b>	<b>60,464,142</b>



**DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET  
HISTORICAL PERSPECTIVE:  
ENDING CASH BALANCES**

<u>FUNDS</u>	<u>AUDITED FY 1990</u>	<u>AUDITED FY 1995</u>	<u>AUDITED FY 2000</u>	<u>AUDITED FY 2005</u>	<u>AUDITED FY 2010</u>	<u>AUDITED FY 2012</u>
Aid to Bridges	463,948	520,902	962,691	1,693,618	1,521,442	2,443,071
Asset Replacement	0	0	0	564,000	292,032	3,731,188
Broadband Grant	0	0	0	0	378,279	502,580
Build America Bonds	0	0	0	0	1,636,200	814,078
Child Support	42,801	1,421	70,347	24,272	1,324	43,867
Childrens Waiting Room	0	0	0	1,535	16,565	564
Cir Clk Oper. + Admin.	0	0	0	0	53,581	98,438
Cir. Clk. Electronic Citation	0	0	0	0	0	22,324
Comm. Outreach Bldg.	0	0	0	0	37,355	0
Community Services	17,122	26,668	58,352	44,553	44,701	45,837
Comm Serv-Fin Aid	11,882	13,390	14,030	9,159	6,783	17,120
County Farm	0	1,851,195	1,150,734	917,148	767,021	635,037
County Motor Fuel	1,017,880	700,759	1,632,516	1,650,578	2,691,643	3,532,302
Court Automation	117,892	169,531	104,967	189,554	709,445	583,312
Court Security	0	65,745	292,130	168,129	559,029	55,162
Courthouse Expansion	0	0	0	0	13,945,228	140,542
Data Fiber Optics	0	0	0	0	0	115,185
Document Storage	25,242	261,445	555,914	113,756	293,143	475,410
Drug Court	0	0	0	0	302,804	223,915
Drug Prosecution	0	34	5,885	6,455	5,248	5,684
Engineering	38,888	43,296	26,946	173,727	352,145	339,299
Enhanced Drug Court	0	0	0	0	63,715	0
Facilities Management	639,592	1,077,737	767,407	674,379	MVD TO GEN	MVD to GEN
Fed Hwy Matching Tax	274,276	333,034	1,461,246	1,231,207	1,899,529	2,521,809
General Fund	1,940,535	3,063,122	3,486,782	4,944,345	9,420,914	10,025,836
GIS Development	0	290,572	476,480	580,103	548,299	538,499
Health	410,989	1,227,402	1,154,385	2,731,646	1,394,228	1,813,667
Highway	230,473	1,051,908	820,092	1,868,983	3,340,319	3,793,523
History Room	0	6,251	3,588	4,675	40,451	24,317
Jail Expansion	0	0	0	0	399,934	243,014
Law Enforcement Proj.	0	0	0	79,370	264,704	478,319
Law Library	3,462	3,476	57,286	116,839	146,977	117,812
Medical Insurance	348,645	718,905	109,717	528,566	1,353,106	1,492,611
Mental Health	401,962	696,888	1,309,487	1,690,219	2,353,552	2,785,693
Micrographics	13,390	90,441	47,550	194,110	204,992	46,179
Miscellaneous Depts.	217,070	223,612	1,769,615	752,126	0	0
Nursing Home	174,703	1,656,281	3,987,018	2,810,242	3,207,218	5,528,121
Opportunity Fund	0	0	712,964	2,118,408	3,211,030	3,216,706
PBC Lease	58,197	7,198	93,135	573,659	284,153	186,393
Probation Services	0	63,373	241,439	569,902	635,700	472,719
Recovery Zone Bonds	0	0	0	0	242,604	272,676
Retirement	446,020	741,882	1,295,907	2,468,087	1,584,229	984,769
Senior Services	0	0	245,932	330,278	462,508	404,812
Solid Waste Program	0	26,941	55,520	45,312	55,795	13,677
Special Projects	962,615	1,471,903	1,861,845	951,139	1,043,253	734,707
Tax Sale Automation	0	8,840	22,006	44,226	83,994	121,355
Tollway Access Loan	0	0	0	166,363	635,229	Closed
Tort & Liability	2,011,221	1,623,101	1,331,081	2,618,656	4,453,557	5,506,138
Veterans Assistance	0	0	0	0	325,953	433,348
<b>TOTAL</b>	<b>9,868,805</b>	<b>18,037,253</b>	<b>26,184,994</b>	<b>33,649,324</b>	<b>61,269,911</b>	<b>55,581,615</b>

**DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET  
HISTORICAL PERSPECTIVE:  
INTEREST EARNED**

<u>FUNDS</u>	<u>AUDITED FY 1990</u>	<u>AUDITED FY 1995</u>	<u>AUDITED FY 2000</u>	<u>AUDITED FY 2005</u>	<u>AUDITED FY 2010</u>	<u>AUDITED FY 2012</u>
Aid to Bridges	35,269	12,146	38,356	26,802	10,175	3,709
Asset Replacement	0	0	0	0	19,145	9,067
Broadband Grant	0	0	0	0	33	278
Build America Bonds	0	0	0	0	191	1,157
Cir. Clk. Admin & Operat.	0	0	0	0	19	94
Child Support	2,123	149	2,992	712	29	95
Childrens Waiting Room	0	0	0	0	105	6
Comm. Outreach Bldg.	0	0	0	0	2,380	0
Community Services	0	385	369	112	15	12
Comm Serv-Fin Aid	910	0	482	496	329	1,122
County Farm	0	104,127	70,862	19,013	6,844	2,076
County Motor Fuel	70,582	22,488	72,899	33,129	11,589	5,178
Court Automation	7,377	5,653	5,373	2,795	3,514	1,222
Court Security	0	0	2,363	0	3,800	316
Courthouse Expansion	0	0	0	0	2,105	0
Data Fiber Optics	0	0	0	0	0	169
Document Storage	0	5,863	23,408	1,987	465	836
Drug Court	0	0	0	0	1,982	607
Drug Prosecution	0	0	0	0	37	14
Engineering	1,248	1,088	784	2,343	264	142
Fed Hwy Matching Tax	19,245	8,433	74,767	22,153	10,149	3,682
General Fund	39,377	335,790	530,529	196,310	56,190	15,301
GIS Development	0	0	0	0	3,640	1,326
Health	26,825	48,966	43,233	59,039	8,615	4,096
Highway	20,146	42,310	49,459	40,147	18,022	7,673
History Room	0	0	0	0	232	65
Jail Expansion	0	0	0	0	53	324
Law Enforcement Proj.	0	0	0	0	1,766	1,085
Law Library	386	0	0	0	1,248	320
Medical Insurance	0	26,249	16,533	6,312	4,717	2,503
Mental Health	20,363	25,142	52,876	35,480	15,988	5,736
Micrographics	1,100	2,934	1,724	3,278	317	78
Miscellaneous Depts.	629	499	16,094	523	0	0
Nursing Home	22,894	33,816	270,644	270,835	85,687	20,988
Opportunity Fund	0	0	0	44,663	32,320	8,472
PBC Lease	0	0	0	0	3,039	606
Probation Services	0	1,209	8,865	11,045	5,258	612
Retirement	26,296	12,846	45,453	57,323	14,710	1,724
Recovery Zone Bonds	0	0	0	0	25	317
Senior Services	0	0	8,003	4,838	2,209	183
Solid Waste Program	0	2	1,582	450	532	64
Special Projects	15,862	0	0	0	8,073	1,958
Tax Sale Automation	0	0	0	0	491	254
Tollway Access	0	0	0	0	3,612	Closed
Tort & Liability	131,021	80,750	63,909	63,650	34,232	7,011
Veterans Assistance	0	0	0	0	975	143
<b>TOTAL</b>	<b>441,653</b>	<b>770,845</b>	<b>1,401,559</b>	<b>903,435</b>	<b>375,121</b>	<b>110,621</b>

**DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET**

**HISTORICAL PERSPECTIVE:  
PROPERTY TAXES COLLECTED**

<u>FUNDS</u>	<u>AUDITED FY 1990</u>	<u>AUDITED FY 1995</u>	<u>AUDITED FY2000</u>	<u>AUDITED FY2005</u>	<u>AUDITED FY2010</u>	<u>AUDITED FY2012</u>
Aid to Bridges Fund	57,893	225,173	593,155	660,126	995,508	944,180
Community Mental Health Fund	603,305	929,390	1,281,224	1,680,305	2,189,918	2,201,569
Federal Highway Matching Tax	284,589	447,402	593,155	767,405	796,357	755,426
General Fund	1,424,164	2,213,465	2,733,270	5,806,497	9,903,323	10,786,872
Highway Fund	568,569	894,805	1,186,319	1,534,810	2,189,915	1,838,762
Nursing Home Fund	0	345,118	0	0	0	0
PBC Lease Fund	1,379,857	988,259	1,289,520	1,804,327	677,943	726,395
Public Health Fund	131,360	0	275,228	356,070	492,863	467,261
Retirement Fund	1,157,857	1,314,981	1,501,877	378	0	0
Senior Services Fund	0	0	296,577	383,696	517,728	492,050
Tort & Liability Fund	131,021	0	500,629	516,150	915,899	1,043,611
Veterans Assistance Fund	0	0	0	0	666,082	604,990
<b>TOTAL</b>	<b>5,738,615</b>	<b>7,358,593</b>	<b>10,250,954</b>	<b>13,509,764</b>	<b>19,345,536</b>	<b>19,861,116</b>

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

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

<u>TAX YEAR</u>	<u>COLLECTIBLE</u>	<u>A</u>		<u>EQUALIZED ASSESSED VALUE (EAV)</u>	<u>B</u>		<u>C</u>	<u>TOTAL PTELL LIMIT</u>
		<u>CONSUMER PRICE INDEX (CPI-U) ACTUAL</u>	<u>LIMIT</u>		<u>NEW PROPERTY ACTUAL VALUE</u>	<u>% INCREASE</u>		
1991	1992	6.1%	5.0%	688,582,560	16,577,645	2.6%	0.0%	7.6%
1992	1993	3.1%	3.1%	763,443,943	15,393,226	2.2%	0.0%	5.3%
1993	1994	2.9%	2.9%	831,026,613	18,029,137	2.4%	0.0%	5.3%
1994	1995	2.7%	2.7%	895,337,685	35,482,752	4.3%	0.0%	7.0%
1995	1996	2.7%	2.7%	954,991,517	27,494,684	3.1%	0.0%	5.8%
1996	1997	2.5%	2.5%	1,010,532,207	25,346,268	2.7%	0.0%	5.2%
1997	1998	3.3%	3.3%	1,069,488,971	28,359,782	2.8%	3.8%	9.9%
1998	1999	1.7%	1.7%	1,133,173,030	30,339,808	2.8%	0.0%	4.5%
1999	2000	1.6%	1.6%	1,186,265,246	34,614,123	3.1%	0.0%	4.7%
2000	2001	2.7%	2.7%	1,249,858,572	42,738,580	3.6%	0.0%	6.3%
2001	2002	3.4%	3.4%	1,313,044,436	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%	2,202,386,290	45,191,551	2.2%	0.0%	6.3%
2009	2010	0.1%	0.1%	2,230,373,366	27,472,895	1.2%	0.0%	1.3%
2010	2011	2.7%	2.7%	2,146,459,168	37,442,885	1.7%	0.0%	4.4%
2011	2012	1.5%	1.5%	2,029,063,723	13,588,240	0.6%	0.0%	2.1%
2012	2013	3.0%	3.0%	1,861,945,488	11,119,707	0.5%	0.0%	3.5%
2013	2014	1.7%	1.7%	(4)	(4)	(4)	0.0%	(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 was the first year the "tax cap" law was 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. Taxable EAV and New Property amounts for Tax Year 2013 will not be available until May 1, 2014.
5. For more information, see Illinois State Statute, Section 35 ILCS 200/18.

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

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

BUDGET FISCAL YEAR	TAX RATE	TAXABLE EAV	% EAV CHANGE	PROPERTY		
				TAX DOLLARS EXTENDED	DOLLAR AMOUNT CHANGE	PERCENT CHANGE
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	765,083	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	508,144,359	2.5%	5,496,947	167,761	3.1%
1989	1.09000	527,735,458	3.9%	5,812,716	315,769	5.7%
1990	1.07150	569,179,545	7.9%	6,098,759	286,043	4.9%
1991	1.06350	635,111,601	11.6%	6,754,412	655,653	10.8%
1992	0.98230	688,582,560	8.4%	6,763,947	9,535	0.1%
1993	0.90550	763,443,943	10.9%	6,912,985	149,038	2.2%
1994	0.84220	831,026,613	8.9%	6,952,369	39,384	0.6%
1995	0.82270	895,337,685	7.7%	7,365,943	413,574	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%	8,257,059	406,073	5.2%
1998	0.83540	1,069,488,971	5.8%	8,934,511	677,452	8.2%
1999	0.83430	1,133,173,030	6.0%	9,454,063	519,552	5.8%
2000	0.84970	1,186,265,246	4.7%	10,079,696	625,633	6.6%
2001	0.85310	1,249,858,572	5.4%	10,662,543	582,848	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%
2009	0.84948	2,202,386,290	5.6%	18,708,831	1,090,179	6.2%
2010	0.85390	2,230,373,366	1.3%	19,045,158	336,327	1.8%
2011	0.90523	2,146,459,168	-3.8%	19,430,392	385,234	2.0%
2012	0.96943	2,029,063,723	-5.5%	19,670,352	239,960	1.2%
2013	1.08923	1,861,945,488	-8.2%	20,280,869	610,516	3.1%

DEKALB COUNTY, ILLINOIS

FY 2014 BUDGET

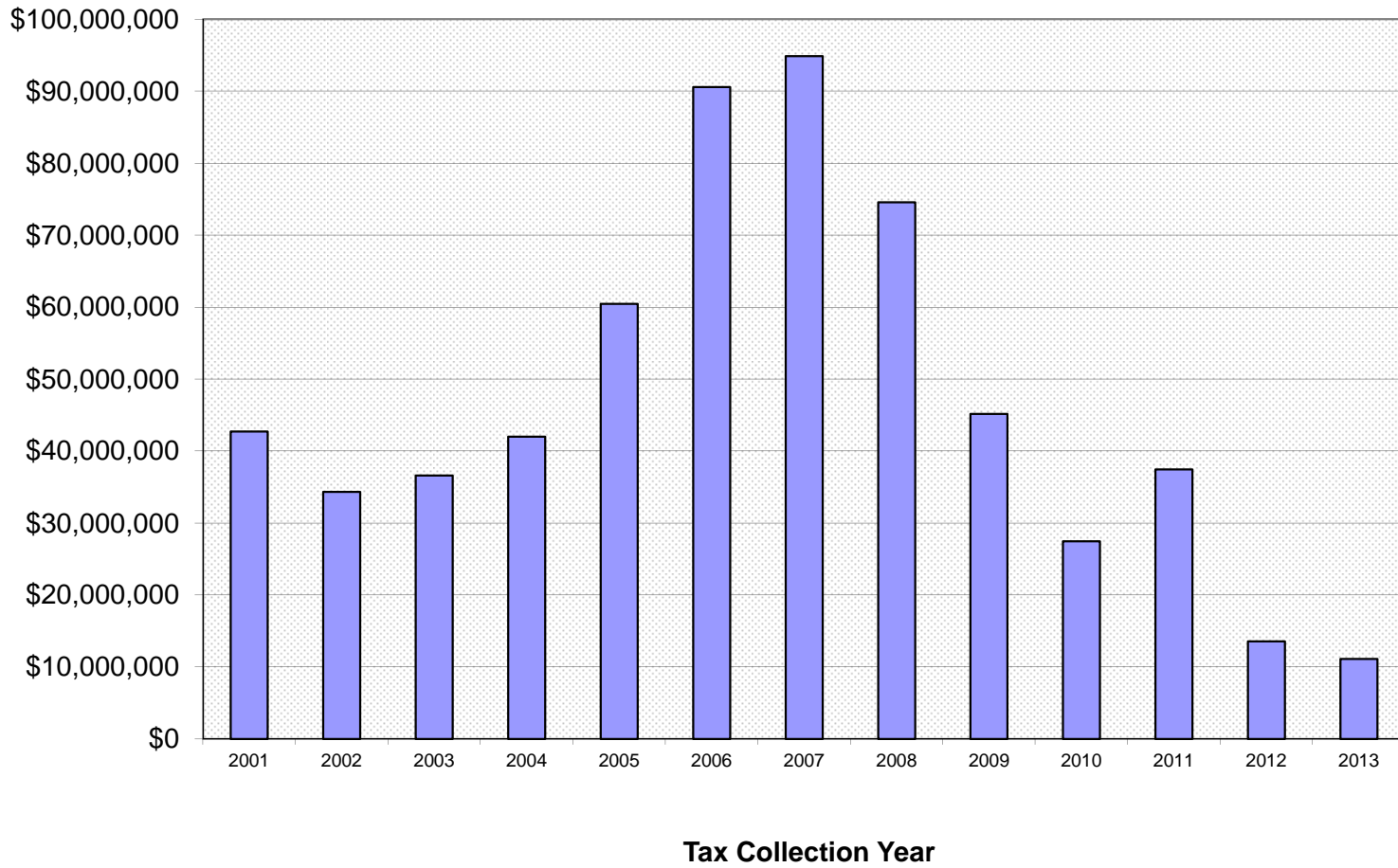
TAXABLE ASSESSED VALUE BY CATEGORY

<u>Year Tax Assessed</u>	<u>Year Tax Paid</u>	<u>Total Taxable EAV</u>	<u>Ag Land</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Railroad</u>	<u>Windfarms</u>
<u>Dollar Amounts:</u>								
1984	1985	499,211,496	153,688,700	228,762,141	97,267,706	18,770,841	722,108	0
1989	1990	569,179,545	130,352,784	295,679,175	118,472,376	23,139,112	1,536,098	0
1994	1995	895,337,685	158,247,836	538,423,931	160,473,867	36,144,060	2,047,991	0
1999	2000	1,186,265,246	195,384,214	727,513,640	212,503,430	46,454,534	4,409,428	0
2004	2005	1,534,517,472	171,844,272	1,028,197,143	271,009,331	58,328,147	5,138,579	0
2009	2010	2,230,373,366	214,195,347	1,537,486,975	385,210,521	85,878,727	7,601,796	0
2010	2011	2,146,459,168	218,496,085	1,448,751,942	364,432,726	81,206,653	9,304,289	24,267,473
2011	2012	2,029,063,723	222,189,549	1,342,234,566	353,426,698	77,375,831	10,192,044	23,645,035
2012	2013	1,861,945,488	225,202,830	1,203,717,898	328,094,678	70,291,982	11,270,896	23,367,204

Percentage of Total:

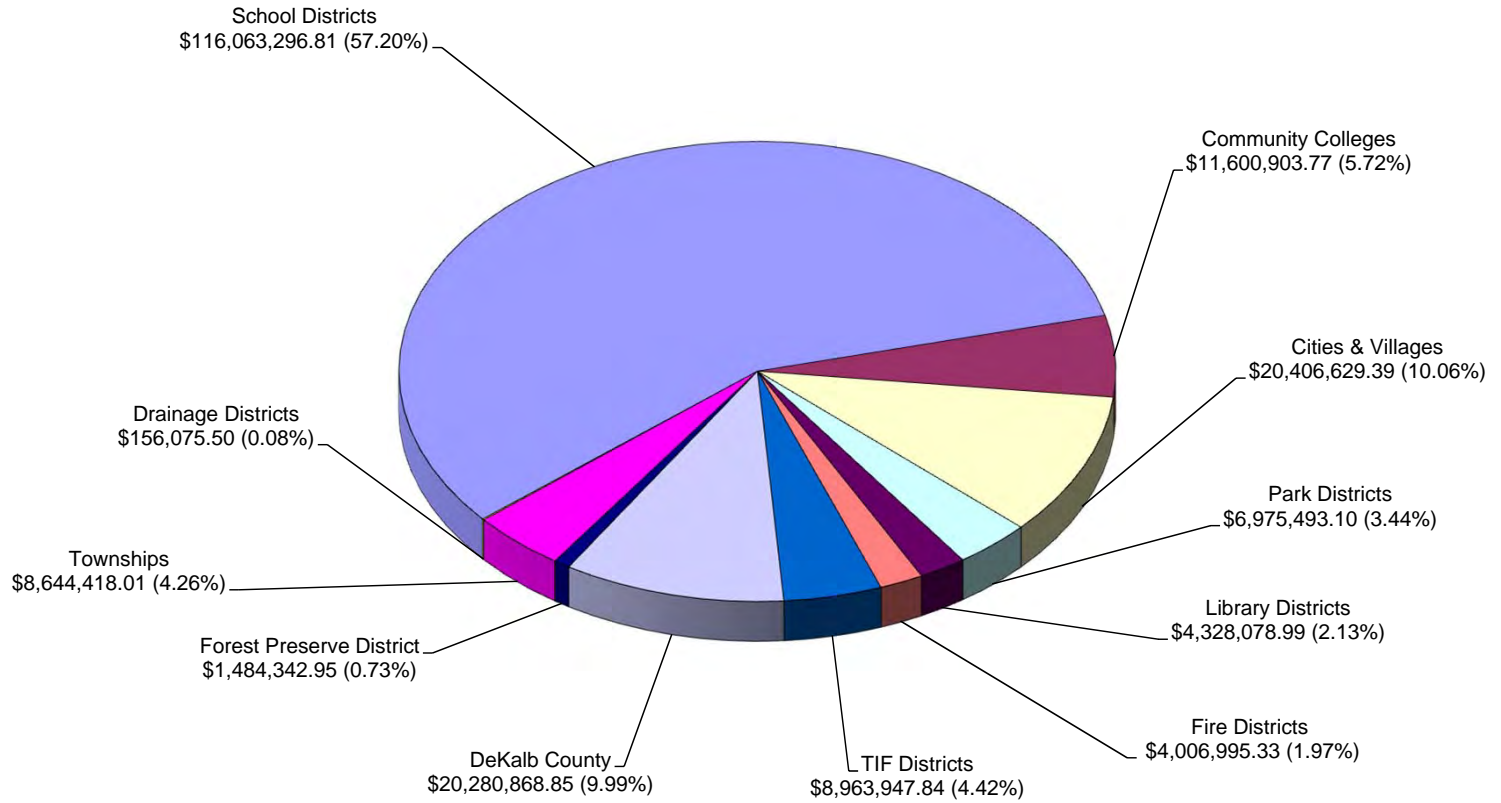
1984	1985	100.0%	30.8%	45.8%	19.5%	3.8%	0.1%	0.0%
1989	1990	100.0%	22.9%	51.9%	20.8%	4.1%	0.3%	0.0%
1994	1995	100.0%	17.7%	60.1%	17.9%	4.0%	0.2%	0.0%
1999	2000	100.0%	16.5%	61.3%	17.9%	3.9%	0.4%	0.0%
2004	2005	100.0%	11.2%	67.0%	17.7%	3.8%	0.3%	0.0%
2009	2010	100.0%	9.6%	68.9%	17.3%	3.9%	0.3%	0.0%
2010	2011	100.0%	10.2%	67.5%	17.0%	3.8%	0.4%	1.1%
2011	2012	100.0%	11.0%	66.2%	17.4%	3.8%	0.5%	1.2%
2012	2013	100.0%	12.1%	64.6%	17.6%	3.8%	0.6%	1.3%

**DEKALB COUNTY, ILLINOIS  
NEW CONSTRUCTION ASSESSED VALUE  
Tax Collection Years 2001 to 2013**



## 2012 Property Tax Distributions

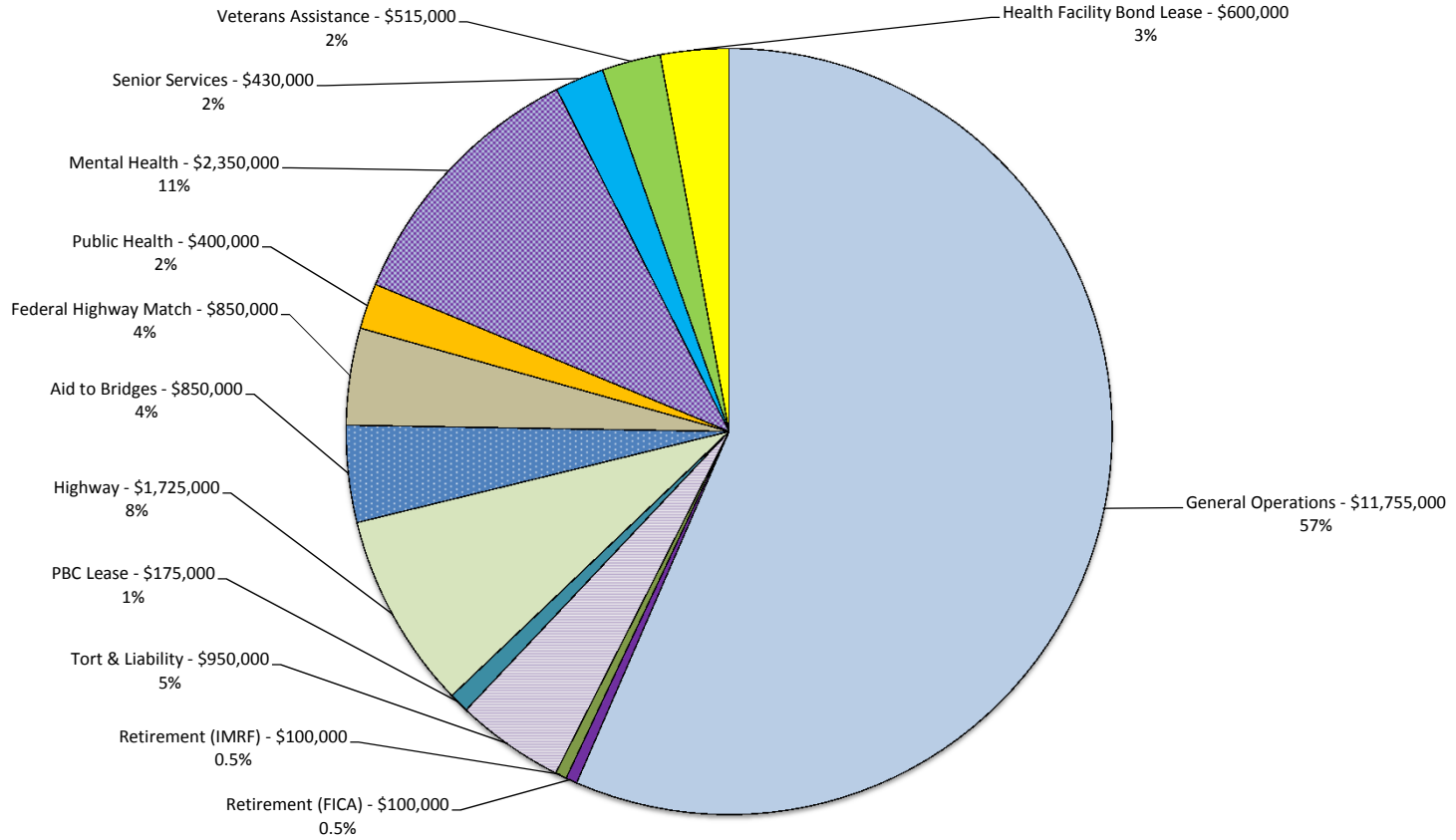
Christine J. Johnson, DeKalb County Treasurer/Collector



Total 2012 Tax Dollars to be Collected and Distributed in 2013: \$202,911,050.54



**DeKalb County Property Tax Levy of \$20,800,000  
Based on 2013 Tax Year, Payable in 2014**



General Operations - \$11,755,000	Retirement (FICA) - \$100,000	Retirement (IMRF) - \$100,000	Tort & Liability - \$950,000
PBC Lease - \$175,000	Highway - \$1,725,000	Aid to Bridges - \$850,000	Federal Highway Match - \$850,000
Public Health - \$400,000	Mental Health - \$2,350,000	Senior Services - \$430,000	Veterans Assistance - \$515,000
Health Facility Bond Lease - \$600,000			

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**DEKALB COUNTY REFERENDUMS**

<u>Date</u>	<u>Ballot Question</u>	<u>Type</u>	<u>YES</u>	<u>%</u>	<u>NO</u>	<u>%</u>	<u>TOTAL</u>
06-14-1966	Nursing Home Addition (\$1.25M)	Binding	6,014	70%	2,570	30%	8,584
04-04-1967	Create Mental Health Board	Binding	3,878	56%	3,059	44%	6,937
01-14-1969	Nursing Home - 3rd Floor (\$0.8M)	Binding	3,382	59%	2,366	41%	5,748
03-21-1972	County Home Rule	Binding	4,161	32%	8,883	68%	13,044
11-02-1976	Eliminate Recorder of Deeds	Binding	18,013	79%	4,825	21%	22,838
11-02-1982	Reduce General Fund Rate 25%	Binding	9,217	49%	9,759	51%	18,976
11-07-1989	Surcharge for E-911 (84 cents)	Binding	5,981	75%	1,964	25%	7,945
04-02-1991	Nursing Home 10 Cent Tax Levy	Binding	4,472	57%	3,376	43%	7,848
11-05-1991	Eliminate County Auditor	Binding	4,349	52%	4,053	48%	8,402
11-03-1992	Property Tax Limitation (2%)	Advisory	20,317	70%	8,506	30%	28,823
11-02-1993	Extension Service 3% Tax Levy	Binding	3,030	30%	7,052	70%	10,082
11-05-1996	Nursing Home - Keep Ownership	Advisory	17,777	70%	7,744	30%	25,521
04-01-1997	Senior Services 2.5% Tax Levy	Binding	9,479	62%	5,726	38%	15,205
11-04-1997	Public Safety 0.5% Sales Tax - Tax Abate	Binding	3,879	47%	4,296	53%	8,175
11-03-1998	Public Safety 0.5% Sales Tax - Tax Abate	Binding	7,924	39%	12,379	61%	20,303
04-13-1999	Property Tax Extension Limitation	Binding	8,140	55%	6,532	45%	14,672
03-16-2004	Public Safety 0.5% Sales Tax - Jail	Binding	6,755	47%	7,491	53%	14,246
03-21-2006	Create 3 Cent Veterans Tax Levy	Binding	7,373	63%	4,396	37%	11,769
03-21-2006	Increase Forest Preserve Levy to 6 Cents for Land Acquisition (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 2014 BUDGET

### ~BUDGET MONITORING PERCENTAGES~

Period Ending	Personal Services (6000-6999)		Commodities & Services (8000-9999)
	Payrolls	Percentages	
January 31	3.0	11.5%	0.0% - 8.3%
February 28	5.0	19.2%	8.3% - 16.7%
March 31	7.0	26.8%	16.7% - 25.0%
April 30	9.0	34.5%	25.0% - 33.3%
May 31	11.0	42.1%	33.3% - 41.7%
June 30	13.0	49.8%	41.7% - 50.0%
July 31	15.0	57.5%	50.0% - 58.3%
August 31	18.0	69.0%	58.3% - 66.7%
September 30	20.0	76.6%	66.7% - 75.0%
October 31	22.0	84.3%	75.0% - 83.3%
November 30	24.0	92.0%	83.3% - 91.7%
December 31	26.0	99.6%	91.7% - 100.0%
THIRTEENTH PERIOD	26.1	100.0%	100.0%

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

**DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET  
DEKALB COUNTY CONSTRUCTION PROJECTS**

<u>Date</u>	<u>Project Completed / Building Opened</u>
09-30-2013	Broadband Fiber Optic Network Completed
11-11-2012	Courthouse Expansion Dedication
04-04-2011	Ground Breaking for Courthouse Expansion
09-30-2010	Community Outreach Building - Storage Area
01-13-2009	Community Outreach Building
10-31-2007	Moved Jail Control Room to 2nd Floor
01-10-2007	New Radio Tower-East of Public Safety Building
06-29-2005	Rehab & Nursing Center - Nature Trail Completed
04-25-2002	Legislative Center
03-01-2001	Transportation (Highway) Facility
06-22-2000	Sheriff's Office - Communication Center
03-09-2000	Rehab & Nursing Center
06-22-1999	Health Department & Multi-Purpose Room
06-24-1998	Joiner History Room to Sycamore Library
05-29-1996	Purchased Highway Building - Waterman
11-01-1994	Conference Room East
11-01-1992	Sycamore Campus Garage
08-15-1992	Communication Tower at Public Safety Building
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
02-01-1980	Public Safety Building
10-01-1979	Ben Gordon Mental Health Center

# DeKalb County Government



## FY 2014 BUDGET PLAN

Policies

# DEKALB COUNTY GOVERNMENT

## 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**  
**FUND BALANCE REPORTING & FLOW OF FUNDS POLICY**  
(Adopted by the County Board November 16, 2011)

**Background**

The Governmental Accounting Standards Board (GASB), the rule-making authority for governmental accounting, has issued a pronouncement relating to how governmental entities report fund balance. This pronouncement (GASB #54), seeks to make fund balance reporting more consistent and much clearer to not only regular users of financial statements, but also for the layperson. The new terms are intended to be easier to use and implement and provide a more logical framework for presenting the fund balance.

GASB #54 has identified five levels of restrictions on fund balance, listed in a hierarchy from most constrained to the least constrained:

1. Non-Spendable - noncash items (prepaid, inventory) or endowments
2. Restricted - limited by external actions, such as Federal or State law
3. Committed - self imposed restraints at the highest level of decision-making
4. Assigned - for a specific intended purpose
5. Unassigned - anything left over and available

**Policy Statement & Implementation**

DeKalb County Government will comply with GASB #54 by assigning and reporting fund balances in the various governmental accounting funds to one or more of the five levels of restriction denoted by the Governmental Accounting Standards Board. The County intends to spend the most restricted dollars before the less restricted dollars in the same order as noted above. The County's Chief Financial Officer is directed to make the proper allocations prior to December 31, 2011 and starting in 2012 to annually recommend to the Finance Committee, for their approval, fund balance allocations within the GASB #54 rules, that are reflective of the County's mission and operating goals, for the various governmental funds.

**Resolution R-2011-65**

**RESOLUTION APPROVING A BOND RECORD-KEEPING  
POLICY FOR DEKALB COUNTY GOVERNMENT**

WHEREAS, DeKalb County Government will from time to time issue bonds, either tax exempt or taxable (such as with the recent Build America Bonds and the Recovery Zone Bonds), for the purpose of financing major capital projects, and

WHEREAS, those bond issues often contain provisions for specific annual documentation and reporting by the County as well as compliance with applicable Federal and State laws and regulations specific to various bond issues, and

WHEREAS, it is necessary and in the best interest of the County to maintain sufficient Records to demonstrate compliance with applicable Federal and State laws as well as with various bond covenants and to adopt policies with respect thereto;

NOW, THEREFORE, BE IT RESOLVED by the DeKalb County Board that the following eight sections are hereby adopted:

*Section 1. Incorporation of Preambles.* The Chairman and the Board of DeKalb County Government (the “*Corporate Authorities*”) hereby find that all of the recitals contained in the preambles to this Resolution are full, true and correct and does incorporate them into this Resolution by reference.

*Section 2. Compliance Officer is Responsible for Records.* The Chief Financial Officer of the County (known, for purposes of this Resolution only, as the “*Compliance Officer*”) is hereby designated as the keeper of all records of the County with respect to the Debt Obligations and such officer shall report to the Finance Committee of the County Board in June of each year that he/she has all of the required records in his/her possession, or is taking appropriate action to obtain or recover such records.

*Section 3. Closing Transcripts.* For each issue of the Debt Obligations, the Compliance Officer shall receive, and shall keep and maintain, a true, correct, and complete counterpart of each and every document and agreement delivered in connection with the issuance of the Obligations, including without limitation (a) the proceedings of the County authorizing the Obligations, (b) any offering document with respect to the offer and sale of the Obligations, (c) any legal opinions with respect to the offer and sale of Obligations delivered by any lawyers, and (d) all written representations of any person delivered in connections with the issuance and initial sale of Obligations.

*Section 4. Arbitrage Rebate Liability.* The Compliance Officer shall review the agreements of the County with respect to the Obligations and shall prepare a report for the County Board stating whether or not the County has any rebate liability to the U.S. Treasury and setting forth any applicable exemptions that the Obligations may have from rebate liability. Such report shall be updated annually in June and delivered to the Finance Committee of the County Board.

*Section 5. Recommended Records.* The Compliance Officer shall review the records related to the Obligations and shall determine what requirements the County must meet in order to maintain the interest paid on the Obligations. The Compliance Officer shall then prepare a list of the contracts, requisitions, invoices, receipts and other information that may be needed in order to establish that the interest paid on the Obligations is entitled to be excluded from “gross income” for federal income tax purposes. Notwithstanding any other policy of the County, such retained records shall be kept for as long as the Obligations relating to such records (and any Obligations issued to refund the Obligations) are outstanding, plus three years, and shall at least include:

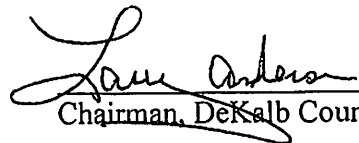
- (a) Complete copies of the bond transcripts delivered when any Obligations are initially issued and sold;
- (b) copies of account statements showing the disbursement of all bond proceeds for their intended purposes;
- (c) copies of account statements showing all investment activity of any and all accounts in which the proceeds of any Obligations have been held;
- (d) copies of all bid requests and bid responses used in the acquisition of any special investments used for the proceeds of any tax-exempt bond obligations, including any sways, swaptions, or other financial derivatives entered into with respect to any tax-exempt bond obligations in order to establish that such instruments were purchased at *fair market value*;
- (e) copies of any subscriptions to the U.S. Treasury for the purchase of State and Local Government Series (SLGS) obligations;
- (f) any calculations of liability for *arbitrage rebate* that is or may become due with respect to any issue of tax-exempt bond obligations, and any calculations prepared to show that no arbitrage rebate is due, together, if applicable, with account statements or cancelled checks showing the payment of any rebate amounts to the U.S. Treasury together with any applicable IRS Form 8038-T; and
- (g) copies of all contracts of the County, including any leases, with respect to the use of any property owned by the County and acquired or financed with the proceeds of tax-exempt bond obligations, any part of which property is used by a private person at any time when such bonds are or have been outstanding.

*Section 6. IRS Examination.* In the event of the Internal Revenue Service (“IRS”) commences an examination of any Obligations, the Compliance Officer shall inform the Chairman of the County Board of such event, and is authorized to respond to inquiries of the IRS, and to hire outside, independent professional counsel to assist in the response to the examination.

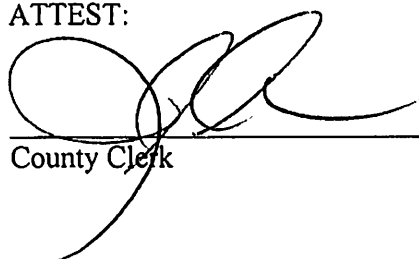
*Section 7. Severability.* If any section, paragraph or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this Resolution.

*Section 8. Repeal.* All resolutions or parts thereof in conflict herewith are, and the same are hereby repealed, and this Resolution shall be in full force and effect forthwith upon adoption.

PASSED AT SYCAMORE, ILLINOIS THIS 16<sup>TH</sup> DAY OF NOVEMBER, 2011 A.D.

