

DeKalb County Government



FY 2015 BUDGET PLAN

Adopted November 19, 2014

Calendars

2015

2016

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

DEKALB COUNTY GOVERNMENT

- FY 2015 BUDGET -

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DeKalb County Government



FY 2015 BUDGET PLAN

Overview

**DEKALB COUNTY GOVERNMENT
NARRATIVE FOR FY 2015 BUDGET**

Adopted November 19, 2014

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Budget Basis

1. The 2015 Budget represents revenues and expenditures from 73 cost centers across 47 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 with many fee categories on a declining trend. Additionally, financial difficulties at the State level make 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 3% from \$1,726,500,218 to \$1,678,000,000. 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 \$13,000,000. The value of the average home is expected to decline about 3% in 2014 following declines of 7% in 2013, 8% in 2012, and 5% in 2011. This has reduced the value of a \$200,000 home in 2011 to just over \$165,000 in 2014.
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 would be appropriate at that time; however, the target should be re-evaluated and refined periodically to address changes in the operating or financing environment of the County.

Over the past two years, all seven factors of the target fund balance calculation have fluctuated based on operating results and economic factors, the most significant of which was the leverage category which provides a credit to the fund balance target based on the amount of fund balance available to the General Fund from other funds such as the Asset Replacement Fund, Medical Insurance Fund, Retirement Fund, Special Projects Fund, Tort & Liability Fund, etc. Since the combined fund balances in these other funds has increased over the past two years, and since the Section 5311 and Downstate Operating Assistance Program transportation grants are now being accounted for in a separate Federal Transportation Grant Fund, the fund balance requirement in the General Fund has decreased from 35% to 28% as of December 31, 2013.

- At the end of 2013, the unrestricted fund balance was \$10,119,272 and it is projected to be \$9,198,172 at the end of 2014 per the approved FY 2014 budget. That analysis is important background information in understanding the financial implications of the 2015 General Fund Budget being based on utilizing \$740,000 of fund balance. As it turns out, that level of utilization would still leave the fund balance at \$8.5 million. If needed, this near similar level of utilization could be repeated in 2016 and still keep the overall fund balance at a safe level in accordance with the updated fund balance target.
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 \$10,000, Public Health with a reduction of \$10,000, Veteran's Assistance with a reduction of \$10,000, and collectively, the three Highway Funds with a total reduction of \$65,000. Additionally, the Tort & Liability levy is decreased by \$139,000 from last year's extension due to eliminating the \$100,000 transfer to the General Fund by levying that amount directly in the General Fund, and re-allocating the remaining \$39,000 to the General Fund due to the sufficient fund balance accumulated in the Tort & Liability Fund. The General Fund also captures the increase from new construction dollars with the exception of a \$29,000 increase reserved for the Mental Health Fund in accordance with their budget request.
 5. The cost-of-living adjustment (COLA) under the Property Tax Cap Law is set at 1.5% for the 2014 levy year for 2015 collections in accordance with the budget parameters established for FY 2015. 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. An additional 0.8% is included to account for the increase from new construction.
 6. For 2015, General Fund Departments were given the challenge of not increasing their Commodities & Services expenses by more than 1.3% of their prior year budgets in accordance with the budget parameters established for the FY 2015 budget. With that as a base parameter, the departments then submitted their overall requests for 2015. Those requests are accepted as presented in the FY 2015 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. Departments also submitted 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 2% wage adjustment as of January 1, 2015. The MAP Union for Sheriff's Officers includes a 2.25% increase to the pay scales effective January 1, 2015. The contract for the Teamsters Union for the Court Services (Probation) Department expired on November 30, 2013 and negotiations for a new contract are currently underway with MAP who was selected as the new collective bargaining representative upon expiration of the prior contract last November. The contract for the Operating Engineers (Highway Department) will expire on December 31, 2014 and will be negotiated this fall.
8. Non-union increases are being set at 2% for 2015, effective with the pay period beginning December 28, 2014. The Exempt Department Heads will also receive a 2% 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 Assistant Public Defenders from \$24,250 to \$24,750 per individual; the allocation for part-time Deputy Coroners increases from an aggregate of \$43,100 to \$44,000; ESDA Director from \$43,700 to \$44,600; the County Historian from \$6,900 to \$7,100; the Board of Review is increased from \$10,100 to \$10,300 for the Assessment Year starting May 1, 2015; 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. Additionally, the part-time ESDA employee position which was funded in previous years at \$2,600 per year will be eliminated with the duties being assigned to the ESDA Executive Secretary position and paid as a \$1,500 per year stipend resulting in annual savings of \$1,000. Finally, the \$3,900 stipend for a primary assistant to the County Historian is not recommended for funding in 2015 because there has been no need for an assistant position in recent years, however, the assistant position will remain as an authorized position in the event the need for the position arises in the future years.
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 had 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 Health Savings Account compatible High-Deductible Health Insurance Plan 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 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 blended funding level for both the self-funded medical plan and the self-funded dental plan is budgeted at 3.6% for 2015 and includes a \$567,000 budgeted addition to plan reserves. If claims come in as expected for 2014 and 2015, reserve levels should increase to approximately \$2 million with the current target being 50% of maximum annual claims or \$3.5 million.

For years, the County has had a two-tier premium system for health insurance. With the 2015 renewal rates coming in at only 3.6%, it provided the County with an opportunity to move towards a four-tier premium system. A four-tier premium system would add premium tiers of "Employee & Spouse" and "Employee & Children". These categories are currently in the "Family" category and are paying the same premium as an entire family (Employee & Spouse & Children) pays. A four-tier premium system would lower the premium for the two new tiers while simultaneously increasing the premium for the full "Family" tier resulting in the same total premium dollars being generated. This budget authorizes the change to a four-tier premium system for health insurance, however, due to the impact of the higher premium on the full "Family" tier, the four-tier premium system will be phased in over a period of five years. This will result in approximately an additional \$16 per month being added to the employee cost for the full "Family" tier for each of the next five years in addition to the required rate increase for that particular year. Employees will continue to pay 25% of the total health insurance premium costs and the County will be responsible for the remaining 75%.

12. An Open Enrollment period for Health Insurance is authorized for the 2015 Plan Year. In addition, an Open Enrollment period is confirmed for 2016. This is being done 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. Employees in positions that are eligible for Health Insurance but who have alternative insurance coverage available to them through other sources, may elect to participate in the County's Insurance Buyout Program. The payment to those employees for 2015 will be \$3,000, the same amount as in 2014.
14. As of January 1, 2015, term Life Insurance coverage for employees is raised from \$48,000 to \$49,000, with no change in the rate per thousand of 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 into 2015, though it appears that the County has reached a plateau regarding rates, as the regular IMRF rate decreases from 11.75% to 11.08% of covered salaries. To lessen the departmental impact of the higher-than-normal rates in prior years, the County had, through its "Rate Stabilization Fund", subsidized the rates charged to departments by limiting the percentage increase for regular IMRF to no more than a 0.5% increase since 2005. This was possible because several years ago the County established a reserve fund to allow for more moderate rate increases each year until the rate charged equaled the actuarially required rate. In 2015, this internal rate subsidy can be eliminated because the actuarially required rate of 11.08% is only a 0.08 % rate increase from the 11% rate charged to departments in 2014. The Sheriff's Law Enforcement Personnel (SLEP) rate also remains at a higher level of funding, but it will decrease as well from 22.15% to 20.94% of covered salaries.

Staffing Levels

16. The State's Attorney has requested two new positions. One is a Level 2 attorney at a cost of \$93,000. This request, like several others, is related to the opening of a "seventh" courtroom. With an additional Judge available to hear cases, the court calls are expected to be modified which will necessitate more experienced attorneys in more courtrooms. The second position request is for an Investigator at a cost of \$95,000. This position will relieve attorneys of doing investigative work so that they can focus on their primary task of trying cases. Unfortunately, with the County already experiencing flat revenues for 2015 as well as the reliance on reserves just to fund operations before any new programs or staff are considered, both requests are denied. *(Please refer to Item #58 below for a possible reversal of this denial.)*

17. The Court Services Department has requested the addition of two positions. The first one is for an Adult Probation Officer at a cost of \$70,000 and the second is for a Supervisor position at a cost of \$84,000. The rationale and documentation submitted with this budget request was more than convincing of the need. Unfortunately, with the County already experiencing flat revenues for 2015 as well as the reliance on reserves just to fund operations before any new programs or staff are considered, this request was originally denied. However, through the Budget Appeal process, both positions were approved for funding in 2015 as the result of securing \$282,000 in additional State Aid for salary reimbursements.
18. The Circuit Clerk has requested the addition of two Court Clerks at a cost of \$57,000 each. This request, like several others, is related to the opening of a “seventh” courtroom. Like other similar requests, the need is justified and it has been many years since the General Fund paid for additional staff in the Circuit Clerk’s Office. While funds are very limited in the General Fund, it is essential to have a Court Clerk in the Courtroom and therefore one position, of the two requested, is approved, effective January 12, 2015. *(Please refer to Item #58 below for a possible reversal of this denial.)*
19. The Public Defender has requested the addition of a Level 2 Assistant Public Defender at a cost of \$93,000. This request, like several others, is related to the opening of a “seventh” Courtroom. The Public Defender notes that with the additional Judge, the Courts contemplate using the position to hear cases that range upwards to Class X offenses in the areas of Domestic Violence and DUI, as well as juvenile matters. Unfortunately, with the County already experiencing flat revenues for 2015 as well as the reliance on reserves just to fund operations before any new programs and staff are considered, this request is denied. *(Please refer to Item #58 below for a possible reversal of this denial.)*
20. The Public Defender has also requested that a salary review be initiated for his office as he has experienced a high degree of turnover as our current starting salary is \$42,600. We concur that our starting salary is too low, yet existing finances makes it difficult to address starting pay and related salary compression issues once lower salaries are increased. If turnover can be reduced, retaining experienced attorneys would help address the large case-load when staff numbers cannot be increased. This salary review was originally denied contingent upon whether or not the General Fund was relieved of subsidizing the Court Security Fund (see Item #34 below) through a fee increase, at which time the Public Defender would have been authorized to allocate up to \$45,000 plus benefits in salary increases, with said new pay scale subject to concurrence of the Presiding Judge and County Administrator. This denial was appealed through the Budget Appeal process and was subsequently approved for funding in the 2015 budget regardless of whether an increase in the Court Security Fee was approved or not.