  
Chairman, DeKalb County Board

ATTEST:

  
County Clerk



# DeKalb County Government



## FY 2014 BUDGET PLAN

Line Item Detail

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

DEPARTMENT: ADMINISTRATION (1110)  
FUND: GENERAL (1111)

BOARD COMMITTEE:  
EXECUTIVE

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
EXPENDITURES:				
6005	Salaries	214,189	218,000	266,000
6041	Board Stipends	22,240	21,000	21,000
6051	Boards & Commissions	74,725	73,000	74,000
6111	Overtime	7,667	7,400	7,400
6221	Longevity Pay	1,888	2,000	5,000
6231	Deferred Compensation	8,068	9,000	8,000
6501	FICA (Social Security)	19,388	26,000	26,000
6502	IMRF (State Retirement)	23,338	23,000	31,000
6510	Health Insurance Buyout	0	0	3,000
6511	Health Insurance	15,842	18,000	35,000
6512	Life Insurance	331	400	400
6513	HSA Benefit	0	0	6,800
6601	Unemployment Tax	209	200	400
7701	Office Furniture & Small Equipment	1,317	0	200
7711	Computer Equipment	937	300	0
8001	Schools of Instruction & Registrations	0	0	6,000
8003	Travel	8,883	6,000	13,000
8005	Mileage Boards	9,193	9,600	9,500
8007	Meetings - Host Expenses	821	400	900
8010	Recruitment	13,748	0	0
8011	Memberships	5,338	7,000	7,000
8013	Public Notices	850	1,000	500
8022	Maintenance - Equipment	0	0	500
8023	Vehicle Maintenance	752	0	0
8044	Telephone	1,033	1,500	1,600
8051	Professional Services	4,334	400	0
8061	Commercial Services	0	300	300
8137	Employee Recognition Program	30	0	3,000
8205	Special Programs	5,000	2,000	1,500
9001	Office Supplies	3,168	5,000	3,500
9011	Postage	450	500	500
9021	Copies - Inhouse	985	1,000	1,000
9201	Books & Subcriptions	0	150	200
9221	Fuel	1,414	0	0
9962	Contr To: Asset Replacement (vehicles)	2,700	0	0
9962	Contr To: Asset Replacement (computers)	0	1,300	2,800
TOTAL EXPENDITURES		448,836	434,450	536,000

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2012	PROJECTED FY 2013	ADOPTED FY 2014
REVENUES:				
5978	Contr Fr: Data Fiber Network	10,000	10,000	10,000
	TOTAL REVENUES	10,000	10,000	10,000
EXPENDITURES:				
6005	Salaries	369,741	334,000	343,500
6111	Overtime	3,716	7,000	6,000
6221	Longevity Pay	9,197	9,200	9,500
6231	Deferred Compensation	6,066	0	2,500
6501	FICA (Social Security)	26,033	27,000	28,000
6502	IMRF (State Retirement)	39,077	37,000	40,000
6511	Health Insurance	73,704	59,000	65,000
6512	Life Insurance	1,159	1,000	700
6513	HSA Benefit	0	11,000	12,000
6601	Unemployment Tax	697	800	800
7711	Computer Equipment	574	0	0
8001	Schools of Instruction	887	1,700	1,800
8003	Travel	1,037	2,000	3,000
8007	Meetings - Host Expenses	206	200	200
8010	Recruitment	0	400	500
8011	Memberships	2,120	1,900	2,000
8013	Public Notices	78	400	400
8021	Maintenance - Software	18,873	19,300	20,500
8022	Maintenance - Equipment	0	0	500
8044	Telephone	1,284	700	1,000
8057	Flexible Benefits Program	5,163	4,800	5,000
8061	Commercial Services	0	600	2,500
9001	Office Supplies	2,994	5,000	5,000
9011	Postage	3,500	3,600	4,000
9021	Copies In-house	1,275	1,500	1,500
9201	Books & Subscriptions	0	300	400
9962	Contr to: Asset Repl (Computers)	0	3,000	3,200
9962	Contr to: Asset Repl (Software)	18,000	15,000	15,000
	TOTAL EXPENDITURES	585,379	546,400	574,500

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:			
3011 Property Tax	10,276,796	10,908,000	11,755,000
3012 Int. on Current Property Tax	1,044	1,000	1,000
3013 Penalty on Current Property Tax	310,210	300,000	275,000
3014 Property Tax FICA/IMRF	198,822	199,000	200,000
3031 Mobile Home Tax	0	9,000	10,000
3041 TIF Surplus	292,381	286,800	215,000
3311 State Income Tax	1,405,004	1,550,000	1,600,000
3321 Sales Tax (\$0.01)	270,848	250,000	260,000
3322 Sales Tax (\$0.0025)	4,346,360	4,230,000	4,960,000
3324 Local Use Tax	249,115	260,000	275,000
3327 Games Tax	2,391	1,000	1,000
3331 Replacement Tax	535,118	600,000	625,000
3341 Inheritance Tax	90,761	0	0
3524 Franchise Fee	49,487	50,000	50,000
4010 5311 VAC Grant	824,544	750,000	0
5511 Sale of Property	60	0	2,000
5521 Land Rentals	1,658	1,700	2,000
5522 Building Rentals	3,000	3,000	3,000
5602 Telephone/Data Links	37,500	34,000	35,000
5711 Unclaimed Fees	14,348	5,000	5,000
5813 Reimbursements	0	41,000	0
5899 Miscellaneous	273	0	1,000
5939 Cont Fr: Opportunity Fund	0	10,000	0
5941 Cont Fr: Nursing Home	42,000	42,000	54,500
5943 Cont Fr: Medical Insurance	0	153,000	0
<b>TOTAL REVENUES</b>	<b>18,951,720</b>	<b>19,684,500</b>	<b>20,329,500</b>

EXPENDITURES:

6005 Salaries	523	0	0
6087 ETSB (911) Pay	216	0	0
6301 Salary Contingency	-680	0	129,400
7150 Americans Disability Compliance	0	0	4,000
7711 Computer Equipment	194	0	0
8007 Meetings - Host Expenses	776	1,000	1,200
8011 Memberships	0	1,200	1,200
8013 Public Notices	150	600	800
8022 Maintenance - Equipment	0	1,000	2,000
8024 Maintenance - Building	572	1,000	2,000
8044 Telephone & Data Lines	73,087	80,000	0
8051 Professional Services	104,984	106,000	110,000

(CONTINUED)

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
EXPENDITURES: (CONTINUED)				
8061	Commercial Services	-528	4,000	4,000
8064	Cemetery Maintenance	695	5,000	5,000
8069	Legislative Program	0	0	1,000
8071	Data Processing	53,328	54,000	54,000
8074	Internet	-9,600	0	0
8075	Communications Connectivity	5,941	0	0
8083	Court Costs	24,987	0	0
8111	Judgment & Claims	1,596	0	0
8137	Employee Recognition Program	1,336	4,000	0
8205	Special Programs	0	1,000	1,000
8207	VAC Pass-thru Grant	824,544	750,000	0
8211	Property Tax Payment	8,894	6,000	5,000
8217	Convention & Visitors Bureau	0	15,000	15,000
8219	CASA	40,000	40,000	40,000
8221	DeKalb County Extension Unit	32,000	32,000	32,000
8222	Economic Development	45,000	45,000	45,000
8224	Soil Conservation Match	20,000	30,000	25,000
9001	Office Supplies	13	500	500
9201	Books & Subscriptions	0	300	300
9923	Contr To: Aid to Bridges	0	0	275,000
9931	Contr To: Health (FICA/IMRF)	369,000	384,000	399,000
9951	Contr To: History Room	11,000	12,000	12,000
9953	Contr To: Children's Waiting Room	2,000	0	3,000
9962	Contr To: Asset Repl (Computers)	4,000	0	5,300
9962	Contr To: Asset Repl (Animal Trk)	6,000	6,000	7,000
9962	Contr To: Asset Replacement	20,000	0	0
TOTAL EXPENDITURES		1,640,027	1,579,600	1,179,700

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
4519	GIS Document Recording Fee	207,147	190,000	218,000
4553	Information & Technology Services	0	5,500	0
4554	E-911 Contract	25,000	25,000	25,000
5914	Contr Fr Micrographics	10,000	10,000	20,000
5918	Contr Fr. Court Automation	5,000	5,000	5,000
5931	Contr Fr. Health	5,000	5,000	8,000
5941	Contr Fr: Nursing Home	40,000	40,000	40,000
5956	Contr Fr: GIS Development	15,000	15,000	15,000
TOTAL REVENUES		307,147	295,500	331,000
EXPENDITURES:				
6005	Salaries	568,895	577,000	635,000
6111	Overtime	11,675	10,000	12,000
6115	On Call	2,071	3,000	3,000
6221	Longevity Pay	6,311	8,300	9,000
6231	Deferred Compensation	4,917	5,000	5,000
6501	FICA (Social Security)	43,042	47,000	52,000
6502	IMRF (State Retirement)	60,061	65,000	74,000
6510	Health Insurance Buyout	0	11,200	12,000
6511	Health Insurance	69,752	69,800	97,000
6512	Life Insurance	1,477	2,000	2,000
6513	HSA Benefit	0	3,000	3,000
6601	Unemployment Tax	905	900	1,000
7701	Office Furniture & Small Equipment	23	400	500
7711	Computer Equipment	5,773	5,773	3,600
8001	School of Instruction	75	2,500	8,000
8003	Travel - Conferences, hotel, meals,	379	1,500	2,000
8004	Mileage-Employee (Daily Duties)	673	1,000	500
8011	Memberships	200	500	400
8021	Maintenance - Software	0	4,000	2,000
8023	Maintenance - Vehicles	1,607	2,000	1,000
8044	Telephone	7,619	8,000	85,000
8051	Professional Services	340	11,000	15,000
8061	Commercial Services	110	1,000	1,500
8072	Software Acquisition	3,687	7,000	3,000
8263	Telephone & Data Cabling	739	2,000	2,000
9001	Office Supplies	2,514	1,000	1,000
9011	Postage	72	100	100
9021	Copies - Inhouse	6	300	200
9022	Copies - Outside	0	100	100
9131	Technical Supplies	9,021	3,000	3,000

(CONTINUED)

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
EXPENDITURES: (CONTINUED)				
9133	Mapping Supplies	93	200	200
9201	Books & Subscriptions	189	400	1,000
9221	Fuel	144	1,000	1,000
9962	Contribution to Asset Replacement	193,500	170,000	181,000
9962	Contr To: Asset Replacement (Computers)	6,500	6,500	6,500
TOTAL EXPENDITURES		1,002,370	1,031,473	1,223,600

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
4103	State Grant-Operating Government	37,965	38,000	38,000
5731	Assessment Data	2,126	4,000	4,000
5899	Miscellaneous	1,022	1,000	1,000
	<b>TOTAL REVENUES</b>	<b>41,113</b>	<b>43,000</b>	<b>43,000</b>
EXPENDITURES:				
6005	Salaries	253,336	262,000	264,700
6051	Boards & Commissions	30,240	30,500	33,300
6071	Part Time	70	0	0
6111	Overtime	105	700	700
6221	Longevity Pay	4,792	4,800	6,000
6231	Deferred Compensation	1,260	2,400	2,500
6501	FICA (Social Security)	20,387	23,500	24,000
6502	IMRF (State Retirement)	23,823	32,500	34,200
6510	Health Insurance Buyout	0	5,400	3,000
6511	Health Insurance	62,463	72,000	79,000
6512	Life Insurance	841	900	600
6513	HSA Benefit	0	3,100	3,200
6601	Unemployment Tax	1,076	1,200	800
7701	Office Furniture & Small Equipment	393	0	0
7711	Computer Equipment	6,496	0	0
8001	Schools of Instruction	450	1,000	2,000
8003	Travel	1,198	1,500	1,500
8005	Mileage - Boards	1,158	2,000	1,800
8011	Memberships	415	500	500
8013	Public Notices	13,927	14,000	15,200
8021	Maintenance - Software	326	500	500
8022	Maintenance - Equipment	188	500	0
8051	Professional Services	442	5,000	5,000
8061	Commercial Services	0	1,500	1,500
9001	Office Supplies	4,456	4,000	4,000
9011	Postage	6,495	8,000	8,000
9021	Copies - Inhouse	1,170	1,500	1,500
9133	Mapping Supplies	630	1,000	1,000
9201	Books & Subscriptions	348	500	500
9962	Contr To: Asset Replacement (Computers)	0	2,700	2,700
	<b>TOTAL EXPENDITURES</b>	<b>436,483</b>	<b>483,200</b>	<b>497,700</b>



DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2012	PROJECTED FY 2013	ADOPTED FY 2014
REVENUES:				
3511	Liquor Licenses	2,750	3,700	2,500
3512	Marriage Licenses	16,980	18,000	18,000
3513	Raffle Permits	55	0	100
3514	Civil Union Licenses	365	100	100
3523	Landfill Licenses	50	200	200
4501	Office Fees	46,591	37,500	37,500
4511	Passport Fees	17,161	16,000	15,000
4512	Revenue Stamps-County	149,826	174,000	175,000
4516	Recordings	266,660	415,000	425,000
5531	Copying Service	50,496	42,500	42,500
5899	Miscellaneous	30	0	0
TOTAL REVENUES		550,964	707,000	715,900
EXPENDITURES:				
6005	Salaries	298,581	295,000	299,000
6111	Overtime	7,346	14,500	1,000
6221	Longevity Pay	5,411	6,000	7,000
6231	Deferred Compensation	2,562	2,700	3,000
6501	FICA (Social Security)	22,502	25,000	24,000
6502	IMRF (State Retirement)	32,409	34,000	35,000
6510	Health Insurance Buyout	0	2,800	3,000
6511	Health Insurance	88,748	102,000	112,000
6512	Life Insurance	1,242	1,200	1,000
6601	Unemployment Tax	756	700	1,000
7701	Office Furniture & Small Equipment	1,672	0	0
8001	Schools of Instruction	90	500	500
8003	Travel	255	0	500
8011	Memberships	1,010	500	1,000
8021	Maintenance - Software	0	0	7,000
8022	Maintenance - Equipment	29,395	15,000	1,000
8068	Vital Records	1,854	25,000	2,500
9001	Office Supplies	7,821	2,000	9,000
9011	Postage	14,491	7,000	14,000
9021	Copies - Inhouse	7,642	10,000	2,500
9201	Books & Subscriptions	0	4,000	0
TOTAL EXPENDITURES		523,788	547,900	524,000

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

BOARD COMMITTEE:  
EXECUTIVE

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY2014
REVENUES:			
4004 Federal Grant - Capital Government	633	0	0
4103 State Grant - Operating Government	14,800	0	0
4301 Salary Reimbursements	0	11,200	10,000
5531 Copying Services	276	100	100
5899 Miscellaneous	0	200	0
<b>TOTAL REVENUES</b>	<b>15,709</b>	<b>11,500</b>	<b>10,100</b>
EXPENDITURES:			
6005 Salaries	97,244	99,000	83,000
6111 Overtime	16,639	7,000	2,000
6221 Longevity Pay	1,911	2,000	2,400
6501 FICA (Social Security)	7,615	8,500	7,000
6502 IMRF (State Retirement)	9,862	11,500	10,000
6511 Health Insurance	27,825	16,500	18,000
6512 Life Insurance	483	500	400
6601 Unemployment Tax	538	600	300
<u>7701 Office Furniture &amp; Small Equipment</u>	<u>0</u>	<u>3,600</u>	<u>0</u>
8001 Schools of Instruction	326	500	0
8003 Travel	1,762	1,000	2,000
8011 Memberships	685	500	0
8013 Public Notices	14,561	7,000	10,000
8021 Maintenance - Software	0	0	30,000
8022 Maintenance - Equipment	2,475	40,000	28,000
8051 Professional Services	0	0	90,000
8061 Commercial Services	98,355	75,000	16,000
8071 Data Processing	4,553	6,000	5,000
8091 Election Judges & Expenses	113,160	50,000	100,000
8097 Early Voting Expenses	0	7,000	14,000
9001 Office Supplies	33,911	5,000	32,400
9011 Postage	7,558	26,000	35,000
9021 Copies - Inhouse	3,305	3,000	2,000
<b>TOTAL EXPENDITURES</b>	<b>442,769</b>	<b>370,200</b>	<b>487,500</b>

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:			
3521 Building Permits	45,554	40,000	45,000
3522 Temporary Sign Permits	779	300	100
3527 Building Re-Inspections	100	100	100
4461 Regional Planning Commission	7,000	7,000	7,000
4521 Zoning Hearing Fees	8,321	6,000	8,000
5066 Code Violation Fine	3,100	1,500	1,500
5531 Copying Service	41	0	0
5534 Sale of Publications	6	0	0
5899 Miscellaneous	300	100	300
<b>TOTAL REVENUES</b>	<b>65,201</b>	<b>55,000</b>	<b>62,000</b>
EXPENDITURES:			
6005 Salaries	277,918	285,000	294,000
6111 Overtime	0	1,000	1,000
6221 Longevity Pay	2,338	2,500	2,200
6231 Deferred Compensation	5,205	5,300	5,400
6501 FICA (Social Security)	20,335	23,000	23,800
6502 IMRF (State Retirement)	28,296	31,500	33,800
6511 Health Insurance	54,992	67,300	81,200
6512 Life Insurance	828	900	600
6513 HSA Benefit	0	7,500	9,400
6601 Unemployment Tax	532	700	600
8001 Schools of Instruction	1,406	2,000	2,000
8003 Travel	1,772	2,200	2,200
8005 Mileage - Boards	345	400	400
8011 Memberships	1,549	1,600	1,600
8013 Public Notices	2,194	2,500	2,500
8023 Maintenance - Vehicles	164	800	500
8044 Telephone	827	800	800
8051 Professional Services	106	0	0
8053 Zoning Officer	7,141	3,000	7,000
9001 Office Supplies	1,348	2,400	2,500
9011 Postage	885	1,100	1,100
9021 Copies - Inhouse	438	500	500
9201 Books & Subscriptions	-53	0	0
9221 Fuel	2,442	2,600	2,600
9962 Contr To: Asset Replacement (Vehicles)	0	5,400	6,000
9962 Contr To: Asset Replacement (Computers)	5,400	1,500	1,500
<b>TOTAL EXPENDITURES</b>	<b>416,408</b>	<b>451,500</b>	<b>483,200</b>

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
EXPENDITURES:			
6005 Salaries	42,117	38,000	38,000
6071 Part Time	8,872	8,000	17,500
6221 Longevity Pay	1,780	2,200	3,000
6302 PHO Contingency (PHO)	859	0	0
6501 FICA (Social Security)	3,959	3,700	4,500
6502 IMRF (State Retirement)	3,846	4,300	4,500
6511 Health Insurance	7,248	8,100	9,000
6512 Life Insurance	166	200	200
6601 Unemployment Tax	250	200	300
7711 Computer Equipment	1,453	0	0
8003 Travel	7,235	9,500	8,100
8011 Memberships	1,915	2,000	2,000
8031 Rental of Space	13,000	12,000	12,000
8032 Rental of Equipment	5,019	4,100	5,300
8044 Telephone	1,500	1,500	1,600
9001 Office Supplies	948	1,000	1,100
9011 Postage	1,000	2,000	1,200
9962 Contr To: Asset Replacement (network)	5,000	5,000	5,000
9962 Contr To: Asset Replacement (computers)	500	3,000	3,000
TOTAL EXPENDITURES	106,667	104,800	116,300

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

BOARD COMMITTEE:  
ECONOMIC DEVELOPMENT

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:			
4501 Office Fees	19,102	19,000	19,000
4554 E-911 Contract	8,500	8,500	8,500
5501 Interest	12,722	12,000	15,000
5952 Cont.Fr:Government	1,100	0	0
<b>TOTAL REVENUES</b>	<b>41,424</b>	<b>39,500</b>	<b>42,500</b>
EXPENDITURES:			
6005 Salaries	194,084	195,000	204,000
6111 Overtime	279	500	500
6221 Longevity Pay	2,545	2,200	2,800
6231 Deferred Compensation	2,562	2,700	2,800
6501 FICA (Social Security)	14,960	16,000	17,000
6502 IMRF (State Retirement)	20,945	22,000	24,000
6510 Health Insurance Buyout	0	5,600	6,000
6511 Health Insurance	39,618	27,500	29,900
6512 Life Insurance	662	700	500
6601 Unemployment Tax	402	500	500
8001 Schools of Instruction	120	0	100
8003 Travel	537	300	300
8011 Memberships	495	735	700
8013 Public Notices	2,362	2,600	2,600
8022 Maintenance - Equipment	188	300	300
8061 Commercial Services	5,697	6,000	6,000
8071 Data Processing	263	300	300
9001 Office Supplies	2,165	267	300
9011 Postage	17,795	20,000	21,000
9021 Copies - Inhouse	267	250	200
9201 Books & Subscriptions	131	55	100
<b>TOTAL EXPENDITURES</b>	<b>306,076</b>	<b>303,507</b>	<b>319,900</b>

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

BOARD COMMITTEE:  
LAW & JUSTICE

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:			
4149 SVPCA Prof Services Grant	1,505	4,200	0
5032 Court System Fee	66,291	60,000	70,000
5544 Prepaid Judicial Copies	1,515	1,000	1,000
<b>TOTAL REVENUES</b>	<b>69,311</b>	<b>65,200</b>	<b>71,000</b>
EXPENDITURES:			
6005 Salaries	328,843	352,000	362,000
6111 Overtime	330	500	500
6221 Longevity Pay	3,419	4,000	5,000
6501 FICA (Social Security)	24,771	28,000	29,000
6502 IMRF (State Retirement)	22,958	26,000	28,000
6510 Health Insurance Buyout	0	6,000	6,000
6511 Health Insurance	39,328	50,000	57,000
6512 Life Insurance	1,159	2,000	1,000
6601 Unemployment Tax	1,579	3,000	2,000
7701 Office Furniture & Small Equipment	1,047	0	0
7711 Computer Equipment	4,701	0	0
7712 Computer Software	428	0	0
8003 Travel	2,359	3,400	3,400
8007 Meetings - Host Expense	1,320	1,300	1,300
8011 Memberships	3,410	4,000	4,000
8044 Telephone	48	0	0
8051 Professional Services	35,865	25,500	25,500
8060 Appointed Attorneys	36,009	20,500	20,500
8085 Transcripts	9,562	9,000	9,000
9001 Office Supplies	4,149	4,600	4,600
9011 Postage	712	500	500
9021 Copies Inhouse	598	600	600
9201 Books & Subscriptions	220	0	0
9211 Clothing	653	800	800
9801 Miscellaneous	0	200	0
9962 Contr To: Asset Replacement (Computers)	0	0	2,800
<b>TOTAL EXPENDITURES</b>	<b>523,469</b>	<b>541,900</b>	<b>563,500</b>

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2012	PROJECTED FY 2013	ADOPTED FY 2014
EXPENDITURES:				
6005	Salaries	22,621	23,000	23,600
6051	Boards & Commissions	7,500	7,500	7,500
6071	Part Time	0	500	500
6501	FICA (Social Security)	2,491	2,600	3,000
6502	IMRF (State Retirement)	2,507	2,800	3,000
6510	Health Insurance Buyout	0	2,800	3,000
6511	Health Insurance	2,600	0	0
6512	Life Insurance	166	200	200
6601	Unemployment Tax	175	200	200
7711	Computer Equipment	0	1,100	0
8005	Mileage - Boards	0	500	500
8022	Maintenance - Equipment	220	200	200
8082	Jurors' Fees & Expenses	52,630	75,000	75,000
9001	Office Supplies	441	1,000	1,000
9011	Postage	10,476	6,100	6,100
9021	Copies Inhouse	1,804	1,200	1,200
TOTAL EXPENDITURES		103,631	124,700	125,000

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

BOARD COMMITTEE:  
LAW & JUSTICE

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
<b>REVENUES:</b>			
4501 Office Fees	607,352	615,000	620,000
5011 Criminal Fines	238,665	240,000	240,000
5021 Traffic Fines	390,831	390,000	420,000
5025 County Fees (41%)	619,065	635,000	640,000
5041 Drug Fines	12,401	9,000	10,000
5501 Interest	1,478	800	1,000
<b>TOTAL REVENUES</b>	<b>1,869,792</b>	<b>1,889,800</b>	<b>1,931,000</b>
<b>EXPENDITURES:</b>			
6005 Salaries	735,983	765,000	754,000
6111 Overtime	0	4,000	4,000
6221 Longevity Pay	13,398	17,000	18,000
6231 Deferred Compensation	4,784	5,000	5,000
6501 FICA (Social Security)	54,525	62,200	62,000
6502 IMRF (State Retirement)	76,399	85,200	89,000
6510 Health Insurance Buyout	0	19,600	21,000
6511 Health Insurance	148,546	156,000	164,000
6512 Life Insurance	2,774	3,500	2,500
6513 HSA Benefit	0	1,300	1,500
6601 Unemployment Tax	2,079	2,200	2,000
7701 Office Furniture & Small Equipment	378	0	0
7711 Computer Equipment	565	0	0
8003 Travel	7,631	7,500	7,500
8011 Memberships	795	1,500	1,500
8013 Public Notices	493	400	400
8044 Telephone	1,372	3,000	1,500
8051 Professional Services	1,274	2,000	2,000
8061 Commercial Services	0	2,000	2,000
9001 Office Supplies	23,888	29,000	29,000
9011 Postage	15,517	18,000	18,000
9021 Copies - Inhouse	23,823	20,000	21,500
9201 Books & Subscriptions	156	500	500
<b>TOTAL EXPENDITURES</b>	<b>1,114,379</b>	<b>1,204,900</b>	<b>1,206,900</b>



DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

BOARD COMMITTEE:  
LAW & JUSTICE

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
3561	Cremation Licenses	19,700	17,000	17,000
4501	Office Fees	190	100	100
5899	Miscellaneous	50	0	0
	<b>TOTAL REVENUES</b>	<b>19,940</b>	<b>17,100</b>	<b>17,100</b>
EXPENDITURES:				
6005	Salaries	65,286	65,500	67,000
6071	Part Time	42,033	43,000	43,100
6221	Longevity Pay	288	400	400
6231	Deferred Compensation	1,752	1,800	1,800
6501	FICA (Social Security)	8,281	8,400	8,600
6502	IMRF (State Retirement)	7,334	7,200	7,600
6511	Health Insurance	18,690	23,500	25,700
6512	Life Insurance	207	300	200
6601	Unemployment Tax	435	600	600
7704	State Grant-Oper Public Safety	-595	0	0
8001	Schools of Instruction	850	1,500	1,500
8003	Travel	4,582	6,000	6,000
8011	Memberships	475	900	900
8022	Maintenance - Equipment	0	300	300
8023	Maintenance - Vehicles	99	700	700
8044	Telephone	3,981	3,000	3,700
8051	Professional Services	56,859	50,000	50,000
8061	Commercial Services	709	300	300
8082	Jurors' Fees & Expenses	0	200	200
9001	Office Supplies	5,979	3,900	3,900
9011	Postage	344	400	400
9021	Copies - Inhouse	41	100	100
9201	Books & Subscriptions	449	400	400
9211	Clothing	0	400	400
9221	Fuel	1,562	1,900	1,900
9962	Contr To: Asset Replacement (Vehicle)	5,400	6,000	7,000
	<b>TOTAL EXPENDITURES</b>	<b>225,039</b>	<b>226,700</b>	<b>232,700</b>



DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

DEPARTMENT: LOCAL EMERGENCY PLAN COM (2540)      BOARD COMMITTEE:  
FUND:                    GENERAL (1111)                                      LAW & JUSTICE

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:			
4105 State Grant-Operating Public Safety	16,047	35,500	53,200
TOTAL REVENUES	16,047	35,500	53,200
EXPENDITURES:			
6071 Part Time	5,522	9,500	9,500
6501 FICA (Social Security)	422	800	800
6601 Unemployment Tax	55	200	200
8003 Travel	481	4,000	4,200
8008 Training	0	15,000	24,000
8013 Public Notices	0	600	600
8032 Rental of Equipment	1,100	2,000	3,000
8051 Professional Services	0	1,200	3,700
9001 Office Supplies	9,912	1,100	1,200
9011 Postage	0	700	400
9801 Miscellaneous	0	2,000	7,200
TOTAL EXPENDITURES	17,492	37,100	54,800

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

BOARD COMMITTEE:  
LAW & JUSTICE

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
4005	Fed Grant-Operating Public Safety	1,953	0	0
4152	State-Sheriff's Schooling	952	8,000	8,000
4501	Office Fees	381,221	300,000	300,000
4538	Contract Policing	70,711	60,000	60,000
4539	Tower Rental	36,780	36,000	36,000
4545	Police Partnerships	478,890	500,000	517,000
4613	Special Event Salary Reimbursemt	39,798	40,000	40,000
5626	Work Comp Salary Reimbursement	36,130	0	0
5974	Contr Fr: Law Enforcement Projects	0	0	45,000
TOTAL REVENUES		1,046,436	944,000	1,006,000
EXPENDITURES:				
6005	Salaries	3,087,928	3,331,000	3,456,000
6008	Salaries - Special Events	25,295	40,000	40,000
6009	Salaries - Sheriff Contract	94,753	0	0
6091	Work Comp Ins Payroll	36,130	0	0
6111	Overtime	249,556	300,000	250,000
6115	On-Call	15,391	16,000	17,000
6121	Premium Holiday	25,178	26,000	34,000
6122	Supervisory Differential	3,738	4,000	4,000
6126	Training Pay	2,321	4,000	4,000
6211	Education	24,500	25,000	26,000
6221	Longevity	49,985	57,000	61,000
6231	Deferred Compensation	3,661	4,000	4,000
6302	PHO Contingency	0	5,000	5,000
6501	FICA (Social Security)	260,849	294,000	300,000
6502	IMRF (State Retirement)	21,514	16,000	17,000
6503	SLEP (State Retirement-Law Enf)	735,764	825,000	838,000
6510	Health Insurance Buyout	0	31,000	30,000
6511	Health Insurance	469,646	583,000	668,000
6512	Life Insurance	7,480	8,000	6,000
6513	HSA Benefit	0	8,000	8,000
6601	Unemployment Tax	4,632	5,000	5,000
7701	Office Furniture & Small Equipment	3,226	5,200	11,800
7711	Computer Equipment	588	0	0
7719	Other Equipment	4,111	11,000	14,700
8001	Schools of Instruction	12,098	1,600	17,000
8002	State-Required Training	4,775	8,000	8,000
8003	Travel	9,822	8,000	8,000
8007	Meetings - Host Expense	888	800	800

(CONTINUED)

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

BOARD COMMITTEE:  
LAW & JUSTICE

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
EXPENDITURES: (CONTINUED)				
8011	Memberships	1,265	1,300	1,300
8013	Public Notices	298	200	200
8022	Maintenance - Equipment	29,049	46,000	46,000
8023	Maintenance - Vehicles	77,064	68,000	68,000
8044	Telephone	16,703	13,000	13,000
8062	Investigations	5,594	6,000	7,000
9001	Office Supplies	10,530	14,000	14,000
9011	Postage	8,754	7,000	8,000
9021	Copies - Inhouse	4,134	3,700	3,700
9101	Janitorial Supplies	86	0	0
9142	Photography Supplies	106	1,500	1,500
9144	Firearm Supplies	7,784	9,500	9,900
9146	Police Supplies	5,151	7,500	7,700
9211	Clothing	42,476	39,000	39,900
9221	Fuel	183,306	150,000	150,000
9236	K-9	3,043	3,000	3,000
9962	Contr to: Asset Replmnt (Vehicle)	250,000	240,000	0
9962	Contr to: Asset Replmnt (Software)	27,000	25,000	25,000
9962	Contr to: Asset Replmnt (Computers)	6,000	10,000	13,000
TOTAL EXPENDITURES		5,832,170	6,261,300	6,244,500

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
4502	Administrative Fees	7,120	7,000	7,000
	TOTAL REVENUES	7,120	7,000	7,000
EXPENDITURES:				
6051	Boards & Commissions	3,900	4,400	4,400
6501	FICA (Social Security)	257	500	500
6601	Unemployment Tax	40	100	100
8005	Mileage - Boards	698	400	400
8007	Meetings - Host Expenses	343	100	100
8013	Public Notices	5,060	3,000	3,000
8051	Professional Services	18,880	19,000	19,000
9001	Office Supplies	143	0	0
	TOTAL EXPENDITURES	29,320	27,500	27,500

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
EXPENDITURES:			
7719 Other Equipment	0	1,500	3,000
8022 Maintenance - Equipment	1,356	2,000	2,000
8201 Organization Contribution	0	1,500	1,500
9146 Police Supplies	536	1,000	1,000
9211 Clothing	1,576	2,000	2,000
 TOTAL EXPENDITURES	 3,469	 8,000	 9,500

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2012	PROJECTED FY 2013	ADOPTED FY 2014
<b>REVENUES:</b>				
4531	Police Communications	105,247	132,000	138,000
4537	Communications Contracts (E-911)	169,000	169,000	169,000
4537	Communications Contracts-Genoa	188,500	193,000	196,000
4537	Communications Contracts-Sycamore	638,500	656,000	665,000
<b>TOTAL REVENUES</b>		<b>1,101,247</b>	<b>1,150,000</b>	<b>1,168,000</b>
<b>EXPENDITURES:</b>				
6005	Salaries	1,410,917	1,495,000	1,560,000
6008	Salaries-Sheriff Special Events	4,826	0	0
6111	Overtime	98,727	92,000	60,000
6115	On-Call	1,114	2,000	2,000
6121	Premium Holiday	20,117	24,000	24,000
6122	Supervisory Differential	2,776	5,000	3,000
6126	Training Pay	3,354	3,000	3,000
6211	Education	6,171	7,000	7,000
6221	Longevity	17,621	20,000	23,000
6302	PHO Contingency	0	10,000	10,000
6303	Contract Contingency	0	20,000	20,000
6501	FICA (Social Security)	113,993	131,000	134,000
6503	SLEP (State Retirement-Law Enforc)	341,581	380,000	386,000
6510	Health Insurance Buyout	0	26,000	27,000
6511	Health Insurance	226,302	255,000	291,000
6512	Life Insurance	4,057	5,000	3,000
6601	Unemployment Tax	2,811	3,000	3,000
7701	Office Furniture & Small Equipment	3,790	2,000	2,500
7711	Computer Equipment	0	600	0
7719	Other Equipment	478	1,500	1,500
8001	Schools of Instruction	623	2,000	3,000
8003	Travel	932	800	800
8011	Memberships	170	300	300
8021	Maintenance - Software	55,353	57,000	61,000
8022	Maintenance - Equipment	14,313	12,000	13,000
8031	Rent - Space	7,656	8,000	8,000
8044	Telephone	36,962	33,000	30,000
9001	Office Supplies	7,008	6,000	6,000
9021	Copies - Inhouse	561	500	500
9101	Janitorial Supplies	222	200	200
9201	Books & Subscriptions	0	200	300
9211	Clothing	8,548	8,000	8,000
9912	Contribution to Tort & Liability	22,500	23,000	13,000
9962	Contribution to Asset Replacement	90,000	80,000	15,000
<b>TOTAL EXPENDITURES</b>		<b>2,503,484</b>	<b>2,713,100</b>	<b>2,719,100</b>



DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
4042	Social Security Incentive Program	5,000	4,000	3,000
4152	State-Sheriff's Schooling	5,857	10,000	7,000
4527	Electronic Monitoring	42,684	40,000	35,000
4533	Work Release	6,091	3,000	3,000
4534	Prisoner Detention	9,060	500	500
5052	Arrestee Medical Cost Fund	26,109	25,000	25,000
5061	Bond Fees	7,959	5,000	5,000
5533	Telecommunications Commission	13,209	16,000	16,000
5626	Worker Comp Salary	6,062	0	0
5631	Prisoner - Transportation	2,249	2,500	2,500
5632	Prisoner - Medical	2,015	0	0
5932	Contributions from: Mental Health	34,850	40,000	40,000
5957	Contributions from: Court Security	35,000	0	0
TOTAL REVENUES		196,144	146,000	137,000
EXPENDITURES:				
6005	Salaries	1,571,479	1,760,000	1,769,000
6008	Salaries - Sheriff Special Events	10,774	0	0
6071	Part Time	25,044	0	0
6091	Work Comp Ins Payroll	6,062	0	0
6111	Overtime	75,383	86,000	65,000
6115	On-Call	1,915	2,000	3,000
6121	Premium Holiday	17,588	20,000	23,000
6122	Supervisory Differential	1,233	2,000	2,000
6126	Training Pay	1,258	3,000	2,000
6211	Education	11,324	14,000	14,000
6221	Longevity	12,079	13,000	14,000
6501	FICA (Social Security)	125,543	148,000	147,000
6502	IMRF (State Retirement)	857	2,000	2,000
6503	SLEP (State Retirement-Law Enforc)	352,298	414,000	410,000
6510	Health Insurance Buyout	0	26,000	24,000
6511	Health Insurance	235,079	242,000	268,000
6512	Life Insurance	3,905	5,000	3,000
6601	Unemployment Tax	3,020	4,000	3,000
7701	Office Furn.& Small Equip.	747	1,200	2,900
7711	Computer Equipment	90	0	1,200
7719	Other Equipment	4,035	5,000	5,300
8001	Schools of Instruction	2,589	5,100	7,000
8002	State-Required Training	6,982	6,000	6,000
8003	Travel	4,671	4,000	4,000

(CONTINUED)

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
EXPENDITURES: (CONTINUED)				
8011	Memberships	180	300	300
8022	Maintenance-Equipment	25,990	18,000	18,000
8051	Professional Services	30,526	35,000	35,000
8086	Prisoner Transport	9,892	8,000	8,000
8087	Detention Space	1,010,100	1,000,000	780,000
8301	Medical Expense	215,309	190,000	226,000
8303	Arrestee Medical Costs	0	3,000	3,000
8313	Electronic Home Monitoring	49,968	34,000	40,000
9001	Office Supplies	9,546	6,000	6,000
9021	Copies - Inhouse	1,881	2,000	2,000
9101	Janitorial Supplies	18,376	13,000	13,000
9143	Inmate Supplies	7,533	8,000	8,000
9146	Police Supplies	242	1,000	1,000
9211	Clothing	25,458	20,000	20,000
9233	Food Program	210,733	190,000	194,000
9954	Contr to: Court Security	0	75,000	150,000
9962	Contr to: Asset Replcmnt (Computers)	0	3,000	4,000
TOTAL EXPENDITURES		4,089,687	4,368,600	4,283,700

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2012	PROJECTED FY 2013	ADOPTED FY 2014
REVENUES:				
4105	State Grant-Operat Public Safety	175,313	172,000	172,000
4108	Victim Witness Grant	27,455	20,000	23,000
4232	State Aid - IV Program	98,482	84,000	84,000
4501	Office Fees	78,078	75,000	80,000
4520	SA Records Automation Fee	3,454	0	0
4543	Choices Diversion Program	11,810	8,000	15,000
5899	Miscellaneous	2,206	1,000	1,000
5912	Cont Fr: Tort & Liability Insurance	0	0	100,000
TOTAL REVENUES		396,797	360,000	475,000
EXPENDITURES:				
6005	Salaries	1,201,791	1,179,000	1,288,000
6111	Overtime	3,164	3,000	3,000
6221	Longevity Pay	2,950	4,000	4,000
6302	PHO Contingency	0	1,000	0
6501	FICA (Social Security)	83,176	89,000	97,000
6502	IMRF (State Retirement)	118,701	128,000	143,000
6510	Health Insurance Buyout	0	26,000	24,000
6511	Health Insurance	176,366	186,000	274,000
6512	Life Insurance	3,395	4,000	3,000
6601	Unemployment Tax	2,265	3,000	3,000
7701	Office Furniture & Small Equipment	5,907	0	0
7711	Computer Equipment	3,634	0	0
8001	Schools of Instruction	2,871	1,000	1,500
8003	Travel	14,520	1,500	5,000
8007	Meetings - Host Expenses	814	250	1,000
8011	Memberships	3,386	1,500	5,500
8013	Public Notices	3,173	1,300	1,300
8044	Telephone	380	412	400
8051	Professional Services	30,406	12,800	7,000
8061	Commercial Services	108	2,400	4,000
8081	Grand Jury Expense	1,465	1,300	5,000
8084	Witness Fees	-1,675	1,500	3,000
8085	Transcripts	11,827	9,000	8,000
8204	State Appellate Service	20,000	20,000	20,000
9001	Office Supplies	17,082	11,000	8,000
9011	Postage	7,976	6,500	6,500
9012	Shipping	1,103	0	500
9021	Copies - Inhouse	5,266	6,500	6,500
9031	Printing - Inhouse	0	0	3,000
9042	Printing - Supplies	0	0	2,500
9201	Books & Subscriptions	6,736	5,000	5,000
9962	Contr To: Asset Replacement (Computers)	0	0	7,500
TOTAL EXPENDITURES		1,726,786	1,704,962	1,940,200

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2012	PROJECTED FY 2013	ADOPTED FY 2014
<b>REVENUES:</b>				
4105	State Grant - Oper. Public Safety	99,895	99,000	102,000
4621	Client Reimbursement	20,748	3,000	3,000
5638	Reimbursement for Testing	13,500	0	0
<b>TOTAL REVENUES</b>		<b>134,143</b>	<b>102,000</b>	<b>105,000</b>
<b>EXPENDITURES:</b>				
6005	Salaries	549,550	673,000	663,000
6221	Longevity Pay	3,705	4,000	5,000
6501	FICA (Social Security)	40,044	49,000	48,000
6502	IMRF (State Retirement)	49,515	72,000	74,000
6510	Health Insurance Buyout	0	8,400	12,000
6511	Health Insurance	62,520	80,000	83,000
6512	Life Insurance	1,297	2,000	2,000
6513	HSA Benefit	0	3,000	4,000
6601	Unemployment Tax	1,018	2,000	2,000
8001	Schools of Instruction	710	1,200	1,200
8002	State Required Training	1,358	2,800	2,800
8003	Travel	1,136	2,500	2,500
8004	Mileage - Employee	1,115	500	1,200
8007	Meetings - Host Expenses	77	0	500
8011	Memberships	4,413	3,300	6,000
8044	Telephone	369	300	500
8051	Professional Services	20,920	5,000	30,000
8061	Commercial Services	1,438	600	1,500
8084	Witness Fees	287	500	800
8085	Transcripts	3,487	1,200	2,700
9001	Office Supplies	3,312	3,300	7,000
9011	Postage	923	800	1,200
9021	Copies - Inhouse	1,895	1,700	2,000
9201	Books & Subscriptions	4,874	3,300	5,000
9962	Contr to: Asset Replcmnt (Computers)	0	4,000	4,200
<b>TOTAL EXPENDITURES</b>		<b>753,962</b>	<b>924,400</b>	<b>962,100</b>

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
4105	State Grant-Operating Public Safety	180,841	165,000	180,000
4231	State Aid	2,000	2,000	2,000
4540	LEADS Connections	3,000	3,000	3,000
4561	Drug Testing	6,174	6,000	6,000
4601	Private Pay - Child Care	715	500	500
5053	Interstate Transfer Fee	1,250	1,000	1,000
5065	Victim Impact Panel Fees	23,149	25,000	25,000
5953	Contribution From: Probation Services	5,000	5,000	5,000
	<b>TOTAL REVENUES</b>	<b>222,129</b>	<b>207,500</b>	<b>222,500</b>
EXPENDITURES:				
6005	Salaries	697,950	733,000	824,000
6111	Overtime	0	1,000	0
6221	Longevity Pay	4,553	6,000	7,000
6302	PHO Contingency (PHO)	0	1,000	0
6501	FICA (Social Security)	50,345	58,000	65,000
6502	IMRF (State Retirement)	70,013	80,000	93,000
6503	SLEP (State Retirement-Law Enfrc)	305	1,000	1,000
6510	Health Insurance Buyout	0	14,000	15,000
6511	Health Insurance	116,239	123,000	164,000
6512	Life Insurance	2,732	3,000	3,000
6513	HSA Benefit	0	1,000	2,000
6601	Unemployment Tax	1,672	2,000	2,000
8003	Travel	230	0	0
8022	Maintenance - Equipment	350	400	400
8044	Telephone	5,638	6,000	7,000
8051	Professional Services	5,080	4,000	4,000
8061	Commercial Services	5,335	5,900	8,000
8087	Detention Space (I.G.A.)	48,960	70,000	85,000
8205	Special Programs	2,490	3,100	3,600
8301	Medical Expense	135	500	500
8311	Specialized Care & Treatment	55,985	50,000	128,000
9001	Office Supplies	2,559	5,000	5,000
9011	Postage	4,070	3,500	4,000
9021	Copies - Inhouse	2,109	2,500	2,500
	<b>TOTAL EXPENDITURES</b>	<b>1,076,752</b>	<b>1,173,900</b>	<b>1,424,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
<b>REVENUES:</b>				
5531	Copying Services	1,200	1,200	1,200
5541	Sale of Stock Paper	10,213	10,000	10,000
5542	In-House Copies	29,899	28,000	28,000
5543	In-House Printing	37,985	36,000	36,000
5626	Work Comp Salary	0	9,000	0
5899	Miscellaneous	691	0	0
<b>TOTAL REVENUES</b>		<b>79,988</b>	<b>84,200</b>	<b>75,200</b>
<b>EXPENDITURES:</b>				
6005	Salaries	391,338	395,000	405,000
6061	Seasonal	8,034	10,000	10,000
6091	Work Comp Insurance Payroll	0	9,000	0
6111	Overtime	21,414	28,000	28,000
6115	On-Call	8,366	9,000	9,000
6221	Longevity	6,979	8,000	9,000
6231	Deferred Compensation	2,419	3,000	3,000
6501	FICA	30,814	35,000	36,000
6502	IMRF	41,507	46,000	49,000
6511	Health Insurance	94,464	116,000	127,000
6512	Life Insurance	1,490	2,000	2,000
6601	Unemployment Tax	1,097	2,000	2,000
7012	Landscaping	0	15,000	20,000
7150	Americans with Disability Compliance	0	10,000	10,000
7401	Building Security	3,028	10,000	10,000
7701	Office Furniture & Small Equipment	0	2,500	2,500
7711	Computer Equipment	720	0	0
7834	Concrete Replacement & Repair	0	10,000	10,000
7841	General Painting	6,530	10,000	10,000
7858	HVAC Upgrades	0	10,000	10,000
7875	Energy "Greening" Projects	6,500	10,000	10,000
8003	Travel	279	1,000	500
8004	Mileage - Employee	29	500	500
8008	Training	2,179	4,000	4,000
8011	Memberships	391	500	500
8022	Maintenance - Equipment	84,495	98,000	115,000
8023	Maintenance - Vehicles	2,897	3,000	3,000
8024	Maintenance - Building	84,775	77,000	84,000
8032	Rental of Equipment	2,161	2,500	2,500
8033	Leased Equipment	72,560	80,000	80,000
8041	Utilities	245,063	325,000	300,000

(CONTINUED)

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
EXPENDITURES: (CONTINUED)			
8044 Telephone	7,189	8,500	8,500
8061 Commercial Services	193,052	190,000	190,000
9001 Office Supplies	284	1,000	1,000
9011 Postage	314	500	500
9041 Copy Machine Supplies	124	500	500
9042 Printing Supplies	1,194	1,000	1,000
9043 Stock Paper	47,890	46,000	46,000
9201 Books & Subscriptions	99	300	300
9211 Clothing	2,703	3,500	3,600
9221 Fuel	6,430	6,500	7,000
9242 Machine & Equipment Parts	3,326	0	0
9962 Contr To: Asset Replacement	18,000	18,000	18,000
9962 Contr To: Asset Replacement (Computers)	0	2,000	2,000
<b>TOTAL EXPENDITURES</b>	<b>1,400,134</b>	<b>1,609,800</b>	<b>1,630,900</b>

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
5522	Building Rentals	90,000	85,000	83,000
5899	Miscellaneous	1,549	0	0
TOTAL REVENUES		91,549	85,000	83,000
EXPENDITURES:				
6005	Salaries	8,959	16,500	13,400
6061	Seasonal	0	0	5,400
6501	FICA	705	1,300	1,500
6601	Unemployment Tax	92	200	200
7001	Furniture & Equipment	0	0	1,000
8007	Host Meeting Expense	0	500	500
8022	Maintenance - Equipment	5,218	4,000	5,000
8024	Maintenance - Building	8,749	10,000	8,500
8025	Maintenance - Grounds	1,294	4,000	3,000
8028	Maintenance - HVAC	3,684	5,000	7,000
8041	Utilities	29,592	0	0
8042	Electricity	0	42,000	34,000
8044	Telephone	863	1,000	1,000
8045	Garbage	2,946	3,000	3,000
8046	Water & Sewer	2,078	1,000	2,000
8061	Commercial Services	3,019	8,500	8,000
8075	Communications Network	0	500	500
8092	Janitorial Contract	3,872	5,000	5,000
9101	Janitorial Supplies	2,146	2,500	2,500
9163	Winter Materials	1,500	2,000	2,000
9221	Fuel	744	1,000	1,000
9801	Miscellaneous	0	2,000	500
9986	Contr To: PBC R&R COB	50,000	50,000	50,000
TOTAL EXPENDITURES		125,459	160,000	155,000



DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

DEPARTMENT: Public Health Maintenance (4920)    BOARD COMMITTEE:  
FUND:            General Fund (1111)                            FINANCE

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2012	PROJECTED FY 2013	ADOPTED FY 2014
EXPENDITURES:				
8007	Host Meeting	0	500	500
8022	Maintenance - Equipment	1,617	4,000	2,500
8024	Maintenance - Building	13,962	14,500	16,000
8025	Maintenance - Grounds	916	2,000	4,000
8028	Maintenance - HVAC	17,572	10,000	18,000
8042	Electricity	46,908	65,000	57,000
8043	Gas	14,618	20,000	18,000
8045	Garbage	3,728	4,000	4,000
8046	Water & Sewer	1,748	4,000	3,000
8061	Commercial Services	480	16,000	13,000
8075	Communications Network	0	0	1,000
8092	Janitorial Contract	29,520	30,000	31,000
9101	Janitorial Supplies	4,471	7,000	6,000
9163	Winter Maintenance Materials	1,396	2,000	2,000
9221	Fuel	0	1,000	1,000
9801	Miscellaneous	0	1,000	3,000
9986	Contr To: PBC Renew & Replace	0	10,000	0
TOTAL EXPENDITURES		136,936	191,000	180,000

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

BOARD COMMITTEE:  
FINANCE

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:			
5501 Interest	1,723	500	500
TOTAL REVENUES	1,723	500	500
EXPENDITURES:			
6502 IMRF (State Retirement)	0	300,000	175,000
9192 IMRF - General Government	50,529	0	0
9193 IMRF - Public Safety	63,071	0	0
9194 IMRF - Health & Welfare	142,000	0	0
9195 IMRF - Highways & Streets	20,665	0	0
TOTAL EXPENDITURES	276,264	300,000	175,000

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:			
3011 Property Tax	1,043,611	944,000	950,000
3011 Property Tax (New Construction Contingency)	0	99,000	100,000
4753 State of Illinois Soil Cleanup	0	4,000	0
4901 Insurance Coverage-Employees	813	1,000	1,000
4906 Rate Stabilization	64,043	64,000	60,000
5501 Interest	8,161	4,000	4,000
5622 Insurance Claims	7,142	4,000	5,000
5633 Settlements	449	1,600	1,000
5899 Miscellaneous	175	0	1,000
5901 Contribution From: General Fund	22,500	23,000	13,000
5933 Contribution From: Community Svcs	1,750	2,000	2,000
5941 Contribution From: Nursing Home	33,830	39,700	40,100
<b>TOTAL REVENUES</b>	<b>1,182,475</b>	<b>1,186,300</b>	<b>1,177,100</b>
EXPENDITURES:			
8001 Schools of Instruction	0	2,000	2,000
8003 Travel	0	4,000	4,000
8011 Memberships	385	1,000	1,000
8051 Professional Services	58,921	60,000	100,000
8061 Commercial Services	4,036	5,000	10,000
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	93,201	85,000	100,000
8107 Risk Abatement	7,324	5,000	15,000
8111 Judgement & Claims	134,670	100,000	125,000
8112 Unemployment Claims	34,247	125,000	100,000
8115 Claims Administration	23,520	25,000	30,000
8118 Hazard Mitigation	0	0	5,000
8121 Worker's Compensation - Medical	14,227	150,000	250,000
8122 Worker's Compensation - Salaries	43,597	50,000	75,000
8123 Worker's Compensation-Settlements	0	50,000	150,000
8301 Medical Expense	0	5,000	5,000
9201 Books & Subscriptions	0	1,000	1,000
9901 Contribution to General Fund (2710)	0	0	100,000
<b>TOTAL EXPENDITURES</b>	<b>414,128</b>	<b>678,000</b>	<b>1,083,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

BOARD COMMITTEE:  
FINANCE

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:			
3011 Property Tax	726,395	745,000	775,000
4451 City of DeKalb (Sales Tax)	123,453	115,000	120,000
5501 Interest	608	1,000	1,000
5521 Land Rentals	52,500	53,000	53,000
<b>TOTAL REVENUES</b>	<b>902,956</b>	<b>914,000</b>	<b>949,000</b>
EXPENDITURES:			
8031 Rental of Space - Health Dept	250,000	250,000	250,000
8089 Emergency Services	35,000	35,000	35,000
9979 Contr To: PBC Cap Imp Res	32,756	175,000	175,000
9981 Contr To: PBC R&R - Sycamore	175,000	175,000	175,000
9982 Contr To: PBC R&R - Health	300,000	325,000	350,000
<b>TOTAL EXPENDITURES</b>	<b>792,756</b>	<b>960,000</b>	<b>985,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
4004	Federal Grant - Capital Government	70,757	0	0
4103	State Grant - Operating Government	27,695	0	20,000
4509	Micro Document Copies	24,156	20,000	20,000
4510	Micro Film Contracts	34,906	35,000	35,000
4514	County Clerk Computer Fee	14,991	20,000	20,000
4515	Recorder Computer Fee	72,967	60,000	60,000
5036	Land Records Systems Fee	0	22,000	0
5501	Interest	80	500	500
5633	Settlements	0	28,300	0
5899	Miscellaneous	0	12,700	0
TOTAL REVENUES		245,552	198,500	155,500
EXPENDITURES:				
6005	Salaries	53,335	52,000	48,000
6071	Part Time	1,030	2,000	0
6111	Overtime	1,691	2,000	2,000
6221	Longevity Pay	1,182	2,000	1,000
6501	FICA (Social Security)	3,904	5,000	4,000
6502	IMRF (State Retirement)	5,169	6,000	6,000
6511	Health Insurance	13,599	16,000	29,000
6512	Life Insurance	317	500	500
6513	HSA Benefit	0	2,000	2,000
6601	Unemployment Tax	224	500	500
7701	Office Furniture & Small Equipment	0	0	1,500
7711	Computer Equipment	2,484	1,500	0
8001	Schools of Instruction	4,064	2,500	2,500
8021	Maintenance - Software	26,811	5,000	40,000
8022	Maintenance - Equipment	73,096	20,000	20,000
8051	Professional Services	57,871	20,000	10,000
8061	Commercial Services	75,332	10,000	0
8071	Data Processing	30,337	7,000	7,000
8305	Employee Wellness	115	1,000	1,000
9001	Office Supplies	22,934	5,000	5,000
9901	Contribution To: General Fund (IMO)	10,000	10,000	20,000
TOTAL EXPENDITURES		383,496	170,000	200,000

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

DEPARTMENT: Circuit Clerk Electronic Citation (5330) BOARD COMMITTEE:  
FUND: Circuit Clerk Electronic Citation (1219) LAW & JUSTICE

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
4502	Administrative Fees	15,207	14,400	15,000
5501	Interest	0	1	0
	TOTAL REVENUES	15,207	14,401	15,000
EXPENDITURES:				
9001	Office Supplies	3,250	4,000	4,000
	TOTAL EXPENDITURES	3,250	4,000	4,000

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

DEPARTMENT: Circuit Clerk Operation & Admin (5390) BOARD COMMITTEE:  
FUND: Circuit Clerk Operation & Admin (1221) LAW & JUSTICE

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:			
4502 Administrative Fees	25,284	21,000	21,000
5501 Interest	93	100	100
<b>TOTAL REVENUES</b>	<b>25,377</b>	<b>21,100</b>	<b>21,100</b>
EXPENDITURES:			
8022 Maintenance - Equipment	135	0	0
8051 Professional Services	5,564	15,000	15,000
8201 Contribution to Agencies	23	0	0
9001 Office Supplies	1,668	0	0
<b>TOTAL EXPENDITURES</b>	<b>7,390</b>	<b>15,000</b>	<b>15,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

BOARD COMMITTEE:  
LAW & JUSTICE

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:			
4551 Library Services	43,480	45,000	45,000
5501 Interest	320	0	0
TOTAL REVENUES	43,800	45,000	45,000
EXPENDITURES:			
8031 Rental of Space	4,900	5,000	5,000
9201 Books & Subscriptions	85,934	61,000	61,000
TOTAL EXPENDITURES	90,834	66,000	66,000



DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2012	PROJECTED FY 2013	ADOPTED FY 2014
REVENUES:				
4513	Computer Filing Fee	219,290	184,000	180,000
4530	Supervision Driver School	13,825	6,500	0
5501	Interest	1,221	800	1,000
5813	Reimbursements	9,616	0	0
TOTAL REVENUES		243,952	191,300	181,000
EXPENDITURES:				
6005	Salaries	142,206	190,000	188,000
6111	Overtime	0	3,000	3,000
6221	Longevity Pay	3,790	5,000	4,000
6501	FICA (Social Security)	10,818	15,000	16,000
6502	IMRF (State Retirement)	14,861	21,000	22,000
6510	Health Insurance Buyout	0	5,600	6,000
6511	Health Insurance	22,384	30,000	9,000
6512	Life Insurance	442	500	1,000
6601	Unemployment Tax	500	500	1,000
7701	Office Furniture & Small Equipment	274	8,000	8,000
7711	Computer Equipment	80,874	75,000	90,000
8003	Travel	2,815	2,000	2,000
8021	Maintenance - Software	29,000	50,000	45,000
8022	Maintenance - Equipment	7,063	35,000	30,000
8071	Data Processing	7,383	14,436	8,500
9001	Office Supplies	1,060	564	1,500
9901	Contr To: General Fund (IMO)	5,000	5,000	5,000
TOTAL EXPENDITURES		328,469	460,600	440,000

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:			
4101 State Grant	13,110	13,100	13,000
4801 Financial Services	16,182	16,000	16,000
5501 Interest	95	100	100
<b>TOTAL REVENUES</b>	<b>29,387</b>	<b>29,200</b>	<b>29,100</b>
EXPENDITURES:			
6005 Salaries	15,244	21,000	34,000
6221 Longevity Pay	696	1,000	2,000
6501 FICA (Social Security)	923	2,000	3,000
6502 IMRF (State Retirement)	1,444	2,000	4,000
6511 Health Insurance	4,984	19,000	21,000
6512 Life Insurance	69	500	500
6601 Unemployment Tax	0	500	500
8022 Maintenance - Equipment	3,480	4,100	4,100
8071 Data Processing	0	2,600	2,600
9801 Miscellaneous	0	500	500
<b>TOTAL EXPENDITURES</b>	<b>26,839</b>	<b>53,200</b>	<b>72,200</b>

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2012	PROJECTED FY 2013	ADOPTED FY 2014
REVENUES:				
4141	Juvenile Justice Council	0	900	0
4535	Probation Fee - Adults	69,102	65,000	70,000
4536	Probation Fee - Juveniles	6,228	3,000	3,000
4572	Juvenile Safe House	3,837	3,000	0
5027	Probation Operation Fees	12,566	30,000	30,000
5064	Victim Witness Fines	1,365	1,000	1,000
5501	Interest	611	500	500
5899	Miscellaneous	0	100	0
TOTAL REVENUES		93,709	103,500	104,500
EXPENDITURES:				
6005	Salaries	18,539	0	0
6501	FICA (Social Security)	1,392	200	0
6502	IMRF (State Retirement)	1,731	0	0
6601	Unemployment	109	0	0
7711	Computer Equipment	4,040	100	3,000
7801	Vehicles	0	0	20,000
8003	Travel	2,924	4,000	4,000
8008	Training	4,350	7,000	9,000
8011	Memberships	0	0	500
8021	Maintenance - Software	7,517	10,000	10,000
8023	Maintenance - Vehicle	3,346	5,000	5,000
8051	Professional Services	36,951	42,000	49,000
8061	Commercial Services	1,795	2,000	7,000
8099	Entitlement Expenses	3,002	0	0
8106	Juvenile Justice Council	0	1,000	0
8206	Drug Testing	7,021	6,000	7,000
8220	Juvenile Safe House	28,143	13,000	0
8231	Juvenile Programming	42,824	56,500	57,000
9001	Office Supplies	4,332	5,000	5,000
9211	Clothing	0	900	1,000
9221	Fuel	6,052	7,000	7,000
9891	Contingency	0	9,000	9,000
9901	Contr To: General (Interest)	5,000	5,000	5,000
9962	Contr To: Asset Replacement (computers)	0	13,000	7,000
9967	Contr To: Drug Court	0	38,500	38,500
TOTAL EXPENDITURES		179,068	225,200	244,000

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:			
4518 Costs from Fines	215,677	185,000	185,000
5501 Interest	837	800	800
<b>TOTAL REVENUES</b>	<b>216,514</b>	<b>185,800</b>	<b>185,800</b>
EXPENDITURES:			
6005 Salaries	99,500	50,000	53,000
6221 Longevity Pay	182	1,000	1,000
6501 FICA (Social Security)	7,645	4,000	5,000
6502 IMRF (State Retirement)	409	6,000	6,000
6601 Unemployment Tax	889	1,000	1,000
7701 Office Furniture & Small Equipment	0	25,000	25,000
7711 Computer Equipment	0	50,000	50,000
8021 Maintenance - Software	0	3,000	9,500
8022 Maintenance - Equipment	4,066	3,000	9,500
8044 Telephone	0	5,000	5,000
8061 Commercial Services	577	3,000	3,000
8071 Data Processing	0	22,000	9,000
8074 Internet	5,480	3,000	3,000
9001 Office Supplies	10,759	16,000	16,000
<b>TOTAL EXPENDITURES</b>	<b>129,508</b>	<b>192,000</b>	<b>196,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
4513	Computer Filing Fee	31,261	31,700	30,000
5501	Interest	254	300	300
	TOTAL REVENUES	31,515	32,000	30,300
EXPENDITURES:				
6071	Part-Time Salaries	2,058	2,000	2,000
6501	FICA (Social Security)	0	200	200
7711	Computer Equipment	0	300	600
8003	Travel	791	800	800
8051	Professional Services	4,384	2,000	1,000
8061	Commercial Services	4,062	1,500	2,000
9001	Office Supplies	813	2,000	1,500
	TOTAL EXPENDITURES	12,108	8,800	8,100

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:			
5501 Interest	1,326	2,000	2,000
5532 Sale of Tax Maps	5,376	6,000	5,500
<b>TOTAL REVENUES</b>	<b>6,702</b>	<b>8,000</b>	<b>7,500</b>
EXPENDITURES:			
7711 Computer Equipment	4,675	3,500	1,000
8003 Travel	-45	0	0
8051 Professional Services	0	20,000	30,000
8075 Communications Connectivity	0	10,000	0
8263 Network Communications	0	10,000	10,000
9131 Technical Supplies	0	1,000	1,000
9901 Contribution To: General Fund	15,000	15,000	15,000
<b>TOTAL EXPENDITURES</b>	<b>19,629</b>	<b>59,500</b>	<b>57,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
4532	Court Security Fees	323,843	315,000	310,000
5501	Interest	316	100	100
5901	Contr Fr. General Fund	0	75,000	150,000
TOTAL REVENUES		324,159	390,100	460,100
EXPENDITURES:				
6005	Salaries	304,283	241,000	237,000
6008	Salaries Sheriff Special Event	2,902	0	0
6009	Salaries Sheriff Contract	7,851	0	0
6071	Part Time	13,134	21,000	38,000
6111	Overtime	32,103	20,000	20,000
6115	On Call	600	1,000	1,000
6121	Premium Holiday	4,331	4,000	4,000
6122	Supervisory Differential	120	1,000	1,000
6126	Training Pay	477	1,000	1,000
6211	Education Pay	1,292	3,000	3,000
6221	Longevity Pay	4,581	1,000	1,000
6501	FICA (Social Security)	27,618	23,000	24,000
6503	SLEP (State Retirement-Law Enforc)	75,320	57,000	60,000
6511	Health Insurance	46,787	55,000	59,000
6512	Life Insurance	788	1,000	1,000
6601	Unemployment Tax	698	1,000	1,000
7701	Office Furniture & Small Equipment	850	500	200
7719	Equipment	40,287	8,000	2,500
8022	Maintenance - Equipment	5,332	7,000	11,000
9001	Office Supplies	0	40	100
9211	Clothing	321	500	400
9901	Contribution To: General Fund	35,000	0	0
TOTAL EXPENDITURES		604,675	446,040	465,200

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

BOARD COMMITTEE:  
COUNTY HIGHWAY

ACCOUNT DESCRIPTION	12 MONTHS BOARD		
	ACTUAL FY 2012	PROJECTED FY 2013	ADOPTED FY 2014
REVENUES:			
3011 Property Tax	1,838,762	1,838,000	1,725,000
3540 Oversize Vehicle Permits	6,280	2,500	2,500
4011 Federal Grant	0	21,000	0
5501 Interest	7,676	3,000	3,500
5511 Sale of Property	250	250	0
5537 Fuel Depot Maintenance	6,553	5,000	5,000
5611 Fuel Reimbursement	330,823	225,000	225,000
5612 Materials	15,983	7,500	5,000
5626 W. Comp Salary	1,142	0	0
5701 Donations	137,000	0	0
5924 Contr Fr: Co Motor Fuel	0	330,300	400,000
<b>TOTAL REVENUES</b>	<b>2,344,469</b>	<b>2,432,550</b>	<b>2,366,000</b>

EXPENDITURES:

6005 Salaries	739,253	750,000	757,000
6061 Seasonal Help	14,995	20,000	20,000
6111 Overtime	22,754	36,000	36,000
6121 Premium Holiday	545	7,000	7,000
6221 Longevity	26,989	21,000	21,000
6231 Deferred Compensation	1,624	3,000	4,000
6501 FICA (Social Security)	59,012	65,000	66,000
6502 IMRF (State Retirement)	78,942	86,000	96,000
6510 Health Insurance Buyout	0	3,000	3,000
6511 Health Insurance	255,150	322,000	357,000
6512 Life Insurance	3,213	4,000	3,000
6513 HSA Benefit	0	10,000	10,000
6601 Unemployment Insurance	1,945	2,000	2,000
6701 Uniform Allowance	0	5,000	5,000
7001 Land Acquisition	0	50,000	50,000
7012 Landscaping	664	200	800
7202 Roads-Major Repair & Maintenance	137,000	0	203,000
7701 Office Furn. & Small Equip.	2,418	15,000	7,000
7719 Other Equipment	6,291	10,500	13,600
7801 Vehicles	14,438	75,000	36,200
7802 Construction Equipment	0	150,000	532,100
8001 School of Instruction	762	800	800
8003 Travel	3,653	3,600	3,600
8011 Memberships	1,115	1,700	1,700
8013 Public Notices	133	100	100
8021 Maint. - Software	274	1,500	3,000
8022 Maint-Equipment	67,833	80,000	86,000

(CONTINUED)



DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

BOARD COMMITTEE:  
COUNTY HIGHWAY

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS	BOARD
			PROJECTED FY 2013	ADOPTED FY 2014
EXPENDITURES: (CONTINUED)				
8023	Maint-Vehicles	9,801	15,000	17,000
8024	Maint-Buildings	5,275	10,000	11,000
8026	Maint-Fuel Depot	20,061	500	1,500
8028	Maint - HVAC	1,838	1,000	1,500
8029	Maint - Plumbing	471	600	600
8030	Maint - Electrical	1,255	1,000	1,000
8032	Rental of Equipment	185	1,400	500
8042	Electricity	32,652	35,000	45,000
8043	Gas	8,430	13,000	13,000
8044	Telephone	7,797	9,000	9,000
8045	Garbage	4,336	5,000	5,000
8046	Water & Sewer	1,923	2,500	2,500
8051	Professional Services	24,470	75,000	75,000
8061	Commercial Services	5,957	10,000	12,000
8092	Janitorial Contract	3,582	4,000	4,000
8206	Drug Testing	1,045	1,500	1,500
9001	Office Supplies	3,405	3,500	3,500
9011	Postage	852	650	800
9101	Janitorial Supplies	1,693	2,500	2,500
9161	Day Labor Materials	123,908	175,000	175,000
9162	Traffic Control Materials	32,004	15,000	20,000
9163	Winter Maint Materials	1,760	15,000	15,000
9164	Traffic Signal Maintenance	19,343	10,000	10,000
9201	Books & Subscriptions	181	300	300
9211	Clothing	6,388	7,300	7,300
9221	Fuel & Lubricants	464,503	425,000	450,000
9801	Miscellaneous	0	100	100
9962	Contr To: Asset Replacement	4,000	8,000	7,000
TOTAL EXPENDITURES		2,226,121	2,569,250	3,216,500

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
4231	State Aid	0	11600	0
4401	Local Agencies	0	2900	0
4423	Townships-Engineering	42,587	61,800	35,000
5501	Interest	143	100	100
5899	Miscellaneous	6,000	1,800	700
5923	Contr Fr: Aid to Bridges	0	0	125,000
5925	Contr Fr: Matching	18,355	81,000	151,900
5948	Contr Fr: Township MFT	81,588	70,700	40,000
	<b>TOTAL REVENUES</b>	<b>148,672</b>	<b>229,900</b>	<b>352,700</b>
EXPENDITURES:				
6005	Salaries	89,884	158,000	149,000
6111	Overtime	7,198	8,000	8,000
6221	Longevity	1,723	6,000	3,000
6501	FICA (Social Security)	7,508	13,000	13,000
6502	IMRF (State Retirement)	10,076	18,000	18,000
6510	Health Insurance Buyout	0	3,000	3,000
6511	Health Insurance	9,272	27,000	30,000
6512	Life Insurance	331	500	1,000
6601	Unemployment Tax	200	500	1,000
7701	Office Furn. & Equip.	4,222	10,000	6,000
7719	Other Equipment	76	300	0
7801	Vehicles	0	0	37,500
8001	Schools of Instruction	0	150	200
8003	Travel	0	500	600
8021	Maint-Software	373	1,500	1,500
8022	Maint-Equipment	1,017	1,200	2,000
9001	Office Supplies	1,566	2,200	2,500
9948	Contr To: Township MFT	0	1700	0
	<b>TOTAL EXPENDITURES</b>	<b>133,446</b>	<b>251,550</b>	<b>276,300</b>

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:			
3011 Property Tax	944,180	919,000	850,000
4401 Local Agencies	0	133,300	0
4422 Townships-Constuction	0	10,000	0
5501 Interest	3,710	2,000	2,000
5901 Contr Fr: General Fund	0	0	275,000
5948 Contr Fr: Township MFT	0	18,100	0
5949 Contr Fr: Township Bridge	0	100,000	160,000
<b>TOTAL REVENUES</b>	<b>947,890</b>	<b>1,182,401</b>	<b>1,287,000</b>
EXPENDITURES:			
6005 Salaries	56,898	59,000	59,000
6111 Overtime	1,147	8,000	8,000
6221 Longevity	2,222	3,000	3,000
6501 FICA (Social Security)	4,021	5,500	6,000
6502 IMRF (State Retirement)	5,976	7,000	8,000
6511 Health Insurance	15,384	19,000	21,000
6512 Life Insurance	166	300	1,000
6601 Unemployment Tax	100	200	1,000
<u>7203 Bridges &amp; Other Structures</u>	<u>49,063</u>	<u>561,000</u>	<u>1,235,000</u>
8051 Professional Services	205,663	75,000	250,000
9161 Day Labor Materials	514	100	100
9922 Contr To: Engineering	0	0	125,000
<b>TOTAL EXPENDITURES</b>	<b>341,155</b>	<b>738,100</b>	<b>1,717,100</b>

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:			
3351 Motor Fuel Tax	1,249,143	1,250,000	1,250,000
4231 State Aid	462,641	230,000	452,800
4401 Local Agencies	214,192	270,100	150,000
5501 Interest	5,176	2,000	2,000
<b>TOTAL REVENUES</b>	<b>1,931,153</b>	<b>1,752,100</b>	<b>1,854,800</b>
EXPENDITURES:			
6005 Salaries	365,404	406,000	408,000
6061 Seasonal Help	37,457	36,000	36,000
6111 Overtime	10,193	19,000	20,000
6121 Premium Holiday	27	3,000	3,000
6221 Longevity	0	11,000	12,000
6501 FICA (Social Security)	31,392	35,000	36,000
6502 IMRF (State Retirement)	37,242	46,000	51,000
6601 Unemployment	448	0	0
<u>7202 Roads-Repairs &amp; Maint.</u>	<u>296,136</u>	<u>705,432</u>	<u>703,350</u>
8032 Rental of Equipment	0	233,000	0
<u>9163 Winter Maint Materials</u>	<u>374,895</u>	<u>480,000</u>	<u>500,000</u>
9921 Contribution: To Highway	0	330,300	400,000
<b>TOTAL EXPENDITURES</b>	<b>1,153,192</b>	<b>2,304,732</b>	<b>2,169,350</b>

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2012	PROJECTED FY 2013	ADOPTED FY 2014
REVENUES:				
3011	Property Tax	755,426	795,000	850,000
4231	State Aid	0	0	182,300
5501	Interest	3,681	600	600
5949	Contr Fr: Township Bridge	164,945	60,900	0
TOTAL REVENUES		924,053	856,500	1,032,900
EXPENDITURES:				
7202	Roads-Repairs & Maint.	293,222	766,000	801,700
9922	Contr To: Engineering	18,355	81,000	151,900
TOTAL EXPENDITURES		311,577	847,000	953,600

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

DEPARTMENT: PUBLIC HEALTH (3610)  
FUND: PUBLIC HEALTH (1241)

BOARD COMMITTEE:  
HEALTH & HUMAN SRVCS

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2012	PROJECTED FY 2013	ADOPTED FY 2014
REVENUES:				
3011	Property Tax	467,261	422,500	400,000
3531	Animal Control Licenses	225,422	248,000	248,000
3541	Septic Permits & Licenses	17,125	18,500	19,200
3542	Well Permits	4,605	6,600	7,100
3543	Restaurant Permits	172,573	179,900	190,900
3551	Septic Inspections	5,900	7,600	7,600
3552	Well Inspections	10,280	11,900	11,900
3553	Tanning Booth Inspection	2,925	2,700	2,700
4013	Family Case Managemnt/Fed Match	246,991	265,300	265,300
4035	Medicare - Home Nursing	1,469,637	25,000	0
4110	Planning Prepared Grant	146,039	136,400	121,500
4112	Basic Health Service Grant	144,726	145,400	145,400
4113	Family Planning Grant	179,977	170,200	165,200
4117	Vision & Hearing Grant	14,744	15,200	15,200
4118	State Aid - WIC	317,340	315,600	315,100
4119	Case Management Grant	223,146	223,000	223,000
4120	Adolescent Health Grant	25,952	26,500	26,500
4125	HIV Case Management	111,883	118,300	118,300
4127	Tobacco Grant	30,880	55,200	47,200
4129	Vector Prevention Program	10,811	22,000	22,000
4130	We Choose Health Grant	21,811	98,300	106,400
4131	Risk-Based Initiative Grant	5,181	15,300	0
4158	In-Person Counselor Grant	0	0	48,900
4211	State Aid - Home Nursing	20,078	0	0
4212	State Aid - Family Planning	62,281	67,800	67,800
4213	State Aid - Well Child/School Physicals	4,493	0	0
4214	State Aid - Immunizations	70,819	84,300	84,300
4215	State Aid - Depression & ASQ Screening	36,004	45,300	45,300
4542	Vital Records	64,470	58,900	69,000
4571	Blood Lead Testing	1,073	800	800
4602	Private Pay - Family Planning	24,966	24,500	24,500
4603	Private Pay - Home Nursing	156,800	0	0
4604	Private Pay - Immunizations	69,509	61,600	66,300
4605	Private Pay - TB	21,112	17,100	25,000
4607	Employee Wellness	16,321	14,800	14,800
4609	Flu Shots	62,306	62,000	62,000

(CONTINUED)

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

DEPARTMENT: PUBLIC HEALTH (3610)  
FUND: PUBLIC HEALTH (1241)

BOARD COMMITTEE:  
HEALTH & HUMAN SRVCS

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2012	PROJECTED FY 2013	ADOPTED FY 2014
REVENUES (CONTINUED)				
4610	First Impressions	29	0	0
5501	Interest	4,099	2,900	2,900
5511	Sale of Asset	0	268,000	0
5522	Building Rental	7,300	17,000	60,500
5626	Work Comp Salary	244	0	0
5701	Donations	2,050	300	300
5899	Miscellaneous	9,041	500	500
5901	Cont. Fr: General Fund (FICA/IMRF)	369,000	384,000	399,000
5935	Contribution From: Senior Services	37,479	0	0
5958	Contribution From: Solid Waste	12,000	12,000	12,000
TOTAL REVENUES		4,906,679	3,651,200	3,442,400
EXPENDITURES:				
6005	Salaries	2,761,620	1,991,500	2,087,900
6091	Work Comp Payroll	244	0	0
6111	Overtime	25,616	10,400	2,800
6115	On-Call	22,308	10,800	10,200
6302	PHO Contingency	175,846	39,200	40,000
6501	FICA (Social Security)	209,186	167,200	165,800
6502	IMRF (State Retirement)	279,027	221,500	235,300
6511	Health Insurance	482,200	427,700	513,400
6512	Life Insurance	8,056	6,300	6,600
6531	Examination Fees	450	100	100
6601	Unemployment Tax	6,458	4,500	4,200
7701	Office Furniture & Small Equipment	8,059	5,500	1,600
7713	Specialized Equipment	12,645	2,400	0
7719	Other Equipment	0	200	1,000
8003	Travel	48,227	10,000	12,500
8010	Recruitment	23,979	5,000	5,000
8011	Memberships	10,488	4,900	5,000
8013	Public Notices	7,380	10,200	10,200
8021	Maintenance - Software	59,113	0	0

(CONTINUED)

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

DEPARTMENT: PUBLIC HEALTH (3610)  
FUND: PUBLIC HEALTH (1241)

BOARD COMMITTEE:  
HEALTH & HUMAN SRVCS

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
EXPENDITURES (CONTINUED)			
8022 Maintenance - Equipment	4,675	8,200	8,400
8023 Maintenance - Vehicles	5,769	3,000	3,000
8031 Rental of Space	47,000	45,000	43,000
8032 Rental of Equipment	2,393	2,800	2,800
8044 Telephone	29,420	15,000	15,000
8048 Water Sample Testing	1,815	2,000	2,000
8051 Professional Services	481,964	144,000	138,300
8061 Commercial Services	25,649	23,700	24,100
8096 Participation Expenses	1,716	2,500	2,500
8234 Spay/Neuter Program	1,980	1,900	1,900
8305 Employee Wellness	12,072	10,800	10,800
9001 Office Supplies	26,150	20,000	22,000
9011 Postage	7,036	7,000	7,000
9021 Copies - Inhouse	3,383	200	200
9104 Environ. Health Supplies	4,626	7,300	5,600
9151 Animal Control Supplies	2,415	2,000	3,000
9152 Clinic Supplies	12,597	14,000	14,500
9153 Educational Supplies	374	6,500	500
9154 Family Planning Supplies	59,896	63,000	65,000
9155 Home Nursing Supplies	41,222	0	0
9156 TB Supplies	4,216	3,000	4,500
9157 Vaccines	62,705	63,000	63,000
9201 Books & Subscriptions	3,739	1,700	1,800
9211 Clothing	623	500	500
9221 Fuel	18,941	19,000	19,100
9801 Miscellaneous	3,501	3,500	3,500
9901 Contribution to General Fund (IMO)	5,000	5,000	8,000
9962 Contribution to Asset Repl (Network)	42,000	20,000	25,000
9962 Contribution to Asset Repl (Computers)	1,500	0	14,000
<b>TOTAL EXPENDITURES</b>	<b>5,055,281</b>	<b>3,412,000</b>	<b>3,610,600</b>



DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:			
3011 Property Tax	2,201,569	2,281,000	2,350,000
5501 Interest	5,736	15,000	7,000
5522 Building Rental	1	1	0
<b>TOTAL REVENUES</b>	<b>2,207,306</b>	<b>2,296,001</b>	<b>2,357,000</b>
EXPENDITURES:			
6005 Salaries	75,985	90,000	120,000
6071 Part Time	0	1,000	0
6111 Overtime	0	600	0
6231 Deferred Compensation	1,193	2,300	2,300
6501 FICA (Social Security)	5,605	6,900	9,200
6502 IMRF (State Retirement)	7,889	9,500	13,200
6511 Health Insurance	16,252	34,000	41,800
6512 Life Insurance	248	1,000	400
6601 Unemployment Tax	150	1,200	200
7701 Office Furniture & Small Equipment	123	1,000	500
7711 Computer Equipment	408	3,000	2,000
7722 Building/Modification/Reserve	0	35,000	35,000
7743 Capital Set-Aside	0	20,000	20,000
8001 Schools of Instruction	149	1,500	1,500
8003 Travel	1,911	4,000	3,000
8007 Meetings - Host Expenses	1,548	1,000	2,500
8011 Memberships	11,172	13,000	13,000
8013 Public Notices	2,445	200	200
8022 Maintenance - Equipment	903	1,000	1,000
8031 Rental of Space-COB	13,000	12,000	12,000
8044 Telephone/IMO	500	500	300
8051 Professional Services	2,935	27,000	7,000
8061 Commercial Services	0	300	300
8072 Software Acquisition	0	500	500
8201 Contribution to Agencies	1,805,723	1,987,100	2,074,100
8205 Special Projects	6,307	10,000	10,000
9001 Office Supplies	2,524	2,500	2,500
9011 Postage	144	600	600
9022 Copies - Outside	0	200	200
9201 Books & Subscriptions	225	500	500
9801 Miscellaneous	268	2,200	2,200
9901 Contr To: Gen'l Fund (Corrections)	34,850	40,000	40,000
9962 Contr To: Asset Replacement	1,500	1,000	1,000
9967 Contr To: Drug Court	4,410	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,998,367</b>	<b>2,310,600</b>	<b>2,417,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2012	PROJECTED FY 2013	ADOPTED FY 2014
REVENUES:				
4011	Federal Grant	191,242	223,100	223,100
4012	Federal FEMA	0	8,000	9,000
4101	State Grant	2,522	19,200	19,200
4401	Local Grant	340	0	23,500
5501	Interest	11	0	0
5701	Donations	6,100	10,000	10,000
5935	Contribution From: Senior Services	7,000	7,000	7,000
TOTAL REVENUES		207,215	267,300	291,800
EXPENDITURES:				
6005	Salaries	122,625	150,000	158,000
6221	Longevity	1,455	2,000	1,700
6231	Deferred Compensation	1,193	2,000	1,900
6302	PHO Contingency	350	0	0
6501	FICA (Social Security)	9,228	11,000	12,000
6502	IMRF (State Retirement)	12,616	16,000	17,400
6511	Health Insurance	16,252	27,000	31,800
6512	Life Insurance	276	1,000	1,000
6601	Unemployment Tax	566	1,000	1,000
6602	Worker's Compensation	1,750	2,000	2,000
7701	Office Furniture & Small Equipment	0	1,500	0
8001	Schools of Instruction	1,573	3,000	5,000
8003	Travel	8,521	7,000	8,000
8011	Memberships	2,250	3,500	2,500
8022	Maintenance - Equipment	936	1,000	1,100
8044	Telephone	1,000	1,000	1,100
8209	Grant Refunds	250	0	0
8321	Direct Assistance Payments	14,044	20,000	33,300
8331	Scholarships	3,000	3,000	3,000
9001	Office Supplies	2,766	2,000	4,500
9011	Postage	156	500	500
9912	Contr To: Tort & Liability	0	2,000	2,000
9962	Contr To: Asset Replacement	3,000	3,000	4,000
TOTAL EXPENDITURES		203,806	259,500	291,800

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
5501	Interest	3	0	0
5507	Interest - Loans	1,119	1,000	800
5553	ARRA Loan Repay	4,063	4,000	4,200
	TOTAL REVENUES	5,185	5,000	5,000

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:			
3011 Property Tax	492,050	447,000	430,000
5501 Interest	182	500	100
<b>TOTAL REVENUES</b>	<b>492,233</b>	<b>447,500</b>	<b>430,100</b>
EXPENDITURES:			
8201 Contribution to Agencies	447,288	416,000	443,000
9931 Contribution To: Health	37,479	27,000	0
9933 Contribution To: Community Srvc	7,000	7,000	7,000
<b>TOTAL EXPENDITURES</b>	<b>491,767</b>	<b>450,000</b>	<b>450,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