21. The Judiciary has requested a part-time Bailiff position at 19 hours per week, costing \$13,000 per year. This request, like several others, is related to the opening of a “seventh” Courtroom. While finances are extremely tight in the General Fund, a bailiff is essential to the operation of a Courtroom and the request is approved effective January 12, 2015.
22. The Sheriff has requested two Correction Officers at a cost of \$92,000 each. This is a reflection of the Jail overcrowding problem, particularly how that impacts increased transports to other counties, more transports for court appearances, additional problems dealing with mentally ill and problem inmates, and added security concerns that come with the opening of an additional Courtroom. Unfortunately, with the County already experiencing flat revenues for 2015 as well as the reliance on reserves just to fund operations before any new programs and staff are considered, this request is denied. *(Please refer to Item #58 below for a possible reversal of this denial.)* **Note: Subsequent to the passage of the FY 2015 Budget, Resolution R2015-04 was passed on January 21, 2015 authorizing one additional Correction Officer in accordance with Item #58 below following an additional \$128,000 in General Fund revenue being secured by the Court Services Department above and beyond the amount needed to fund their additional staffing requests as described in Item #17 above.**
23. The Sheriff has also requested three Correction Officers at a cost of \$92,000 each to serve on a Transition Team during the Jail Expansion construction project. While the arguments are many for such a transition team, this request is denied because of funding and because an approval date for the Jail Expansion project does not appear to be imminent. When the project moves forward, the cost for a transition team should be made a part of the project cost and not a part of the County’s General Fund. *(Please refer to Item #58 below for a possible reversal of this denial.)*
24. The Sheriff has requested additional part-time hours for the Corrections Department as well as the necessary dollars for related pension costs for all part-time Correction Officers. The additional hours are related to the continued Jail over-crowding issue and these hours are used to help with those additional needs, as well as fill in for existing staff for vacations, sick time, medical leaves, and training. The request is to go from 80 hours per week of part-time help to 156 hours per week at a cost of \$70,000. In addition, because officers are regularly exceeding the 1,000 hour threshold for pension participation, this request asks for an additional \$15,000 per year to cover pension costs. In light of very tight finances in the General Fund, the pension cost is approved, but the additional 76 hours is denied. *(Please refer to Item #58 below for a possible reversal of this denial.)*

25. The Sheriff has requested an additional 1% pay increase (above the recommended 2% increase for non-union personnel) for each of the five people in his Administrative team, at a total cost of \$6,000. The rationale for this additional increase is to keep pace with the unionized deputies in the Sheriff's Office and to help offset corresponding wage compression. Given the tight General Fund finances and the attempt at meeting other priorities, this request was originally denied. However, through the Budget Appeal process, this request was approved for funding in the 2015 budget from the Law Enforcement Projects Fund.
26. The Highway Department is requesting additional hours for seasonal help. For the winter season, the request is for an additional 264 hours at \$18.52 per hour to be added to the two existing seasonal workers hours at a cost of \$6,000. For the summer season, the request is to increase from 4 people to 6 people with each working 40 hours per week for 16 weeks, at a total incremental cost of \$12,000. In addition, the request includes increasing the pay for all six workers from \$8.25 per hour to \$9.25 per hour at a total incremental cost for all six people of \$4,000. Because the Highway Department has its own funding sources separate from the General Fund, and the seasonal workers can be helpful with extra projects and reducing overtime costs, this request, which totals \$22,000, is approved.
27. The Treasurer's Office has requested an upgrade for the Administrative Clerk B (#5510) position to that of Accounting Clerk A (#5505) at a cost of \$3,000. The request reflects how the duties have changed over time and, because this is a very small office, this position must often back-up higher grade positions. Given the constraints on the General Fund, this request was originally denied. However, through the Budget Appeal process, this request was approved for funding in the 2015 budget from the Tax Sale Automation Fund.
28. In anticipation of a retirement in his office by the end of 2014, the Finance Director has requested an upgrade in the position of Accounting Supervisor (#2502) to that of an Assistant Finance Director (salary range of \$60,000 to \$90,000). The actual cost of this request is contingent on the final hiring decision. While this would raise the bottom of the range by \$14,000, the actual budget cost in 2015, from 2014, is expected to range from zero to \$10,000, depending on the degree of experience sought. This request was originally accepted for the position upgrade without dollars added to the budget, with the additional dollars that would be needed for increased professional experience being denied because of the constraints on the General Fund. However, through the Budget Appeal process, the additional dollars requested to recruit more experienced candidates was approved based on two funding sources identified which would fund a portion of the position in exchange for supportive accounting services. \$10,000 was committed by the Rehab & Nursing Center Fund, and \$6,000 was committed through the 5311/DOAP transportation grant programs.

29. The Facilities Management Director has requested the addition of two positions. The first is for a Maintenance Worker 2 position at a cost of \$66,000. Increased workload and the possibility of starting a second shift are the reasons for the request. The second request is for a Maintenance Worker 3 position at a cost of \$70,000. The reasons cited for this request are to have a higher skilled worker to do projects with little supervision, and this person would be the lead person if a second shift was started. However, because of the tight financial constraints on the General Fund, this request is denied. *(Please refer to Item #58 below for a possible reversal of this denial.)*
30. The Veteran's Assistance Commission is requesting two part-time (3.5 hours per day each) "In-Take Worker" positions at an annual cost of \$12,000 each. As the Veteran's Office has an independent Board for oversight, and a dedicated tax levy for the office, these positions are approved as of January 12, 2015.

Operating Issues

31. 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 seven different categories including Animal Control, Food Sanitation, Potable Water, Sewage, Real Estate Inspections, Clinic Services, and Vital Records. These increases are approved and are expected to generate approximately \$107,200 in additional revenues.
32. How costs for the Sheriff's E-911 Communication Center are allocated to the various users of the system has been the focus of much discussion during 2014. The allocation formula for the Service Year of July 1, 2014 through June 30, 2015 was changed to a system based on share of call volume. While this lowered the cost for some, it raised the potential fee substantially for smaller towns once the 7 year phase-in period was completed. As a collective group, the small towns went from \$130,000 to \$175,000 starting July 1, 2014. With an apparent desire to amend the allocation plan to lessen the long-range burden on smaller towns, this Budget anticipates a two-tier plan. The first tier would allocate costs on call volume for those entities who were authorized to be in a PSAP (Public Safety Answering Point) at the start-up of the county-wide E-911 system. A second tier would then be used to allocate cost shares from the Sheriff's Tier One share. Specific plan details will be forwarded to the Law & Justice Committee for consideration. However, the Sheriff's request to freeze the small town allocation of \$175,000 is not accepted. It is noted that the cost of labor contracts continue to rise and those costs need to be covered. However, this budget limits any increase for the Service Year beginning July 1, 2015 to just the escalation factor of the labor contract. This will increase the \$175,000 allocation to \$182,000.

33. The Supervisor of Assessments has budgeted additional funds in Commodities & Services of \$42,600 in 2015 mostly because that is a “quadrennial” year - every fourth year all properties are re-assessed and that necessitates additional newspaper publishing costs as well as mailing costs. Fortunately, the increased costs in the Assessments budget coincides with the Election cycle that has just one election in odd numbered years, rather than the two elections in even numbered years. Consequently, the Election Budget is decreasing by \$40,000 in 2015 for Commodities & Services.
34. The Court Security Fund fee revenues (\$291,000) do not support the operating expenditures (\$506,800) and therefore a contribution of \$200,000 from the General Fund is required, up from \$150,000 in 2014. The County’s Legislative initiative to get approval to increase the Court Security Fee, to a level which equals the operating costs, was stalled at the last minute in the State Legislature. The County remains committed to getting Legislative approval for this fee increase as that would free up General Fund dollars which could then be used for other General Fund services. (*See Item #59 below for additional allocations.*)
35. The Law Library Fund is projected to have a deficit balance at the end of the 2014 fiscal year of \$12,000. Based on initial budget requests for 2015, the deficit would grow to \$56,000 by the end of 2015. The County’s General Fund cannot support this fund at this time. We ask the Court Offices who utilize the Law Library to reassess their requested expenditures (\$79,800) and bring them to a level that is equal to the projected fee revenues of \$36,000.
36. Membership in “Metro Counties”, an organization which provides legislative lobbying among other services on behalf of the 12 largest counties in Illinois, has had a sharp dues increase from \$3,300 to \$6,300. In order for the Administration Budget to stay within the target of 1.3% for Commodities & Services, the original recommendation was to drop this membership in 2015 and having the County rely on its membership in the Illinois Association of County Boards to provide lobbying services for its legislative initiatives. However, through the Budget Appeal process, membership in “Metro Counties” was approved for funding in the amount of \$4,300 from the Opportunity Fund (see Item #57 below).
37. 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. The Tort & Liability Insurance tax levy is being reduced for 2015 to an amount that is anticipated to cover normal claims without impacting the current level of reserves for large claims.