DEPARTMENT: VETERANS ASSISTANCE (4610) BOARD COMMITTEE:  
FUND: VETERANS ASSISTANCE (1246) HEALTH & HUMAN SRVCS

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2012	PROJECTED FY 2013	ADOPTED FY 2014
REVENUES:				
3011	Current Property Taxes	604,990	551,000	515,000
5501	Interest	142	100	100
5531	Copying Services	1,979	2,000	2,000
TOTAL REVENUES		607,111	553,100	517,100
EXPENDITURES:				
6005	Salaries	205,718	160,000	190,000
6071	Part Time	0	1,000	1,000
6302	PHO Contingency	0	14,000	4,000
6501	FICA (Social Security)	14,758	14,000	17,000
6502	IMRF (State Retirement)	19,815	18,000	23,000
6511	Health Insurance	29,268	32,000	32,000
6512	Life Insurance	745	1,000	1,000
6601	Unemployment Tax	538	1,000	1,000
7306	Veterans Assistance Vehicle	200	15,000	20,000
7701	Office Furniture & Small Equipment	245	0	300
7711	Computer Equipment	2,413	0	1,000
7712	Computer Software	1,495	2,000	2,000
8001	Schools of Instruction	2,388	3,900	4,000
8003	Travel	6,164	6,500	6,500
8004	Mileage - Employee	1,096	1,500	2,500
8005	Mileage - Boards	396	300	500
8007	Meetings - Host Expenses	47	400	300
8011	Memberships	580	1,200	1,500
8013	Public Notices	0	500	300
8014	Community Relations (Vet Fairs)	6,755	3,700	3,500
8022	Maintenance - Equipment	0	0	500
8023	Maintenance - Vehicles	1,023	1,000	2,500
8031	Rental of Space	17,000	16,000	16,000
8032	Rent - Equipment	964	1,000	1,000
8044	Telephone	2,177	2,500	3,000
8061	Commercial Services	0	200	100
8095	Copier Leases	962	1,200	1,500
8101	Insurance Premiums	1,986	2,500	2,500
8321	Direct Assistance Payments	147,370	160,000	155,000
9001	Office Supplies	2,378	2,000	2,000
9011	Postage	980	2,000	2,000
9021	Copies - Inhouse	455	500	500
9201	Books & Subscriptions	267	300	300
9211	Clothing	177	400	500
9221	Fuel	6,066	6,000	6,000
9891	Contingency	0	0	1,000
9962	Contr To: Asset Replacement	3,500	4,000	4,000
TOTAL EXPENDITURES		477,925	475,600	509,800

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
4101	State Grant	0	2,000	0
4525	Tipping Fees	89,235	90,000	90,000
5501	Interest	64	100	100
5545	Proceeds from Recycling Program	390	300	300
	<b>TOTAL REVENUES</b>	<b>89,689</b>	<b>92,400</b>	<b>90,400</b>
EXPENDITURES:				
6005	Salaries	35,167	34,600	35,200
6501	FICA (Social Security)	2,655	2,700	2,700
6502	IMRF (State Retirement)	3,650	3,600	3,900
6511	Health Insurance	1,740	1,700	1,700
6512	Life Insurance	99	100	100
6601	Unemployment Tax	60	100	100
8003	Travel	293	200	200
8011	Memberships	850	900	900
8013	Public Notices	6,895	6,000	2,100
8051	Professional Services	15,000	17,000	17,000
8061	Commercial Services	30,225	30,000	15,800
8201	Contribution to Agencies	3,540	1,100	600
9801	Miscellaneous	365	400	200
9931	Contribution To: Health	12,000	12,000	12,000
	<b>TOTAL EXPENDITURES</b>	<b>112,539</b>	<b>110,400</b>	<b>92,500</b>

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2012	PROJECTED FY 2013	ADOPTED FY 2014
REVENUES:				
4101	State Grant	16,887	0	0
5501	Interest	1,958	2,000	2,000
5701	Donations	17,600	4,000	0
5732	Landfill Expansion Reimbursements	7,400	0	0
TOTAL REVENUES		43,845	6,000	2,000
EXPENDITURES:				
7012	Landscaping	13,547	0	0
7121	Building Remodeling (Ct House/CASA)	0	10,000	0
7121	Building Remodeling (Legis Center)	0	10,000	0
7232	Walk/Bike Path	10,000	10,000	20,000
7324	Solid Waste Study/Landfill Expansion	7,400	0	0
7325	Hazard Mitigation	9,990	15,000	25,000
7333	Mobile Web App	0	0	10,000
7334	Databases	0	0	20,000
7335	Network Infrastructure	18,274	10,000	10,000
7336	Signage	0	5,000	0
7351	Telephone System	77	0	0
7375	Digital Patroller - Sheriff	27,715	19,000	25,000
7377	Squad High-Band Repeaters	0	0	32,000
7406	Energy Reduction Program	11,163	0	0
7412	Wireless Access Points	0	5,000	0
7415	Cemetery Monument Restoration	29,742	28,948	10,000
7416	Conventions & Visitors Bureau	5,000	0	0
7852	Artwork (Pass-Thru)	15,000	0	0
7858	HVAC Upgrades	24,722	0	0
7990	Capital Contingency	0	5,000	3,000
9956	Contr To: DATA Fiber Network	50,000	50,000	50,000
9962	Contr To: Asset Replacement	-29,997	0	0
TOTAL EXPENDITURES		192,633	167,948	205,000

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
5501	Interest	2,075	2,000	2,000
	TOTAL REVENUES	2,075	2,000	2,000
EXPENDITURES:				
<u>7224</u>	<u>Parking Lot - Health Center</u>	<u>122,274</u>	<u>0</u>	<u>0</u>
8051	Professional Services	3,690	0	25,000
	TOTAL EXPENDITURES	125,964	0	25,000



DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:			
4451 City of DeKalb	339,312	360,000	370,000
5501 Interest	8,472	3,000	3,000
5811 Refunds	0	3,000	0
<b>TOTAL REVENUES</b>	<b>347,784</b>	<b>366,000</b>	<b>373,000</b>
EXPENDITURES:			
7001 Land Acquisition	163,364	0	0
7015 Demolition	47,126	45,000	0
7231 Sidewalks	16,130	0	0
<u>8205 Special Programs (IHSA Games)</u>	<u>0</u>	<u>25,000</u>	<u>0</u>
9901 Contr To: General Fund	0	10,000	0
9953 Contr To: Children's Waiting Room	0	14,000	0
<b>TOTAL EXPENDITURES</b>	<b>226,620</b>	<b>94,000</b>	<b>0</b>

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:			
4539 Tower Rental	22,000	22,000	22,000
5047 Vehicle Acquisition Fee	12,305	15,000	15,000
5501 Interest	9,066	10,000	10,000
5511 Sale of Property	-29,797	0	0
5701 Donations	0	275,000	0
5901 Contr Fr: General Fund	658,000	600,200	339,000
5905 Contr Fr: Veterans Assistance	3,500	4,000	4,000
5921 Contr Fr: Highway	4,000	5,000	7,000
5931 Contr Fr: Health	43,500	20,000	39,000
5932 Contr Fr: Mental Health	1,500	1,000	1,000
5933 Contr Fr: Community Services	3,000	3,000	4,000
5941 Contr Fr: Nursing Home	72,000	60,000	73,000
5953 Contr Fr: Probation Services	0	13,000	7,000
 TOTAL REVENUES	 799,074	 1,028,200	 521,000
 EXPENDITURES:			
7301 Sheriff's Vehicle Program	47,374	265,000	580,000
7303 Planning Vehicle	21,882	0	25,000
7305 Animal Control Vehicle	1,058	0	0
7332 Sheriff's Information System	0	10,000	25,000
7335 Network Infrastructure	82,467	100,000	510,000
7337 Computer Replacement	17,256	40,000	95,000
7338 Facility Management Equipment	0	75,000	5,000
7342 Financial System Upgrade	0	0	30,000
7343 Assessor/Treasurer Equipment	0	6,000	0
7360 Sheriff's Communication Center	4,320	10,000	20,000
7856 Bike Path Resurfacing	0	0	40,000
7899 Miscellaneous Projects	0	0	10,000
 TOTAL EXPENDITURES	 174,356	 506,000	 1,340,000

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

DEPARTMENT: DATA FIBER OPTIC NETWORK (5570) BOARD COMMITTEE:  
FUND: DATA FIBER OPTIC NETWORK (1478) FINANCE

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:			
4641 Participation Fees	0	50,000	165,000
4644 Subscriber Services	0	0	10,000
5501 Interest	169	0	0
5937 Contribution from: Special Projects	50,000	50,000	50,000
<b>TOTAL REVENUES</b>	<b>50,169</b>	<b>100,000</b>	<b>225,000</b>
EXPENDITURES:			
7729 Network Equipment	0	0	5,000
8007 Meetings - Host Expenses	0	0	2,000
8011 Memberships	0	0	1,000
8051 Professional Services	0	0	5,000
8061 Commercial Services	0	0	2,000
8098 Fiber Optic Cable Maintenance	0	50,000	160,000
8263 Network Communications	0	0	40,000
9901 Contr To: General Fund (Finance)	10,000	10,000	10,000
<b>TOTAL EXPENDITURES</b>	<b>10,000</b>	<b>60,000</b>	<b>225,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

DEPARTMENT: BROADBAND GRANT (5560)    BOARD COMMITTEE:  
FUND:                    BROADBAND GRANT (1479)    FINANCE

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
4007	Federal Grant - Infrastructure	2,473,120	700,000	0
4140	State Grant - Infrastructure	547,586	0	0
4641	Participation Fees	0	40,000	0
5501	Interest	279	0	0
5741	Northern Illinois University	150,000	0	0
	<b>TOTAL REVENUES</b>	<b>3,170,985</b>	<b>740,000</b>	<b>0</b>
EXPENDITURES:				
6005	Salaries	26,068	15,000	0
6501	FICA (Social Security)	1,986	1,500	0
6601	Unemployment Insurance	100	500	0
7414	Broadband Network	3,062,765	750,000	0
7713	Specialized Equipment	42,583	0	0
8003	Travel	259	0	0
8013	Public Notices	91	0	0
8051	Professional Services	34,931	10,000	0
8061	Commercial Services	0	5,000	0
	<b>TOTAL EXPENDITURES</b>	<b>3,168,784</b>	<b>782,000</b>	<b>0</b>

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

DEPARTMENT: COURTHOUSE EXPANSION (5580) BOARD COMMITTEE:  
FUND: COURTHOUSE EXPANSION (1481) FINANCE

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:			
5501 Interest	-18,103	500	0
TOTAL REVENUES	-18,103	500	0
EXPENDITURES:			
7101 Building Construction	5,850,226	100,000	0
7105 Construction Management	362,713	10,000	0
7701 Office Furniture & Fixtures	250,598	25,000	0
8051 Professional Services	45,787	0	0
8061 Commercial Services	60,470	0	0
TOTAL EXPENDITURES	6,569,794	135,000	0

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

DEPARTMENT: FEDERAL TRANS. GRANT (5585)      BOARD COMMITTEE:  
FUND:                      FEDERAL TRANS. GRANT (1483)      HEALTH & HUMAN SRVCS

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
<b>REVENUES:</b>				
4010	5311 VAC Grant	0	0	818,600
5652	VAC PCOM Reimbursement	0	0	1,400
	<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>820,000</b>
 <b>EXPENDITURES:</b>				
6005	Salaries	0	0	16,500
6501	FICA (Social Security)	0	0	1,500
6502	IMRF (State Retirement)	0	0	2,000
8207	VAC Pass-Through Grant	0	0	800,000
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>820,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

DEPARTMENT: JAIL EXPANSION (5590)      BOARD COMMITTEE:  
FUND:                    JAIL EXPANSION (1485)                    FINANCE

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
5501	Interest	324	200	0
	TOTAL REVENUES	324	200	0
EXPENDITURES:				
8051	Professional Services	203,980	0	0
	TOTAL EXPENDITURES	203,980	0	0

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

DEPARTMENT: EVERGREEN VILLAGE (5595) BOARD COMMITTEE:  
FUND: FEMA GRANT (1488) PLANNING & ZONING

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:			
4012 Federal Grant - FEMA	0	1,050,000	3,000,000
4140 State Grant	0	350,000	1,000,000
<b>TOTAL REVENUES</b>	<b>0</b>	<b>1,400,000</b>	<b>4,000,000</b>
EXPENDITURES:			
7001 Land Acquisition	0	1,300,000	261,000
7015 Demolition	0	0	201,000
7129 Relocation Costs	0	0	1,541,000
7136 Mobile Home Purchase	0	0	1,897,000
8013 Public Notices	0	1,000	1,000
8051 Professional Services	0	99,000	99,000
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>1,400,000</b>	<b>4,000,000</b>



DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

DEPARTMENT: FEMA GRANT - Montoya (5598) BOARD COMMITTEE:  
FUND: FEMA GRANT - Montoya (1490) PLANNING & ZONING

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
4012	Federal Grant - FEMA	0	195,000	0
	TOTAL REVENUES	0	195,000	0
EXPENDITURES:				
7001	Land Acquisition	0	153,000	0
7015	Demolition & Restoration	0	30,000	0
8051	Professional Services	0	12,000	0
	TOTAL EXPENDITURES	0	195,000	0

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

DEPARTMENT: BUILD AMERICA BONDS 2010 (5710) BOARD COMMITTEE:  
FUND: BUILD AMERICA BONDS 2010 (1501) FINANCE

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:			
4009 Federal - Interest Rebate	112,979	101,000	98,000
4451 Sales Tax - County Farm	755,410	760,000	765,000
5501 Interest	1,157	1,000	1,000
<b>TOTAL REVENUES</b>	<b>869,546</b>	<b>862,000</b>	<b>864,000</b>
EXPENDITURES:			
7901 Principal on Indebtedness	510,000	520,000	545,000
7911 Interest on Indebtedness	322,798	318,000	310,000
<u>8061 Commercial Services</u>	<u>800</u>	<u>1,000</u>	<u>1,000</u>
<b>TOTAL EXPENDITURES</b>	<b>833,598</b>	<b>839,000</b>	<b>856,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

DEPARTMENT: RECOVERY ZONE BONDS 2010 (5730) BOARD COMMITTEE:  
FUND: RECOVERY ZONE BONDS 2010 (1505) FINANCE

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:			
4009 Federal - Interest Rebate	139,549	127,000	127,000
4451 Sales Tax - City of DeKalb	218,158	222,000	225,000
5501 Interest	317	200	200
<b>TOTAL REVENUES</b>	<b>358,024</b>	<b>349,200</b>	<b>352,200</b>
EXPENDITURES:			
7901 Principal on Indebtedness*	0	0	0
7911 Interest on Indebtedness	310,108	311,000	311,000
8061 Commercial Services	800	1,000	1,000
<b>TOTAL EXPENDITURES</b>	<b>310,908</b>	<b>312,000</b>	<b>312,000</b>

\*Principal payments will start in 2025.

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
4031	Medicare - Part A *1	4,469,534	4,424,488	4,483,900
4032	Medicare - Part B	73,960	419,545	419,500
4038	Medicare Settlement (Cost Reprt)	16,649	0	0
4138	IGT Prior Year Settlements	2,655,928	0	0
4201	Illinois Public Aid *2	4,932,675	4,709,824	4,988,000
4421	Townships	158,910	129,972	130,000
4601	Private Pay *3 & *4	3,360,826	4,806,812	4,913,400
5501	Interest	20,988	71,750	71,800
5601	Employee Meals	8,399	8,224	8,200
5626	Workers' Comp Salary Reimbursmn	28,461	0	0
5701	Donations	67,814	30,354	30,400
5714	Ice Cream Parlor Donations	139	40	0
5899	Miscellaneous	4,596	283,046	145,900
TOTAL REVENUES		15,798,880	14,884,055	15,191,100

- \*1 Based on 93.7% occupancy, avg 178 beds 15.17% M/C @ \$453/day
- \*2 Based on 93.7% occupancy, avg 178 beds 55.06% IPA @ \$150.69/day
- \*3 Based on 93.7% occupancy, avg 178 beds 24.16% PP regular @ \$199.00/day
- \*4 Based on 93.7% occupancy, avg 178 beds 5.60% PP ALZ @ \$212.00/day

EXPENDITURES:				
6005	Salaries	5,777,880	6,511,306	6,667,300
6091	Workers' Comp Reimbursement	28,376	0	0
6111	Overtime	317,283	0	0
6115	On-Call	14,441	0	0
6121	Premium Holiday	45,773	0	0
6122	Supervisory Differential	13,802	0	0
6123	Shift Differential	202,595	0	0
6124	Extra Duty Pay	57,646	0	0
6125	Weekend Bonus	46,258	0	0
6231	Deferred Compensation	2,392	0	0
6241	Recruitment Bonus	1,500	4,000	4,000
6242	RN Point Bonus Program	3,135	3,500	3,500
6501	FICA (Social Security)	475,524	498,689	510,600
6502	IMRF (State Retirement)	604,172	684,475	700,900
6511	Health Insurance	1,024,947	977,821	1,001,200
6512	Life Insurance	25,351	25,436	26,700
6601	Unemployment Tax	24,080	39,930	50,100
6701	Uniform Allowance	22,420	23,330	24,000
7551	Other Improvements	5,271	13,259	155,000
7553	Technical Equipment	0	12,649	30,000
7721	Building Fixtures	0	0	100,000
7901	Principal on Indebtedness*	0	0	0
7911	Interest on Indebtedness	146,759	125,034	100,400
7923	Amortization Premium	-13,309	0	0

(CONTINUED)

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
EXPENDITURES: (CONTINUED)				
8001	Schools of Instruction	3,563	3,326	3,400
8003	Travel	2,741	2,894	2,900
8004	Mileage - Employee	1,195	848	900
8011	Memberships	18,259	13,474	13,600
8013	Public Notices	24,116	36,454	36,800
8014	Community Relations	4,310	3,444	3,500
8021	Maintenance - Software	36,975	29,362	29,700
8022	Maintenance - Equipment	14,981	8,352	8,400
8023	Maintenance - Vehicles	0	7,740	7,800
8024	Maintenance - Buildings	36,007	26,672	26,900
8032	Rental of Equipment	76,743	69,848	70,500
8041	Utilities	272,557	259,712	272,700
8044	Telephone	24,403	23,142	23,400
8051	Professional Services	410,748	665,470	666,900
8052	Nurse's Registry	298,465	294,928	297,900
8059	Departmental Chargeback	0	142,000	143,400
8061	Commercial Services	246,059	237,694	240,200
8077	RN Outside Registry	52,936	28,518	28,800
8079	LPN Outside Registry	130,582	77,250	78,000
8090	Background Checks	4,316	3,090	3,100
8101	Insurance Premiums	0	29,740	0
8102	Liability Premiums	0	10,000	0
8121	Workers' Comp - Medical	141,015	69,858	70,600
8122	Workers' Comp - Salaries	28,855	9,874	10,000
8123	Workers' Comp - Settlements	0	4,832	4,900
8139	Incontinence Supplies	0	35,161	35,500
8201	Contribution to Agencies	319	0	0
8230	State Provider Fee	700,262	532,863	538,200
8301	Medical Expense	4,621	966	1,000
8302	Drugs	143,434	223,366	225,600
8312	Christmas Party Expenses	5,227	1,590	1,600
8315	Outings	7,878	5,394	5,500
8316	Resident Activity Entertainment	13,003	10,220	10,300
8402	Physical Therapy Consultant	395,419	401,880	405,900
8403	Occupational Therapy Consultant	338,022	313,390	316,500
8404	Speech Therapy Consultant	77,624	91,808	92,700
8405	Respiratory Therapy Consultant	0	59,428	60,000
8406	Pharmacy Consultant	6,837	7,274	7,300
8407	Dental Consultant	900	900	900
8408	Utilization Review	8,675	8,500	8,600
9001	Supplies	21,865	28,964	29,300
9011	Postage	8,546	8,694	8,800
9021	Copies - Inhouse	2,034	1,380	1,400
9101	Janitorial Supplies	61,190	60,098	60,700
9102	Laundry Supplies	9,550	9,026	9,100
9103	Linens	0	253	0
9111	Kitchen Supplies	35,060	34,482	34,800
9112	Chemicals	10,198	12,550	12,700

(CONTINUED)

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
EXPENDITURES: (CONTINUED)				
9131	Technical Supplies	162,079	187,840	189,800
9132	Rehab Billable Supplies	182,126	140,367	141,800
9134	Lab Fees	19,018	16,448	16,600
9136	Ambulance Fee	1,304	2,012	2,000
9137	X-Ray Fee	15,778	10,202	10,300
9141	Rehabilitation Supplies	6,566	3,814	3,900
9153	Educational Supplies	3,180	8,160	8,200
9201	Books & Videos	2,472	3,360	3,400
9221	Fuel	2,171	1,468	1,500
9231	Groceries	470,170	395,834	415,600
9232	Supplements	56,110	49,052	49,500
9242	Machine & Equipment Parts	55,091	53,218	53,800
9801	Miscellaneous	0	120	100
9820	Depreciation	564,798	575,408	581,200
9830	Loss on Disposal of Assets	862	0	0
9835	Loss on Bad Debts	0	63,500	64,100
9901	Contr to: General Fund	82,000	82,000	94,500
9912	Contr to: Tort & Liability	33,830	0	40,100
9962	Contr to: Asset Replacement Fund	72,000	73,000	73,000
TOTAL EXPENDITURES		14,235,341	14,491,941	15,033,800

---

\* A principal payment of \$592,500 was made during FY 2012, a principal payment of \$615,000 was made during FY 2013, and a principal payment of \$641,250 will be made during FY 2014, however, this is recorded by reducing a previously booked Bonds Payable liability account on the balance sheet.

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
EXPENDITURES:				
6005	Salaries	169,873	169,800	185,400
6111	Overtime	4,510	0	0
6115	On Call	400	0	0
6121	Premium Holiday	976	0	0
6123	Shift Differential	140	0	0
6124	Extra Duty Pay	570	0	0
6125	Weekend Pay	784	0	0
6501	FICA (Social Security)	12,559	0	0
6502	IMRF (State Retirement)	18,122	0	0
6511	Health Insurance	52,584	0	0
6512	Life Insurance	828	0	0
6601	Unemployment Insurance	500	0	0
6701	Uniform Allowance	875	0	0
8051	Professional Services	289	5,330	0
8402	Physical Therapy Consult	395,419	401,880	405,900
8403	Occupational Consult	338,022	313,390	316,500
8404	Speech Therapy Consult	77,624	91,808	92,700
8405	Respiratory Therapy Consult	0	59,428	60,000
9141	Rehabilitation Supplies	6,566	3,814	3,900
TOTAL EXPENDITURES		1,080,642	1,045,450	1,064,400

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
EXPENDITURES:				
6005	Salaries	161,215	176,500	180,000
6111	Overtime	3,454	0	0
6115	On Call	2,400	0	0
6122	Supervisory Differential	124	0	0
6125	Weekend Pay	16	0	0
6501	FICA (Social Security)	12,055	0	0
6502	IMRF (State Retirement)	16,614	0	0
6511	Health Insurance	28,430	0	0
6512	Life Insurance	662	0	0
6601	Unemployment Insurance	400	0	0
8014	Marketing/Public Relations	3,770	1,158	1,200
8051	Professional Services	658	658	700
8315	Outings	2,226	1,932	2,000
TOTAL EXPENDITURES		232,024	180,248	183,900



DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
5714	Ice Cream Parlor Donation	139	40	0
	TOTAL REVENUES	139	40	0
EXPENDITURES:				
6005	Salaries	138,267	137,512	140,300
6111	Overtime	560	0	0
6121	Premium Holiday	277	0	0
6122	Supervisory Differential	56	0	0
6123	Shift Differential	1,231	0	0
6125	Weekend Bonus	769	0	0
6501	FICA (Social Security)	10,371	0	0
6502	IMRF (State Retirement)	13,355	0	0
6511	Health Insurance	21,976	0	0
6512	Life Insurance	662	0	0
6601	Unemployment	687	0	0
8051	Professional Services	1,848	2,472	2,500
8312	Christmas Party Expenses	4,767	1,590	1,600
8315	Outings	1,251	0	0
8316	Resident Entertainment	9,215	8,600	8,700
9131	Technical Supplies	8,840	9,060	9,200
9231	Groceries	164	444	400
	TOTAL EXPENDITURES	214,298	159,678	162,700

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
EXPENDITURES:				
6005	Salaries	564,929	595,318	607,200
6111	Overtime	17,833	0	0
6121	Premium Holiday	4,796	0	0
6122	Supervisory Differential	52	0	0
6123	Shift Differential	8,012	0	0
6124	Extra Duty Pay	780	0	0
6125	Weekend Bonus	6,253	0	0
6501	FICA (Social Security)	44,746	0	0
6502	IMRF (State Retirement)	46,994	0	0
6511	Health Insurance	90,936	0	0
6512	Life Insurance	3,091	0	0
6601	Unemployment Insurance	3,717	0	0
6701	Uniform Allowance	3,990	0	0
8051	Professional Services	28,382	27,874	28,200
9111	Kitchen Supplies	35,060	34,482	34,800
9112	Chemicals	10,198	12,550	12,700
9231	Groceries	470,006	395,390	415,200
9232	Supplements	56,110	49,052	49,500
	TOTAL EXPENDITURES	1,395,886	1,114,666	1,147,600

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
EXPENDITURES:				
6005	Salaries	738,944	851,670	868,700
6111	Overtime	29,119	0	0
6121	Premium Holiday	7,063	0	0
6122	Supervisory Differential	20	0	0
6123	Shift Differential	33,432	0	0
6124	Extra Duty Pay	5,010	0	0
6125	Weekend Bonus	7,063	0	0
6501	FICA (Social Security)	59,193	0	0
6502	IMRF (State Retirement)	75,280	0	0
6511	Health Insurance	93,510	0	0
6512	Life Insurance	2,912	0	0
6601	Unemployment	2,976	0	0
6701	Uniform Allowance	2,965	0	0
8051	Professional Services	1,848	2,472	2,500
8312	N.H. Christmas Party	460	0	0
8315	Outings	4,401	3,462	3,500
8316	Resident Entertainment	3,788	1,620	1,600
9131	Technical Supplies	11,681	3,146	3,200
	<b>TOTAL EXPENDITURES</b>	<b>1,079,664</b>	<b>862,370</b>	<b>879,500</b>

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2012	PROJECTED FY 2013	ADOPTED FY 2014
EXPENDITURES:				
6005	Salaries	3,361,944	3,877,304	3,954,900
6091	Workers' Compensation	25,506	0	0
6111	Overtime	215,703	0	0
6115	On Call	2,250	0	0
6121	Premium Holiday	29,744	0	0
6122	Supervisory Differential	12,991	0	0
6123	Shift Differential	157,813	0	0
6124	Extra Duty Pay	50,916	0	0
6125	Weekend Bonus	28,147	0	0
6241	Recruitment Bonus	1,500	4,000	4,000
6242	RN Point Bonus Program	3,135	3,500	3,500
6501	FICA (Social Security)	283,882	0	0
6502	IMRF (State Retirement)	362,314	0	0
6511	Health Insurance	483,247	0	0
6512	Life Insurance	13,565	0	0
6601	Unemployment	13,090	0	0
6701	Uniform Allowance	12,705	0	0
8032	Rental of Equipment	65,818	57,828	58,400
8051	Professional Services	52,298	236,018	238,400
8052	CNA Registry	298,465	294,928	297,900
8077	RN Outside Registry	52,936	28,518	28,800
8079	LPN Outside Registry	130,582	77,250	78,000
8139	Incontinence Supplies	0	35,161	35,500
8302	Drugs Medicare	143,434	223,366	225,600
8406	Pharmacy Consultant	6,837	7,274	7,300
8407	Dental Consultant	900	900	900
8408	Utilization Review	8,675	8,500	8,600
9131	Technical Supplies	141,558	175,634	177,400
9132	Medical Supplies..billable	182,126	140,367	141,800
9134	Lab Fees	19,018	16,448	16,600
9136	Ambulance Fee	1,304	2,012	2,000
9137	X-Ray Fee	15,778	10,202	10,300
TOTAL EXPENDITURES		6,178,182	5,199,210	5,289,900

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
EXPENDITURES:			
6005 Salaries	291,512	308,222	314,400
6091 Workers Compensation	2,870	0	0
6111 Overtime	3,323	0	0
6121 Premium Holiday	2,491	0	0
6122 Supervisory Differential	473	0	0
6123 Shift Differential	1,741	0	0
6124 Extra Duty Pay	370	0	0
6125 Weekend Bonus	2,624	0	0
6501 FICA (Social Security)	21,440	0	0
6502 IMRF (State Retirement)	30,201	0	0
6511 Health Insurance	101,808	0	0
6512 Life Insurance	2,277	0	0
6601 Unemployment Insurance	1,659	0	0
6701 Uniform Allowance	2,235	0	0
8061 Commercial Services	220,662	208,866	211,000
9101 Janitorial Supplies	61,190	60,098	60,700
9102 Laundry Supplies	9,550	9,026	9,100
9103 Linens	0	253	0
 TOTAL EXPENDITURES	 756,427	 586,465	 595,200

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
EXPENDITURES:			
6005 Salaries	84,325	113,210	115,500
6111 Overtime	20,903	0	0
6115 On-Call	8,891	0	0
6121 Premium Holiday	95	0	0
6125 Weekend Bonus	76	0	0
6501 FICA (Social Security)	8,187	0	0
6502 IMRF (State Retirement)	11,043	0	0
6511 Health Insurance	21,922	0	0
6512 Life Insurance	331	0	0
6601 Unemployment Insurance	240	0	0
6701 Uniform Allowance	350	0	0
8022 Maintenance - Equipment	14,981	8,352	8,400
8023 Maintenance - Vehicles	0	7,740	7,800
8024 Maintenance - Buildings	36,007	26,672	26,900
8032 Rental of Equipment	1,250	1,820	1,800
8041 Utilities	272,557	259,712	272,700
8061 Commercial Services	25,397	27,090	27,400
9221 Fuel	2,171	1,468	1,500
9242 Machine & Equipment Parts	55,091	53,218	53,800
 TOTAL EXPENDITURES	 563,818	 499,282	 515,800

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:			
4031 Medicare - Part A *1	4,469,534	4,424,488	4,483,900
4032 Medicare - Part B	73,960	419,545	419,500
4038 Medicare Settlement (Cost Report)	16,649	0	0
4138 IGT Prior Year Settlements	2,655,928	0	0
4201 Illinois Public Aid *2	4,932,675	4,709,824	4,988,000
4421 Townships	158,910	129,972	130,000
4601 Private Pay *3 & *4	3,360,826	4,806,812	4,913,400
5501 Interest	20,988	71,750	71,800
5601 Employee Meals	8,399	8,224	8,200
5626 Worker Comp Salary Reimbursemt	28,461	0	0
5701 Donations	67,814	30,354	30,400
5899 Miscellaneous	4,596	283,046	145,900
<b>TOTAL REVENUES</b>	<b>15,798,741</b>	<b>14,884,015</b>	<b>15,191,100</b>

- \*1 Based on 93.7% occupancy, avg 178 beds 15.17% M/C @ \$453/day
- \*2 Based on 93.7% occupancy, avg 178 beds 55.06% IPA @ \$150.69/day
- \*3 Based on 93.7% occupancy, avg 178 beds 24.16% PP regular @ \$199.00/day
- \*4 Based on 93.7% occupancy, avg 178 beds 5.60% PP ALZ @ \$212.00/day

EXPENDITURES:			
6005 Salaries	266,871	281,770	300,900
6111 Overtime	21,877	0	0
6115 On-Call	500	0	0
6121 Premium Holiday	331	0	0
6122 Supervisory Differential	87	0	0
6123 Shift Differential	225	0	0
6125 Weekend Bonus	526	0	0
6231 Deferred Compensation	2,392	0	0
6501 FICA (Social Security)	23,090	498,689	510,600
6502 IMRF (State Retirement)	30,249	684,475	700,900
6511 Health Insurance	130,534	977,821	1,001,200
6512 Life Insurance	1,021	25,436	26,700
6601 Unemployment Tax	810	39,930	50,100

(CONTINUED)

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2012	PROJECTED FY 2013	ADOPTED FY 2014
EXPENDITURES: (CONTINUED)				
6701	Uniform Allowance	-700	23,330	24,000
7901	Principal on Indebtedness*	0	0	0
7911	Interest on Indebtedness	146,759	125,034	100,400
7923	Amortization Premium	-13,309	0	0
8001	Schools of Instruction	3,563	3,326	3,400
8003	Travel	2,741	2,894	2,900
8004	Mileage - Employee	1,195	848	900
8011	Memberships	18,259	13,474	13,600
8013	Public Notices	24,116	36,454	36,800
8014	Community Relations	540	2,286	2,300
8021	Maintenance - Software	36,975	29,362	29,700
8032	Rental of Equipment	9,675	10,200	10,300
8044	Telephone	24,403	23,142	23,400
8051	Professional Services	325,425	390,646	394,600
8059	Departmental Chargeback	0	142,000	143,400
8061	Commercial Services	0	1,738	1,800
8090	Background Checks	4,316	3,090	3,100
8101	Insurance Premiums	0	29,740	30,000
8102	Liability Premiums	0	10,000	10,100
8121	Workers' Comp - Medical	141,015	69,858	70,600
8122	Workers' Comp - Salaries	28,855	9,874	10,000
8123	Workers' Comp - Settlements	0	4,832	4,900
8201	Contribution to Agencies	319	0	0
8230	State Provider Fee	700,262	532,863	538,200
8301	Medical Expense	4,621	966	1,000
9001	Supplies	21,865	28,964	29,300
9011	Postage	8,546	8,694	8,800
9021	Copies - Inhouse	2,034	1,380	1,400
9153	Educational Supplies	3,180	8,160	8,200
9201	Books & Videos	2,472	3,360	3,400
9801	Miscellaneous	0	120	100
9820	Depreciation	564,798	575,408	581,200
9835	Loss on Bad Debts	0	63,500	64,100
9901	Contr to: General Fund	82,000	82,000	94,500
9912	Contr to: Tort & Liability	33,830	0	0
9962	Contr to: Asset Replacement	72,000	73,000	73,000
TOTAL EXPENDITURES		2,728,268	4,818,664	4,909,800



DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
EXPENDITURES:				
7551	Improvements	5,271	13,259	155,000
7553	Technical Equipment	0	12,649	30,000
7721	Building Fixtures	0	0	100,000
9830	Loss on Disposal of Fixed Assets	862	0	0
TOTAL EXPENDITURES		6,133	25,908	285,000

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
4801	Financial Services	423	1,000	1,000
4901	Insurance Coverage-Employees	1,214,955	1,325,000	1,460,000
4902	Insurance Coverage - Non-employee	167,550	225,000	200,000
4903	Insurance Coverage-Employer	3,797,800	4,200,000	4,620,000
4904	Employer-Life Insurance Premium	77,082	80,000	60,000
5501	Interest	2,503	2,000	2,000
	<b>TOTAL REVENUES</b>	<b>5,260,312</b>	<b>5,833,000</b>	<b>6,343,000</b>
EXPENDITURES:				
8051	Professional Services	3,250	25,000	25,000
8056	Employee Assistance Program	10,500	10,500	12,000
8058	Health Care Purchasing Group	9,750	0	0
8061	Commercial Services	0	1,000	1,000
8101	Insurance Premiums-Health	5,087,921	5,800,000	6,380,000
8103	Life Insurance Premiums	77,694	80,000	60,000
8134	Insurance Refunds - Prepaid	32,682	50,000	50,000
8305	Wellness Program	10,187	30,000	30,000
9001	Office Supplies	54	1,000	1,000
9801	Miscellaneous	0	1,000	1,000
9901	Contr To: General Fund	0	153,000	0
	<b>TOTAL EXPENDITURES</b>	<b>5,232,038</b>	<b>6,151,500</b>	<b>6,560,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:			
5501 Interest	65	0	0
5701 Donations	1,809	1,600	1,000
5901 Contribution From: General Fund	11,000	12,000	12,000
 TOTAL REVENUES	 12,874	 13,600	 13,000
EXPENDITURES:			
6005 Salaries	6,740	7,000	11,000
6501 FICA (Social Security)	512	600	900
6601 Unemployment Tax	67	100	100
7701 Office Furniture & Small Equipment	0	500	500
7711 Computer Equipment	2,003	0	1,500
8011 Memberships	0	300	0
8022 Maintenance - Equipment	0	600	600
8061 Commercial Services	275	1,000	1,000
9001 Office Supplies	1,349	2,000	2,000
9011 Postage	225	400	400
 TOTAL EXPENDITURES	 11,171	 12,500	 18,000

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:			
5033 Children's Waiting Room	21,790	21,000	21,000
5501 Interest	6	0	0
5901 Contr Fr. General Fund	2,000	0	3,000
5939 Contr Fr: Opportunity Fund	0	14,000	0
<b>TOTAL REVENUES</b>	<b>23,796</b>	<b>35,000</b>	<b>24,000</b>
EXPENDITURES:			
7701 Office Furniture & Small Equipment	0	0	1,000
8232 Children's Waiting Room Organization	33,600	36,000	24,000
<b>TOTAL EXPENDITURES</b>	<b>33,600</b>	<b>36,000</b>	<b>25,000</b>

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

DEPARTMENT: DRUG COURT (5620)  
FUND: DRUG COURT (3776)

BOARD COMMITTEE:  
LAW & JUSTICE

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:			
4003 Federal Grant - Operating Gov't	-7,313	0	0
4005 Federal Grant - Operat. Pub Sa	14,625	0	0
4561 Drug Testing	15,321	10,000	15,000
5026 Drug Court Fee	115,695	120,000	98,900
5501 Interest	604	0	0
5708 C.L.E.A.N. Alumni	1,000	0	0
5932 Contr Fr: Mental Health	4,410	0	0
5953 Contr Fr: Probation Services	0	38,500	38,500
5972 Contr Fr: Drug Court	644	0	0
 TOTAL REVENUES	 144,987	 168,500	 152,400
 EXPENDITURES:			
6005 Salaries	86,386	94,900	95,000
6071 Part Time	0	19,000	20,000
6111 Overtime	0	200	0
6221 Longevity Pay	511	1,000	1,000
6501 FICA (Social Security)	6,299	9,000	9,000
6502 IMRF (State Retirement)	8,548	12,000	13,000
6511 Health Insurance	6,033	28,000	21,000
6512 Life Insurance	276	500	1,000
6601 Unemployment Tax	167	500	1,000
<hr/> 7711 Computer Equipment	<hr/> 0	<hr/> 1,400	<hr/> 0
8001 Schools of Instruction	2,200	2,000	2,500
8003 Travel	6,440	5,000	6,500
8007 Meetings - Host Expenses	2,207	1,000	2,000
8011 Memberships	686	1,500	800
8044 Telephone	189	0	600
8051 Consultants	7,147	14,500	8,000
8072 Software Acquisition	0	100	100
8096 Client Assistance	11,517	16,000	12,000
8201 Contribution to Agencies	19,541	15,000	20,000
8206 Drug Testing	13,517	15,000	13,000
9001 Office Supplies	3,422	4,000	3,500

(CONTINUED)

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

DEPARTMENT: DRUG COURT (5620)  
FUND: DRUG COURT (3776)

BOARD COMMITTEE:  
LAW & JUSTICE

ACCOUNT	DESCRIPTION	12 MONTHS		DEPT
		ACTUAL FY 2012	PROJECTED FY 2013	REQUEST FY 2014
EXPENDITURES (CONTINUED):				
9011	Postage	662	1,500	1,000
9021	Copies-Inhouse	1,062	1,500	1,200
9901	Cont. To: General (Sheriff)	0	1,000	0
9902	Cont. To: Enhanced Drug Court	2,269	0	0
TOTAL EXPENDITURES		179,078	244,600	232,200

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

DEPARTMENT: ENHANCEMENT DRUG CT (5640)      BOARD COMMITTEE:  
FUND:                    ENHANCEMENT DRUG CT (3778)      LAW & JUSTICE

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
4005	Federal Grant - Operat. Pub Safety	97,091	0	0
5955	Contribution From Drug Court	2,269	0	0
	<b>TOTAL REVENUES</b>	<b>99,360</b>	<b>0</b>	<b>0</b>
EXPENDITURES:				
6005	Salaries	38,182	0	0
6501	FICA (Social Security)	2,741	0	0
6502	IMRF (State Retirement)	3,998	0	0
6503	SLEP (State Ret.-Law Enf)	11	0	0
6511	Health Insurance	11,214	0	0
6512	Life Insurance	124	0	0
6601	Unemployment Tax	106	0	0
8001	Registrations	2,705	0	0
8003	Travel	2,242	0	0
8007	Meetings - Host Expenses	1,189	0	0
8044	Telephone	1,160	0	0
8051	Professional Services	23,220	0	0
8096	Participant Expenses	553	0	0
9001	Supplies	2,527	0	0
9011	Postage	204	0	0
9952	Contribution to Drug Program	644	0	0
	<b>TOTAL EXPENDITURES</b>	<b>90,821</b>	<b>0</b>	<b>0</b>

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:			
5031 Forfeits	1,616	2,500	2,500
5501 Interest	14	0	0
<b>TOTAL REVENUES</b>	<b>1,630</b>	<b>2,500</b>	<b>2,500</b>
EXPENDITURES:			
8001 Schools of Instruction	150	0	1,500
8084 Witness Fees	0	0	400
8085 Transcripts	1,178	400	1,200
9021 Copies - In House	0	0	1,000
9042 Printing Supplies	0	0	500
<b>TOTAL EXPENDITURES</b>	<b>1,328</b>	<b>400</b>	<b>4,600</b>



DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
4153	SCAAP Grant	7,480	0	10,000
4502	Administrative Fees	22,862	14,000	14,000
5031	Forfeits	21,033	11,000	12,000
5045	DUI Fines	56,046	35,000	37,000
5046	Narcotics Task Force	34,622	45,000	50,000
5501	Interest	1,084	0	0
5701	Donations	36,027	5,500	5,500
5702	DeKalb County Community Found	143	300	300
TOTAL REVENUES		179,296	110,800	128,800
EXPENDITURES:				
7352	Sheriff's Care Trac	120	600	1,000
7701	Office Furniture & Small Equipment	636	15,500	3,040
7719	Other Equipment	37,868	24,000	27,960
8008	Training	2,913	3,000	5,000
8022	Maintenance - Equipment	8,723	5,000	7,000
8023	Maintenance - Vehicles	5	2,000	2,000
8032	Rent Equipment	120	1,000	1,000
8034	Designated Donor Expense	465	0	0
8044	Telephone	172	500	7,000
8235	Restricted SCAAP	9,017	14,000	9,900
8306	Citizen Academy Expenses	4,046	6,046	5,000
9916	Contr to: Sheriff Department	0	0	45,000
TOTAL EXPENDITURES		64,084	71,646	113,900

# DeKalb County Government



## FY 2014 BUDGET PLAN

Public Building Commission

DEKALB COUNTY PUBLIC BUILDING COMMISSION  
FY 2014 BUDGET

DEPARTMENT: GENERAL OPERATIONS (7110)  
FUND: GENERAL FUND (8100)

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
5501	Interest	1	1	1
5813	Reimbursements	7,100	0	0
5964	Contribution From Sinking Fund	25,000	25,000	25,000
5966	Contribution From R&R Sycamore	0	10,000	10,000
	<b>TOTAL REVENUES</b>	<b>32,101</b>	<b>35,001</b>	<b>35,001</b>
EXPENDITURES:				
6005	Salaries	25,294	22,000	22,000
6501	FICA (Social Security)	2,095	1,500	1,500
6502	IMRF (State Retirement)	140	2,200	2,000
6601	Unemployment Tax	100	0	200
6602	Workers' Compensation Insurance	0	300	300
7701	Office Furniture & Small Equipment	7,100	0	0
8003	Travel	98	200	200
8022	Maintenance - Equipment	0	200	200
8044	Telephone	351	500	500
8051	Professional Services	7,400	6,500	6,500
8105	Surety Bonds	275	300	300
9001	Supplies	123	300	300
	<b>TOTAL EXPENDITURES</b>	<b>42,976</b>	<b>34,000</b>	<b>34,000</b>

DEKALB COUNTY PUBLIC BUILDING COMMISSION  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTH PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
5501	Interest	0	5,000	5,000
5913	Contribution From County PBC Lease	32,756	35,000	35,000
	TOTAL REVENUES	32,756	40,000	40,000
EXPENDITURES:				
9981	Contribution To PBC R&R Sycamore	33,000	40,000	40,000
	TOTAL EXPENDITURES	33,000	40,000	40,000

DEKALB COUNTY PUBLIC BUILDING COMMISSION  
FY 2014 BUDGET

DEPARTMENT: RENEWAL & REPLACEMENT - SYCAMORE CAMPUS (7410)  
FUND: RENEWAL & REPLACEMENT - SYCAMORE CAMPUS (8400)

ACCOUNT	DESCRIPTION	12 MONTH		BOARD
		ACTUAL FY 2012	PROJECTED FY 2013	ADOPTED FY 2014
REVENUES:				
5501	Interest	1,772	2,000	0
5913	Contribution From PBC Lease	175,000	175,000	175,000
5967	Contribution From PBC Cap Imp Res	33,000	40,000	40,000
TOTAL REVENUES		209,772	217,000	215,000
EXPENDITURES:				
7121	Building Modifications	0	33,000	0
7832	Parking Lot Construction / Repair	13,845	27,000	0
7834	Concrete Replacement & Repair	0	20,000	20,000
7837	Admin Building Updates	0	0	30,000
7847	Carpet/Tile Replacement (Legis Ctr)	0	45,000	25,000
7848	Roof - Maintenance Garage	0	0	20,000
7866	Sound System - Gathertorium	0	0	25,000
7990	Capital Contingency	0	3,000	5,000
9901	Contribution To PBC General	0	10,000	0
TOTAL EXPENDITURES		13,845	138,000	125,000

DEKALB COUNTY PUBLIC BUILDING COMMISSION  
FY 2014 BUDGET

DEPARTMENT: COMMUNITY OUTREACH (7440)  
FUND: RENEWAL & REPLACEMENT - COMM OUTRCH BLD(8440)

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTH PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
5501	Interest	188	1,000	1,000
5901	Contribution From County General Fund	50,000	50,000	50,000
TOTAL REVENUES		50,188	51,000	51,000
EXPENDITURES:				
7831	Landscaping Improvements	0	10,000	0
7841	General Painting	0	0	5,000
7858	HVAC Upgrades	0	0	70,000
7990	Capital Contingency	0	0	5,000
TOTAL EXPENDITURES		0	10,000	80,000

DEKALB COUNTY PUBLIC BUILDING COMMISSION  
FY 2014 BUDGET

DEPARTMENT: HEALTH FACILITY/NH (7450)

FUND: RENEWAL & REPLACEMENT - HEALTH FACILITY(8450)

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTH PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
5501	Interest	1,785	7,000	5,000
5901	Contr From County General Fund	0	10,000	0
5913	Contr From County PBC Lease	300,000	325,000	325,000
TOTAL REVENUES		301,785	342,000	330,000
EXPENDITURES:				
7831	Landscaping Improvements	0	0	10,000
7834	Sidewalks/Concrete Work	0	10,000	10,000
7857	Roof & Venting	0	0	25,000
7990	Capital Contingency	0	5,000	5,000
TOTAL EXPENDITURES		0	15,000	50,000

DEKALB COUNTY PUBLIC BUILDING COMMISSION  
FY 2014 BUDGET

DEPARTMENT: PUBLIC SAFETY BLDG (7460)  
FUND: RENEWAL & REPLACEMENT - PUBLIC SAFETY BLDG (8460)

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTH PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
5501	Interest	212	1,000	500
TOTAL REVENUES		212	1,000	500
EXPENDITURES:				
7956	Jail Security Cameras	0	0	35,000
7957	Reconfigure Support Staff Area	12,017	0	0
7964	Sallyport Door	2,138	0	0
7978	Live Scan Booking Equipment	0	0	40,000
7990	Capital Contingency	0	5,000	5,000
TOTAL EXPENDITURES		14,155	5,000	80,000



DEKALB COUNTY PUBLIC BUILDING COMMISSION  
FY 2014 BUDGET

DEPARTMENT: HEALTH FACILITY DEBT SERVICES (7510)  
FUND: SINKING FUND (8500)

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTH PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
4721	Building Lease - Nursing Home***	158,609	741,000	740,000
4722	Building Lease - Health Dept. ***	55,792	250,000	250,000
5501	Interest	356	1,000	0
TOTAL REVENUES		214,756	992,000	990,000
EXPENDITURES:				
7901	Principal on Indebtedness***	790,000	820,000	855,000
7911	Interest on Indebtedness	170,679	145,000	109,000
7922	Amortization Loss in Refunding	3,333	0	0
7923	Amortization Premium	-17,745	0	0
8061	Commercial Services	600	1,000	1,000
9901	Contribution To PBC General	25,000	25,000	25,000
TOTAL EXPENDITURES		971,867	991,000	990,000

\*\*\*Received and paid via balance sheet liability account 8500-1133.

**DeKalb County Government**



**FY 2014  
BUDGET PLAN**

**Forest Preserve District**

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	ADOPTED BUDGET FY 2014
REVENUES:				
3011	Property Tax - General	1,213,885	1,110,000	1,050,000
3012	Interest on Current Property Tax	80	0	0
3014	Property Tax - FICA/IMRF	23,110	24,000	25,000
3041	TIF Surplus	22,609	21,905	0
3331	Replacement Tax	14,586	10,000	10,000
4632	NREC Revenue	20,396	25,000	25,000
5501	Interest	4,275	8,000	8,000
5521	Land Rentals	19,496	19,000	18,000
5522	Shelter Rentals and Camping Fees	13,770	10,000	11,000
5701	Donations	2,296	1,650	0
5707	DeKalb Community Foundation	2,145	0	0
5899	Miscellaneous	4,503	0	0
5911	Contribution From FP Retirement Fund	36,687	45,000	45,000
TOTAL REVENUES		1,377,840	1,274,555	1,192,000
EXPENDITURES:				
6005	Salaries	210,125	215,000	215,000
6051	Boards & Commissions	6,770	6,000	6,000
6061	Seasonal Help and Park Managers	58,778	60,000	60,000
6071	Part Time	39,287	0	0
6081	Safety & Security	9,365	10,000	10,000
6111	Overtime	16	0	0
6221	Longevity	6,368	6,000	6,000
6231	Deferred Compensation	5,127	5,000	5,000
6501	FICA (Social Security)	24,070	24,000	25,000
6502	IMRF (State Retirement)	36,745	45,000	45,000
6511	Health Insurance	36,696	45,000	45,000
6512	Life Insurance	662	1,000	1,000
6601	Unemployment Tax	638	1,000	1,000
7232	DeKalb/Sycamore Trail & GWT	27,990	20,000	10,000
7252	Special Projects-Natural Res Mgmt	2,025	16,000	16,000
7253	Park Improvements	14,732	35,000	15,000
7254	Park Improvements (Staff labor)	5,940	10,000	15,000

(CONTINUED)

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
EXPENDITURES: (CONTINUED)				
7258	Wetland Mitigation	64,044	15,000	0
7711	Computer Equipment	929	0	0
7801	Vehicles	46,090	0	0
7802	Construction Equipment	0	25,000	15,000
7803	Lawn Equipment	18,322	0	0
8003	Travel	125	0	500
8005	Mileage - Boards	553	600	600
8011	Memberships	690	500	500
8013	Public Notices	72	500	500
8022	Maintenance - Equipment	6,201	6,000	7,000
8023	Maintenance - Vehicles	4,839	6,000	8,000
8024	Maintenance - Buildings & Grounds	12,581	20,000	18,000
8041	Utilities	6,322	7,000	7,000
8044	Telephone	4,670	6,000	7,000
8051	Professional Services	6,200	6,000	6,000
8061	Commercial Services - Garbage	10,205	8,000	10,000
8211	Property Taxes	1,913	1,300	1,500
8332	Environmental Education	20,000	20,000	20,000
8411	NREC Expenses	25,000	25,000	25,000
9001	Supplies	21,308	25,000	25,000
9011	Postage	394	300	400
9021	Copies - Inhouse	1	0	500
9211	Clothing	3,511	1,000	500
9221	Fuel	29,482	32,000	35,000
9241	Vehicular Parts	172	2,000	1,000
9242	Machine & Equipment Parts	1,614	2,000	2,000
9801	Miscellaneous	2,309	1,000	1,000
9971	Contribution To FP Land Acquisition	607,000	555,000	525,000
TOTAL EXPENDITURES		1,379,883	1,264,200	1,192,000

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
5501	Interest	8,668	0	0
5936	Contribution From FP General Fund	607,000	555,000	525,000
5937	Contribution From Special Projects	10,000	0	0
	<b>TOTAL REVENUES</b>	<b>625,668</b>	<b>555,000</b>	<b>525,000</b>
EXPENDITURES:				
6005	Salaries	2,956	2,500	0
6071	Land Management	18,882	40,000	47,000
6111	Overtime	17	0	0
6501	FICA (Social Security)	1,570	1,200	0
6502	IMRF (State Retirement)	1,812	2,100	0
6601	Unemployment Insurance	39	100	0
7001	Land Acquisition	136,019	0	0
7253	Park Improvements	71,309	36,000	5,500
	<b>TOTAL EXPENDITURES</b>	<b>232,604</b>	<b>81,900</b>	<b>52,500</b>

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

BOARD COMMITTEE:  
FOREST PRESERVE

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2013	BOARD ADOPTED FY 2014
REVENUES:				
3014	Property Tax - FICA/IMRF	139,877	27,000	335,000
5501	Interest	979	0	0
	TOTAL REVENUES	140,856	27,000	335,000
EXPENDITURES:				
9901	Contribution To General Fund	36,687	0	0
9936	Contribution To FP General Fund	0	0	45,000
	TOTAL EXPENDITURES	36,687	0	45,000

DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY2012	12 MONTHS PROJECTED FY2013	BOARD ADOPTED FY 2014
REVENUES:			
3015 Property Tax - Tort & Liability	124,064	100,000	75,000
5501 Interest	753	0	0
<b>TOTAL REVENUES</b>	<b>124,817</b>	<b>100,000</b>	<b>75,000</b>
EXPENDITURES:			
<u>7253 Park Improvements (Risk Abatement)</u>	<u>36,765</u>	<u>30,000</u>	<u>45,000</u>
8101 Insurance Premiums	26,634	19,000	20,000
9001 Supplies	608	1,600	10,000
<b>TOTAL EXPENDITURES</b>	<b>64,006</b>	<b>50,600</b>	<b>75,000</b>

DEKALB COUNTY FOREST PRESERVE DISTRICT  
FY 2014 BUDGET  
FUND ANALYSIS SCHEDULE

FISCAL YEAR (See Note 1)	REVENUE			TOTAL EXPENSES	REVENUE VS. EXPENSES NET	PRIOR PERIOD ADJUSTMENT	ENDING FUND BALANCE (See Note 2)
	PROPERTY TAXES	OTHER REVENUE	TOTAL REVENUE				
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	270,021	13,996		60,490
FY 1994B Actual - Audited	242,543	20,312	262,855	131,328	131,527		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	421,363	7,669	(16,672)	196,861
FY 1998 Actual - Audited	295,478	105,822	401,300	367,312	33,988		230,849
FY 1999 Actual - Audited	311,653	191,823	503,476	499,076	4,400		235,249
FY 2000 Actual - Audited	322,674	196,299	518,973	365,326	153,647	63,212	452,108
FY 2001 Actual - Audited	342,246	99,886	442,132	442,274	(142)		451,966
FY 2002 Actual - Audited	364,188	925,079	1,289,267	1,665,078	(375,811)		76,155
FY 2003 Actual - Audited	381,550	75,927	457,477	445,216	12,261	29,235	117,651
FY 2004 Actual - Audited	401,654	133,767	535,421	535,284	137		117,788
FY 2005 Actual - Audited	422,988	456,791	879,779	608,094	271,685		389,473
FY 2006 Actual - Audited	456,041	197,544	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 Actual - Audited	1,412,768	544,125	1,956,893	604,508	1,352,385		1,681,594
FY 2009 Actual - Audited	1,489,324	354,986	1,844,310	726,723	1,117,587		2,799,181
FY 2010 Actual - Audited	1,479,791	169,228	1,649,019	948,806	700,213		3,499,394
FY 2011 Actual - Audited	1,525,894	461,589	1,987,483	1,260,139	727,344		4,226,738
FY 2012 Actual - Audited	1,523,546	101,947	1,625,493	1,069,492	556,001		4,782,739
FY 2013 Projected	1,282,905	118,650	1,401,555	841,700	559,855		5,342,594
FY 2014 Budgeted	1,485,000	72,000	1,557,000	794,500	762,500		6,105,094

Notes: 1) The Forest Preserve District fiscal year ended on June 30th through FY 1994A; on November 30th from FY 1994B through FY 2006; and on December 31st from FY 2007 to present.

2) Ending Fund Balance includes \$3,000,000 in land acquisition reserve funds for future "first right of refusal" forest preserve land acquisition opportunities.



**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**DEKALB COUNTY COMMUNITY FOUNDATION FUNDS**

Fund	Year Ended	Revenues	Expenses	Ending Balance
<b>Conservation &amp; Natural Resource Education Endowment</b>	12/31/1996	0	0	13,090
	12/31/1997	2,028	0	15,118
	12/31/1998	3,334	0	18,452
	12/31/1999	1,398	171	19,679
	12/31/2000	0	687	18,992
	12/31/2001	0	1,463	17,529
	12/31/2002	(3,474)	158	13,897
	12/31/2003	1,695	0	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
	12/31/2008	(5,637)	1,119	13,502
	12/31/2009	4,237	146	17,593
	12/31/2010	2,402	177	19,818
	12/31/2011	(711)	196	18,911
12/31/2012	2,347	201	21,057	
06/30/2013	1,369	108	22,318 *	

\*Note: 06/30/2013 entry is for the six months ended June 30, 2013.

<b>Land Fund</b>	12/31/1996	0	0	45,000
	12/31/1997	1,596	0	46,596
	12/31/1998	8,176	0	54,771
	12/31/1999	23,200	34,000	43,972
	12/31/2000	0	0	43,972
	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
12/31/2008	0	0	200	
12/31/2009	0	0	200	
12/31/2010	0	200	0	

**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 such as wetland mitigation fees and portions of shelter fees and camping fees for the future acquisition of Forest Preserve land. The Land Fund was discontinued in FY 2010.

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**AFTON WETLAND BANK**

Fiscal Year Ended	Wetland Bank Acres			Monies Received	Monies Spent	Audited Balance
	Beginning Balance	Acres Sold	Ending Balance			
11/30/1999	57.5000	1.2000	56.3000	\$ 50,400	\$ -	\$ 50,400
11/30/2000	56.3000	2.5000	53.8000	105,000	8,000	147,400
11/30/2001	53.8000	0.6000	53.2000	25,200	-	172,600
11/30/2002	53.2000	0.0000	53.2000	-	-	172,600
11/30/2003	53.2000	0.0000	53.2000	-	-	172,600
11/30/2004	53.2000	0.5805	52.6195	24,381	34,177	162,804
11/30/2005	52.6195	8.2160	44.4035	267,271	132,316	297,759
11/30/2006	44.4035	1.7560	42.6475	59,704	247,685	109,778
12/31/2007	42.6475	2.9800	39.6675	101,400	99,023	112,155 *
12/31/2008	39.6675	1.3500	38.3175	54,000	26,271	139,884
12/31/2009	38.3175	6.0000	32.3175	235,000	79,700	295,184
12/31/2010	32.3175	1.5000	30.8175	60,000	60,719	294,465
12/31/2011	30.8175	4.0960	26.7215	163,840	148,000	310,305
12/31/2012	26.7215	0.0000	26.7215	-	64,044	246,261
12/31/2013	26.7215	<u>0.6900</u>	26.0315	-	<u>7,225</u>	239,036 **
Totals		<u>31.4685</u>		<u>\$ 1,146,196</u>	<u>\$ 907,160</u>	

Notes: \* The Forest Preserve District changed to a December 31st fiscal year end in FY 2007.

\*\* FY 2013 balances are unaudited projections.

**DEKALB COUNTY GOVERNMENT  
FY 2014 BUDGET  
FOREST PRESERVE LAND ACQUISITIONS**

Forest Preserve	Township	Date Acquired	Acres	Miles	Original Value	Funding Source *
1 Prairie Oaks	Kingston	06/30/2011	43	-	\$ 412,326	C/G
2 MacQueen	Franklin	01/01/1979	48	-	270,000	C/G
3 Potawatomi Woods	Franklin	09/11/2002	300	-	1,349,000	C/D/G/L/WM
4 Russell Woods	Kingston	02/26/1940	126	-	4,747	C
5a Hoppe Heritage Farm	Kingston	06/10/2010	5	-	156,505	C
5b South Branch Prairie	Kingston	08/07/2012	55	-	369,655	C/G
6 Knute Olson Jr.	Kingston	01/01/1982	26	-	70,000	D
7 Adee's Woods	South Grove	01/01/1990	10	-	27,015	D
8a Wilkinson - Renwick Marsh	Mayfield	03/03/1992	26	-	59,119	C/D/G
8b Wilkinson - Renwick Marsh Great Western Trail	Mayfield	11/25/1992	20	-	13,195	D
9 (DeKalb and Kane Counties)	Sycamore	10/14/1977	-	17	73,725	C
10 P.A. Nehring	DeKalb	01/01/1977	28	-	87,000	C
11 County Farm Woods	DeKalb	03/01/2000	9	-	400,000	D
12 DeKalb/Sycamore Trail & Peace Road Trail	Dek/Syc/Cort	Spr/Sum 1997 11/30/1987	-	6	111,000 73,725	D D
13a Merritt Prairie	Pierce	11/30/1989	40	-	82,017	D
13b Merritt Prairie Addition	Pierce	01/30/1999	16	-	84,000	D/G/WM
14a Afton	Afton	12/01/1973	240	-	216,000	C
14b Afton South Prairie	Afton	03/01/2007	76	-	770,214	C/G/L
15 Chief Shabbona	Shabbona	03/21/1941	88	-	9,000	C
16 Sannauk	Somonauk	04/25/1940	73	-	5,950	C
TOTALS			<u>1,229</u>	<u>23</u>	<u>\$4,644,193</u>	

\*Funding Source

C = Cash

D = Donation

G = Grant Assistance

L = Loan

WM = Wetland Mitigation

# DeKalb County Government



## FY 2014 BUDGET PLAN

Chart of Accounts

**DEKALB COUNTY GOVERNMENT**

**- FY 2014 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	Administration
		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
		4810	Facilities Management Office
		4910	Community Outreach Building
		4920	Public Health Maintenance
			<u>Public Safety</u>
		2210	Judiciary
		2220	Jury Commission
		2310	Circuit Clerk
		2410	Coroner
		2510	ESDA
		2540	Local Emergency Planning Commission
		2610	Sheriff
		2620	Sheriff - Merit Commission
		2630	Sheriff - Auxilliary/Radio Watch
		2670	Sheriff - Communication
		2680	Sheriff - Corrections
		2710	State's Attorney
		2810	Public Defender
		2910	Court Services
1211	Retirement Fund	5220	Retirement
1212	Tort & Liability Insurance Fund	5230	Tort & Liability Insurance
		5235	Workers Compensation (Treasurer)
1213	PBC Lease Fund	5210	PBC Lease
1214	Micrographics Fund	5520	Micrographics

**DEKALB COUNTY GOVERNMENT**

**- FY 2014 BUDGET -**

**CHART OF ACCOUNTS: FUNDS & DEPARTMENTS**

<b><u>FUND #</u></b>	<b><u>FUND NAME</u></b>	<b><u>DEPT #</u></b>	<b><u>DEPARTMENT NAME</u></b>
1219	Circuit Clerk Electronic Citation	5330	Circuit Clerk Electronic Citation
1221	Circuit Clerk Operation & Administration	5390	Circuit Clerk Operation & Administration
1222	Law Library Fund	5610	Law Library
1223	Court Automation Fund	5340	Court Automation
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	Veterans Assistance Commission Fund	4610	Veterans Assistance
1247	Solid Waste Program Fund	3650	Solid Waste Program

**DEKALB COUNTY GOVERNMENT**

**- FY 2014 BUDGET -**

**CHART OF ACCOUNTS: FUNDS & DEPARTMENTS**

<u>FUND #</u>	<u>FUND NAME</u>	<u>DEPT #</u>	<u>DEPARTMENT NAME</u>
1251	Forest Preserve General Fund	4210	Forest Preserve General Operations
1252	Forest Preserve Land Acquisition Fund	4250	Forest Preserve Land Acquisition
1253	Forest Preserve Retirement Fund	4260	Forest Preserve Retirement
1254	Forest Preserve Tort & Liability Fund	4270	Forest Preserve Tort & Liability
1471	Special Projects Fund	5240	Special Projects
1472	County Farm Land Sale Fund	5270	County Farm Land Sale
1475	Opportunity Fund	5288	Opportunity Fund
1476	Asset Replacement Fund	5530	Asset Replacement
1478	DATA Fiber Optic Network Fund	5570	DATA Fiber Optic Network
1479	Broadband Grant Fund	5560	Broadband Grant
1481	Courthouse Expansion Fund	5580	Courthouse Expansion
1483	Federal Transportation Grant Fund	5585	Federal Transportation Grant
1485	Jail Expansion Fund	5590	Jail Expansion
1488	FEMA Grant - Evergreen Village Fund	5595	Evergreen Village
1490	FEMA Grant - Montoya Project Fund	5598	Montoya Project
1501	Build America Bonds 2010 Fund	5710	Build America Bonds 2010
1505	Recovery Zone Bonds 2010 Fund	5730	Recovery Zone Bonds 2010
2501	Rehab & Nursing Center Fund	3800	Total for Nursing Home Departments
		3840	Nursing - Rehabilitation
		3860	Nursing - Social Services
		3870	Nursing - Patient Activities
		3880	Nursing - Dietary
		3930	Nursing - Special Care Unit
		3950	Nursing - Nursing Subtotal
		3951	Non-Certified RN

**DEKALB COUNTY GOVERNMENT**

**- FY 2014 BUDGET -**

**CHART OF ACCOUNTS: FUNDS & DEPARTMENTS**

<u>FUND #</u>	<u>FUND NAME</u>	<u>DEPT #</u>	<u>DEPARTMENT NAME</u>
2501	Rehab & Nursing Center Fund (continued)	3952	Non-Certified LPN
		3953	Non-Certified CNA
		3954	Certified RN
		3959	Supervisory
		3993	Non-Certified Registry RN
		3960	Nursing - Environmental Services
		3970	Nursing - Maintenance
		3980	Nursing - Administration
		3990	Nursing - Capital Equipment
2601	Medical Insurance Fund	5250	Employee Health & Life Insurance
3771	Township Motor Fuel Tax Fund	3560	Township Motor Fuel Tax
3772	Township Bridges Fund	3570	Township Bridges
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
3778	Enhancement Drug Court Fund	5640	Enhancement 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 Account Group	6520	Long Term Debt
4902	County & PBC GFAAG Account Group	6540	County & PBC Capital Assets
4903	PBC GFAAG Account Group	6550	PBC Capital Assets
4904	Forest Preserve Long-Term Debt GLTDAG	6560	Forest Preserve Long-Term Debt
4905	Forest Preserve GFAAG Account Group	6570	Forest Preserve Capital Assets
4999	Government Clearing Fund	5290	Payroll Liabilities



**DEKALB COUNTY GOVERNMENT**

**- FY 2014 BUDGET -**

**CHART OF ACCOUNTS: FUNDS & DEPARTMENTS**

<b><u>FUND #</u></b>	<b><u>FUND NAME</u></b>	<b><u>DEPT #</u></b>	<b><u>DEPARTMENT NAME</u></b>
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
8440	PBC - R & R Community Outreach Building	7440	Community Outreach Building
8450	PBC - R & R Health Facility Fund	7450	Health Facility/Non-Nursing Home
8460	PBC - R & R Public Safety Building Fund	7460	Public Safety Building
8500	PBC - Sinking Fund	7510	Health Facility Debt Service

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

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

<b>Assets 0001 - 0999</b>		0715	Prepaid UPS
0001	Cash & Investments	0716	Purchases for UPS
0003	Certificates of Deposit	0717	Sales from UPS
0005	Nursing Home - Community Life Account	0720	Revenue Stamps (State)
0006	Nursing Home - CVS Cash Account	0725	Equipment Sales
0007	Nursing Home - Courtyard Cash Account	0730	Interest Received - Tax Collection
0008	Escrow Cash	0740	Travel Advances
0010	Petty Cash	0745	Food Advances - Sheriff Department
0011	Petty Cash - Circuit Clerk	0750	Prepaid Expenses
0012	Petty Cash - County Clerk	0751	Prepaid Health Insurance
0013	Petty Cash - Recorder	0752	Prepaid Life Insurance
0014	Petty Cash - Sheriff	0755	Prepaid Youth Beds
0015	Petty Cash - State's Attorney	0760	Uniform Inventory
0016	Petty Cash - Joiner History Room	0770	Printing Inventory
0017	Petty Cash - Circuit Clerk UPS	0780	Vehicle Maintenance
0018	Petty Cash - Cir Clerk Child Support	0801	Due from General Fund
0019	Petty Cash - Cir Clerk Branch Court	0802	Due from Senior Services Fund
0020	Emergency Assistance	0812	Due from Retirement Fund
0021	Petty Cash - Circuit Clerk II	0813	Due from Tort & Liability Insurance Fund
0022	Federal Transportation Grant Account	0814	Due from Facilities Management
0505	Unamortized Discount	0822	Due from Highway Fund
0510	Savings Account	0823	Due from Engineering Fund
0550	Cash with Paying Agent	0824	Due from Aid to Bridges Fund
0551	Issuance Costs 2005 Bonds	0825	Due from County Motor Fuel Tax Fund
0552	Unamortized Loss on Refund	0826	Due from Federal Highway Matching Tax Fund
0553	Issuance Cost 2010A Bonds	0827	Due from Health Fund
0554	Issuance Cost 2010B Bonds	0828	Due from Community Mental Health Fund
0560	Restricted Cash	0829	Due from Rehab & Nursing Home Fund
0575	Investment in Supportive Living	0830	Due from Veterans Assistance Fund
0600	Accounts Receivable	0831	Due from NH Capital Improvement Fund
0605	Property Taxes Receivable	0835	Due from Law Library Fund
0609	A/R - Medicare Cost Report	0837	Due from Community Serv-Financial Aid Fund
0610	A/R - General Long Term Debt	0838	Due from Forest Preserve District
0611	A/R - Land Endowment	0839	Due from PBC Lease Fund
0612	A/R - Conservation Endowment	0840	Due from Public Building Commission
0615	Grants Receivable	0841	Due from Special Drainage Fund
0620	Medicare Settlement	0842	Due from Community Services Fund
0621	Allowance for Doubtful Accounts	0843	Due from Debt Service Fund
0630	Accrued Interest	0844	Due from Working Cash Fund
0650	Notes Receivable	0845	Due from Government Account
0660	Leases Receivable	0846	Due from Medical Insurance Fund
0700	Stores Inventory	0847	Due from Township Motor Fuel Tax Fund
0701	Purchases for Stores	0848	Due from Township Special Bridge Fund
0702	Sales from Stores	0850	Due from Document Storage Fund
0710	Prepaid Postage	0851	Due from Micrographics Fund
0711	Purchases for Postage	0852	Due from Court Automation Fund
0712	Sales from Postage	0853	Due from Special Projects Fund



DEKALB COUNTY GOVERNMENT

FY 2014 BUDGET

CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

1222	Comp Absences Payable - Highway	1478	YMCA - Forest Preserve
1223	Comp Absences Payable - Engineering	1479	YMCA
1224	Comp Absences Payable - Aid to Bridges	1480	YMCA Joiner Fee
1225	Comp Absences Payable - Motor Fuel Tax	1481	Credit Union - Forest Preserve
1227	Comp Absences Payable - Health	1485	Savings Bonds
1228	Comp Absences Payable - Mental Health	1487	MAP Local Fund
1229	Comp Absences Payable - Court Security	1488	MAP Health Fund
1230	Comp Absences Payable - GIS	1489	Teamsters Union Dues - Court Services
1242	Comp Absences Payable - Community Svcs	1490	MAP Union Dues
1243	Comp Absences Payable - Document Storage	1492	AFSCME Union Dues
1244	Comp Absences Payable - Court Automation	1493	AFSCME - PEOPLE
1245	Comp Absences Payable - Child Support	1501	Garnishment - Flat Dollar Amount
1246	Reserved for Future Use	1502	Garnishment - Percentage
1247	Comp Absences Payable - Solid Waste Fund	1505	Federal Tax Levy
1250	Workers Compensation Withholding	1510	Advances
1251	Comp Absences Payable - Culture/Recreation	1520	Child Support
1255	Net OPEB Obligation	1525	Tuition Reimbursement
1256	Net OPEB Obligation - Forest Preserve	1526	Disability - Exempt
1257	Net Pension Obligation Payable - IMRF	1527	Disability - Exempt - Forest Preserve
1258	Net Pension Obligation Payable - SLEP	1530	Meals
1300	Net Payroll	1531	Operating Engineers Membership Dues
1305	Net Payroll - Forest Preserve	1532	Operating Engineers Administration Dues
1400	Federal Withholding	1533	IMRF Service Buyback
1405	Federal Withholding - Forest Preserve	1537	Uniforms
1410	State Withholding	1538	Back Brace
1415	Reserved for Future Use	1540	Special Miscellaneous
1420	FICA	1541	Other - Forest Preserve
1425	FICA - Forest Preserve	1545	Miscellaneous
1430	IMRF	1550	Flexible Benefits - Medical
1431	IMRF - Additional	1551	Flexible Benefits - Medical - Forest Preserve
1435	IMRF - Forest Preserve	1555	Flexible Benefits - Dependent Care
1440	SLEP	1557	Flexible Benefits - Prior Years
1445	Unemployment Tax	1560	Flexible Benefits - Forfeitures
1446	Unemployment Tax - Forest Preserve	1565	Employee Funds Escrow
1450	Health Insurance	1567	Employee Vending Machines
1451	Health Insurance - Forest Preserve	1570	Void Checks
1455	Health Savings Accounts	1575	Computer Rounding
1460	Life Insurance	1801	Due to General Fund
1461	Life Insurance - Forest Preserve	1812	Due to Retirement Fund
1464	IMRF Life Insurance - Forest Preserve	1813	Due to Tort & Liability Insurance Fund
1465	IMRF Life Insurance	1814	Due to Facilities Management
1467	NACO Deferred Comp - Forest Preserve	1815	Due to Montoya Project Fund
1468	NACO Deferred Compensation	1822	Due to Highway Fund
1469	ICMA Deferred Comp - Forest Preserve	1823	Due to Engineering Fund
1470	ICMA Deferred Compensation	1824	Due to Aid to Bridges Fund
1471	Flower Fund	1825	Due to County Motor Fuel Tax Fund
1475	Kishwaukee United Way	1826	Due to Federal Highway Matching Tax Fund

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

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

1827	Due to Health Fund		<b>Fund Equity 2000 - 2999</b>
1828	Due to Community Mental Health Fund	2000	Budgetary Fund Balance
1829	Due to Rehab & Nursing Home Fund	2010	Appropriation Control
1831	Due to NH Capital Improvement Fund	2020	Revenue Estimate Control
1835	Due to Law Library Fund	2030	Reserve for Encumbrances
1837	Due to Comm. Services-Revolving Loans Fund	2040	Encumbrance Control
1838	Due to Forest Preserve District	2050	Expenditure Control
1839	Due to PBC Lease Fund	2060	Revenue Control
1841	Due to Special Drainage Fund	2100	Designated - Cash Flow
1842	Due to Community Services Fund	2105	Designated - Long Term Notes
1843	Due to Debt Service Fund	2106	Designated - Bike Path
1844	Due to Working Cash Fund	2107	Designated - Property Development
1845	Due to Government Account	2109	Designated - Afton Wetland Bank
1846	Due to Medical Insurance Fund	2110	Designated - Special Use
1847	Due to Township Motor Fuel Tax Fund	2111	Designated - Tort Claims
1848	Due to Township Bridge Fund	2112	Designated - Capital
1849	Due to Drug Court Fund	2113	Reserved - Prepaid Items
1851	Due to Micrographics Fund	2114	Designated - Youth Beds
1852	Due to Court Automation Fund	2115	Designated - IPA Adjustment
1853	Due to Drug Prosecution Fund	2116	Investment in Capital Assets Net of Debt
1854	Due to Child Support Fund	2117	Amortization of Contributed Capital
1855	Due to Court Security Fund	2118	Prior Period Adjustments
1856	Due to Document Storage Fund	2119	Reserved - IMRF Retirement
1857	Due to Tax Sale Automation Fund	2120	Reserved - Land/Cash Funds
1858	Due to GIS Development Fund	2121	Reserved - NREC
1859	Due to Court Security Fund	2122	Designated - Nicholson Donation
1860	Due to Solid Waste Program Fund	2150	Designated - PHO Payout
1861	Due to Special Projects Fund	2210	Designated - Capital Assets
1862	Due to PBC R & R Health Campus Fund	2220	Designated - Emergencies
1863	Due to PBC R & R Sycamore Campus Fund	2243	Designated - Compensated Absences
1864	Due to PBC R & R Fund	2250	Designated - Excess Claims
1865	Due to Joiner History Room Fund	2252	Designated - Rate Stabilization
1866	Due to County Farm Fund	2260	Reserved - Debt Service
1867	Due to Opportunity Fund	2261	Reserved - Community Foundation
1868	Due to Tollway Access Loan Fund	2262	Reserved - Community Foundation Land
1869	Due to Capital Improvement Reserve Fund	2263	Reserved - "Jeff's Trees"
1870	Due to Forest Preserve Land Acquisition Fund	2265	Reserved - OSLAD Grant
1871	Due to Asset Replacement Fund	2266	Reserved - Cabin Relocation
1894	Due to PBC Capital Improvement Reserve Fund	2267	Reserved - Bike Trail Projects
1895	Due to Other Funds	2268	Reserved - Bike Trail Construction
1896	Due to PBC General Fund	2294	Assigned Fund Balance
1897	Due to Trust & Agency Funds	2295	Non-Spendable Fund Balance
1898	Due to Townships	2296	Unassigned Fund Balance
1899	Due to Other Governments	2297	Restricted Fund Balance
1999	Total Liabilities	2299	Fund Balance
		2999	Total Fund Equity

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**CHART OF ACCOUNTS: REVENUES**

<b>REVENUES 3000 - 5999</b>	3541	Septic Licenses and Permits
	3542	Well Permits
<b>TOTAL REVENUES 3000</b>	3543	Restaurant Permits
	3551	Septic Inspections
<b>TAXES 3001</b>	3552	Well Inspections
	3553	Tanning Booth Inspections
<b>Locally Collected:</b>	3561	Cremation Permits
3011		Current Property Taxes
3012		Interest on Current Property Taxes
3013		Penalties on Current Property Taxes
3014		Property Tax - FICA/IMRF
3015		Property Tax - Tort
3016		Property Tax - PBC Lease Fund
3021		Delinquent Property Taxes (Prior Year)
3022		Interest on Delinquent Taxes
3023		Penalties on Delinquent Taxes
3031		Mobile Home Tax
3041		TIF Surplus
<b>State Collected:</b>		
3311		State Income Tax
3312		State Supplemental Income Tax
3321		Sales Tax (1¢)
3322		Sales Tax (0.25¢)
3323		Sales Tax - Photo Processing
3324		Local Use Tax
3327		Games Tax
3331		Replacement Tax
3341		Inheritance Tax
3351		Motor Fuel Tax (19¢)
<b>LICENSES AND PERMITS 3500</b>		
3511		Beer & Liquor Licenses
3512		Marriage Licenses
3513		Raffle Permits
3514		Civil Union Licenses
3521		Building Permits
3522		Temporary Sign Permits
3523		Landfill License
3524		Franchise Fees
3527		Building Re-Inspections
3531		Animal Control Licenses
3540		Oversize Vehicle Permits
		<b>INTERGOVERNMENTAL 4000</b>
		<b>Federal:</b>
	4003	Federal Grant - Operating - General Government
	4004	Federal Grant - Capital - General Government
	4005	Federal Grant - Operating - Public Safety
	4006	Federal Grant - Capital - Public Safety
	4007	Federal Grant - Infrastructure
	4008	Federal IEMA - TICP Grant
	4009	Federal Interest Rebate
	4010	5311 VAC Grant
	4011	Federal Grant
	4012	Federal Emergency Management Agency (FEMA)
	4013	Family Case Management (FCM) Federal Match Grant
	4014	Federal Seized Assets
	4017	ARRA CSBG Grant
	4018	ARRA HPRP Grant
	4021	Entitlement Payments
	4022	Land Set-Aside Program
	4031	Medicare - Part A
	4032	Medicare - Part B
	4033	Contractual Allowance - Medicare A
	4034	Contractual Allowance - Medicare B
	4035	Medicare - Home Nursing
	4036	Payment Reduction - Medicare A
	4037	Payment Reduction - Medicare B
	4038	Medicare Settlement (Cost Report)
	4039	Medicare Settlement - Prior
	4041	COPS Program
	4042	Social Security Incentive Program
		<b>State:</b>
	4101	State Grant
	4102	IDNR Open Lands Trust Grant
	4103	State Grant - Operating - General Government
	4104	State Grant - Capital - General Government

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**CHART OF ACCOUNTS: REVENUES**

4105	State Grant - Operating - Public Safety	4213	Illinois Public Aid - Well Child
4106	State Grant - Capital - Public Safety	4214	Illinois Public Aid - Immunizations
4107	Domestic Battery Grant	4215	Illinois Public Aid - Depression Screening
4108	Victim Witness Grant	4219	Illinois Public Aid - Reimbursement
4109	Public Health Emergency Response Grant	4231	State Aid
4110	Planning & Preparedness Grant	4232	State Aid - IV Program
4111	AIDS Grant	4301	Salary Reimbursements
4112	Local Health Protection Grant		
4113	Family Planning Grant	<b>Local:</b>	
4114	Health Promotion Grant		
4115	Preventive Health Grant	4401	Local Agencies
4116	Title XX Health Support Grant	4411	Local Agencies - Nursing Services
4117	Vision and Hearing Grant	4421	Townships
4118	Women, Infants, and Children (WIC) Grant	4422	Townships - Construction
4119	Family Case Management Grant	4423	Townships - Engineering
4120	Coordinated School Health Grant	4431	Township Motor Fuel Tax
4121	Computer Education Services	4432	Township Motor Fuel Tax - Construction
4122	0-3 Immunization	4433	Township Motor Fuel Tax - Engineering
4123	I-Plan Grant	4441	Township Special Bridge
4124	Family Centered Services	4442	Township Special Bridge - Construction
4125	HIV Case Management Grant	4443	Township Special Bridge - Engineering
4126	Healthy Child Care	4451	City of DeKalb
4127	Tobacco Grant	4461	Regional Planning Commission
4128	Breast & Cervical Grant	4481	Reserved for Future Use
4129	Vector Prevention Grant		
4130	"We Choose Health" Grant	<b>CHARGES FOR SERVICES 4500</b>	
4131	Risk-Based Funding Initiative Grant		
4132	Tanning Booth & Body Art Grant	4501	Office Fees
4133	Blood Lead Testing Grant	4502	Administrative Fees
4138	Medicaid - County Portion	4509	Microfilm Document Copies
4139	IGT Adjusted Revenue	4510	Microfilm Contracts
4140	State Grant Infrastructure	4511	Passport Fees
4141	Juvenile Justice Council	4512	Revenue Stamps
4149	SVPCA Professional Services Grant	4513	Computerization Fee
4151	TLEP Grant	4514	County Clerk Computerization Fee
4152	State Sheriff Schooling	4515	Recorder Computerization Fee
4153	SCAAP Grant	4516	Recordings
4154	Major Crimes Task Force Grant	4517	UCC
4155	CLEAN Program	4518	Costs from Fines
4156	Juvenile Placement Reimbursement	4519	GIS Recording Fees
4157	Non-Government Grant	4520	State's Attorney Record Automation Fees
4158	In-Person Counselor Grant	4521	Zoning Hearing Fees
4201	Illinois Public Aid - Medicaid	4522	Subdivision Review Fees
4202	Election - Early Voting	4523	Parenting Class Sanction
4211	Illinois Public Aid - Home Nursing	4525	Tipping Fees
4212	Illinois Public Aid - Family Centered Services	4527	Electronic Monitoring