38. The Asset Replacement Fund is used as a way to set aside monies out of an operating budget each year so that when equipment or software 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 2015, the Asset Replacement Fund continues with about \$753,700 placed into this fund to cover such items as police cars, computer network equipment, software, and police communication equipment, with projected purchases of \$704,000 for 2015.
39. Three line-items dealing with detention have been reduced from the original requests. The Sheriff requested increasing the budget for housing inmates in other counties from \$780,000 to \$1,000,000 noting increased usage. When looking at 7 months of actual data in 2014, the County is actually on course to spend \$1,070,000. However, a pre-trial release program which was approved for 2014 and anticipated to lower our costs by \$220,000 a year (based on diverting 10 inmates out of the jail system) was not fully operational until mid-2014. Therefore, the County should still experience savings from this program and the 2015 out-of-county housing budget for the Sheriff's Office is set at \$850,000 (\$1,070,000 minus \$220,000). The Court Services Department has budgeted \$85,000 for Juvenile Detention and \$135,000 for Specialized Care & Treatment. These amounts are more reflective of a worst case scenario rather than a multi-year trend. Consequently, those budgets are reduced by a total of \$40,000.
40. The Landfill Host Benefit Fund has only minimal amounts budgeted for 2015. The Host Agreement with Waste Management stipulates that \$200,000 will go for the County's Solid Waste Program for education and special recycling collections and projects. In addition, \$100,000 will go to the Forest Preserve District for land and water conservation efforts as well as environmental education. In future years, both amounts will be adjusted for cost-of-living-adjustments (COLA) based on the COLA utilized for the prior year per ton fee paid by Waste Management. Other monies to be spent out of this Fund will require formal County Board approval, though they are anticipated to be used for the Jail Expansion project.
41. Several new accounting Funds have been added since the 2014 Budget was approved. Those include the Neutral Exchange Program Fund (#1220), the Renewal & Replacement Highway Facilities Fund (#1236), the Landfill Host Benefit Fund (#1248), and the Evergreen Village Operations Fund (#1487). These will add \$2,345,400 in revenues and \$334,400 in expenses to the total Budget which is important to remember when comparing original Budgets between years.

Boards & Agency Funding

42. The Health Department will receive \$405,000 (up from \$399,000 in FY 2014) to offset IMRF and FICA charges for their employees. This amount is based on the 11.08% department charge for IMRF and 7.65% for FICA. The Health Department is allocated \$180,000 (same as in FY 2014) for building maintenance costs. The retirement amount is transferred to the Health Department from the County's General Fund, but the maintenance costs are paid directly by the General Fund. The Animal Control program has no subsidy in 2015 and also did not need one in 2014, though the County did purchase new licensing software.
43. Funding is provided in FY 2015 for several entities: (a) Economic Development Corporation is approved at the requested \$45,000 (same as 2014); (b) Court Appointed Special Advocates (CASA) is approved at the requested \$40,000 (same as 2014); (c) Ag Extension is approved at \$32,000 (same as 2014) though the request was for \$36,000; (d) Soil & Water Conservation District is approved at \$25,000 (same as 2014); (e) the Joiner History Room is approved at \$10,000 which is a reduction from the \$12,000 in 2014 due to not funding the Assistant County Historian position (see Item #9 above); (f) the Convention & Visitors Bureau is approved at \$15,000 (same as 2014); (g) the Local Emergency Planning Commission is approved for \$1,600 (same as 2014), though \$2,000 was requested; and (h) Community Action is granted \$7,000 (same as 2014) for their administrative fee for managing the Senior Services grants.
44. The Children's Waiting Room will receive about \$15,000 in fee revenues in 2015 based on the current fee of \$5 per civil case filed. That amount is far below the approved operating budget of \$24,000 in 2014 and \$36,000 in 2013. Therefore, this budget endorses the increase of this fee from \$5 to \$10, effective January 1, 2015. A separate resolution will be submitted to the County Board in conjunction with this Budget to authorize this fee increase. However, until the Board should adopt that resolution, the 2015 Budget originally only authorized \$15,000 in spending. Through the Budget Appeal process, based on the assumption that the fee increase would be approved, an additional \$15,000 was allocated to the Children's Waiting Room program. As originally proposed, in the event the fee is increased, the initial increased revenues will be used to pay back the expected \$6,000 cash flow shortage as of December 31, 2014, and the remaining \$9,000 would bring the operating budget back to the \$24,000 level it is currently at in 2014.

45. The Neutral Exchange Program is new for 2015 and is supported by a fee on civil court cases that was approved by the County Board in 2014. This program will allow for a local social service agency to provide the setting and security to safely “hand-off” children between parents for court-approved visits. The initial funding is approved at \$34,000 with opportunities for reimbursement of uncovered costs if revenues so allow.
46. The Community Mental Health Board has requested a 1% (\$29,000) increase in their property tax levy for a total levy of \$2,375,000. The Mental Health levy is unique in that the tax cap parameters are applied separately to this fund without grouping it with all other County levies. This fund is also below its tax rate cap of fifteen cents. Consequently, this levy increase is approved as requested.

Bonds & Loans

47. 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.
48. This budget authorizes paying off early (September 30, 2016 is the original payoff date) the remaining loan from the Public Building Commission which was used for the construction of the Community Outreach Building. The payoff amount is about \$207,000 as of September 30, 2014 and this will save about \$12,500 in interest costs. This money will come from the Opportunity Fund and the authorization is retroactive to September 30, 2014. With the loan expired, gross land-lease revenues of \$105,000 will be deposited into the General Fund. The net sales tax monies (\$100,000) will continue to be deposited into the County’s PBC Lease fund to assure that other debt payments and obligations to the City of DeKalb (\$87,500) are met. The sales tax money is 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).

49. 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). The sales tax allocation of 0.75% is expected to generate just under \$1,000,000 in 2015. 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 8.7% in 2013 and 7.2% in 2014, and will be reduced by 7.3% in 2015. It is quite likely that reductions will continue beyond 2015. 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, subject to a call provision in December, 2020.

Capital Projects

50. The project to build a 140 mile county-wide fiber optic network was completed in 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 \$25,000 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.
51. The planning for the Jail Expansion project started during 2011 and the Schematic Design phase was completed in September, 2012. About \$500,000 was spent on this planning effort from the 2010 Bond Issue and about \$250,000 was not used. During 2014, it became apparent that the original design of the expanded Jail would have to be modified as the two ensuing years increased project costs and reduced bonding amounts. In order to arrive at a new Jail plan with an updated design, additional funds are being spent in 2014 on that function in the range of \$50,000 to \$60,000. While no specific dollars are budgeted for 2015, if this new plan is approved and moves forward, additional monies will need to be approved by the County Board during 2015 to continue with design work.

52. Like the past four years, no additional funding allocation is made to the Special Projects Fund and only minimal capital projects are approved for 2015. Projects that are approved include the Broadband network mentioned above (\$25,000), the final phase of the Sheriff's high-band repeater system for the Squad cars (\$32,000 in 2014 and \$32,000 in 2015), security camera recorder system for building entrances (\$20,000), a bike path connector link to the Great Western Trail through Evergreen Village (held over from 2014 for \$20,000), a continuation of the County's participation with connector bike paths being constructed by municipalities (\$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 network infrastructure and mobile web applications (\$28,000). The total budget is \$170,000.
53. Two projects involve using money from the County Farm Fund for the Health Facility campus. First, \$40,000 is approved for applying a "rejuvenator" to the parking lot which was re-done in 2012. This is a new process for the County which is just being implemented by the County Engineer for road projects. The intent is to apply a coating which will help the surface of the parking lot to last longer and because it is a clear coating, the lot will not need to be re-stripped, except in areas where normal fading has occurred. The second project is to hire experts in the area of alternate energy sources, specifically for wind energy and solar energy. The Facility Manager would like to use an alternate source of energy for the electric needs at the Community Outreach Building. This appropriation, for up to \$60,000, is to identify the positives and negatives of each energy source as well as a payback period for the investment. If the consultants find this to be a promising financial endeavor, it is anticipated that funding would be made available in 2016 to actually install and utilize a new energy source.
54. There are four Renewal & Replacement Funds in place for various sites and buildings. Several projects were requested and approved for 2015. The major items included are an elevator for the Administration Building (\$200,000), a roof for the older half of the Courthouse (\$117,000), Jail security items for video and fingerprinting (\$72,000), updates to the Multi-Purpose Room (\$25,000), seal coating and restriping the Sycamore Campus parking lots (\$17,000), hallway floors and entrances in the Administration Building (\$15,000), modification to the Courthouse security area (\$10,000), and miscellaneous landscaping, painting, concrete repairs, and contingencies on both campuses (\$84,000). 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 \$540,000 including contingencies.