DEKALB COUNTY GOVERNMENT

FY 2014 BUDGET

CHART OF ACCOUNTS: REVENUES

5064 Victim Witness Fines  
5065 Victim Impact Panel Fees  
5066 Code Violation Fines  
5071 Community Service CSR/Fines

5637 Wind Farm Revenues  
5638 Reimbursements for Testing  
5641 Bad Debt Recovery  
5651 Tax Increment Financing (TIF)  
5652 VAC PCOM Reimbursements

**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  
5553 ARRA Loan Repayment

**Reimbursements:**

5601 Employee Meals  
5602 Telephone/Data Lines  
5611 Fuel  
5612 Materials  
5621 Insurance Premiums  
5622 Insurance Claims  
5623 Local Agency Maintenance  
5625 Workers Compensation - Medical  
5626 Workers Compensation - Salary  
5631 Prisoner - Transportation  
5632 Prisoner - Medical  
5633 Settlements

**Other:**

5701 Donations  
5702 DeKalb County Community Foundation  
5703 Contributions - Capital Assets  
5704 Donations - Capital Assets  
5705 Wetland Donations  
5706 Reserved for Future Use  
5707 DeKalb Community Foundation Activity  
5708 CLEAN Alumni Donations  
5709 DeKalb-Sycamore Trail Donations  
5710 SLF Donations  
5711 Unclaimed Fees  
5714 Ice Cream Parlor Donations  
5715 Unclaimed Property  
5721 Special Assessments  
5730 Sale of Bonds  
5731 Assessment Data  
5732 Landfill Expansion Reimbursements  
5741 Northern Illinois University  
5742 Kishwaukee Hospital  
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 Fund (Income Tax Surcharge)  
5904 Contribution from Circuit Clerk  
5905 Contribution from Veterans Commission  
5906 Contribution from County Home Sales Tax  
5911 Contribution from Retirement Fund  
5912 Contribution from Tort & Liability Insurance Fund  
5913 Contribution from PBC Lease Fund  
5914 Contribution from Micrographics Fund

# DEKALB COUNTY GOVERNMENT

## FY 2014 BUDGET

### CHART OF ACCOUNTS: REVENUES

5916	Contribution from Animal Control	5973	Contribution from Community Outreach Building
5917	Contribution from Law Library Fund	5974	Contribution from Law Enforcement Projects Fund
5918	Contribution from Court Automation Fund	5976	Contribution from Building Fund
5919	Contribution from Child Support Fund	5977	Contribution from Land Acquisition Fund
5921	Contribution from Highway Fund	5978	Contribution from DATA Fiber Optic Network Fund
5922	Contribution from Engineering Fund	5979	Contribution from Broadband Grant Fund
5923	Contribution from Aid to Bridges Fund		
5924	Contribution from County Motor Fuel Tax Fund		
5925	Contribution from Federal Highway Matching Tax Fund		
5931	Contribution from Health Fund		
5932	Contribution from Community Mental Health Fund		
5933	Contribution from Community Services Fund		
5934	Contribution from Community Services-Revolver Loans		
5935	Contribution from Senior Services Fund		
5936	Contribution from Forest Preserve District		
5937	Contribution from Special Projects Fund		
5938	Contribution from County Farm Fund		
5939	Contribution from Opportunity Fund		
5941	Contribution from Rehab & Nursing Home Fund		
5942	Contribution from Rehab & Nursing Home - Capital		
5943	Contribution from Medical Insurance Fund		
5945	Contribution from General Pet Population Control		
5946	Contribution from Facilities Management		
5947	Contribution from Working Cash Fund		
5948	Contribution from Township Motor Fuel Tax Fund		
5949	Contribution from Township Bridge Fund		
5951	Contribution from Long Term Debt		
5952	Contribution from Government (Disbursement)		
5953	Contribution from Probation Fund		
5954	Transfers In		
5955	Reserved for Future Use		
5956	Contribution from GIS Development Fund		
5957	Contribution from Court Security Fund		
5958	Contribution from Solid Waste Program Fund		
5959	Contribution from Bond Proceeds		
5961	Contribution from Build America Bonds		
5962	Contribution from Recovery Zone Bonds		
5964	Contribution from Debt Service Fund		
5965	Contribution from Sinking Fund		
5966	Contribution from PBC R&R-Sycamore Campus Fund		
5967	Contribution from PBC Capital Improvement Reserve		
5968	Contribution from PBC Operating Leases		
5969	Contribution from PBC R&R-Health Facility Fund		
5970	Contribution from PBC R&R-Public Safety Building		
5971	Contribution from PBC General Fund		
5972	Contribution from Drug Court Fund		

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**CHART OF ACCOUNTS: EXPENDITURES**

**EXPENDITURES 6000 - 9999**

**TOTAL EXPENDITURES 6000**

**TOTAL SALARIES & BENEFITS 6001**

**Salaries:**

6005 Salaries  
 6008 Salaries - Sheriff Special Events  
 6009 Salaries - Sheriff Contract  
 6041 Board Stipends  
 6051 Boards & Commissions  
 6061 Seasonal  
 6071 Part-Time  
 6075 Public Health Emergency Response  
 6081 Safety & Security  
 6085 Salaries - Natural Resource Center  
 6087 Salaries - ETSB (911)  
 6088 Salaries - Public Building Commission  
 6091 Worker's Compensation Insurance Payroll  
 6111 Overtime  
 6115 On Call  
 6121 Holiday Premium  
 6122 Supervisory Differential  
 6123 Shift Differential  
 6124 Extra Duty Pay  
 6125 Weekend Pay  
 6126 Training Pay  
 6211 Education Pay  
 6221 Longevity Pay  
 6231 Deferred Compensation  
 6241 Recruitment Bonus  
 6242 RN Point Bonus Program  
 6245 Employee Bonus Program  
 6301 Salary Contingency  
 6302 Paid Hours Off (PHO) Contingency  
 6303 Contract Contingency

**Benefits:**

6501 FICA (Social Security)  
 6502 IMRF (State Retirement)  
 6503 SLEP (State Retirement - Law Enforcement)  
 6509 IMRF Reserve  
 6510 Insurance Buyout

6511 Health Insurance  
 6512 Life Insurance  
 6513 Health Savings Account (HSA) Benefit  
 6521 Disability Insurance  
 6531 Examination Fees  
 6601 Unemployment Insurance  
 6602 Workers Compensation Insurance  
 6701 Uniform Allowance  
 6990 FY Change - Compensation

**CAPITAL OUTLAYS 7000**

**Special Projects (Land, Buildings, & Improvements):**

7001 Land Acquisition  
 7002 State Grant - Capital - General Government  
 7003 Federal Grant - Capital - General Government  
 7005 Land Sales  
 7006 State Grant - Capital - Public Safety  
 7007 Federal Grant - Capital - Public Safety  
 7008 ARRA CSBG Grant  
 7009 ARRA HPRP Grant  
 7011 Land Development  
 7012 Landscaping  
 7013 Infrastructure Improvements  
 7015 Demolition  
 7101 Building Construction  
 7102 Salt Storage Building  
 7103 Garage - Sycamore Complex  
 7104 Voluntary Action Center (Grant)  
 7105 Construction Management  
 7106 Reserved for Future Use  
 7108 Juvenile Detention  
 7109 Legislative Center  
 7110 Community Outreach Building  
 7111 Building Maintenance  
 7112 Building Maintenance - PSB Roof  
 7113 Building Maintenance - PSB Air Supply Controls  
 7114 Building Maintenance - PSB Air Conditioning  
 7115 Building Maintenance - Nursing Home Roof  
 7121 Building Remodeling  
 7122 Building Remodeling - Administration  
 7123 Building Remodeling - Health Center  
 7124 Building Remodeling - State's Attorney Office  
 7125 Public Defender Offices  
 7126 Regional School Office

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**CHART OF ACCOUNTS: EXPENDITURES**

7127	Court Related Office Space	7311	Community Outreach Renewal & Replacement
7128	HIPAA Compliance Testing	7321	Comprehensive Plan Update
7129	Relocation Costs	7322	Space Utilization Study
7130	Assisted Living	7323	Salary Study
7131	Relocation Utilities	7324	Solid Waste Study/Landfill Expansion
7132	Market Studies	7325	Hazard Mitigation
7133	Prior Period Expenses	7326	Fee/Ind Cost/Best Practices Study
7135	Public Safety Building	7327	Aerial Tax Maps
7136	Mobile Home Purchase	7328	Groundwater Management Plan
7150	Americans with Disabilities	7329	Stormwater Study
7201	Roads - New Construction	7331	Microfilming
7202	Roads - Major Repairs & Maintenance	7332	Sheriff's Information System
7203	Bridges & Other Structures	7333	Mobile Web App
7205	Health Center Entrance	7334	Databases
7210	Peace Road Feasibility	7335	Network & Web Infrastructure
7211	North First Street - DeKalb	7336	Signage
7212	I-88 & Peace Road - West Access	7337	Computer Replacement
7221	Parking Lot	7338	Facility Management Equipment
7222	Parking Lot - Administration	7339	Imaging System
7223	Courthouse - Parking/Drive	7341	GIS & Property Tax System
7224	Parking Lot - Health Center	7342	Financial System Upgrade
7225	Parking Lot - Highway	7343	Assessor/Treasurer Equipment
7226	Parking Lot - Public Safety Building	7344	Assessor Document System
7231	Sidewalks	7345	Database Conversion for GIS
7232	Walk/Bike Path	7346	Planning & Zoning GIS Database
7235	Sheriff's Impound Lot	7347	Reserved for Future Use
7241	Business Development	7348	IMO Database Experiment
7251	Afton Park	7349	State's Attorney Database
7252	Special Projects	7351	Telephone System
7253	Park Improvements	7352	Sheriff's Care Trac
7254	Park Improvements - Staff Labor	7353	Sheriff's Radio Console
7255	County Farm Woods Development	7354	Sheriff's Field Communications
7256	C-2000 Grant Costs	7355	Communication Tower
7257	Greenways & Trails Costs	7356	Electronic Time Clocks
7258	Wetland Mitigation	7357	Video Equipment
7259	Potawatomi Woods	7358	Motor Pool Vehicle
		7359	Reverse 9-1-1 Email 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 Switch & Server
<b>For County's Special Projects Fund:</b>			
7301	Sheriff's Vehicle Program		
7302	Coroner's Vehicle		
7303	Planning & Zoning's Vehicle		
7304	County Administrator's Vehicle		
7305	Animal Control Vehicle		
7306	Veterans Assistance Vehicle		
7307	Facility Management Vehicle		



**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**CHART OF ACCOUNTS: EXPENDITURES**

7783	Capital Asset - Public Safety Expenses	7866	Sound System
7784	Capital Asset - Highway Expenses	7869	Hot Water Reconfiguration
7785	Capital Asset - Health & Welfare Expenses	7871	Geo-Thermal System
7786	Capital Asset - Culture & Recreation Expenses	7872	Furniture Refinishing
7787	Capital Asset - Special Item PBC Transfer	7873	Administration Building Customer Counter Area
7801	Vehicles	7874	Mapping Room Reconfiguration
7802	Construction Equipment	7875	Energy "Greening" Projects
7803	Lawn Equipment	7876	Solar Panels Project
7810	Wellspring Program	7877	Hydro-Thermal Solar Project
		7899	Miscellaneous Projects
		7901	Principal on Indebtedness
		7902	Proceeds of Bonds Issued
		7903	Premium on Bonds
		7904	Payment to Refunding Escrow Agent
		7905	Interest Expense
		7906	Retirement of Bond Principal
		7907	Amortization Premium
		7908	Amortization of Issuance Costs
		7911	Interest on Indebtedness
		7921	Payment to Escrow Agent
		7922	Amortized Loss on Refunding
		7923	Amortization Premium
			<b>Public Safety Building Operating Capital:</b>
		7951	Roof Replacement
		7952	Garage Floor & Drain
		7953	Fire Alarm Update - Public Safety Building
		7954	Remodel Jail T-Block
		7955	Relocate Corrections Security Room
		7956	Upgrade Jail Security Cameras
		7957	Reconfigure Support Staff Areas
		7958	Caulk Concrete Panels
		7959	Jail Door Security Control
		7960	Jail Door Upgrade Program
		7961	Jail Shower Valve Replacement
		7962	Water Heater Replacement
		7963	Commo Center Air Conditioning
		7964	Widen Sallyport Doorway
		7965	Transfer Switch Replacement
		7966	Carpet & Tile Replacement
		7967	Electric & Computer Network
		7968	Evidence Room Remodel
		7969	Relocate Armory
		7970	Office Relocations
		7971	Guard Corridor Control Upgrades
97830	Reserved for Public Building Commission		
97830	Renewal & Replacement Program 7830-7999		
7830	Site Preparation		
7831	Landscaping Improvements		
7832	Parking Lot Construction & Improvements		
7833	Communication Center		
7834	Concrete Replacement & Repair		
7835	Courthouse Tuckpointing		
7836	Courthouse Reconfiguration		
7837	Administration Building Reconfiguration		
7838	Situation Room		
7839	Storage Reconfiguration & Updates		
7840	Judicial Center		
7841	General Painting		
7842	Jail Updates		
7843	Public Safety Building Updates		
7844	Gathertorium Movable Dividers		
7845	Fire Alarm Updates		
7846	Elevator Upgrades		
7847	Carpet/Tile Replacement		
7848	Roof		
7851	Windows		
7852	Artwork (Pass-Through)		
7853	Telephone Room Air Conditioning		
7854	Gutenberg Room (A/C & Door Move)		
7855	Parking Lot Maintenance		
7856	Nature Trail		
7857	Multi-Purpose Room Refurbishing		
7858	HVAC Upgrades		
7859	HVAC Condensor Replacement		
7861	Emergency Power Systems		
7862	Telephone System - Health Center		
7863	Security System		
7864	Administration Building Electrical Box Relocation		
7865	Dehumidifier for Public Defender		

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**CHART OF ACCOUNTS: EXPENDITURES**

7972	Boiler Replacement	8046	Water & Sewer
7973	Generator	8048	Water Sample Testing
7974	Fencing & Repairs	8049	Medicare - Professional Services
7975	Food Pantry Expense	8050	CNA Outside Registry M/C
7976	Painting	8051	Professional Services
7978	Livescan Booking Equipment	8052	CNA Outside Registry
7979	Reserved for Future Use	8053	Zoning/Hearing Officer
7990	Capital Contingency	8054	Conflict Attorneys
7999	Miscellaneous - Public Safety Building	8055	Pre-Certification & Utilization Review
		8056	Employee Assistance Program
		8057	Flexible Benefits Program
		8058	Health Care Purchasing Group
		8059	Departmental Chargeback
		8060	Appointed Attorneys
		8061	Commercial Services
		8062	Investigations
		8063	Nuisance Abatement
		8064	Cemetery Maintenance
		8065	Cleaning Services
		8066	Aerial Digital Mapping
		8067	Soil Borings & Surveys
		8068	Vital Records
		8069	Legislative Program
		8070	DCCF - Juvenile Learning Mentor Program Grant
		8071	Data Processing
		8072	Software Acquisition
		8073	Property Tax System
		8074	Internet
		8075	Communications Connectivity
		8076	RN Outside Registry - M/C
		8077	RN Outside Registry
		8078	LPN Outside Registry - M/C
		8079	LPN Outside Registry
		8080	Court Reporter Fees
		8081	Grand Jury Expense
		8082	Jurors' Fees and Expenses
		8083	Court Costs
		8084	Witness Fees
		8085	Transcripts
		8086	Prisoner Transportation
		8087	Detention Space
		8088	Reserved for Future Use
		8089	Emergency Services
		8090	Background Checks
		8091	Election Judges & Expenses
		8092	Janitorial Contract
<b>COMMODITIES &amp; SERVICES 8000</b>			
8001	Registrations		
8002	State Required Training		
8003	Travel Costs (lodging, meals, mileage, airfare, etc.)		
8004	Mileage-Employee (for performing day to day duties)		
8005	Mileage-Boards (paid to elected & appointed Boards)		
8006	Special Accommodations due to Storm		
8007	Meetings - Host Expenses		
8008	Training		
8009	Moving Expenses		
8010	Recruitment		
8011	Memberships		
8013	Public Notices (ads in newspapers, magazines, etc.)		
8014	Community Relations		
8018	Building Operating Costs		
8019	Reserved for Future Use		
8021	Maintenance - Software		
8022	Maintenance - Equipment		
8023	Maintenance - Vehicles		
8024	Maintenance - Building		
8025	Maintenance - Grounds		
8026	Maintenance - Fuel Depot		
8027	Maintenance - Elevators		
8028	Maintenance - HVAC		
8029	Maintenance - Plumbing		
8030	Maintenance - Electrical		
8031	Rent - Space		
8032	Rent - Equipment		
8033	Leased Equipment		
8034	Designated Donor Expense		
8041	Utilities		
8042	Electricity		
8043	Gas		
8044	Telephone		
8045	Garbage		

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**CHART OF ACCOUNTS: EXPENDITURES**

8093	Landscaping & Mowing	8212	"Go Green" Programs
8094	Refuse/Shredding Disposal	8217	Convention & Visitors Bureau
8095	Copier Leases	8218	Veterans Assistance
8096	Participant Expenses	8219	CASA
8097	Early Voting Expenses	8220	Juvenile Safe House
8098	Fiber Optic Cable Maintenance	8221	DeKalb County Extension Unit
8099	Entitlement Expenses	8222	DeKalb County Economic Development Corporation
8101	Insurance Premiums	8223	DeKalb County Joiner History Room
8102	Liability Premiums	8224	DeKalb County Soil & Water Conservation District
8103	Life Insurance Premiums	8225	Handicapped Program
8105	Surety Bonds	8226	Renewal & Replacement-Community Outreach Bldg
8106	Juvenile Justice Council	8227	Renewal & Replacement-Health Department
8107	Risk Abatement	8228	Renewal & Replacement-Sycamore Campus
8108	ARRA CSBG Grant	8229	DeKalb County Community Foundation
8109	ARRA HPRP Grant	8230	State Provider Fees
8110	Federal IEMA TICP ESDA Grant	8231	Juvenile Programming
8111	Judgments and Claims	8232	Children's Waiting Room
8112	Unemployment Claims	8233	Domestic Violence Pilot Program
8115	Claims Administration	8234	Pet Population Control
8118	Hazard Mitigation	8235	Restricted SCAAP
8119	Demolition Costs	8236	Animal Control Claims
8121	Workers Compensation - Medical	8237	Parenting Class Sanction
8122	Workers Compensation - Salaries	8249	Federal Lobbyist
8123	Workers Compensation - Settlements	8261	Construction Testing
8124	Workers Compensation - ADA Compliance	8262	Testing & Balancing HVAC
8131	Employee Insurance - Medical	8263	Network Communications
8132	Employee Insurance - Dental	8264	Signage
8133	Employee Insurance - Vision	8265	Window Treatments
8134	Insurance Refunds - Prepaid	8301	Medical Expenses
8135	Excess Medical Claims	8302	Drugs
8136	Premium Stabilization Fund	8303	Arrestee Medical Costs
8137	Employee Recognition Program	8305	Employee Wellness
8138	County Medicaid Contribution	8306	Citizen Academy Expenses
8139	Incontinence Supplies	8307	Wind Farm Expenses
8140	Grand Jury Transcripts	8311	Specialized Care & Treatment
8201	Contribution to Agencies	8312	Nursing Home Christmas Party
8202	Reimbursable Allotments	8313	Electronic Monitoring
8203	Credit Extended	8314	Ice Cream Parlor
8204	State Appellate Service	8315	Outings
8205	Special Programs	8316	Resident Entertainment
8206	Drug Testing	8321	Direct Assistance Payments
8207	VAC Pass-Through Grant	8325	Disaster Assistance
8208	DUI Grant	8327	Burial Expenses
8209	Grant Refunds	8331	Scholarships
8210	DUI Forfeitures Expenses	8332	Environmental Education
8211	Property Tax Payments	8401	NIU Speech



**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**CHART OF ACCOUNTS: EXPENDITURES**

8402	Physical Therapy Consultant	9162	Traffic Control Materials
8403	Occupational Therapy Consultant	9163	Winter Maintenance Materials
8404	Speech Therapy Consultant	9164	Traffic Signal Maintenance
8405	Respiratory Therapy Consultant	9170	Environmental Supplies
8406	Pharmacy Consultant	9171	Compensated Absences - General Government
8407	Dental Consultant	9172	Compensated Absences - Public Safety
8408	Utilization Review	9173	Compensated Absences - Highway & Streets
8411	NREC Expenses	9174	Compensated Absences - Health & Welfare
9001	Office Supplies	9175	Compensated Absences - Culture & Recreation
9011	Postage	9176	Capital Assets - General Government
9012	Shipping	9177	Capital Assets - Public Safety
9021	Copies - In-House	9178	Capital Assets - Highway & Streets
9022	Copies - Outside	9179	Capital Assets - Health & Welfare
9031	Printing - In-House	9180	Capital Assets - Culture & Recreation
9041	Copy Machine Supplies	9185	Gain on Sale
9042	Printing Supplies	9186	Loss on Sale
9043	Stock Paper	9187	LTD IMRF - General Government
9101	Janitorial Supplies	9188	LTD IMRF - Public Safety
9102	Laundry Supplies	9189	LTD IMRF - Highway & Streets
9103	Linens	9190	LTD IMRF - Health & Welfare
9104	Environmental Health Supplies	9191	LTD SLEP - Public Safety
9111	Kitchen Supplies	9192	IMRF - General Government
9112	Chemicals	9193	IMRF - Public Safety
9121	Laundry Supplies	9194	IMRF - Health & Welfare
9131	Technical Supplies	9195	IMRF - Highway & Streets
9132	Medical Supplies	9200	Change in OPEB - General Government
9133	Mapping Supplies	9201	Books & Subscriptions
9134	Lab Fees	9202	Change in Net OPEB Obligation
9135	Infant Safety Seats	9203	Net Pension Obligation - County
9136	Ambulance Fees	9204	Net Pension Obligation - Culture & Recreation
9137	X-Ray Fees	9205	County SLEP
9141	Rehabilitation Supplies	9211	Clothing
9142	Photography & Microfilm Supplies	9212	Sycamore Film Festival
9143	Inmate Supplies	9221	Fuel
9144	Firearm Supplies	9231	Groceries
9145	Commissary Supplies	9232	Supplements
9146	Police Supplies	9233	Food Program
9147	Major Crime & Task Force Equipment	9236	K-9 Program
9151	Animal Control Supplies	9241	Vehicle Parts
9152	Clinic Supplies	9242	Machine & Equipment Parts
9153	Educational Supplies	9801	Miscellaneous
9154	Family Planning Supplies	9811	Obsolescence
9155	Home Nursing Supplies	9820	Depreciation
9156	TB Supplies	9825	Amortization of Contributed Capital
9157	Vaccines	9830	Loss on Disposal of Capital Assets
9161	Day Labor Materials	9835	Loss on Bad Debts

DEKALB COUNTY GOVERNMENT

FY 2014 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

9836	Extraordinary Loss on Disposal of Capital Assets	9961	Contribution to GIS Development Fund
9891	Contingency	9962	Contribution to Asset Replacement Fund
		9966	Contribution to Veterans Assistance Fund
<b>FUND TRANSFERS 9900</b>		9967	Contribution to Drug Court Fund
9901	Contribution to General Fund	9971	Contribution to Forest Preserve Land Acquisition Fund
9902	Contribution to Enhanced Drug Court Fund	9972	Contribution to Forest Preserve Retirement Fund
9911	Contribution to Retirement Fund	9973	Contribution to Forest Preserve Tort & Liability Fund
9912	Contribution to Tort & Liability Insurance Fund	9978	Contribution to Tollway Loan Fund
9913	Contribution to PBC Lease Fund	9979	Contribution to PBC Capital Improvement Reserve Fund
9914	Contribution to Micrographics Fund	9981	Contribution to PBC Renewal & Replace - Sycamore
9915	Contribution to PBC General Fund	9982	Contribution to PBC Renewal & Replacement - Health
9916	Contribution to Sheriff	9983	Contribution to PBC R&R-Public Safety Building Fund
9917	Contribution to Law Library Fund	9984	Contribution to PBC Community Outreach Building
9918	Contribution to Court Automation Fund	9986	Contribution to PBC R&R-Community Outreach Bldg
9919	Contribution to Child Support Fund	9990	Contribution to Opportunity Fund
9921	Contribution to Highway Fund	9991	Contribution to Long-Term Debt
9922	Contribution to Engineering Fund	9992	Contribution to Government (Disbursement)
9923	Contribution to Aid to Bridges Fund		
9924	Contribution to County Motor Fuel Tax Fund		
9929	Contribution to Federal Highway Matching Tax Fund		
9931	Contribution to Health Fund		
9932	Contribution to Community Mental Health Fund		
9933	Contribution to Community Services Fund		
9934	Contribution to Community Services-Revolving Loan		
9936	Contribution to Forest Preserve District		
9937	Contribution to Special Projects Fund		
9938	Contribution to Senior Services Fund		
9941	Contribution to Rehab & Nursing Home Fund		
9942	Contribution to Rehab & Nursing Home-Capital		
9943	Contribution to Medical Insurance Fund		
9944	Contribution to Land Acquisition Fund		
9945	Contribution to Building Fund		
9946	Contribution to Facilities Management		
9947	Contribution to Working Cash Fund		
9948	Contribution to Township Motor Fuel Tax Fund		
9949	Contribution to Township Bridge Fund		
9950	Contribution to County Farm Fund		
9951	Contribution to History Room Fund		
9952	Contribution to Drug Program		
9953	Contribution to Children's Waiting Room Fund		
9954	Contribution to Court Security Fund		
9956	Contribution to DATA Fiber Optic Network Fund		
9957	Contribution to Broadband Grant Fund		
9958	Contribution to Courthouse Expansion Fund		
9959	Contribution to Jail Expansion Fund		

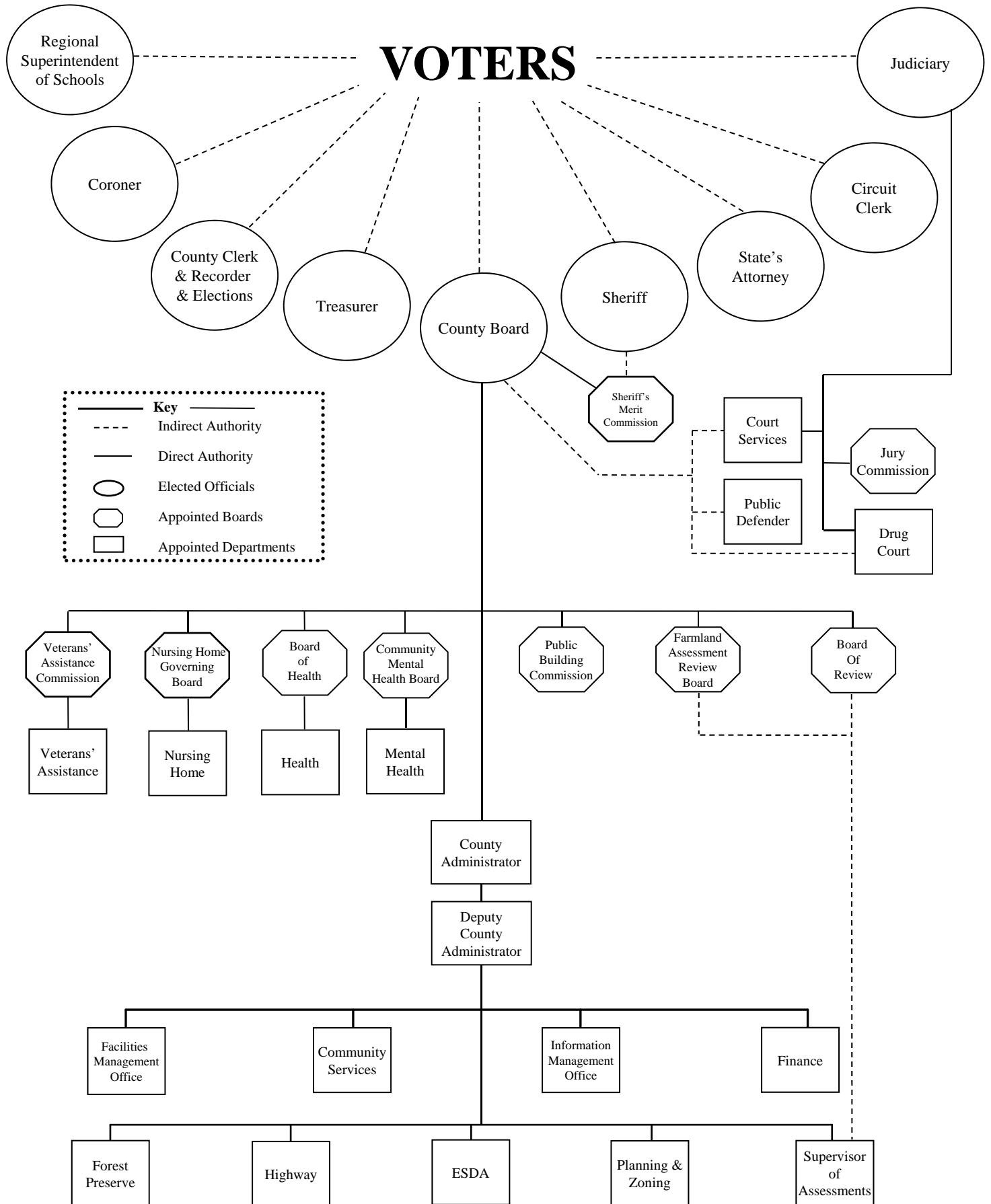
# DeKalb County Government



## FY 2014 BUDGET PLAN

Salaries & Benefits

# DeKalb County Government Organizational Chart



DEKALB COUNTY GOVERNMENT

FY 2014 BUDGET

ORGANIZATIONAL TABLE

DEPARTMENT	CLASSIFICATION	CLASS NUMBER	# OF FUNDED POSITIONS	TOTAL WEEKLY HOURS	FLSA EXEMPT	HAY GRADE	INS SLOTS
<b>ADMINISTRATION</b> (1110)	County Administrator	1031	1.00	40.00	Y	M5	1
	County Board Coordinator	2154	1.00	35.00	N	CT9	1
	Deputy Co. Administrator	1051	0.00	0.00	Y	M3	0
	Secretary A - Webmaster	2174	1.00	40.00	N	CT7B	1
	Secretary A - Webmaster (Part Time)	2174	0.10	4.00	N	CT7B	0
	<b>TOTAL</b>			<b>3.10</b>			
<b>FINANCE</b> (1210)	Accounting Clerk A (Payroll)	2105	1.00	40.00	N	CT7A	1
	Accounting Clerk A (Accounts Payable)	5505	1.00	35.00	N	AC7A	1
	Accounting Supervisor	2502	1.00	40.00	N	-	1
	Administrative Assistant	5507	1.00	40.00	N	AC7A	1
	Benefits Coordinator	2150	1.00	35.00	N	CT7B	1
	Finance Director	1081	1.00	40.00	Y	M3	1
	Secretary A (Part Time)	2170	0.10	4.00	N	CT7B	0
	<b>TOTAL</b>			<b>6.10</b>			
<b>INFORMATION MANAGEMENT OFFICE</b> (1310)	Assistant Network Technician	2506	1.00	40.00	N	-	1
	Assistant Network Tech - Level II	2504	1.00	40.00	N	-	1
	Lead Assistant Network Technician	2537	1.00	40.00	N	LT13	1
	GIS Analyst	2528	1.00	40.00	N	-	1
	GIS Manager	2529	1.00	40.00	Y	AS11	1
	IMO Director	1071	1.00	40.00	Y	M2	1
	Lead Network Technician	2538	1.00	40.00	Y	-	1
	Network Infrastructure Technician	2549	1.00	40.00	N	-	1
	Network Security Specialist	2552	1.00	40.00	N	-	1
	Network Technician	2548	1.00	40.00	N	-	1
	Project Assistant (Part Time)	2168	0.15	6.00	N	-	0
	Project Assistant - Defined (Part Time)	2167	0.85	34.00	Y	-	0
<b>TOTAL</b>			<b>11.00</b>				<b>10.00</b>
<b>ASSESSMENTS OFFICE</b> (1410)	Administrative Clerk C	5511	1.00	35.00	N	AC6	1
	Administrative Clerk C (Part Time)	5511	0.72	29.00	N	AC6	0
	Administrative Clerk C (Part Time)	5511	0.50	20.00	N	AC6	0
	Administrative Clerk C (Part Time)	5511	0.50	17.50	N	AC6	0
	Chief Co. Assessment Official	1011	1.00	40.00	Y	M1	1
	Chief Deputy of Assessments	5523	1.00	40.00	N	AA9	1
	Mapper/Appraiser I	5563	1.00	35.00	N	AA7	1
	Mapper/Appraiser II	5564	1.00	35.00	N	AA8	1
<b>TOTAL</b>			<b>6.72</b>				<b>5.00</b>
<b>COUNTY CLERK &amp; RECORDER</b> (1510)	Administrative Clerk C	5511	1.00	35.00	N	AC6	1
	Administrative Secretary	5515	1.00	37.50	N	AC8	1
	Chief Deputy Recorder	5527	1.00	40.00	N	AA9	1
	County Clerk and Recorder	0511	1.00	40.00	Y	-	1
	Office Assistant A	5567	1.00	35.00	N	AC5	1
	Office Assistant B (Part Time)	5568	0.50	20.00	N	AC4	0
	Office Assistant B (Part Time)	5568	0.50	20.00	N	AC4	0
	Tax Extension Clerk	5585	1.00	40.00	N	AA8	1
<b>TOTAL</b>			<b>7.00</b>				<b>6.00</b>

DEKALB COUNTY GOVERNMENT

FY 2014 BUDGET

ORGANIZATIONAL TABLE

DEPARTMENT	CLASSIFICATION	CLASS NUMBER	# OF FUNDED POSITIONS	TOTAL WEEKLY HOURS	FLSA EXEMPT	HAY GRADE	INS SLOTS
<b>ELECTIONS</b> (1530)	Chief Deputy of Elections	5524	1.00	35.00	N	AA8	1
	Office Assistant B	5568	2.00	70.00	N	AC4	2
	<b>TOTAL</b>		<b>3.00</b>				<b>3.00</b>
<b>PLANNING &amp; ZONING</b> (1710)	Administrative Clerk A	5509	1.00	35.00	N	AC8	1
	Assistant Planner	5519	1.00	40.00	N	AA9	1
	Building Inspector (Part Time)	2517	0.20	8.00	N	AS9	0
	Chief Building Inspector	2515	1.00	40.00	N	-	1
	Code Enforcement Technician	5580	1.00	40.00	N	AA8	1
	Planning Director	1091	1.00	40.00	Y	M2	1
<b>TOTAL</b>		<b>5.20</b>				<b>5.00</b>	
<b>REG. OFFICE OF EDUCATION</b> (1810)	Administrative Clerk B	2125	1.00	35.00	N	CT7B	1
	Office Assistant (Part Time)	2169	0.50	17.50	N	LT4	0
	Office Assistant (Part Time)	2169	0.50	17.50	N	LT4	0
<b>TOTAL</b>		<b>2.00</b>				<b>1.00</b>	
<b>TREASURER</b> (1910)	Accounting Clerk A	5505	1.00	35.00	N	AC7A	1
	Administrative Clerk B	5510	1.00	35.00	N	AC7	1
	Chief Deputy Treasurer	5530	1.00	35.00	N	AA9	1
	Office Assistant B (Part Time)	5568	0.70	24.50	N	AC4	0
	Treasurer	0551	1.00	40.00	Y	-	1
<b>TOTAL</b>		<b>4.70</b>				<b>4.00</b>	
<b>JUDICIARY</b> (2210)	Bailiff - Jury (<19 hrs/week/person)	2145	0.70	24.50	N	-	0
	Bailiff - Non-Jury (<19 hrs/week/person)	2145	4.00	140.00	N	-	0
	Chief Bailiff	2153	1.00	37.50	N	AS7	1
	Conflict Ass't Public Defender (4 Part Time)	2519	1.00	40.00	Y	-	4
	Deputy Court Administrator	2157	1.00	40.00	N	CT9	1
	Judicial Interpreter	2164	1.00	40.00	N	-	1
<b>TOTAL</b>		<b>8.70</b>				<b>7.00</b>	
<b>JURY COMMISSION</b> (2220)	Jury Commission Clerk (Part Time)	2536	0.50	20.00	N	-	1
<b>TOTAL</b>		<b>0.50</b>				<b>1.00</b>	
<b>CIRCUIT CLERK</b> (2310)	Accounting Clerk B	2110	1.00	40.00	N	CT6	1
	Circuit Clerk	0501	1.00	40.00	Y	-	1
	Deputy Clerk	2155	13.00	457.50	N	AS4	13
	Supervisory Deputy Clerk	2185	4.00	142.50	N	AS8	4
<b>TOTAL</b>		<b>19.00</b>				<b>19.00</b>	

DEKALB COUNTY GOVERNMENT

FY 2014 BUDGET

ORGANIZATIONAL TABLE

DEPARTMENT	CLASSIFICATION	CLASS NUMBER	# OF FUNDED POSITIONS	TOTAL WEEKLY HOURS	FLSA EXEMPT	HAY GRADE	INS SLOTS
<b>CORONER</b> (2410)	Chief Deputy Coroner (Part Time)	2521	0.25	10.00	Y	-	0
	Coroner	0521	0.50	20.00	Y	-	1
	Deputy Coroner (Part Time)	2523	0.25	10.00	Y	-	0
	Executive Secretary (Part Time)	2161	0.25	10.00	N	CT9	0
	<b>TOTAL</b>			<b>1.25</b>			<b>1.00</b>
<b>ESDA</b> (2510)	Assistant ESDA Coordinator	2570	0.10	4.00	N	-	0
	ESDA Coordinator	2560	0.50	20.00	Y	-	0
	Executive Secretary (Part Time)	2161	0.75	30.00	N	CT9	1
	<b>TOTAL</b>			<b>1.35</b>			<b>1.00</b>
<b>SHERIFF</b> (2610)	Administrative Secretary	5515	1.00	40.00	N	AC8	1
	Chief Deputy Sheriff	2522	1.00	40.00	Y	SP3	1
	Detective	5130	7.00	280.00	N	FP8	7
	Evidence Control Officer (Part Time)	2524	0.50	20.00	N	AS9	0
	Lieutenant/Patrol	2545	1.00	40.00	Y	SP1	1
	Office Coordinator	2165	1.00	40.00	N	CT9	1
	Patrol	5140	22.00	880.00	N	FP8	22
	Patrol - Home Monitoring	5140	2.00	80.00	N	FP8	2
	Patrol - Kishwaukee College	5140	2.00	80.00	N	FP8	2
	Patrol - Kishwaukee Hospital	5140	1.00	40.00	N	FP8	1
	Secretary B	5583	3.00	120.00	N	AC6	3
	Secretary B	5583	0.50	20.00	N	AC6	0
	Sergeant/Detective	5125	1.00	40.00	N	FP11	1
	Sergeant/Patrol	5135	4.00	160.00	N	FP10	4
	Sgt./Patrol-Kish College	5135	1.00	40.00	N	FP10	1
	Sheriff	0531	1.00	40.00	Y	-	1
	<b>TOTAL</b>			<b>49.00</b>			<b>48.00</b>
<b>SHERIFF - COMMO</b> (2670)	Communications	5110	20.00	800.00	N	FP6	20
	Lieutenant/Commo	2540	1.00	40.00	Y	SP1	1
	Sergeant/Communications	5105	5.00	200.00	N	FP8	5
	<b>TOTAL</b>			<b>26.00</b>			<b>26.00</b>
<b>SHERIFF - CORR</b> (2680)	Corrections	5120	19.00	760.00	N	FP8	19
	Corrections (<30 hrs/week/person)	2160	2.00	80.00	N	AS8	0
	Lieutenant/Corrections	2542	1.00	40.00	Y	SP1	1
	Sergeant/Corrections	5115	5.00	200.00	N	FP10	5
	<b>TOTAL</b>			<b>27.00</b>			<b>25.00</b>
<b>STATE'S ATTORNEY</b> (2710)	Attorney - Level One	2507	6.00	240.00	Y	-	6
	Attorney - Level Two	2508	6.00	240.00	Y	-	6
	Attorney - Level Three	2510	1.00	40.00	Y	-	1
	Executive Assistant	2525	1.00	40.00	Y	LT13	1
	Legal Secretary B	5551	7.00	245.00	N	AC7	7
	Legal Secretary B (max 19 hrs/wk/person)	5551	0.95	38.00	N	AC7	0
	State's Attorney	0541	1.00	40.00	Y	-	1
	Victim/Witness Assistant	5589	1.00	35.00	N	AA7	1
	<b>TOTAL</b>			<b>23.95</b>			<b>23.00</b>

DEKALB COUNTY GOVERNMENT

FY 2014 BUDGET

ORGANIZATIONAL TABLE

DEPARTMENT	CLASSIFICATION	CLASS NUMBER	# OF FUNDED POSITIONS	TOTAL WEEKLY HOURS	FLSA EXEMPT	HAY GRADE	INS SLOTS
<b>PUBLIC DEFENDER</b> (2810)	Administrative Secretary	2135	1.00	40.00	N	CT8	1
	Attorney - Level One	2507	5.00	200.00	Y	-	5
	Attorney - Level Two	2508	2.00	80.00	Y	-	2
	Investigator	2534	1.00	40.00	N	-	1
	Public Defender	2511	1.00	40.00	Y	-	1
	Secretary B	2175	1.00	40.00	N	CT6	1
	<b>TOTAL</b>			<b>11.00</b>			
<b>COURT SERVICES</b> (2910)	Administrative Clerk C	4280	1.00	37.50	N	CT6	1
	Comm. Restitution Services Coord.	6710	1.00	37.50	N	TP9	1
	Deputy Director	4110	1.00	37.50	Y	CSA10	1
	Pre-Trial Officer	6740	2.00	75.00	N	TP9	2
	Probation Officer - Adult	6720	5.00	187.50	N	TP9	5
	Probation Officer - Adult/Drug Court	6720	1.00	37.50	N	TP9	1
	Probation Officer - Juvenile	6730	4.00	150.00	N	TP9	4
	Probation Officer - Juv/Intensive	6730	2.00	75.00	N	TP9	2
	Secretary A	4270	1.00	37.50	N	CS4	1
	Supervisor - Juvenile	4125	1.00	37.50	Y	CSA9	1
<b>TOTAL</b>			<b>19.00</b>				<b>19.00</b>
<b>FACILITIES MGMT</b> (4810)	Facilities Manager	1061	1.00	40.00	Y	MA	1
	General Maintenance	5555	1.00	40.00	N	AL9A	1
	General Maintenance (Part Time)	5555	0.47	19.00	N	AL9A	0
	Maintenance II	5556	3.00	120.00	N	AL10B	3
	Maintenance III	5557	1.00	40.00	N	AL10A	1
	Maintenance Supervisor	5560	1.00	40.00	N	AL12	1
	Offset Printer	5574	1.00	40.00	N	AA4	1
	Secretary B	5583	1.00	40.00	N	AC6	1
	<b>TOTAL</b>			<b>9.47</b>			
<b>COMM OUTRCH BLDG</b> (4910)	General Maintenance (Part Time)	5555	0.38	15.00	N	AL9A	0
	<b>TOTAL</b>			<b>0.38</b>			
<b>SUBTOTAL GENERAL FUND EMPLOYEES</b>			<b>245.42</b>				<b>233.00</b>
<b>COURT SECURITY</b> (2650)	Corrections Officer	5120	3.00	120.00	N	FP8	3
	Security Officer (<30 hrs/week/person)	2550	1.00	40.00	N	-	0
	Sergeant/Corrections	5115	1.00	40.00	N	FP10	1
<b>TOTAL</b>			<b>5.00</b>				<b>4.00</b>
<b>HIGHWAY</b> (3510)	Administrative Clerk C	5511	1.00	40.00	N	AC6	1
	County Engineer	1041	1.00	40.00	Y	M3	1
	Highway Maintainer	5305	9.00	360.00	N	-	9
	Maintenance	5310	1.00	40.00	N	-	1
	Maintenance Foreman	2547	1.00	40.00	Y	AS11	1
	Mechanic	5320	2.00	80.00	N	-	2
	Operations Manager	2530	1.00	40.00	Y	M2	1
	Permit/Inventory Tech III	5575	1.00	40.00	N	AL11	1
	Support Services Manager	2555	1.00	40.00	Y	M2	1
	Traffic Control Technician	5330	2.00	80.00	N	-	2
<b>TOTAL</b>	E-05		<b>20.00</b>				<b>20.00</b>



DEKALB COUNTY GOVERNMENT

FY 2014 BUDGET

ORGANIZATIONAL TABLE

DEPARTMENT	CLASSIFICATION	CLASS NUMBER	# OF FUNDED POSITIONS	TOTAL WEEKLY HOURS	FLSA EXEMPT	HAY GRADE	INS SLOTS
<b>ENGINEERING</b> (3520)	Assistant County Engineer	2554	1.00	40.00	Y	-	1
	Engineering Technician III	5543	2.00	80.00	N	AL11	2
	<b>TOTAL</b>		<b>3.00</b>				<b>3.00</b>
<b>AID TO BRIDGES</b> (3530)	Engineering Technician III	5543	1.00	40.00	N	AL11	1
	<b>TOTAL</b>		<b>1.00</b>				<b>1.00</b>
<b>PUBLIC HEALTH</b> (3610)	Accounting Assistant	5603	1.00	37.50	N	-	1
	Accounting Clerk A	5604	2.00	75.00	N	CT7A	2
	Administrative Clerk C	5608	2.00	75.00	N	CT6	2
	Administrator	3501	1.00	40.00	Y	M3	1
	Animal Control Warden	5612	2.00	75.00	N	LT7A	2
	Assistant Administrator	3502	1.00	40.00	Y	-	1
	Communicable Disease Coord.	3524	1.00	37.50	Y	AS9	1
	Dir. of Administrative Services	3530	1.00	40.00	Y	-	1
	Dir. of Health Protection	3536	1.00	40.00	Y	-	1
	Dir. of Community Health & Prevention	3540	1.00	40.00	Y	-	1
	Family Planning Coordinator	3544	1.00	37.50	Y	AS10	1
	Health Educator	5647	2.00	75.00	N	-	2
	HIV/STD Clinical Team Leader	3548	1.00	37.50	Y	-	1
	Licensed Env. Health Practitioner	5660	1.40	52.50	N	-	1
	LEHP in Training	5688	1.00	37.50	N	-	1
	Nutritionist	5668	2.00	75.00	N	AS7	2
	Office Assistant B	5672	1.00	37.50	N	CT4	1
	Pediatric Services Coordinator	3581	1.00	37.50	Y	-	1
	Public Health Associate	5682	1.00	37.50	N	-	1
	Public Health Nurse	5684	6.40	240.00	N	AS9	6
	Secretary/Case Manager Assistant	5625	1.00	37.50	N	CT6	1
Secretary B	5693	5.00	187.50	N	CT6	5	
WIC/FCM Program Coordinator	3595	1.00	37.50	Y	-	1	
WIC/FCM Team Leader	3596	1.00	37.50	Y	-	1	
<b>TOTAL</b>			<b>38.80</b>				<b>38.00</b>
<b>SOLID WASTE PROGRAM</b> (3650)	Licensed Env. Health Practitioner	5660	0.60	22.50	N	-	1
	<b>TOTAL</b>		<b>0.60</b>				<b>1.00</b>
<b>MENTAL HEALTH</b> (3710)	Administrative Assistant	3715	1.00	40.00	N	-	1
	Administrator	3701	1.00	40.00	Y	AS11	1
	<b>TOTAL</b>		<b>2.00</b>				<b>2.00</b>

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**ORGANIZATIONAL TABLE**

<u>DEPARTMENT</u>	<u>CLASSIFICATION</u>	<u>CLASS NUMBER</u>	<u># OF FUNDED POSITIONS</u>	<u>TOTAL WEEKLY HOURS</u>	<u>FLSA EXEMPT</u>	<u>HAY GRADE</u>	<u>INS SLOTS</u>
<b>COMMUNITY SERVICES</b> (4410)	Case Manager	2152	2.00	75.00	N	CT8	2
	Community Services Director	1021	1.00	40.00	Y	MB	1
	Office Coordinator	2165	1.00	40.00	N	CT9	1
	<b>TOTAL</b>		<b>4.00</b>				<b>4.00</b>
<b>VETERANS' ASSIST</b> (4610)	Executive Secretary	4661	1.00	40.00	N	CT9	1
	Intake Worker (Part Time)	4664	1.00	40.00	N	CT5	0
	Service Officer	4663	3.00	120.00	N	AS9	3
	Superintendent	4601	1.00	40.00	Y	AS11	1
<b>TOTAL</b>		<b>6.00</b>				<b>5.00</b>	
<b>COURT AUTOMATION</b> (5340)	Deputy Clerk	2155	3.00	105.00	N	AS4	3
	Deputy Clerk (<30 hrs/week/person)	2155	1.00	35.00	N	AS4	0
<b>TOTAL</b>		<b>4.00</b>				<b>3.00</b>	
<b>CHILD SUPPORT</b> (5350)	Deputy Clerk	2155	1.00	35.00	N	AS4	1
	<b>TOTAL</b>		<b>1.00</b>				<b>1.00</b>
<b>DOCUMENT STORAGE</b> (5360)	Deputy Clerk (<30 hrs/week/person)	2155	2.00	70.00	N	AS4	0
	<b>TOTAL</b>		<b>2.00</b>				<b>0.00</b>
<b>MICROGRAPHICS</b> (5520)	Office Assistant B	5568	1.00	35.00	N	AC4	1
	Administrative Clerk B	5510	1.00	35.00	N	AC7	1
	<b>TOTAL</b>		<b>2.00</b>				<b>2.00</b>
<b>FED TRANSPORTATION GRANT</b> (5585)	Program Compliance Oversight Monitor	2551	0.00	0.00	N	-	0
	<b>TOTAL</b>		<b>0.00</b>				<b>0.00</b>
<b>DRUG COURT</b> (5620)	Drug Court Counselor	2158	1.00	40.00	N	-	1
	Special (Drug) Court Administrator	2553	1.00	40.00	Y	-	1
	<b>TOTAL</b>		<b>2.00</b>				<b>2.00</b>
<b>HISTORY ROOM</b> (6530)	Assistant Historian (Part Time)	2535	0.25	10.00	N	-	0
	Historian (Part Time)	2533	0.25	10.00	N	-	0
	<b>TOTAL</b>		<b>0.50</b>				<b>0.00</b>
<b>SUBTOTAL COUNTY EMPLOYEES EXCLUDING REHAB AND NURSING CENTER</b>			<b>337.32</b>				<b>319.00</b>

DEKALB COUNTY GOVERNMENT

FY 2014 BUDGET

ORGANIZATIONAL TABLE

DEPARTMENT	CLASSIFICATION	CLASS NUMBER	# OF FUNDED POSITIONS	TOTAL WEEKLY HOURS	FLSA EXEMPT	HAY GRADE	INS SLOTS
<b>NURSING-REHAB.</b> (3840)	Director of Rehabilitation	3355	1.00	38.75	Y	-	1
	Restorative Nurse - LPN	3166	1.00	38.75	N	-	1
	Restorative Nurse - RN	3165	1.00	38.75	N	AS9	1
	Restorative Aide	5969	4.00	155.00	N	NS4	4
	<b>TOTAL</b>			<b>7.00</b>			<b>7.00</b>
<b>NURSING-SOCIAL SERVICES</b> (3860)	Director of Social Services	3360	1.00	38.75	Y	AS10	1
	Social Service Assistant	3182	2.00	77.50	N	AS8	2
	Social Srvc/Med Records Tech.	3183	1.00	38.75	N	-	1
	<b>TOTAL</b>			<b>4.00</b>			<b>4.00</b>
<b>NURSING-COMMUNITY LIFE</b> (3870)	Community Life Aide	5910	4.75	184.00	N	NS3	5
	Community Life Coordinator	3330	1.00	38.75	Y	AS8	1
	<b>TOTAL</b>			<b>5.75</b>			<b>6.00</b>
<b>NURSING-DIETARY</b> (3880)	Assistant Director of Dietary Services	3304	1.00	38.75	N	AS8	1
	Cook II	5918	3.50	135.50	N	NL9B	3
	Dietary Aide	5922	18.00	697.50	N	NL3	18
	Director of Dietary Services	3335	1.00	38.75	Y	AS10	1
	Lead Cook	5917	1.00	38.75	N	-	1
	<b>TOTAL</b>			<b>24.50</b>			<b>24.00</b>
<b>NURSING-SPECIAL CARE</b> (3930)	Activity Aide	5910	3.00	116.25	N	NS3	3
	Director of Special Care Unit	3365	1.00	38.75	Y	-	1
	Nurse's Assistant - CNA	5951	15.00	581.25	N	-	15
	Staff Nurse - LPN	5986	2.25	87.25	N	-	2
	Staff Nurse - RN	3187	1.50	58.00	N	-	1
	<b>TOTAL</b>			<b>22.75</b>			<b>22.00</b>
<b>NURSING-NURSING</b> (3950)	Assistant Director of Nursing	3310	1.00	38.75	Y	SP1	1
	Care Plan Coordinator	3114	1.00	38.75	N	AS10	1
	Clinical Support Services Coord.	3121	1.00	38.75	N	-	1
	Director of Nursing	3350	1.00	38.75	Y	SP3	1
	Nurse's Assistant - CNA	5951	53.00	2,053.75	N	-	53
	Administrative Secretary	3150	1.00	38.75	N	-	1
	RN Charge Nurse	3173	3.00	116.25	N	AS10	3
	RN House Supervisor	3174	3.00	116.25	N	AS11	3
	Schedule Coordinator	3175	1.00	38.75	N	-	1
	Staff Nurse - LPN	5986	4.00	155.00	N	-	4
	Staff Nurse - RN	3187	17.00	658.75	N	AS9	17
	Unit Assistant	5994	3.50	135.50	N	-	3
	Unit Clerk	5993	1.00	38.75	N	-	1
	Ward Secretary	5995	2.00	77.50	N	NC6	2
	<b>TOTAL</b>			<b>92.50</b>			<b>92.00</b>

DEKALB COUNTY GOVERNMENT

FY 2014 BUDGET

ORGANIZATIONAL TABLE

DEPARTMENT	CLASSIFICATION	CLASS NUMBER	# OF FUNDED POSITIONS	TOTAL WEEKLY HOURS	FLSA EXEMPT	HAY GRADE	INS SLOTS
<b>NURSING-ENV . SERVICES</b> (3960)	Director of Environmental Services	3315	1.00	38.75	Y	LT8	1
	Housekeeping Aide	5930	9.00	348.75	N	NL3	9
	Laundry Worker I	5935	4.00	155.00	N	NL3	4
	Lead Housekeeper	5919	1.00	38.75	N	-	1
	<b>TOTAL</b>			<b>15.00</b>			<b>15.00</b>
<b>NURSING-MAINT.</b> (3970)	Groundskeeper	3125	0.25	9.50	N	-	0
	Maintenance I	5939	1.00	38.75	N	NL8A	1
	Maintenance Supervisor	5946	1.00	38.75	N	LT12	1
<b>TOTAL</b>			<b>2.25</b>			<b>2.00</b>	
<b>NURSING-ADMIN.</b> (3980)	Accounting Clerk A	3105	1.00	38.75	N	CT7A	1
	Accounting Clerk B	3106	2.00	77.50	N	CT6	2
	Accounting Clerk B (Part Time)	3106	0.65	25.00	N	CT6	0
	Administrator	3301	1.00	40.00	Y	M4	1
	Payroll Clerk	3155	1.00	38.75	N	CT6	1
	Receptionist	5963	2.00	75.00	N	NC4	2
<b>TOTAL</b>			<b>7.65</b>			<b>7.00</b>	
<b>SUBTOTAL REHAB &amp; NURSING CENTER EMPLOYEES</b>			<b>181.40</b>				<b>179.00</b>
<b>GRAND TOTAL COUNTY EMPLOYEES</b>			<b><u>518.72</u></b>				<b><u>498.00</u></b>
<b>FOREST PRESERVE</b> (4210)	Park Manager	7106	1.00	40.00	N	-	1
	Park Manager (Part Time)	7105	0.75	30.00	N	LT8C	1
	Park Manager (<30 hrs/week/person)	7105	0.75	30.00	N	LT8C	0
	Maintenance (<30 hrs/week/person)	7110	0.85	34.00	N	-	0
	Maintenance Supervisor	7115	1.00	40.00	N	LT12A	1
	Natural Resource Manager	7130	1.00	40.00	N	-	1
	Superintendent	7101	1.00	40.00	Y	M1	1
<b>TOTAL FOREST PRESERVE EMPLOYEES</b>			<b><u>6.35</u></b>				<b><u>5.00</u></b>

DEKALB COUNTY GOVERNMENT

FY 2014 BUDGET

ORGANIZATIONAL TABLE

<u>DEPARTMENT</u>	<u>CLASSIFICATION</u>	<u>CLASS NUMBER</u>	<u># OF FUNDED POSITIONS</u>	<u>TOTAL WEEKLY HOURS</u>	<u>FLSA EXEMPT</u>	<u>HAY GRADE</u>	<u>INS SLOTS</u>
<b>BOARDS &amp; COMMISSIONS</b>							
Board of Review		0301	3.00	-		-	
Board of Review Alternate		0303	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	-		-	

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**ORGANIZATIONAL TABLE**

<u>DEPARTMENT</u>	<u>CLASSIFICATION</u>	<u>CLASS NUMBER</u>	<u># OF FUNDED POSITIONS</u>	<u>TOTAL WEEKLY HOURS</u>	<u>FLSA EXEMPT</u>	<u>HAY GRADE</u>	<u>INS SLOTS</u>
<b>UNFUNDED POSITIONS</b>							
<b>INFORMATION MANAGEMENT OFFICE</b> (1310)	Cartographer	5520	1.00	40.00	N	AA8	
	GIS Technician	5553	1.00	40.00	N	AA8	
	<b>TOTAL</b>		<b>2.00</b>				
<b>SHERIFF</b> (2610)	Patrol	5140	1.00	40.00	N	FP8	
	<b>TOTAL</b>		<b>1.00</b>				
<b>COUNTY CLERK &amp; RECORDER</b> (1510)	Administrative Clerk C	5511	1.00	37.50	N	AC6	
	<b>TOTAL</b>		<b>1.00</b>				
<b>SHERIFF - CORR</b> (2680)	Corrections	5120	1.00	40.00	N	FP8	
	<b>TOTAL</b>		<b>1.00</b>				
<b>PUBLIC DEFENDER</b> (2810)	Law Clerk (Part Time)	2159	0.25	10.00	N	-	
	<b>TOTAL</b>		<b>0.25</b>				
<b>HIGHWAY</b> (3510)	Engineering Technician II	5542	1.00	40.00	N	AL10B	
	<b>TOTAL</b>		<b>1.00</b>				
<b>PUBLIC HEALTH</b> (3610)	Case Manager	5620	2.00	37.50	N	-	
	Health Educator	5647	0.50	18.75	N	-	
	Licensed Env. Health Practitioner	5660	0.60	22.50	N	-	
	LEHP in Training	5688	0.40	15.00	N	-	
	Nutritionist	5668	0.50	18.75	N	AS7	
	Office Assistant B	5672	0.50	18.75	N	CT4	
	Public Health Nurse	5684	3.60	90.00	N	AS9	
	Secretary/Clinic Aide	5626	0.60	15.00	N	CT6	
	Secretary B	5693	5.00	172.50	N	CT6	
	<b>TOTAL</b>		<b>13.70</b>				
<b>FACILITIES MGMT</b> (4810)	General Maintenance (Part Time)	5555	0.50	20.00	N	AL9A	
	<b>TOTAL</b>		<b>0.50</b>				
<b>NURSING-ADMIN.</b> (3980)	Business Manager	3325	1.00	38.75	Y	AS11	
	<b>TOTAL</b>		<b>1.00</b>				
<b>TOTAL UNFUNDED POSITIONS</b>			<b><u>21.45</u></b>				

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**FULL-TIME EQUIVALENT EMPLOYEES**

Function/Program	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>General Government</b>										
County Board	3.10	2.00	2.00	2.50	2.56	2.56	2.56	2.56	2.56	2.00
Finance	6.10	7.10	7.10	7.10	7.15	7.15	7.00	7.00	7.00	6.80
Information Management	11.00	10.00	10.00	10.00	10.00	10.00	11.00	10.20	10.20	10.20
Assessments	6.72	6.72	6.50	7.00	7.00	7.00	7.00	7.00	6.00	6.00
County Clerk & Recorder	9.00	9.00	10.00	12.00	12.00	12.00	12.00	10.67	10.67	10.67
Elections	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.83	3.83	3.83
Planning & Zoning	5.20	5.20	5.20	5.20	5.60	5.60	5.60	5.60	5.60	5.60
Regional Office of Education	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00
Treasurer	4.70	4.70	4.70	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Facilities Management	9.85	9.85	9.85	9.00	10.00	10.00	10.00	9.00	9.00	9.00
Sub-Total General Government	60.67	59.57	60.35	62.80	64.31	64.31	65.16	62.86	60.86	60.10
<b>Public Safety</b>										
Circuit Clerk	26.00	26.00	23.75	23.75	23.75	23.75	23.75	22.25	21.50	21.50
Coroner / ESDA	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Judiciary / Jury Commission	9.20	8.50	7.00	7.40	7.55	7.55	7.30	7.30	7.30	7.30
Sheriff - Admin/Patrol/Detective	49.00	48.00	47.00	46.00	50.00	49.00	48.00	47.00	47.50	47.50
Sheriff - Communications	26.00	26.00	25.00	25.00	26.00	26.00	26.00	26.00	26.00	26.00
Sheriff - Corrections	27.00	27.00	26.00	26.00	26.00	26.00	28.00	28.00	22.00	19.30
Sheriff - Court Security	5.00	5.00	6.00	6.00	5.00	5.00	4.00	4.00	4.00	4.00
State's Attorney	23.95	22.00	22.00	22.00	22.00	22.00	22.00	23.00	22.50	21.50
Public Defender	11.00	11.00	9.00	9.25	9.25	9.25	9.00	9.00	9.00	9.00
Court Services / Probation	19.00	17.00	17.00	17.00	17.00	17.00	16.00	15.00	15.00	15.00
Drug Court	2.00	2.00	4.00	1.00	1.00	1.00	1.50	1.50		
Sub-Total Public Safety	200.75	195.10	189.35	186.00	190.15	189.15	188.15	185.65	177.40	173.70

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**FULL-TIME EQUIVALENT EMPLOYEES**

Function/Program	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>Highways &amp; Streets</b>	24.00	24.00	24.00	24.00	25.50	25.50	25.50	25.50	25.50	25.50
<b>Health &amp; Welfare</b>										
Community Services	4.00	4.00	3.50	6.00	6.00	3.50	3.50	3.50	3.50	3.50
Mental Health	2.00	2.00	1.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Public Health & Solid Waste	39.40	42.20	75.50	79.00	79.00	79.00	81.55	82.85	82.35	83.05
Rehab & Nursing	181.40	180.75	181.75	180.75	180.35	180.35	175.30	160.50	153.20	153.23
Veteran's Assistance	6.00	6.00	5.00	5.00	5.00	5.00	4.00	2.00	0.00	0.00
Sub-Total Health & Welfare	232.80	234.95	267.25	272.75	272.35	269.85	266.35	250.85	241.05	241.78
<b>Culture &amp; Recreation</b>										
Forest Preserve	6.35	6.00	6.00	6.01	6.01	6.01	5.35	5.35	5.35	5.60
History Room	0.50	0.50	0.60	0.60	0.60	0.60	0.60	0.60	0.30	0.30
Sub-Total Culture & Recreation	6.85	6.50	6.60	6.61	6.61	6.61	5.95	5.95	5.65	5.90
<b>Grand Total</b>	525.07	520.12	547.55	552.16	558.92	555.42	551.11	530.81	510.46	506.98



**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**ELECTED OFFICIALS**

<u>CLASS NUMBER</u>	<u>CLASSIFICATION</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
0101	County Board Chairperson	10,200	<b>10,200</b>	10,200	10,200	(3)	(3)
0102	County Board Vice-Chairperson	1,800	<b>1,800</b>	1,800	1,800	(3)	(3)
0103	Committee Chairperson (1)	110/month	<b>110/month</b>	110/month	110/month	(3)	(3)
0105	County Board Member	85/Diem	<b>85/Diem</b>	85/Diem	85/Diem	85/Diem	85/Diem
0501	Circuit Clerk	90,250	<b>92,150</b>	95,000	98,800		
	Deferred Compensation	<u>4,750</u>	<u>4,850</u>	<u>5,000</u>	<u>5,200</u>		
	Total	95,000	<b>97,000</b>	100,000	104,000	(3)	(3)
0511	County Clerk and Recorder	85,118	<b>88,513</b>	88,513	88,513	89,434	90,307
	Deferred Compensation	<u>2,633</u>	<u>2,738</u>	<u>2,738</u>	<u>2,738</u>	<u>2,766</u>	<u>2,793</u>
	Total	87,750	<b>91,250</b>	91,250	91,250	92,200	93,100
0521	Coroner - 1/2 FTE	56,018	<b>57,133</b>	57,570	61,110		
	Deferred Compensation	<u>1,733</u>	<u>1,767</u>	<u>3,030</u>	<u>1,890</u>		
	Total	57,750	<b>58,900</b>	60,600	63,000	(3)	(3)
0531	Sheriff	121,493	<b>126,343</b>	126,343	126,343	127,652	128,913
	Deferred Compensation	<u>3,758</u>	<u>3,908</u>	<u>3,908</u>	<u>3,908</u>	<u>3,948</u>	<u>3,987</u>
	Total	125,250	<b>130,250</b>	130,250	130,250	131,600	132,900
0541	State's Attorney (2)	166,508					
0551	Treasurer	85,118	<b>88,513</b>	88,513	88,513	89,434	90,307
	Deferred Compensation	<u>2,633</u>	<u>2,738</u>	<u>2,738</u>	<u>2,738</u>	<u>2,766</u>	<u>2,793</u>
	Total	87,750	<b>91,250</b>	91,250	91,250	92,200	93,100

(1) Each committee chairperson will earn the above salary, regardless of whether or not the committee actually meets.

(2) 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 FY2013 salary took effect July 1, 2012. The FY2014 salary was not available at the time of printing.

(3) Salary to be set in Fall 2015.

# DEKALB COUNTY GOVERNMENT

## FY 2014 BUDGET

### EXEMPT PAY PLAN

1. Ten management positions are a part of this pay plan.

<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 (0 FTE)
1061	MA	Facilities Manager
1071	M2	Information Management Director
1081	M3	Finance Director
1091	M2	Planning Director
7101	M1	Forest Preserve Superintendent

2. The Deputy County Administrator position will be filled by two individuals currently in a Department Head position.
3. 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.
4. Salaries for new exempt employees will be set by the County Board at time of hiring; there is no minimum or maximum salary range.
5. The cost-of-living (COLA) component of the salary increase will be set by the County Board as part of the annual budget.
6. 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.
7. 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.
8. A percentage of the salary base, as determined by years of service in an exempt position, is paid to an exempt employee on a bi-weekly basis for deposit into one of the County's deferred compensation programs, the IMRF Voluntary Additional Contribution program, or to be invested in United States Savings Bonds. 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%.
9. 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.
10. 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 2014 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	10,100
0303	Board of Review Alternate	3.00	3.00	70.00/mtg
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

\*Board of Review salary for Assessment Year May 1, 2013 to April 30, 2014 is \$10,000.  
The salary for Assessment Year May 1, 2014 to April 30, 2015 is \$10,100.

**DEKALB COUNTY GOVERNMENT**

**FY 2014 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	14.75	16.23	23.15
2110	CT6	Accounting Clerk B	1.00	11.54	12.69	17.98
2120	CT8	Administrative Clerk A	0.00	13.77	15.15	21.44
2125	CT7B	Administrative Clerk B	1.00	12.85	14.14	20.01
2130	CT6	Administrative Clerk C	0.00	11.54	12.69	17.98
2135	CT8	Administrative Secretary	1.00	13.77	15.15	21.44
2145	-	Baliff-Part Time	4.70	11.85	13.04	18.34
2150	CT7B	Benefits Coordinator	1.00	12.85	14.14	20.01
2152	CT8	Case Manager	2.00	13.79	15.17	21.51
2153	AS7	Chief Bailiff	1.00	14.24	15.66	22.17
2156	AS8	Compliance Officer	0.00	16.05	17.66	24.98
2160	-	Corrections-Part Time	2.00		(1)	
2154	CT9	County Board Coordinator	1.00	15.78	17.36	24.63
2155	AS4	Deputy Clerk	20.00	10.28	11.31	16.04
2157	CT9	Deputy Court Administrator	1.00	15.78	17.36	24.63
2158	-	Drug Court Counselor	1.00		(2)	
2161	CT9	Executive Secretary	1.00	15.78	17.36	24.57
2162	CT5	Intake Worker	0.00	10.66	11.73	16.62
2164	-	Judicial Interpreter	1.00		(3)	
2163	CT8	Judicial Secretary	0.00	13.77	15.15	21.44
2169	LT4	Office Assistant	1.00	8.67	9.54	13.04
2165	CT9	Office Coordinator	2.00	15.78	17.36	24.63
2167	-	Project Assistant - defined	0.85		(4)	
2168	-	Project Assistant	0.15		(4)	
2170	CT7B	Secretary A	0.10	12.85	14.14	20.01
2174	CT7B	Secretary A - Webmaster	1.10	12.85	14.14	20.01
2175	CT6	Secretary B	1.00	11.54	12.69	17.98
2185	AS8	Supervisor Deputy Clerk	<u>4.00</u>	16.05	17.66	24.98
		<b>TOTAL</b>	<u>49.90</u>			

(1) Salary set by the sheriff.

(2) Salary set by Drug Court Administrator dependent on grant funds received.

(3) Hourly rate set by the Judiciary.

(4) Represents multiple part-time positions with variable rates for various tasks; total salaries paid in 2014 cannot exceed \$20,400.

**DEKALB COUNTY GOVERNMENT**

**FY 2014 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	22.26	24.49	36.51
2554	-	Assistant County Engineer	1.00	33.65	37.02	50.48
2570	-	Assistant ESDA Coordinator	0.10		(1)	2,600
2535	-	Assistant Historian	0.25		(1)	3,900
2506	-	Assistant Network Technician	1.00	18.85	20.74	30.92
2504	-	Assistant Network Tech Level II	1.00	20.73	22.80	34.01
2517	AS9	Building Inspector	0.20	18.22	20.04	28.38
2515	-	Chief Building Inspector	1.00	22.18	24.40	31.87
2521	-	Chief Deputy Coroner (Part-time)	0.25		(2)	
2522	SP3	Chief Deputy Sheriff	1.00	37.73	41.50	55.68
2523	-	Deputy Coroner (Part-time)	0.25		(2)	
2560	-	ESDA Coordinator	0.50		(1)	43,700
2524	AS9	Evidence Control Officer	0.50	18.22	20.04	28.38
2525	LT13	Executive Assistant	1.00	21.60	23.76	33.63
2528	-	GIS Analyst	1.00	22.26	24.49	36.51
2529	AS11	GIS Manager	1.00	23.86	26.25	37.18
2533	-	Historian	0.25		(1)	6,900
2534	-	Investigator	1.00	18.27	20.10	27.98
2536	-	Jury Commission Clerk (3)	0.50	13.77	15.15	21.44
2537	LT13	Lead Assistant Network Technician	1.00	21.61	23.77	33.63
2538	-	Lead Network Technician	1.00	24.47	26.92	38.52
2540	SP1	Lieutenant of Communications	1.00	38.91	42.80	63.82
2542	SP1	Lieutenant of Corrections	1.00	38.91	42.80	63.82
2545	SP1	Lieutenant of Patrol	1.00	38.91	42.80	63.82
2547	AS11	Maintenance Foreman - Hwy.	1.00	23.86	26.25	37.18
2549	-	Network Infrastructure Technician	1.00	22.26	24.49	36.51
2552	-	Network Security Specialist	1.00	23.36	25.70	37.51
2548	-	Network Technician	1.00	22.26	24.49	36.51
2530	M2	Operations Manager	1.00	24.31	26.74	41.39
2551	-	Program Compliance Oversight Monitor	0.00		(4)	
2550	-	Security Officer (3)	1.00	12.69	13.96	19.77
2553	-	Special Court Administrator	1.00		(3)	
2555	M2	Support Services Manager	<u>1.00</u>	24.31	26.74	41.39
<b>TOTAL</b>			<b><u>25.80</u></b>			

(1) Annual salary set by the County Board.

(2) Part-time Deputy Coroners are budgeted at a total cost of \$43,100 with the distribution to each deputy done at the discretion of the coroner.

(3) Salary set in conjunction with the Judiciary.

(4) Salary determined by grant parameters.

**DEKALB COUNTY GOVERNMENT**

**FY 2014 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>	<u>Judiciary</u>
2507 Attorney-Level One	42,601	46,861	69,857	6.00	5.00	0.00
2508 Attorney-Level Two	56,800	62,480	93,141	6.00	2.00	0.00
2510 Attorney-Level Three	71,002	78,102	100,906	1.00	0.00	0.00
2519 Conflict Assistant Public Defender (1)			24,250	0.00	0.00	1.00
2511 Public Defender (2)				<u>0.00</u>	<u>1.00</u>	<u>0.00</u>
<b>TOTALS</b>				<u>13.00</u>	<u>8.00</u>	<u>1.00</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) Four individuals fill this part-time position; each earning \$24,250 and receiving IMRF and insurance benefits.

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

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**CLERICAL, LABOR, AND SERVICE  
REHAB AND 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	21.89
3106	CT6	Accounting Clerk B	2.65	9.80	10.78	16.60
3150	-	Administrative Secretary	1.00	11.66	12.83	18.52
3114	AS10	Care Plan Coordinator	1.00	19.74	21.71	32.83
3121	AS11	Clinical Support Service Coord.	1.00	22.01	24.21	37.04
3125	-	Groundskeeper	0.25	7.50	8.25	11.82
3131	AS9	Inservice Education Instructor	0.00	22.01	24.21	36.78
3155	CT6	Payroll Clerk	1.00	9.80	10.78	16.60
3120	-	Quality of Care Manager	0.00	22.01	24.21	36.78
3165	AS9	Restorative Nurse - RN	1.00	20.33	22.36	32.83
3166	-	Restorative Nurse - LPN	1.00	17.90	19.69	25.06
3173	AS10	RN Charge Nurse	3.00	20.33	22.36	32.83
3174	AS11	RN House Supervisor	3.00	22.01	24.21	36.78
3175	-	Schedule Coordinator	1.00	11.66	12.83	18.52
3182	AS8	Social Service Assistant	2.00	13.63	14.99	23.12
3183	-	Social Srvc/Med Records Tech	1.00	10.53	11.58	16.27
3187	AS9	Staff Nurse - RN	<u>18.50</u>	19.25	21.18	28.63
		<b>TOTAL</b>	<u><b>38.40</b></u>			

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**ADMINISTRATIVE AND MID-MANAGEMENT  
REHAB AND 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	23.11
3310	SP1	Assistant Director of Nursing	1.00	20.81	22.89	36.61
3315	AS8	Director of Environmental Services	1.00	13.66	15.03	23.20
3330	AS8	Community Life Coordinator	1.00	13.63	14.99	23.11
3335	AS10	Director of Dietary Services	1.00	17.70	19.47	29.98
3350	SP3	Director of Nursing	1.00	22.93	25.22	40.96
3355	-	Director of Rehabilitation	1.00	20.33	22.36	34.43
3360	AS10	Director of Social Services	1.00	17.70	19.47	29.98
3365	-	Director of Special Care Unit	1.00	25.29	27.82	38.09
		<b>TOTAL</b>	<b><u>10.00</u></b>			

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

The Nursing Home Manager is an out-sourced contract.



**DEKALB COUNTY GOVERNMENT**

**FY 2014 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	34.93	38.42	56.03
3524	AS9	Communicable Disease Coord.	1.00	25.00	27.50	40.10
3530	-	Director of Administrative Services	1.00	22.45	24.70	34.80
3540	-	Dir. of Community Health & Prevention	1.00	33.27	36.60	53.36
3536	-	Director of Health Protection	1.00	29.09	32.00	46.71
3544	AS10	Family Planning Coordinator	1.00	25.00	27.50	40.10
3548	-	HIV/STD Clinical Team Leader	1.00	19.33	21.26	30.94
3581	-	Pediatric Services Coordinator	1.00	25.00	27.50	40.10
3595	-	WIC/FCM Program Coordinator	1.00	25.00	27.50	40.10
3596	-	WIC/FCM Team Leader	<u>1.00</u>	23.14	25.45	37.10
		<b>TOTAL</b>	<b><u>11.00</u></b>			

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

**DEKALB COUNTY GOVERNMENT**

**FY 2014 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		(1)	
3715	-	Administrative Assistant	<u>1.00</u>	16.92	18.61	26.38
<b>TOTAL</b>			<u>2.00</u>			

(1) Salary set by the Mental Health Board.

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

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**NON-UNION COURT SERVICES**

**MANAGEMENT**

<u>CLASS NUMBER</u>	<u>HAY CODE</u>	<u>CLASSIFICATION</u>	<u>AUTHORIZED POSITIONS</u>	<b>2013</b>		
				<u>APPROVED SALARY RANGE*</u>		
				<u>Beginning of Range</u>		<u>Top of Range</u>
4110	CSA10	Deputy Director	1.00	53,470		79,412
4125	CSA9	Supervisor - Juvenile	<u>1.00</u>	49,106		72,043
		<b>TOTAL</b>	<u>2.00</u>			

\*Salaries are set by the 23rd Judicial Circuit.

**Salary ranges for management personnel for 2014 were not available at time of printing.**

**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	11.54	12.69	17.98
4270	CS4	Secretary A	<u>1.00</u>	12.68	13.95	20.75
		<b>TOTAL</b>	<u>2.00</u>			

**DEKALB COUNTY GOVERNMENT**

**FY 2014 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>
4661	CT9	Executive Secretary	1.00	15.34	16.87	23.87
4664	CT5	Intake Worker	1.00	10.66	11.73	16.61
4663	AS9	Service Officer	3.00	18.31	20.14	28.52
4601	AS11	Superintendent	<u>1.00</u>	22.51	24.76	33.82
		TOTAL	<u>6.00</u>			

\*Salaries are set by the Veterans' Assistance Commission, using these ranges as a guideline.

DEKALB COUNTY GOVERNMENT

FY 2014 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	19.00
5120	FP8	Corrections - Courthouse Security	3.00
5115	FP10	Corrections Sgt - Courthouse Security	1.00
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>93.00</u>

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**MAP PAY SCALES**

**CONTRACT PERIOD 12/01/2009 - 12/31/2013**

		2.0% COLA	2.0% COLA	1.0% COLA	2.0% COLA	2.0% COLA	3.0% COLA	1.5% COLA
	Step	12-01-2009 thru 12-31-2010	01-01-2011 thru 06-30-2011	07-01-2011 thru 12-31-2011	01-01-2012 thru 06-30-2012	07-01-2012 thru 12-31-2012	01-01-2013 thru 06-30-2013	<b>07-01-2013 thru 12-31-2013</b>
Communications	0	17.71	18.06	18.24	18.61	18.98	19.55	<b>19.84</b>
	1	19.03	19.41	19.61	20.00	20.40	21.01	<b>21.33</b>
	2	20.35	20.76	20.96	21.38	21.81	22.46	<b>22.80</b>
	3	21.70	22.13	22.35	22.80	23.25	23.95	<b>24.31</b>
	4	22.99	23.45	23.69	24.16	24.64	25.38	<b>25.76</b>
	5	24.03	24.51	24.76	25.25	25.76	26.53	<b>26.93</b>
	6	25.10	25.60	25.86	26.38	26.91	27.71	<b>28.13</b>
	7	26.05	26.57	26.84	27.37	27.92	28.76	<b>29.19</b>
Communications Sergeants	0	28.20	28.77	29.05	29.64	30.23	31.14	<b>31.60</b>
	1	29.06	29.64	29.94	30.54	31.15	32.08	<b>32.56</b>
	2	29.88	30.47	30.78	31.39	32.02	32.98	<b>33.48</b>
Corrections	0	21.11	21.54	21.75	22.19	22.63	23.31	<b>23.66</b>
	1	22.64	23.10	23.33	23.79	24.27	25.00	<b>25.37</b>
	2	24.23	24.71	24.96	25.46	25.96	26.74	<b>27.14</b>
	3	25.77	26.28	26.54	27.07	27.62	28.44	<b>28.87</b>
	4	27.41	27.96	28.24	28.80	29.38	30.26	<b>30.71</b>
	5	28.63	29.20	29.50	30.09	30.69	31.61	<b>32.08</b>
	6	29.89	30.48	30.79	31.40	32.03	32.99	<b>33.49</b>
Corrections Sergeants	0	32.28	32.93	33.26	33.92	34.60	35.64	<b>36.17</b>
	1	33.30	33.97	34.31	34.99	35.69	36.77	<b>37.32</b>
	2	34.24	34.93	35.28	35.98	36.70	37.80	<b>38.37</b>
Detectives & Patrol	0	21.73	22.16	22.38	22.83	23.29	23.98	<b>24.34</b>
	1	23.48	23.95	24.19	24.67	25.17	25.92	<b>26.31</b>
	2	25.20	25.71	25.97	26.48	27.01	27.82	<b>28.24</b>
	3	26.90	27.44	27.71	28.26	28.83	29.69	<b>30.14</b>
	4	28.66	29.24	29.53	30.12	30.72	31.64	<b>32.12</b>
	5	30.45	31.06	31.37	31.99	32.63	33.61	<b>34.12</b>
Detectives & Patrol Sergeants	0	32.92	33.57	33.91	34.59	35.28	36.34	<b>36.88</b>
	1	33.94	34.61	34.96	35.66	36.37	37.46	<b>38.03</b>
	2	34.90	35.60	35.96	36.68	37.41	38.53	<b>39.11</b>

**THIS CONTRACT WAS UNDER NEGOTIATION AT THE TIME OF PRINTING.**

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**OPERATING ENGINEERS UNION**

<u>Class</u>		<u>Hay</u>	<u>Authorized</u>
<u>Number</u>	<u>Classification</u>	<u>Code</u>	<u>Positions</u>
5305	Maintainer	-	9.00
5310	Maintenance	-	1.00
5320	Mechanic	-	2.00
5330	Traffic Control Tech	-	<u>2.00</u>
TOTAL			<u>14.00</u>

<u>Class</u>	<u>Classification</u>	<u>Starting/Hiring</u>		<u>Starting/Hiring &amp; Standard Rates</u>		
		<u>First 12</u>	<u>Second 12</u>	<u>1/1/2013</u>	<u>7/1/2013</u>	<u>1/1/2014</u>
<u>Number</u>		<u>months</u>	<u>months</u>			
5305	Maintainer	80% of start rate	90% of start rate	26.46	26.59	<b>26.99</b>
5310	Maintenance			21.22	21.33	<b>21.65</b>
5320	Mechanic			26.46	26.59	<b>26.99</b>
5320	Mechanic A*			26.97	27.10	<b>27.51</b>
5330	Traffic Control Tech			26.46	26.59	<b>26.99</b>
5330	Traffic Control Tech A*			26.97	27.10	<b>27.51</b>

\*Hire date before 12/01/2006.