55. Each year the Highway Department presents five-year plans for both their Equipment Replacement needs and their Transportation Improvement Program. For 2015, the purchase of eight major equipment items costing just over \$700,000 has been requested and accepted as part of the Highway budget. Six projects are included in the Transportation Improvement Plan at an estimated cost of \$9,615,000. The specific details of both plans are included in the Budget Workbook referenced above and available on the County's website. In addition, the Highway Department will begin setting aside an annual amount (\$100,000 in 2015) to build up a "Renewal & Replacement Fund" for capital needs for the Highway's buildings and grounds.
56. The County worked for several years 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 were secured to finance this project. The biggest share of the potential \$7.1 million project will be completed in 2014. The 2015 budget carries a spending authorization of about \$1,324,000 to finish the project, though the exact number will vary depending on how much actually gets completed by December 31, 2014. 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. Once the project is completed, this land must forever remain as "Open Space".
57. In recent years, the Opportunity Fund has received funding from a special "sales tax sharing agreement" with the City of DeKalb. The sales tax revenue is generated from the County's fifty percent share of the City's one-half cent home rule sales tax that was effective as of January 1, 2004 from retail sales on both the former County Farm and County Home sites. For 2015, the amount from this portion of the sales tax is estimated to be \$320,000. Beginning with the 2015 Fiscal Year Budget, the first \$300,000 of the annual revenue is directed to the County General Fund to pay for general operating expenses. The balance of the revenues, as well as existing fund balance reserves, will remain in the Opportunity Fund to help with funding unique opportunities as decided by the County Board from time to time. Possible upcoming uses for the Opportunity Fund are in the areas of economic development, such as business incubator programs, assistance with establishing an Enterprise Zone, or in areas of tourism and entertainment. The 2015 budget for the Opportunity Fund includes only one item that was added during the Budget Appeal process for membership in "Metro Counties" in the amount of \$4,300 (see Item #36 above).

Contingency & Appeal Process

58. For all the requests for new positions and salary changes that were denied in the above paragraphs, a “second chance” opportunity was made available for those Departments Heads. If a Department Head was able to identify a new permanent revenue source for funding the positions and salaries requested in the General Fund, and if that request then had the support of the oversight Standing Committee, then the position would be recommended to the Finance Committee for inclusion in the FY 2015 Budget. These second chances were advanced via the Budget Appeal process described in Item #60 below.
59. Additional contingency money may become a reality in late 2014 or sometime in 2015. This includes money described in Item #34 above about an increase to the Court Security Fee. Should the Legislature change the law to allow County Boards the ability to increase fees to the level of the actual cost of providing Court Security, this would free up \$200,000 in the General Fund that could be used for other items. Should that come to fruition, those funds will be available for reducing the reliance on reserves or for meeting Departmental needs, which would require approval by the County Board through a request and review process to be determined later. Also, only \$154,000 of the additional \$282,000 in salary reimbursements for the Court Services Department has been allocated in the FY 2015 budget. The disposition of the remaining \$128,000 will be discussed in early 2015, and those funds will also be available for reducing the reliance on reserves or for meeting Departmental needs, which would require approval by the County Board through a request and review process to be determined later.
60. County Board Members, Department Heads, and Outside Agencies once again were offered an “appeal process” to object to the Budget as originally submitted by Administration. These appeals needed to be directed to the Finance Office by September 30, 2014. All appeals submitted by the deadline were heard by the appropriate County Board Standing Committee and, if successful at that level, were considered by the Finance Committee at their November 5, 2014 meeting. This budget incorporates all successful appeals as well as the General Fund budget reductions that were approved by the Finance Committee at its November meeting.

DEKALB COUNTY GOVERNMENT
- FY 2015 BUDGET -
PROPERTY TAX LEVIES

(A)	(B)	(C)	(D)	2015 Budget Based on Column E	
				(E)	(F)
	Actual	Actual	Actual	Budget	Budget
1. Assessment Year	2011	2012	2013	2014	2014
2. Collection Year	2012	2013	2014	2015	2015
FUNDS:					
3. General	10,340,109	10,974,121	11,754,877	12,425,000	12,425,000
4. Retirement (FICA)	100,033	100,173	99,964	100,000	100,000
5. Retirement (IMRF)	100,033	100,173	99,964	100,000	100,000
6. Tort & Liability	1,050,040	1,050,137	888,802	750,000	850,000
7. PBC Lease	175,108	175,023	174,894	175,000	175,000
8. Highway	1,850,100	1,850,029	1,724,946	1,680,000	1,680,000
9. Aid to Bridges	950,008	925,015	849,956	840,000	840,000
10. Federal Hwy Match	760,087	800,078	849,956	840,000	840,000
11. Health	470,134	425,082	399,857	390,000	390,000
12. Mental Health	2,215,129	2,295,034	2,345,623	2,375,000	2,375,000
13. Senior Services	495,092	450,032	429,899	420,000	420,000
14. Veterans Assistance	608,719	555,046	514,842	505,000	505,000
15. Nursing Home	0	0	0	0	0
16. Tax Cap Totals	19,114,592	19,699,943	20,133,581	20,600,000	20,700,000
17. PBC Bonds - Not Capped	555,761	580,927	606,174	625,000	625,000
18. ** TOTAL TAX LEVY	19,670,353	20,280,870	20,739,755	21,225,000	21,325,000
19. Capped Dollar Change	214,590	585,351	433,638	466,419	566,419
20. Capped Percent Change	1.2%	3.1%	2.2%	2.3%	2.8%
21. Total Dollar Change	239,961	610,517	458,885	485,245	585,245
22. Total Percent Change	1.3%	3.1%	2.3%	2.3%	2.8%
23. Equalized Assessment ('000)	2,029,064	1,861,945	1,726,500	1,678,000	1,688,000
24. Percent Change from prior year	-5.5%	-8.2%	-7.3%	-2.8%	-2.2%
25. Property Tax Rate	0.96943	1.08923	1.20126	1.26490	1.26333
26. Market Value of \$200,000 Home since 2011	200,000	183,520	170,178	165,396	166,383
27. County Tax on this Home	588.12	600.96	609.35	621.47	624.86
28. Average Assessed Value of Cropland Acre	297	327	360	395	395
29. County Tax per Cropland Acre	2.88	3.56	4.32	5.00	5.00

FY 2015 ADOPTED BUDGET

ALL FUNDS

Fund #	Fund Name					FY2015				
		Property Taxes	Other Revenues	Transfers Received	Total Received	Salaries & Benefits	Capital	Commodities & Services	Transfers Paid Out	Total Expenses
1111	General Fund	12,625,000	15,908,700	249,000	28,782,700	22,213,300	183,200	5,059,100	1,191,000	28,646,600
1211	Retirement	0	2,000	0	2,000	0	0	0	0	0
1212	Tort & Liability	850,000	88,600	72,400	1,011,000	0	0	983,000	0	983,000
1213	PBC Lease	800,000	100,500	0	900,500	0	550,000	337,500	0	887,500
1214	Micrographics	0	155,500	0	155,500	94,000	1,600	85,500	20,000	201,100
1219	Circuit Clerk Electronic Citation	0	16,100	0	16,100	0	0	4,000	0	4,000
1220	Neutral Exchange Program	0	25,400	0	25,400	0	0	34,000	0	34,000
1221	Circuit Clerk Operations	0	57,100	0	57,100	0	0	15,000	0	15,000
1222	Law Library	0	36,100	0	36,100	0	0	79,800	0	79,800
1223	Court Automation	0	182,000	0	182,000	220,000	98,000	87,000	5,000	410,000
1224	Child Support	0	32,600	0	32,600	66,000	0	7,200	0	73,200
1225	Probation Services	0	132,000	0	132,000	0	0	173,000	50,500	223,500
1226	Document Storage	0	180,900	0	180,900	67,000	0	129,000	0	196,000
1227	Tax Sale Automation	0	30,300	0	30,300	2,200	600	6,000	3,000	11,800
1228	GIS - Development	0	8,000	0	8,000	0	1,000	291,000	15,000	307,000
1229	Court Security	0	291,100	200,000	491,100	487,000	8,300	11,500	0	506,800
1231	Highway	1,680,000	295,000	400,000	2,375,000	1,452,000	951,700	991,000	107,500	3,502,200
1232	Engineering	0	123,000	224,400	347,400	257,000	51,000	6,900	0	314,900
1233	Aid to Bridges	840,000	185,000	0	1,025,000	117,000	1,915,000	250,100	25,000	2,307,100
1234	County Motor Fuel	0	1,636,000	0	1,636,000	594,000	1,359,000	500,000	400,000	2,853,000
1235	Fed Hwy Matching	840,000	100	0	840,100	0	1,130,100	0	199,400	1,329,500
1236	R & R Highway Facilities	0	0	100,000	100,000	0	0	0	0	0
1241	Public Health	390,000	2,712,400	423,000	3,525,400	3,171,900	29,700	516,800	58,000	3,776,400
1242	Community Mental Health	2,375,000	3,500	2,000	2,380,500	190,800	67,500	2,060,500	61,700	2,380,500
1243	Community Action	0	299,400	7,000	306,400	244,000	0	30,600	5,500	280,100
1244	Comm Action - Revolving Loans	0	5,100	0	5,100	0	0	0	0	0
1245	Senior Services	420,000	0	0	420,000	0	0	410,800	7,000	417,800
1246	Veterans' Assistance	505,000	300	0	505,300	387,000	3,000	208,700	7,000	605,700
1247	Solid Waste Program	0	25,000	200,000	225,000	88,200	18,500	52,800	18,000	177,500
1248	Landfill Host Benefit	0	2,220,000	0	2,220,000	0	100,000	0	200,000	300,000
1471	Special Projects	0	1,000	0	1,000	0	145,000	0	25,000	170,000
1472	County Farm Land Sale	0	1,000	0	1,000	0	40,000	60,000	0	100,000
1475	Opportunity Fund	0	28,000	0	28,000	0	0	4,300	0	4,300
1476	Asset Replacement	0	55,000	698,700	753,700	0	704,000	0	0	704,000
1478	DATA Fiber Optic Network	0	27,000	25,000	52,000	0	5,000	225,000	10,000	240,000
1483	Federal Transportation Grant	0	872,200	0	872,200	26,000	0	846,200	0	872,200
1487	Evergreen Village Operations	0	0	0	0	0	0	11,600	0	11,600
1488	FEMA Grant - Evergreen Village	0	1,323,900	0	1,323,900	0	1,322,500	1,400	0	1,323,900
1501	Build America Bonds 2010	0	861,000	0	861,000	0	878,000	1,000	0	879,000
1505	Recovery Zone Bonds 2010	0	354,300	0	354,300	0	311,000	1,000	0	312,000
2501	Rehab & Nursing Center	0	14,732,800	0	14,732,800	8,729,300	297,600	5,121,300	210,900	14,359,100
2601	Medical Insurance	0	6,567,000	0	6,567,000	0	0	6,000,000	0	6,000,000
3774	History Room	0	1,300	10,000	11,300	8,000	2,000	4,000	0	14,000
3775	Children's Waiting Room	0	30,000	0	30,000	0	0	24,000	0	24,000
3776	Drug Court	0	128,000	59,000	187,000	146,000	0	71,900	0	217,900
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	124,000	0	124,000	0	50,100	33,000	51,000	134,100
9999	Non General - Fund Bal Utilized	0	2,470,000	0	2,470,000	0	0	0	0	0
** Total Budget **		21,325,000	52,330,700	2,670,500	76,326,200	38,560,700	10,223,400	24,740,100	2,670,500	76,194,700