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**AFSCME UNION  
SYCAMORE & HIGHWAY CAMPUSES**

APPROVED  
SALARY RANGE

---

<u>CLASS NUMBER</u>	<u>CLASSIFICATION</u>	<u>HAY CODE</u>	<u>AUTHORIZED POSITIONS</u>	<u>Beginning of Range</u>	<u>Maximum Hiring</u>	<u>Top of Range</u>
5505	Accounting Clerk A	AC7A	2.00	14.37	15.81	22.76
5506	Accounting Clerk B	AC6	0.00	11.56	12.72	18.31
5507	Administrative Assistant	AC7A	1.00	14.37	15.81	22.76
5509	Administrative Clerk A	AC8	1.00	13.75	15.13	21.76
5510	Administrative Clerk B	AC7	2.00	12.56	13.82	19.88
5511	Administrative Clerk C	AC6	4.72	11.56	12.72	18.31
5515	Administrative Secretary	AC8	2.00	13.75	15.13	21.76
5519	Assistant Planner	AA9	1.00	18.25	20.08	28.88
5520	Cartographer (unfunded)	AA8	0.00	16.05	17.66	25.41
5523	Chief Deputy of Assessments	AA9	1.00	18.25	20.08	28.88
5524	Chief Deputy of Elections	AA8	1.00	16.05	17.66	25.41
5527	Chief Deputy Recorder	AA9	1.00	18.25	20.08	28.88
5530	Chief Deputy Treasurer	AA9	1.00	18.25	20.08	28.88
5531	Clerk/Typist (unfunded)	AC3	0.00	9.36	10.30	14.84
5580	Code Enforcement Tech.	AA8	1.00	16.05	17.66	25.41
5542	Engineering Tech II (unfunded)	AL10B	0.00	14.69	16.16	23.27
5543	Engineering Technician III	AL11	3.00	17.78	19.56	28.16
5555	General Maintenance	AL9A	1.85	13.17	14.49	20.85
5553	GIS Technician (unfunded)	AA8	0.00	16.05	17.66	25.41
5549	Housekeeper/Custodian II (unfunded)	AC4	0.00	9.07	9.98	14.10
5551	Legal Secretary B	AC7	7.95	12.56	13.82	19.88
5556	Maintenance II	AL10B	3.00	14.69	16.16	23.27
5557	Maintenance III	AL10A	1.00	16.32	17.95	25.83
5560	Maintenance Supervisor	AL12	1.00	17.95	19.75	28.40
5563	Mapper - Appraiser I	AA7	1.00	14.26	15.69	22.59
5564	Mapper - Appraiser II	AA8	1.00	16.05	17.66	25.41
5567	Office Assistant A	AC5	1.00	10.67	11.74	16.89
5568	Office Assistant B	AC4	4.70	9.98	10.98	15.81
5571	Office Coordinator	AC9	0.00	15.20	16.72	24.04
5574	Offset Printer	AA4	1.00	10.28	11.31	16.30
5575	Permit / Inventory Tech III	AL11	1.00	17.78	19.56	28.16
5583	Secretary B	AC6	4.50	11.56	12.72	18.31
5585	Tax Extension Clerk	AA8	1.00	16.05	17.66	25.40
5589	Victim/Witness Assistant	AA7	<u>1.00</u>	14.26	15.69	22.59
	<b>TOTAL</b>		<b><u>52.72</u></b>			



**DEKALB COUNTY GOVERNMENT**

**FY 2014 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>
5603	-	Accounting Assistant	1.00	14.29	15.72	21.70
5604	CT7A	Accounting Clerk A	2.00	16.04	17.64	24.41
5608	CT6	Administrative Clerk C	2.00	12.55	13.81	19.09
5612	LT7A	Animal Control Warden	2.00	14.59	16.05	22.21
5647	-	Health Educator	2.00	18.91	20.80	28.77
5660	-	Licensed Env Hlth Practitioner	2.00	20.67	22.74	29.90
5688	AS8	LEHP in Training	1.00	19.17	21.09	29.19
5668	AS7	Nutritionist	2.00	18.91	20.80	28.77
5672	CT4	Office Assistant B	1.00	11.10	12.21	16.90
5682	-	Public Health Associate	1.00	15.50	17.05	23.59
5684	AS9	Public Health Nurse	6.40	21.49	23.64	33.80
5625	CT6	Secretary/Case Manager Asst	1.00	12.55	13.81	19.09
5693	CT6	Secretary B	<u>5.00</u>	12.55	13.81	19.09
		<b>TOTAL</b>	<b><u>28.40</u></b>			

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**AFSCME UNION  
REHAB AND 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	Community Life Aide	7.75	8.30	9.13	13.10
5918	NL9B	Cook II	3.50	9.43	10.37	15.00
5922	NL3	Dietary Aide	18.00	8.25	9.08	11.76
5930	NL3	Housekeeping Aide	9.00	8.25	9.08	11.76
5935	NL3	Laundry Worker I	4.00	8.25	9.08	11.76
5917	-	Lead Cook	1.00	10.88	11.97	16.35
5919	-	Lead Housekeeper	1.00	8.27	9.10	14.03
5939	NL8	Maintenance I	1.00	10.70	11.77	17.11
5946	LT12	Maintenance Supervisor	1.00	15.51	17.06	25.47
5951	-	Nurse's Assistant - CNA	68.00	11.23	12.35	16.42
5963	NC4	Receptionist	2.00	8.91	9.80	14.16
5969	NS4	Restorative Aide	4.00	11.44	12.58	16.95
5986	-	Staff Nurse - LPN	6.25	16.97	18.67	23.75
5993	-	Unit Clerk	1.00	11.17	12.29	15.21
5994	-	Unit Assistant	3.50	8.68	9.55	13.37
5995	NC6	Ward Secretary	<u>2.00</u>	12.04	13.24	17.55
<b>TOTAL</b>			<u>133.00</u>			

**DEKALB COUNTY GOVERNMENT**

**FY 2014 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	6.00
6740	TP9	Pre-Trial Officer	<u>2.00</u>
		<b>TOTAL</b>	<b><u>15.00</u></b>

**2013**

Approved Salary Range

	<u>Hourly*</u>	<u>Annual</u>
Probation Officers	19.18 - 27.93	37,407 - 54,470
Special Unit Officers	20.59 - 30.04	40,141 - 58,569

\*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 2014 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	10.05	11.06	14.21
7106	-	Park Manager	1.00	15.04	16.54	23.82
7130	-	Natural Resource Manager	1.00		21.39	
7110	-	Maintenance - Part Time	0.85	8.54	9.39	12.90
7115	LT12A	Maintenance Supervisor	1.00	18.32	20.15	29.49
7120	-	Secretary - Financial Support *	0.00		73.60	monthly
7120	-	Secretary - Office*	0.00		12.73	hourly
7120	-	Secretary - Office*	0.00		61.80	monthly
7125		Secretary - Parks* (telephone reimbursement for prk mgrs phone)	<u>0.00</u>		25.00	monthly
<b>TOTAL</b>			<u>5.35</u>			

The Forest Preserve Superintendent appears on the exempt schedule.

\*Rates set by the Forest Preserve Superintendent.

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

**DEKALB COUNTY GOVERNMENT**

**FY 2014 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. Technical Judges will receive an additional \$60.00.

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**NON-UNION LONGEVITY PLAN**

<u>Hired Before January 1st</u>	<u>Full Years of Service</u>	<u>Pay Period Amount</u>	<u>Annual Amount</u>
2014	0	0	0
2013	1	0	0
2012	2	0	0
2011	3	0	0
2010	4	0	0
2009	5	14.00	364.00
2008	6	17.00	442.00
2007	7	19.00	494.00
2006	8	22.00	572.00
2005	9	24.00	624.00
2004	10	27.00	702.00
2003	11	40.00	1,040.00
2002	12	44.00	1,144.00
2001	13	47.00	1,222.00
2000	14	51.00	1,326.00
1999	15	54.00	1,404.00
1998	16	68.00	1,768.00
1997	17	71.00	1,846.00
1996	18	75.00	1,950.00
1995	19	78.00	2,028.00
1994	20	82.00	2,132.00
1993	21	110.00	2,860.00
1992	22	114.00	2,964.00
1991	23	117.00	3,042.00
1990	24	121.00	3,146.00
1989	25	124.00	3,224.00
1988	26	143.00	3,718.00
1987	27	146.00	3,796.00
1986	28	150.00	3,900.00
1985	29	153.00	3,978.00
1984	30 or more	157.00	4,082.00

Pay period amounts reflect 26 pay periods per year.

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 is in an insurance eligible position, 100% of longevity is paid; if regularly scheduled hours are 20 hours or less per pay period, no longevity is paid; otherwise 50% is paid.

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**AFSCME UNION LONGEVITY PLAN  
SYCAMORE & HIGHWAY CAMPUSES**

<u>Hired Before January 1st</u>	<u>Full Years of Service</u>	<u>Pay Period Amount</u>	<u>Annual Amount</u>
2014	0	0	0
2013	1	0	0
2012	2	0	0
2011	3	0	0
2010	4	13.54	352.00
2009	5	15.35	399.00
2008	6	18.16	472.00
2007	7	19.97	519.00
2006	8	22.77	592.00
2005	9	24.58	639.00
2004	10	27.39	712.00
2003	11	29.20	759.00
2002	12	32.00	832.00
2001	13	33.81	879.00
2000	14	36.62	952.00
1999	15	38.43	999.00
1998	16	51.24	1,332.00
1997	17	53.04	1,379.00
1996	18	55.85	1,452.00
1995	19	57.66	1,499.00
1994	20	60.47	1,572.00
1993	21	77.27	2,009.00
1992	22	80.08	2,082.00
1991	23	81.89	2,129.00
1990	24	84.70	2,202.00
1989	25	86.50	2,249.00
1988	26	94.31	2,452.00
1987	27	96.12	2,499.00
1986	28	98.93	2,572.00
1985	29	100.74	2,619.00
1984	30	103.54	2,692.00
1983	31	105.35	2,739.00
1982	32	108.16	2,812.00
1981	33	109.97	2,859.00
1980	34	112.77	2,932.00
1979	35 or more	114.58	2,979.00

Pay period amounts reflect 26 pay periods per year.

If an employee works the required hours to be 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 2014 BUDGET**

**MAP UNION LONGEVITY PLAN**

<u>Hired Before January 1st</u>	<u>Full Years of Service</u>	<u>Pay Period Amount</u>	<u>Annual Amount</u>
2014	0	0	0
2013	1	0	0
2012	2	0	0
2011	3	0	0
2010	4	0	0
2009	5	0	0
2008	6	0	0
2007	7	0	0
2006	8	25.39	660.00
2005	9	30.00	780.00
2004	10	34.62	900.00
2003	11	39.24	1,020.00
2002	12	43.85	1,140.00
2001	13	48.47	1,260.00
2000	14	53.08	1,380.00
1999	15	57.70	1,500.00
1998	16	62.31	1,620.00
1997	17	66.93	1,740.00
1996	18	71.54	1,860.00
1995	19	76.16	1,980.00
1994	20	80.77	2,100.00
1993	21	85.39	2,220.00
1992	22	90.00	2,340.00
1991	23	94.62	2,460.00
1990	24	99.24	2,580.00
1989	25 or more	103.85	2,700.00

Pay period amounts reflect 26 pay periods per year.

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.

**THIS CONTRACT WAS UNDER NEGOTIATION AT THE TIME OF PRINTING.**



**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**PAID HOURS OFF PROGRAM**

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

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

\*PHO's are accrued on non-overtime hours paid, excluding funeral leave and jury duty pay.

\*\*Accrual rates for the MAP union changed effective January 1, 2013. The accrual rates in 2012 were 0.115 (0.5-4 years), 0.133 (5-14 years), and 0.150 (15+ years).

Employees will be paid for holidays during the first six months of their employment providing the scheduled day before and the scheduled day after the holiday are worked.

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.

Emergency PHO's may be used at the discretion of the department head for reasons of illness and personal emergency only.

Leave for vacation purposes shall be arranged with due regard for the operating needs of the County. Each department head is responsible for vacation scheduling within his or her department that shall best meet the needs of the department and reconcile vacation preferences of employees with County workloads.

The DeKalb County Board adopted this policy on November 16, 2005. This policy replaces the previous policy.

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**HOLIDAY SCHEDULES**

	All Groups Except Those <u>at Right</u>	Health <u>Department</u>	<u>MAP</u>	Nursing <u>Home</u>	Mental <u>Health</u>
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		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
Veterans' Day	X	X			X
Thanksgiving Day	X	X	X	X	X
Day after Thanksgiving	X	X	X	X	
Christmas Eve		1/2	X	X	1/2
Christmas Day	X	X	X	X	X
New Year's Eve		1/2	X		
<b>Total Holidays in 2014</b>	<b>12.00</b>	<b>13.50</b>	<b>12.00</b>	<b>9.00</b>	<b>12.50</b>

Total Holidays in 2013	13.00	13.50	13.00	9.00	12.50
Total Holidays in 2012	14.00	13.50	14.00	9.00	12.50
Total Holidays in 2011	13.00	13.50	13.00	9.00	12.50
Total Holidays in 2010	14.00	13.50	14.00	9.00	12.50
Total Holidays in 2009	14.00	13.50	14.00	9.00	12.50
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

## DEKALB COUNTY GOVERNMENT

### FY 2014 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. 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.

##### 3. SLEP EMPLOYEE RATE

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

##### 4. IMRF/FLEX RESOLUTION

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

##### 5. IMRF/MILITARY SERVICE CREDIT RESOLUTION

The resolution to allow the purchase of up to 48 months of military service for IMRF service credit was passed on February 20, 2008.

##### 6. COBRA ADMINISTRATIVE FEE

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

##### 7. FLEXIBLE BENEFITS PROGRAM

The first Flexible Benefits Plan Document was effective on January 1, 1990; restated as of January 1, 2003; and last amended (amendment #3) on July 21, 2010. The Reimbursement Plan Administrator changed from Ceridian to PayFlex on January 1, 2011. The Plan was restated as of November 21, 2012 and again on January 16, 2013.

##### 8. FISCAL YEAR CHANGE

The fiscal year was changed to be a calendar year with the FY 2008 budget effective January 1, 2008. This caused FY 2007 to be 13 months long and run from December 1, 2006 through December 31, 2007.

##### 9. PHO BUY-DOWN

Effective with the FY 2008 budget, the non-union Paid Hours Off (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 were tracked by the Finance Office. This option was offered in FY 2008 and FY 2009 but was eliminated in FY 2010.

##### 10. DEPARTMENT ADJUSTMENT

Effective with FY 2008 (January 1, 2008), the Facilities Management Office became a part of the General Fund.

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**MISCELLANEOUS INFORMATION**

**(continued)**

11. 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 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; 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.

12. Deferred Compensation Limits

<u>Year</u>	<u>Maximum Deferral</u>	<u>Year</u>	<u>Maximum Deferral</u>
2005	14,000	2010	16,500
2006	15,000	2011	16,500
2007	15,500	2012	17,000
2008	15,500	2013	17,500
2009	16,500	2014	17,500

13. NON-UNION LONGEVITY PLAN

The non-union longevity plan was adopted November 17, 1999, and amended on January 1, 2008, January 1, 2009, and January 1, 2013.

14. UNEMPLOYMENT BENEFITS

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

15. PUBLIC DEFENDER'S 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.

16. HEALTH INSURANCE BUYOUT PROGRAM

The Health Insurance Buyout Program was first effective with the 1994 calendar year.

**DEKALB COUNTY GOVERNMENT**  
**FY 2014 BUDGET**  
**NON-UNION SALARY INCREASE HISTORY**

<u>YEAR</u>	<u>COLA</u>	<u>MERIT</u>
FY 2014	1.00%	0.00%
FY 2013	1.00%	0.00%
FY 2012*	3.50%	0.00%
FY 2011	1.30%	0.00%
FY 2010	0.10%	0-1.9%
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%

\*In 2012, a 1.5% increase was awarded on January 1st, and a 2% increase was awarded on March 25th.

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**IMRF/SLEP EMPLOYER RATE HISTORY**

**COUNTY**

<u>CALENDAR YEAR</u>	<u>IMRF ACTUAL RATE</u>	<u>IMRF PHASE-IN RATE</u>	<u>IMRF DEPT W/H RATE</u>	<u>SLEP ACTUAL RATE</u>	<u>SLEP PHASE-IN RATE</u>	<u>SLEP DEPT W/H RATE</u>
2014	11.75%	N/A	11.00%	22.15%	N/A	22.15%
2013	12.07%	N/A	10.50%	22.26%	N/A	22.26%
2012	11.57%	N/A	10.00%	21.78%	N/A	21.78%
2011	11.25%	10.47%	9.50%	21.23%	21.19%	21.23%
2010	11.06%	9.52%	9.00%	21.56%	19.56%	19.56%
2009	8.65%	N/A	8.50%	18.17%	N/A	18.17%
2008	8.59%	N/A	8.00%	17.81%	N/A	17.81%
2007	8.79%	N/A	7.50%	17.44%	N/A	17.44%
2006	9.40%	N/A	7.00%	16.89%	N/A	16.89%
2005	8.43%	N/A	6.50%	16.52%	N/A	16.52%
2004	.95%	N/A	6.00%	14.54%	N/A	14.54%
2003	.91%	N/A	6.00%	12.94%	N/A	12.94%
2002	6.00%	N/A	6.00%	13.13%	N/A	13.13%
2001	6.00%	N/A	6.00%	14.95%	N/A	14.95%

**FOREST PRESERVE DISTRICT**

<u>CALENDAR YEAR</u>	<u>FOREST PRESERVE ACTUAL RATE</u>	<u>FOREST PRESERVE PHASE-IN RATE</u>	<u>FOREST PRESERVE DEPT W/H RATE</u>
2014	12.79%	N/A	12.79%
2013	13.57%	N/A	13.57%
2012	13.56%	N/A	13.56%
2012	13.56%	N/A	13.56%
2011	15.27%	N/A	15.27%
2010	16.00%	14.61%	14.61%
2009	13.28%	N/A	13.28%
2008	12.94%	N/A	12.94%
2007	12.52%	N/A	12.52%
2006	14.73%	N/A	14.73%
2005	12.50%	N/A	12.50%
2004	11.98%	N/A	11.98%
2003	9.44%	N/A	9.44%
2002	8.87%	N/A	8.87%
2001	9.00%	N/A	9.00%

**DEKALB COUNTY GOVERNMENT**

**FY 2014 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>2012</u>						
County	25,959,404	24,408,002	24,541,134	22,731,895	17,473,679	6,904,785
Forest Preserve	337,846	332,686	332,686	289,523	282,514	0
Total	<u>26,297,250</u>	<u>24,740,688</u>	<u>24,873,820</u>	<u>23,021,418</u>	<u>17,756,193</u>	<u>6,904,785</u>
<u>2011</u>						
County	25,692,276	24,160,465	24,363,660	22,546,884	17,880,681	6,589,662
Forest Preserve	315,995	310,349	310,349	267,769	271,228	0
Total	<u>26,008,271</u>	<u>24,470,814</u>	<u>24,674,009</u>	<u>22,814,653</u>	<u>18,151,909</u>	<u>6,589,662</u>
<u>2010</u>						
County	26,137,315	24,522,948	24,743,682	22,860,970	18,160,261	6,576,845
Forest Preserve	298,030	288,640	288,640	245,623	264,264	0
Total	<u>26,435,345</u>	<u>24,811,588</u>	<u>25,032,322</u>	<u>23,106,593</u>	<u>18,424,525</u>	<u>6,576,845</u>
<u>2009</u>						
County	25,983,808	24,536,472	24,755,720	22,891,143	18,035,979	6,452,786
Forest Preserve	307,735	298,315	298,315	254,407	269,221	0
Total	<u>26,291,542</u>	<u>24,834,786</u>	<u>25,054,035</u>	<u>23,145,550</u>	<u>18,305,200</u>	<u>6,452,786</u>
<u>2008</u>						
County	24,834,814	23,418,050	23,654,331	21,819,481	17,232,771	6,053,130
Forest Preserve	277,962	265,742	265,742	226,564	252,510	0
Total	<u>25,112,776</u>	<u>23,683,792</u>	<u>23,920,073</u>	<u>22,046,045</u>	<u>17,485,281</u>	<u>6,053,130</u>
<u>2007</u>						
County	23,260,027	21,987,667	22,126,712	20,441,360	16,349,624	5,579,531
Forest Preserve	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 Preserve	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 Preserve	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>

**DEKALB COUNTY GOVERNMENT**

**FY 2014 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>2012</u>					
County	621	809	185	187	631
Forest Preserve	7	14	1	1	14
Total	<u>628</u>	<u>823</u>	<u>186</u>	<u>188</u>	<u>645</u>
<u>2011</u>					
County	622	828	173	186	633
Forest Preserve	9	14	2	1	14
Total	<u>631</u>	<u>842</u>	<u>175</u>	<u>187</u>	<u>647</u>
<u>2010</u>					
County	637	850	158	215	646
Forest Preserve	9	12	1	1	13
Total	<u>646</u>	<u>862</u>	<u>159</u>	<u>216</u>	<u>659</u>
<u>2009</u>					
County	676	882	185	157	703
Forest Preserve	8	13	1	1	13
Total	<u>684</u>	<u>895</u>	<u>186</u>	<u>158</u>	<u>716</u>
<u>2008</u>					
County	650	900	239	214	675
Forest Preserve	6	13	1	3	13
Total	<u>656</u>	<u>913</u>	<u>240</u>	<u>217</u>	<u>688</u>
<u>2007</u>					
County	632	889	242	224	650
Forest Preserve	6	14	2	3	15
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 Preserve	5	11	1	0	16
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 Preserve	5	12	1	0	15
Total	<u>618</u>	<u>865</u>	<u>203</u>	<u>203</u>	<u>644</u>



**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**UNEMPLOYMENT STATISTICS**

	<u>Unemployment Earnings</u>	<u>Unemployment Tax Rate</u>	<u>Unemployment Taxes Paid</u>	<u>Unemployment Wage Base</u>	<u>Minimum Unemployment Tax Rate</u>
<u>2012</u>					
County	N/A*	N/A*	N/A*	N/A*	N/A*
Forest Preserve	337,846	0.55%	677	13,560	0.55%
Total	<u>337,846</u>		<u>677</u>		
<u>2011</u>					
County	N/A*	N/A*	N/A*	N/A*	N/A*
Forest Preserve	315,995	0.7%	759	12,740	0.7%
Total	<u>315,995</u>		<u>759</u>		
<u>2010</u>					
County	N/A*	N/A*	N/A*	N/A*	N/A*
Forest Preserve	298,030	0.65%	626	12,520	0.65%
Total	<u>298,030</u>		<u>626</u>		
<u>2009</u>					
County	N/A*	N/A*	N/A*	N/A*	N/A*
Forest Preserve	307,735	0.6%	594	12,300	0.6%
Total	<u>307,735</u>		<u>594</u>		
<u>2008</u>					
County	N/A*	N/A*	N/A*	N/A*	N/A*
Forest Preserve	277,962	0.8%	651	12,000	0.8%
Total	<u>277,962</u>		<u>651</u>		
<u>2007</u>					
County	N/A*	N/A*	N/A*	N/A*	N/A*
Forest Preserve	246,578	1.0%	754	11,500	1.0%
Total	<u>246,578</u>		<u>754</u>		
<u>2006</u>					
County	N/A*	N/A*	N/A*	N/A*	N/A*
Forest Preserve	227,389	1.1%	697	11,000	1.1%
Total	<u>227,389</u>		<u>697</u>		
<u>2005</u>					
County	20,100,959	1.6%	106,029	10,500	1.2%
Forest Preserve	222,685	1.2%	813	10,500	1.2%
Total	<u>20,323,644</u>		<u>106,842</u>		

\*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 taxes.

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**FLEXIBLE BENEFITS STATISTICS**

**A. UNREIMBURSED MEDICAL EXPENSES**

<u>YEAR</u>	<u>CONTRIBUTIONS</u>	<u>PARTICIPANTS</u>
2012	\$139,213	76
2011	\$135,140	81
2010	\$136,675	79
2009	\$136,750	78
2008	\$131,999	91
2007	\$113,135	82
2006	\$ 97,545	73
2005	\$104,780	84
2000	\$ 67,913	83

**B. DEPENDENT CARE EXPENSES**

<u>YEAR</u>	<u>CONTRIBUTIONS</u>	<u>PARTICIPANTS</u>
2012	\$22,499	5
2011	\$20,999	6
2010	\$22,257	7
2009	\$22,250	6
2008	\$23,800	6
2007	\$22,614	5
2006	\$18,397	6
2005	\$16,380	5
2000	\$66,892	18

DEKALB COUNTY GOVERNMENT

FY 2014 BUDGET

UNION CONTRACT SUMMARY

UNION -----	AUTHORIZED POSITIONS		ORIGINAL CONTRACT DATE	CURRENT CONTRACT			
	FUNDED	UNFUNDED		BOARD ADOPTED DATE*	START DATE	END DATE	STATUS
AFSCME-SYCAMORE AND HIGHWAY CAMPUSES	52.72	4.50	12/01/1988	5/15/2013	1/1/2013	12/31/2015	SETTLED
AFSCME-PUBLIC HEALTH	28.40	13.70	06/01/2008	5/30/2013	1/1/2013	12/31/2015	SETTLED
AFSCME-REHAB & NURSING CTR	133.00	0.00	09/21/1994	6/24/2013	1/1/2013	12/31/2015	SETTLED
MAP/FOP	93.00	2.00	12/01/1984	02/16/2010	12/1/2009	12/31/2013	UNDER NEGOTIATION
OPERATING ENGINEERS-HWY	14.00	0.00	12/20/2006	5/15/2013	1/1/2013	12/31/2014	SETTLED
TEAMSTERS-COURT SERVICES	<u>15.00</u>	<u>0.00</u>	12/01/1992	N/A	12/1/2012	11/30/2013	UNDER NEGOTIATION
TOTAL-6 BARGAINING UNITS	<u>336.12</u>	<u>20.20</u>					

\*or Arbitrator's Award Date

2013 Union Dues

AFSCME: (All Units, Biweekly)

Full-Time: \$18.20

75% Time: \$13.65

50% Time: \$ 9.22

MAP/FOP: (Biweekly)

\$15.23

OPERATING ENGINEERS: (Biweekly)

Administrative Dues: Varies per employee, ranging from ~\$33.00 to ~ \$42.00

Membership Dues: \$11.77

TEAMSTERS: (Monthly)

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

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

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

(Effective January 1, 2014)

<u>Coverage Category</u>	<u>Preferred Provider Option</u>			<u>High Deductible Health Plan</u>		
	Retiree			Retiree		
	<u>Single</u>	<u>&amp; Spouse</u>	<u>Family</u>	<u>Single</u>	<u>&amp; Spouse</u>	<u>Family</u>
Active-Working-Employee	248.00		572.00	208.00		482.00
Active-Working-Employer	<u>744.00</u>		<u>1,716.00</u>	<u>624.00</u>		<u>1,446.00</u>
Total	992.00		2,288.00	832.00		1,928.00
Active-On Leave-Employee	992.00		2,288.00	832.00		1,928.00
Retired Non-Medicare	992.00	1,786.00	2,288.00	832.00	1,504.00	1,928.00
Retired-Medicare	696.00		1,392.00	592.00		1,176.00
COBRA Non-Medicare	1,012.00		2,334.00	849.00		1,967.00
COBRA Medicare	710.00		1,420.00	604.00		1,200.00
Buyout	3,000/yr		3,000/yr	3,000/yr		3,000/yr
Employer HSA Contributions	N/A		N/A	52.00/pay		118.00/pay

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**INSURANCE BENEFIT NOTES**

(Effective January 1, 2014)

1. **RETIRED** Retirees are eligible to continue health insurance coverage until age 65. After age 65, coverage may be continued as a secondary policy to Medicare at a reduced rate. To be eligible for this benefit, the retiree must be eligible for an IMRF/SLEP retirement pension. Retirees pay the entire cost of the insurance premium.
2. **COBRA** COBRA coverage is generally available to terminated employees for 18 months or until the person reaches age 65. (See the COBRA law for more exact provisions.) Employees pay the entire cost of the insurance premium, plus a 2% administrative fee.
3. **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 \$48,000 of coverage at an employer cost of \$6.72 per month.
4. **TAXES** Federal, State, and FICA/Medicare taxes are not paid on an employee's health insurance deduction unless the employee elects to complete a form requesting otherwise.
5. **FAMILY LEAVE** Insurance may be continued for up to 12 weeks for an approved Family Leave. Employees are responsible for the portion of the premium they would have paid had they been working. The employer will continue to provide life insurance during the Family Leave.
6. **GEN LEAVE** Insurance may be continued for up to one year for an approved General Leave of Absence. After that time period, the COBRA option is available. Employees are responsible for the entire premium for health and life insurance.
7. **DISABILITY** Employees who are receiving IMRF/SLEP disability benefits may elect to continue insurance coverage until the end of the disability period. Employees are responsible for the appropriate portion of premiums, dependent upon the type of leave.

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**HISTORY OF HEALTH INSURANCE RATES**

**TRADITIONAL PPO PLAN**

YEAR	COMPANY	PLAN NUMBER	SINGLE			FAMILY		
			TOTAL	EMPLOYEE*	EMPLOYER*	TOTAL	EMPLOYEE*	EMPLOYER*
2014	SELF	P77049	992.00	248.00	744.00	2,288.00	572.00	1,716.00
2013	BC/BS	P14634	896.00	224.00	672.00	2,074.00	518.00	1,556.00
2012	BC/BS	P14634	740.00	136.00	604.00	1,710.00	464.00	1,246.00
2011	BC/BS	P14634	686.00	126.00	560.00	1,586.00	432.00	1,154.00
2010	BC/BS	P14634	660.00	122.00	538.00	1,526.00	414.00	1,112.00
2005	BC/BS	P14634	500.00	94.00	406.00	1,154.00	320.00	834.00
2000	SELF	DEK188	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	136.00	307.00	38.00	269.00
1985	AETNA	394938	93.97	0	93.97	230.52	46.52	184.00

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

**HIGH DEDUCTIBLE HEALTH PLAN**

YEAR	COMPANY	PLAN NUMBER	SINGLE			FAMILY		
			TOTAL	EMPLOYEE*	EMPLOYER*	TOTAL	EMPLOYEE*	EMPLOYER*
2014	SELF	P77050	832.00	208.00	624.00	1,928.00	482.00	1,446.00
2013	BC/BS	P39963	756.00	188.00	568.00	1,744.00	436.00	1,308.00

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

**HISTORY OF HEALTH INSURANCE BUYOUT PAYMENTS**

YEAR	AMOUNT	YEAR	AMOUNT
2014	3,000.00	2007	1,500.00
2013	2,800.00	2006	1,500.00
2012	2,600.00	2005	1,500.00
2011	2,400.00	2004	1,200.00
2010	2,200.00	2003	1,200.00
2009	2,100.00	2002	1,200.00
2008	1,800.00	2001	1,200.00

**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**HEALTH INSURANCE CENSUS HISTORY**

<u>DATE</u>	<u>SINGLE</u>	<u>FAMILY</u>	<u>TOTAL*</u>	<u>BUYOUT</u>	<u>REFUSAL</u>	<u>GRAND TOTAL</u>
December 2013	137	154	291	104	49	444
December 2012	143	168	311	87	57	368
December 2011	154	170	324	89	42	366
December 2010	160	173	333	93	45	378
December 2009	188	169	357	103	25	485
December 2008	183	166	349	91	27	376
December 2007	161	174	335	79	27	362
December 2006	153	192	345	80	31	376
December 2005	161	179	340	67	30	370
December 2004	160	189	349	67	25	374
December 2003	154	199	353	63	24	377
December 2002	138	207	345	50	34	379
December 2001	140	187	327	44	30	357
December 2000	133	180	313	38	24	337
December 1995	189	123	312	53	0	312
December 1990	142	198	340	0	0	340

\*Does not include COBRA or retiree policies.

DEKALB COUNTY GOVERNMENT

FY 2014 BUDGET

HEALTH INSURANCE CENSUS DETAIL

Breakdown of Lives

			<u>Family Tiers</u>			<u>EE</u>	<u>Breakdown of Lives</u>				<u>Total Lives</u>
	<u>Single</u>	<u>Family</u>	<u>Spouse + Children</u>	<u>Spouse Only</u>	<u>Children Only</u>		<u>Spouses w/no Children</u>	<u>Spouses with Children</u>	<u>Children w/one Parent</u>	<u>Children w/both Parents</u>	
AFSCME - Sycamore	16	20	10	8	2	36	8	10	3	17	74
AFSCME - NH	39	10	8	2	0	49	2	8	0	18	77
AFSCME - Health	10	10	8	2	0	20	2	8	0	12	42
MAP	17	45	35	6	4	62	6	35	7	77	187
Teamsters	7	1	0	1	0	8	1	0	0	0	9
Non-Union - NH	14	21	11	7	3	35	7	11	10	17	80
Non-Union - Health	1	8	2	3	3	9	3	2	5	3	22
Non-Union - Other	<u>33</u>	<u>39</u>	<u>22</u>	<u>14</u>	<u>3</u>	<u>72</u>	<u>14</u>	<u>22</u>	<u>6</u>	<u>40</u>	<u>154</u>
<b>December 2013 Totals</b>	<u>137</u>	<u>154</u>	<u>96</u>	<u>43</u>	<u>15</u>	<u>291</u>	<u>43</u>	<u>96</u>	<u>31</u>	<u>184</u>	<u>645</u>
December 2012 Totals	143	168	103	49	16	311	49	103	30	205	698
December 2011 Totals	154	170	105	49	16	324	49	104	32	211	720



**DEKALB COUNTY GOVERNMENT**

**FY 2014 BUDGET**

**NON-UNION EMPLOYEE BENEFITS**

<u>CATEGORY</u>		<u>FY 2014</u>		<u>FY 2013</u>	
		<u>Preferred Provider</u>	<u>High Deductible</u>	<u>Preferred Provider</u>	<u>High Deductible</u>
1. Health Insurance - Single (non-union rates)	Employee/Month	\$ 248	\$ 208	\$ 224	\$ 188
	Employer/Month	744	624	672	568
	Total	<u>\$ 992</u>	<u>\$ 832</u>	<u>\$ 896</u>	<u>\$ 756</u>
2. Health Insurance - Family (non-union rates)	Employee/Month	\$ 572	\$ 482	\$ 518	\$ 436
	Employer/Month	1,716	1,446	1,556	1,308
	Total	<u>\$ 2,288</u>	<u>\$ 1,928</u>	<u>\$2,074</u>	<u>\$ 1,744</u>
3. Health Savings Account	Employer/Annual-Single		\$ 1,352		\$ 1,248
	Employer/Annual-Family		\$ 3,068		\$ 2,964
4. Life Insurance	Employer/Month	\$ 6.72		\$ 14.10	
	Amount	\$ 48,000		\$ 47,000	
5. FICA	Maximum Salary	\$117,000		\$113,700	
	Employee	6.20%		6.20%	
	Employer	6.20%		6.20%	
6. Medicare	Maximum Salary	N/A		N/A	
	Employee	1.45%		1.45%	
	Employer	1.45%		1.45%	
7. Retirement	County - IMRF	Employee	4.5%		4.5%
		Employer	11.75%		12.07%
	Forest Preserve - IMRF	Employee	4.5%		4.5%
		Employer	12.79%		13.57%
	County - SLEP	Employee	7.5%		7.5%
		Employer	22.15%		22.26%
8. Unemployment Insurance	County	Maximum Salary	\$ 10,000		\$ 10,000
		Employer Rate (1)	1.0%		1.0%
	Forest Preserve	Maximum Salary	\$ 12,960		\$ 12,900
		Employer Rate	0.55%		0.55%
9. Workers' Compensation	Annual Employer Cost per Employee (2)		\$ 500		\$ 500

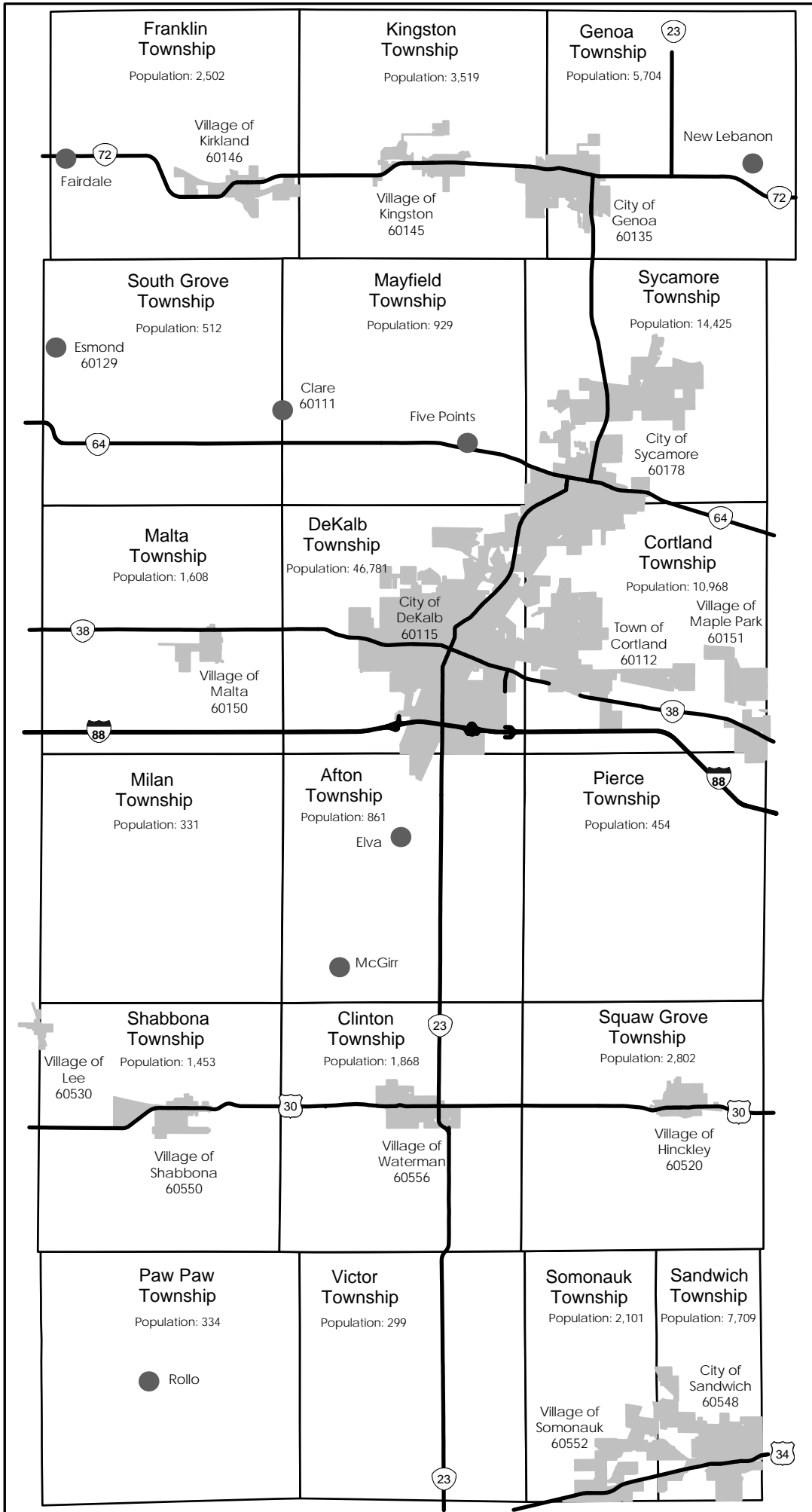
(1) Rate charged to departments; actual amount of claims paid will vary.

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

## 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 5, 2013	Wed., December 18, 2013	Thurs., December 19, 2013
Thurs., January 2, 2014	Wed., January 15, 2014	Thurs., January 16, 2014
Thurs., February 6, 2014	Wed., February 19, 2014	Thurs., February 20, 2014
Thurs., March 6, 2014	Wed., March 19, 2014	Thurs., March 20, 2014
Thurs., April 3, 2014	Wed., April 16, 2014	Thurs., April 17, 2014
Thurs., May 8, 2014	Wed., May 21, 2014	Thurs., May 22, 2014
Thurs., June 5, 2014	Wed., June 18, 2014	Thurs., June 19, 2014
Thurs., July 3, 2014	Wed., July 16, 2014	Thurs., July 17, 2014
Thurs., August 7, 2014	Wed., August 20, 2014	Thurs., August 21, 2014
Thurs., September 4, 2014	Wed., September 17, 2014	Thurs., September 18, 2014
Thurs., October 2, 2014	Wed., October 15, 2014	Thurs., October 16, 2014
Thurs., November 6, 2014	Wed., November 19, 2014	Thurs., November 20, 2014
Thurs., December 4, 2014	Wed., December 17, 2014	Thurs., December 18, 2014
Thurs., January 8, 2015	Wed., January 21, 2015	Thurs., January 22, 2015



2010 Census Population Figures