DEKALB COUNTY GOVERNMENT

FY 2015 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	FY2015 Total Expenses
1110	Administration	0	0	0	0	491,000	0	52,000	2,900	545,900
1210	Finance	0	0	10,000	10,000	538,300	0	48,900	18,000	605,200
1290	Non-Departmental Services	12,625,000	8,833,000	52,000	21,510,000	0	4,000	346,400	428,000	778,400
1310	Information Management	0	207,000	88,000	295,000	980,000	8,500	126,300	164,000	1,278,800
1410	Supervisor of Assessments	0	38,500	0	38,500	465,000	0	84,400	2,800	552,200
1510	County Clerk	0	650,000	0	650,000	483,000	0	38,500	0	521,500
1530	Elections	0	10,100	0	10,100	149,000	0	324,400	0	473,400
1710	Planning	0	55,000	0	55,000	445,000	500	24,300	7,500	477,300
1810	Regional Office of Education	0	0	0	0	79,000	0	31,700	7,300	118,000
1910	Treasurer	0	48,000	3,000	51,000	295,000	0	32,300	0	327,300
2210	Judiciary	0	69,800	0	69,800	515,000	0	97,400	2,800	615,200
2220	Jury Commission	0	0	0	0	46,000	0	93,100	0	139,100
2310	Circuit Clerk	0	1,815,000	0	1,815,000	1,136,000	0	83,900	0	1,219,900
2410	Coroner	0	20,000	0	20,000	161,000	0	71,700	7,000	239,700
2510	ESDA	0	32,000	0	32,000	108,000	8,500	30,700	1,500	148,700
2540	Local Emergency Plan Comm	0	42,100	0	42,100	19,000	0	24,700	0	43,700
2610	Sheriff	0	977,000	48,300	1,025,300	5,929,000	20,700	394,100	281,000	6,624,800
2620	Sheriff's Merit Commission	0	6,500	0	6,500	5,000	0	22,600	0	27,600
2630	Sheriff's Auxiliary	0	0	0	0	0	2,500	6,300	0	8,800
2670	Sheriff's Communications	0	1,185,000	1,200	1,186,200	2,680,000	6,800	136,300	38,000	2,861,100
2680	Sheriff's Corrections	0	106,500	41,500	148,000	2,900,000	7,200	1,501,300	204,000	4,612,500
2710	State's Attorney	0	291,200	0	291,200	1,796,000	0	96,200	0	1,892,200
2810	Public Defender	0	105,000	0	105,000	956,000	0	65,600	4,000	1,025,600
2910	Court Services	0	522,800	5,000	527,800	1,322,000	0	208,600	0	1,530,600
4810	Facilities Management	0	75,200	0	75,200	696,000	73,500	859,400	20,200	1,649,100
4910	Comm Outreach Bldg	0	79,000	0	79,000	19,000	51,000	78,000	2,000	150,000
4920	Public Health Facility	0	0	0	0	0	0	180,000	0	180,000
4999	Utilization of Fund Balance	0	740,000	0	740,000	0	0	0	0	0
** Total General Fund **		12,625,000	15,908,700	249,000	28,782,700	22,213,300	183,200	5,059,100	1,191,000	28,646,600

**DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET
HEALTH DEPARTMENT FEE INCREASES**

Program	2014 Fees	2015 Proposed Fee Increases	Estimated Revenue Generated
ANIMAL CONTROL (Line Item 3531)			
Registration - 1 year altered	17.00	19.00	\$37,000
Registration - 1 year unaltered	34.00	38.00	
Registration - 3 years altered	42.00	51.00	
Registration - 3 years unaltered	84.00	102.00	
Late Registration	10.00	15.00	
Inpoundment/Pickup First Offense	75.00	80.00	
Additional Dog/One Pickup	25.00	30.00	
Relinquishment Fee - altered	50.00	50.00	
Relinquishment Fee - unaltered	75.00	75.00	
FOOD SANITATION (Line Item 3543)			
Class A Food Establishment	520.00	750.00	\$29,500
Class B Food Establishment	350.00	450.00	
Class C Food Establishment	185.00	350.00	
Class D Food Establishment	140.00	185.00	
<i>(Food Pantries are exempt from fee)</i>			
Class E Food Establishment	1 day 50.00	55.00	
•Application must be received 7 days prior to the event to avoid late fee	2-4 days 100.00	115.00	
•Not-for-profit 50% for Class E	5+ days 140.00	150.00	
Vending Machine Permit		25.00	
Mobile/Seasonal with Food Preparation		250.00	
Mobile/Seasonal without Food Preparation		170.00	
Plan Review - New Restaurant	385.00	450.00	
Plan Review - Established	210.00	250.00	
Restaurant Late Fee	50% of cost of license		
Non-Compliance Fee	55.00	75.00	
Cottage Food Registration Fee		25.00	
POTABLE WATER (Line Item 3542)			
Well Permit / Inspection / Sample	285.00	290.00	
<i>\$100 well permit fee - State Statute</i>			
Water Sample with Collection	75.00	75.00	
Well Sealing Permit	75.00	75.00	
Geothermal Well		100.00	
<i>\$100 first 10 holes; \$10 each additional</i>			
Monitoring Well/Geothermal Well Sealing Permit		100.00	
<i>\$100 first 10 holes; \$10 each additional</i>			
SEWAGE (Line Item 3541)			
Septic Installer License	165.00	170.00	\$3,100
Septic Permit - Established	290.00	380.00	
Septic Permit - New	380.00		
REAL ESTATE INSPECTIONS (3551 and 3552)			
Well Inspection and Water Test Sample	165.00	170.00	
Additional Water Sample	55.00	40.00	
Septic Inspection	155.00	160.00	
CLINIC SERVICES		Based on current cost plus vaccine administration	31,100
VITAL RECORDS			
Birth Certificate - First Copy	15.00		\$6,500
Birth Certificate - Each Additional Copy	5.00	7.00	
Death Certificate - First Copy	19.00	20.00	
Death Certificate - Each Additional Copy	14.00	15.00	
TOTAL			\$107,200

DEKALB COUNTY GOVERNMENT
- FY 2015 BUDGET -
FIVE YEAR PLAN FOR ASSET REPLACEMENT

Adopted 11-19-2014

				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Department (#1476-5530)	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Adopted FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
Revenues								
R-7301 Sheriff's Vehicles	250,000	480,000	0	240,000	250,000	265,000	280,000	290,000
R-7302 Coroner's Vehicle	5,400	6,000	7,000	7,000	7,000	7,000	7,000	7,000
R-7303 Planning's Vehicles	5,400	5,400	6,000	6,000	6,000	6,000	6,000	6,000
R-7304 Co. Administrator's Vehicle	2,700	0	0	0	0	0	0	0
R-7305 Animal Control Vehicles	5,000	6,000	7,000	7,000	7,000	7,000	7,000	7,000
R-7332 Sheriff's Information System	27,000	25,000	25,000	25,000	25,000	25,000	25,000	30,000
R-7335 IMO - Network Infrastructure	200,000	170,000	181,000	178,000	190,000	200,000	210,000	220,000
R-7335 ROE - Network Infrastructure	5,500	5,000	5,000	4,300	5,000	5,000	5,000	5,000
R-7337 Computers, Wireless, Security	31,000	37,300	60,000	55,700	65,000	65,000	67,000	67,000
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	15,000	15,000	15,000	15,000	15,000	15,000	15,000
R-7360 Sheriff's Communication Center	90,000	80,000	15,000	15,000	20,000	20,000	20,000	25,000
A - 1 Total General Fund Contributions	658,000	847,700	339,000	571,000	616,000	642,000	670,000	701,000
R-4520 State's Attorney Technology Fee	0	8,735	10,000	10,000	10,000	10,000	10,000	10,000
R-4539 Communication Tower	22,000	22,000	22,000	22,000	24,000	24,000	24,000	24,000
R-5047 Vehicle Acquisition Fee (to D-7301)	12,305	12,960	13,000	13,000	14,000	15,000	15,000	15,000
R-5501 Interest (to D-7415 & D-7856)	9,066	9,913	10,000	10,000	10,000	12,000	15,000	15,000
R-5511 Sale of Capital Assets (to D-7301)	(29,797)	10,210	0	0	0	0	0	0
R-5905 Contr Fr: Veteran's (to D-7335 - Network)	3,500	4,000	4,000	3,000	4,000	4,000	4,000	4,000
R-5905 Contr Fr: Veteran's (to D-7337 - Computers)	0	0	0	4,000	4,000	4,000	40,000	4,000
R-5921 Contr Fr: Highway (to D-7335)	4,000	5,000	7,000	7,500	8,000	8,000	8,000	8,000
R-5931 Contr Fr: Health (to D-7335 - Network)	43,500	20,000	25,000	31,000	46,000	48,000	50,000	50,000
R-5931 Contr Fr: Health (to D-7337 - Computers)	0	0	14,000	19,000	14,000	14,000	14,000	14,000
R-5932 Contr Fr: Mental Health (to D-7335)	1,500	1,000	1,000	1,200	2,000	2,000	2,000	2,000
R-5933 Contr Fr: Comm Action (to D-7335)	3,000	3,000	4,000	3,000	4,000	4,000	4,000	4,000
R-5941 Contr Fr: Nursing Home (to D-7335)	72,000	60,000	73,000	72,000	75,000	75,000	75,000	75,000
R-5953 Contr Fr: Probation Services (to D-7337)	0	13,000	7,000	7,000	7,000	7,000	7,000	8,000
A - 2 Total All Revenue	799,074	1,017,518	529,000	773,700	838,000	869,000	938,000	934,000
Expenses								
E-7301 Sheriff's Vehicles	47,374	326,047	265,000	110,000	542,000	0	594,000	0
E-7302 Coroner's Vehicle	0	0	0	0	0	0	52,000	0
E-7303 Planning's Vehicles	21,882	0	20,942	0	0	0	0	27,000
E-7305 Animal Control Vehicles	1,059	0	0	0	0	0	27,000	29,000
E-7332 Sheriff's Information System	0	0	10,000	25,000	10,000	10,000	25,000	10,000
E-7335 Network Infrastructure	82,465	49,953	225,000	339,000	433,000	398,000	171,000	478,000
E-7337 Computers (Desktop Systems)	17,256	55,176	75,000	95,000	80,000	75,000	110,000	105,000
E-7338 Facility Management Equipment	0	77,740	0	21,000	60,000	50,000	28,000	54,000
E-7342 Financial System	0	0	0	40,000	0	0	150,000	0
E-7343 Assessor/Treasurer Equipment	0	6,000	0	0	0	0	0	0
E-7360 Sheriff's Communication Center	4,320	20,420	5,000	24,000	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	(47,800)	0	0	0	0	0	0
E-7899 Miscellaneous Projects / Transfers Out	0	47,800	0	10,000	0	0	0	0
B Total Expenditures	174,356	535,336	600,942	704,000	1,325,000	556,000	1,177,000	746,000
C Ending Balance	3,701,003	4,183,185	4,111,243	4,180,943	3,693,943	4,006,943	3,767,943	3,955,943
Designated Reserves at December 31st								
D-7301 Sheriff's Vehicles	1,099,873	1,276,996	1,024,996	1,167,996	889,996	1,169,996	870,996	1,175,996
D-7302 Coroner's Vehicle	9,225	15,225	22,225	29,225	36,225	43,225	(1,775)	5,225
D-7303 Planning's Vehicles	25,729	31,129	16,187	22,187	28,187	34,187	40,187	19,187
D-7304 Co. Administrator's Vehicle	29,400	29,400	29,400	29,400	29,400	29,400	29,400	29,400
D-7305 Animal Control Vehicles	13,846	19,846	26,846	33,846	40,846	47,846	27,846	5,846
D-7332 Sheriff's Information System	160,439	185,439	200,439	200,439	215,439	230,439	230,439	250,439
D-7335 Network Infrastructure	731,719	909,766	984,766	945,766	846,766	794,766	981,766	871,766
D-7337 Computers (Desktop Systems)	77,666	129,325	145,325	146,025	166,025	191,025	219,025	217,025
D-7338 Facility Management Equipment	184,602	124,862	142,862	139,862	105,862	82,862	82,862	57,862
D-7342 Financial System	122,658	137,658	152,658	127,658	142,658	157,658	22,658	37,658
D-7343 Assessor/Treasurer Equipment	13,800	0	0	0	0	0	0	0
D-7355 Communication Tower	134,000	156,000	178,000	200,000	224,000	248,000	272,000	296,000
D-7360 Sheriff's Communication Center	880,722	940,302	950,302	941,302	761,302	761,302	761,302	786,302
D-7415 Cemetery Restoration	12,553	13,543	14,543	15,543	16,543	14,743	16,243	14,743
D-7856 Bike Path Resurfacing	87,881	94,820	101,820	68,820	75,820	84,220	94,720	65,220
D-7899 Miscellaneous Projects / Transfers	116,890	118,874	120,874	112,874	114,874	117,274	120,274	123,274
D Total Designated Items	3,701,003	4,183,185	4,111,243	4,180,943	3,693,943	4,006,943	3,767,943	3,955,943

**DEKALB COUNTY GOVERNMENT
- FY 2015 BUDGET -
FIVE YEAR PLAN FOR SPECIAL PROJECTS**

Adopted 11-19-2014

				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Department (#1471-5240)	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Adopted FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
A Beginning Balance	\$887,645	\$738,857	\$621,655	\$483,976	\$314,976	\$259,976	\$232,976	\$205,976
Receipts:								
B State Grant	16,887	0	0	0	0	0	0	0
C Donations	17,600	4,000	0	0	0	0	0	0
D Reimbursements / Landfill Expansion	7,400	0	0	0	0	0	0	0
E Interest	1,958	1,532	1,500	1,000	3,000	3,000	3,000	3,000
F Sale of Property	29,997	0	0	0	0	0	0	0
G Total Revenue	73,842	5,532	1,500	1,000	3,000	3,000	3,000	3,000
H Total Available	961,487	744,389	623,155	484,976	317,976	262,976	235,976	208,976
Intended Uses:								
7102 Landscaping	13,547	0	0	0	0	0	0	0
7121 Bldg Remodel - Crthouse - CASA	0	238	4,971	0	0	0	0	0
7232 Bike Path	10,000	10,000	5,000	40,000	20,000	20,000	20,000	20,000
7324 Waste Study / Landfill Expansion	7,400	0	0	0	0	0	0	0
7325 Hazard Mitigation	9,990	7,000	7,000	25,000	0	0	0	0
7333 Mobile Web App	0	0	0	15,000	0	0	0	0
7334 Databases	0	0	6,400	0	0	0	0	0
7335 Network & Web Infrastructure	18,274	7,854	10,000	10,000	10,000	10,000	10,000	10,000
7336 Signage	0	305	0	0	0	0	0	0
7351 Telephone System	77	0	0	0	0	0	0	0
7375 Digital Patroller / Digital Recording	27,715	18,389	18,537	0	0	0	0	0
7377 Squad High Band Repeaters	0	0	32,000	32,000	0	0	0	0
7401 Security Systems	0	0	0	20,000	0	0	0	0
7406 Energy Reduction Program	11,163	0	0	0	0	0	0	0
7414 Broadband Network	50,000	50,000	50,000	25,000	25,000	0	0	0
7415 Cemetery Restoration	29,742	28,948	5,271	0	0	0	0	0
7416 Convention & Visitor's Bureau	5,000	0	0	0	0	0	0	0
7852 Artwork (Pass-thru)	15,000	0	0	0	0	0	0	0
7858 HVAC Upgrades	24,722	0	0	0	0	0	0	0
7990 Capital Contingency	0	0	0	3,000	3,000	0	0	0
I Total Expenditures	222,630	122,734	139,179	170,000	58,000	30,000	30,000	30,000
J Ending Balance	738,857	621,655	483,976	314,976	259,976	232,976	205,976	178,976

DEKALB COUNTY GOVERNMENT

- FY 2015 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN
FOR SYCAMORE CAMPUS

Adopted 11-19-2014				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Department (#8400-7410)	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Adopted FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
A. Beginning Balance	\$817,457	\$1,013,384	\$1,085,161	\$1,191,096	\$987,096	\$1,170,096	1,355,096	1,542,096
Receipts:								
4731 Lease Payment - County	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000
5501 Interest	34,772	26,894	25,000	16,000	8,000	10,000	12,000	15,000
B. Total Revenue	209,772	201,894	200,000	191,000	183,000	185,000	187,000	190,000
C. Total Available	1,027,229	1,215,278	1,285,161	1,382,096	1,170,096	1,355,096	1,542,096	1,732,096
Projects:								
7832 Parking Lot Construction / Repair	13,845	24,135	0	0	0	0	0	0
7834 Concrete Replacement & Repair	0	15,520	20,000	20,000	0	0	0	0
7836 Courthouse Reconfiguration	0	0	0	10,000	0	0	0	0
7837 Legis Ctr / Admin Bldg Reconfige	0	61,792	30,000	0	0	0	0	0
7846 Elevator Upgrades	0	0	0	200,000	0	0	0	0
7847 Carpet/Tile Replacement (Leg Ctr)	0	18,670	15,000	15,000	0	0	0	0
7848 Roof (Garage/Courthouse)	0	0	19,065	117,000	0	0	0	0
7855 Parking Lot Maintenance	0	0	0	17,000	0	0	0	0
7866 Video / Sound System	0	0	10,000	0	0	0	0	0
7990 Capital Contingency / Admin	0	10,000	0	16,000	0	0	0	0
D. Total Expenditures	13,845	130,117	94,065	395,000	0	0	0	0
E. Ending Balance	1,013,384	1,085,161	1,191,096	987,096	1,170,096	1,355,096	1,542,096	1,732,096

DEKALB COUNTY GOVERNMENT

- FY 2015 BUDGET -

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

Adopted 11-19-2014

				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Department (#8450-7450)	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Adopted FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
A. Beginning Balance	\$1,680,138	\$1,981,923	\$2,308,180	\$2,649,950	\$2,999,950	\$3,324,950	\$3,349,950	3,374,950
Receipts:								
4732 Lease Payment	300,000	325,000	350,000	375,000	400,000	0	0	0
5501 Interest & Misc	1,785	1,257	5,000	25,000	25,000	25,000	25,000	25,000
B. Total Revenue	301,785	326,257	355,000	400,000	425,000	25,000	25,000	25,000
C. Total Available	1,981,923	2,308,180	2,663,180	3,049,950	3,424,950	3,349,950	3,374,950	3,399,950
Projects:								
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
7848 Roof / Attic	0	0	13,230	0	0	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
D. Total Expenditures	0	0	13,230	50,000	100,000	0	0	0
E. Ending Balance	1,981,923	2,308,180	2,649,950	2,999,950	3,324,950	3,349,950	3,374,950	3,399,950

DEKALB COUNTY GOVERNMENT

- FY 2015 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN
FOR COMMUNITY OUTREACH BUILDING

Adopted 11-19-2014				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Department (#8440-7440)	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Adopted FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
A. Beginning Balance	\$150,259	\$200,447	\$240,715	\$211,201	\$232,201	\$213,201	\$264,201	315,201
Receipts:								
5501 Interest & Misc	188	144	200	1,000	1,000	1,000	1,000	1,000
5901 Contribution from Co General Fund	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
B. Total Revenue	50,188	50,144	50,200	51,000	51,000	51,000	51,000	51,000
C. Total Available	200,447	250,591	290,915	262,201	283,201	264,201	315,201	366,201
Projects:								
7831 Landscaping Improvements	0	9,876	1,000	10,000	0	0	0	0
7834 Sidewalks / Concrete Work	0	0	10,000	0	0	0	0	0
7841 General Painting	0	0	0	5,000	0	0	0	0
7847 Carpet / Tile Replacement	0	0	9,608	0	0	0	0	0
7858 HVAC - Energy Recovery Unit	0	0	59,106	0	70,000	0	0	0
7863 Security System	0	0	0	10,000	0	0	0	0
7990 Capital Contingency	0	0	0	5,000	0	0	0	0
D. Total Expenditures	0	9,876	79,714	30,000	70,000	0	0	0
E. Ending Balance	200,447	240,715	211,201	232,201	213,201	264,201	315,201	366,201

DEKALB COUNTY GOVERNMENT

- FY 2015 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN
FOR PUBLIC SAFETY BUILDING

Adopted 11-19-2014				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Department (#8460-7460)	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Adopted FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
A. Beginning Balance	\$219,610	\$205,666	\$205,791	\$197,891	\$123,891	\$119,891	120,891	121,891
Receipts:								
5501 Interest	211	125	100	1,000	1,000	1,000	1,000	1,000
B. Total Revenue	211	125	100	1,000	1,000	1,000	1,000	1,000
C. Total Available	219,821	205,791	205,891	198,891	124,891	120,891	121,891	122,891
Projects:								
7956 Upgrade Jail Security Cameras	0	0	0	40,000	5,000	0	0	0
7957 Remodel 1st Floor - Records Storage	12,017	0	0	0	0	0	0	0
7964 Sallyport Door	2,138	0	0	0	0	0	0	0
7978 Live Scan Booking Equipment	0	0	8,000	32,000	0	0	0	0
7990 Capital Contingency / Admin	0	0	0	3,000	0	0	0	0
D. Total Expenditures	14,155	0	8,000	75,000	5,000	0	0	0
E. Ending Balance	205,666	205,791	197,891	123,891	119,891	120,891	121,891	122,891

DEKALB COUNTY GOVERNMENT

- FY 2015 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN
FOR HIGHWAY FACILITIES

Adopted 11-19-2014				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Department (#1236-3580)	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Adopted FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019
A. Beginning Balance	\$0	\$0	\$0	\$0	\$100,100	\$110,600	\$176,600	245,050
Receipts:								
5501 Interest	0	0	0	100	500	1,000	1,500	2,000
5921 Contribution from Highway Fund	0	0	0	100,000	100,000	65,000	66,950	68,960
B. Total Revenue	0	0	0	100,100	100,500	66,000	68,450	70,960
C. Total Available	0	0	0	100,100	200,600	176,600	245,050	316,010
Projects:								
7113 A/C Units at DeKalb Office	0	0	0	0	82,000	0	0	0
7114 5 Overhead Doors - Cold Storage	0	0	0	0	4,000	0	0	0
7114 2 Overhead Doors - Mayfield	0	0	0	0	1,000	0	0	0
7114 4 Overhead Doors - Waterman	0	0	0	0	3,000	0	0	0
D. Total Expenditures	0	0	0	0	90,000	0	0	0
E. Ending Balance	0	0	0	100,100	110,600	176,600	245,050	316,010

**DeKalb County Government
FY 2015-2019 Budget
Highway Equipment Replacement**

Item #	Unit	Equipment	Year	Years in Cycle	Adopted 2015	2016	2017	2018	2019
1	210	Dump Truck	2004	12		220,500			
2	218	Dump Truck	2005	12			227,100		
3	223	Dump Truck	2006	12				234,000	
4	236	Dump Truck	2007	12					241,000
5	237	Dump Truck	2007	12					241,000
6	243	Dump Truck	2008	12					
7	251	Dump Truck	2009	12					
8	252	Dump Truck	2009	12					
9	261	Dump Truck	2011	12					
10	266	Dump Truck	2014	12					
11	273	Dump Truck	2015	12					
12	274	Dump Truck	2015	12					
13	276	Dump Truck	2016		220,500				
14	203	Dump Truck (4x4)	1998	20					
15	192	Dump Truck (6x6)	2000	20					
16	186	Dump Truck (1 ton)(sprayer)	1999	12	55,000				
17	211	Dump Truck (1 ton)	2003	12		57,000			
18	221	Dump Truck (1 ton)	2005	12			58,750		
19	245	Dump Truck (1 ton)	2008	12					
20	268	Dump Truck (1 ton)	2014	12					
21	257	Shop Truck	2010	12					
22	183	Lift Truck	1997	12			90,000		
23	217	Pick-up Truck	2004	9	33,000				
24	239	Pick-up Truck	2007	9	35,000				
25	242	Pick-up Truck	2007	9	35,000				
26	255	Pick-up Truck	2009	9				43,500	
27	259	Pick-up Truck w/lift	2011	9					
28	264	Pick-up Truck w/lift	2012	9					
29	267	Pick-up Truck (Signs)	2014	9					
30	270	Pick-up Truck (Signs)	2015	9					
31	271	Pick-up Truck	2015	9					
32	272	Pick-up Truck	2015	9					
33	222	Pick-up Truck (Service Body)	2005	9		41,000			
34	254	Admin Car	2009	8			30,000		
35	263	Admin Car	2012	8					
36	262	Trailer	2011	15					
37	178	Tractor	1996	12	42,000				
38	199	Tractor	2000	12		43,500			
39	207	Tractor	2002	12			45,000		
40	219	Tractor	2004	12				46,500	
41	235	Tractor	2006	12					48,000
42	248	Tractor	2008	12					
43	253	Mower Deck (Batwing)	2007	8	16,000				
44	258	Mower Deck (Batwing)	2008	8		17,000			
45	265	Mower Deck (Batwing)	2010	10					
46	269	Mower Deck (Batwing)	2014	10					
47	225	Mower Deck (6')	2000	10				11,500	
48	172	Motor Grader	1995	20	260,000				
49	231	Wheel Loader	2005	10			210,000		
50	260	Wheel Loader	2010	10					
51	256	Excavator	2009	10					175,000
52	249	Loader/Backhoe	2008	10				200,000	
53	246	Loader/Util. w/trailer	2008	8		60,000			
54	275	Loader/Util. w/trailer	2014	8					
55	174	Shoulder Machine (Road Widener)	1996	20				55,000	
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	10			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	Miller Welder	2013	5					
66	862251	Pressure Washer-3 Phase	2007	10			4,500		
67	NA	Misc Tools & Equip	n/a	n/a	8,500	9,000	9,500	10,000	10,500
Total					705,000	718,000	839,150	621,500	727,500

**DEKALB COUNTY GOVERNMENT
FY 2015-2019 BUDGET
FIVE YEAR TRANSPORTATION IMPROVEMENT PROGRAM**

<u>Project Description</u>	<u>Project Cost</u>	<u>Funding Source</u>	<u>YEAR 1 Adopted FY 2015</u>	<u>YEAR 2 Proposed FY 2016</u>	<u>YEAR 3 Proposed FY 2017</u>	<u>YEAR 4 Proposed FY 2018</u>	<u>YEAR 5 Proposed FY 2019</u>
1 AIRPORT RD							
A. Ext R.O.W Rt 64 - Plank Rd	375,000	Local				50,000	325,000
B. Rt 64 to Plank Rd	2,000,000	Local					
C. Bridge on new alignment over Blue Heron Creek	240,000	Other					240,000
D. Bridge over E. Br. Trib. Cr.	60,000	Local					60,000
E. Bridge Replacement over Union Ditch	300,000	Local					300,000
E. Bridge Replacement over Union Ditch	180,000	Other					180,000
E. Bridge Replacement over Union Ditch	20,000	Local					20,000
2 BARBER GREENE ROAD							
A. Rt 23 to Peace Rd	680,000	Federal				680,000	
	170,000	Local				170,000	
3 BASE LINE ROAD							
A. Bridge over Coon Creek	360,000	Federal					360,000
	90,000	Local					90,000
4 CHICAGO ROAD							
A. Maplewood Rd to Somonauk R	1,125,000	Local	1,125,000				
B. Shabbona to Rt 23	1,330,000	Local		1,330,000			
5 COLTONVILLE ROAD							
A. Bridge over S Branch of Kishwaukee River	2,576,000	Federal	2,576,000				
	644,000	Local	644,000				
6 EAST COUNTY LINE ROAD							
A. Bridge over Union Ditch #3	2,400,000	Federal	2,400,000				
	70,000	Local	70,000				
	500,000	Other	500,000				
7 GOELITZ ROAD							
A. Culvert at Rt 38	90,000	Other			90,000		
	10,000	Local			10,000		
8 MELMS ROAD							
A. Bridge over Coon Creek	600,000	Federal		600,000			
	150,000	Local		150,000			
9 MCNEAL ROAD							
A. Bridge over S Branch of Kishwaukee River	2,000,000	Federal			2,000,000		
	400,000	TBP			400,000		
	100,000	Local			100,000		
10 NORTH FIRST STREET							
A. Rich Rd to Old State Rd	400,000	Local				400,000	
11 PLANK ROAD							
A. Relocation E of Lindgren Rd	6,000,000	Local/Other		250,000	750,000	3,000,000	2,000,000
12 RICH / COLTONVILLE ROADS							
A. Glidden Rd to Stonehenge	520,000	Federal				520,000	
	130,000	Local				130,000	
13 SHABBONA ROAD							
A. Rt 30 to Perry Rd	800,000	Federal			800,000		
	200,000	Local			200,000		
B. Perry Rd to Rt 38	1,400,000	Local				1,400,000	

**DEKALB COUNTY GOVERNMENT
FY 2015-2019 BUDGET
FIVE YEAR TRANSPORTATION IMPROVEMENT PROGRAM**

			YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	
	<u>Project Description</u>	<u>Project Cost</u>	<u>Funding Source</u>	<u>Adopted FY 2015</u>	<u>Proposed FY 2016</u>	<u>Proposed FY 2017</u>	<u>Proposed FY 2018</u>	<u>Proposed FY 2019</u>
14	SOMONAUK ROAD							
	A. Bridge over Somonauk Creek	650,000	Local		650,000			
	B. Bridge Over Little Rock Creek	600,000	Local			600,000		
	C. North St to Bethany Rd	600,000	Local			600,000		
15	SOUTH PAW PAW ROAD							
	A. W. & E. Br. of Paw Paw Run	800,000	Federal	800,000				
		160,000	TBP	160,000				
		40,000	Local	40,000				
16	STONE QUARRY ROAD							
	A. Cherry Valley Rd to Boone Co	100,000	Local		100,000			
17	SUYDAM ROAD							
	A. Bridge over Buck Branch	500,000	Local	500,000				
	B. Bridge over Indian Creek	1,000,000	Local				1,000,000	
	C. Rollo Rd to Rt 23	1,500,000	Local					1,500,000
18	WATERMAN ROAD							
	A. Duffy Rd to McGirr	800,000	Local	800,000				
	B. McGirr Rd to Perry Rd	1,000,000	Local		1,000,000			
	C. Duffy Rd to Perry Rd	800,000	Local			800,000		
	Totals	34,470,000		9,615,000	4,080,000	6,350,000	7,350,000	5,075,000

**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	
Lease Year Expenses (Nov - Oct)										

A Lease Year - Revenue										
Nov 1 - Lease Payment	977,385	973,060	972,218	973,513	972,513	970,313	971,813	967,013	969,656	
=====										
B Lease Year - Expense										
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	
C Year After Lease Year - Expense										
June 1 - Interest	127,699	115,361	101,856	86,656	70,856	54,456	37,356	19,656	0	
D Total Expense	977,385	973,060	972,217	973,512	972,512	970,312	971,812	967,012	969,656	
=====										
E Difference Revenue vs. Expense	0	0	1	1	1	1	1	1	0	
=====										
F Fiscal Year Expenses (Jan - Dec)	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	

Total Fiscal Year Expense	989,372	985,398	985,722	988,712	988,312	986,712	988,912	984,712	989,312	
=====										
G Fiscal Year Expense Allocation										
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

Total Fiscal Year Expense		989,372	985,399	985,723	988,712	988,312	986,712	988,912	984,712	989,312
=====										
H Difference Revenue vs. Expense	0	(1)	(1)	0	0	0	0	0	0	
=====										

DEKALB COUNTY GOVERNMENT

- FY 2015 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	229,581	934,037
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	1,009,629	3,628,767

- 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 2029.
- Proceeds from Bond Issue 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 2015 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	100,150	753,360
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	449,000	2,896,418

- 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 2015 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	129,431	180,677
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	560,628	732,350

- 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 2015 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 2013</u>
Aid to Bridges	492,041	516,937	1,012,419	1,399,584	1,553,057	3,630,325
Asset Replacement	0	0	0	564,000	2,888,608	4,183,185
Broadband Grant	0	0	0	0	75,792	0
Build America Bonds	0	0	0	0	1,636,385	1,022,069
Child Support	27,891	7,343	72,133	23,511	11,839	26,159
Childrens Waiting Room	0	0	0	2,885	18,425	287
Cir. Clk. Electronic Cit.	0	0	0	0	0	39,829
Cir. Clk. Oper. & Admin.	0	0	0	0	55,802	122,333
Comm. Outreach Bldg.	0	0	0	0	(981,182)	0
Community Services	1,189	6,451	22,095	40,097	32,254	85,184
Comm Serv-Fin Aid	11,882	13,423	14,030	16,425	6,793	22,306
County Farm	0	1,752,760	1,158,228	920,696	767,021	636,081
County Motor Fuel	1,083,470	747,303	1,533,801	1,774,932	2,587,806	3,576,508
Court Automation	119,369	178,389	86,082	198,470	745,502	446,082
Court Security	0	72,734	303,150	177,823	580,077	15,909
Courthouse Expansion	0	0	0	0	13,803,699	0
Data Fiber Optics	0	0	0	0	0	563,454
Document Storage	0	270,498	561,098	119,845	310,844	552,181
Drug Court	0	0	0	0	325,527	219,421
Drug Prosecution	21,043	34	5,885	5,333	5,248	6,114
Engineering	13,452	103,704	105,483	236,903	347,308	411,635
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	2,625,871
General Fund	2,348,266	3,300,401	4,186,063	6,117,185	10,765,654	10,424,301
GIS Development	0	284,611	460,647	579,518	544,281	525,863
Health	494,153	1,487,689	1,518,642	3,102,065	2,209,411	2,369,127
Highway	271,469	897,733	936,020	1,827,483	3,217,597	3,792,178
History Room	0	5,997	3,352	2,056	39,853	28,200
Jail Expansion	0	0	0	0	399,985	243,257
Law Enforce Projects	0	0	0	72,119	231,732	511,633
Law Library	(2,164)	1,389	57,501	115,197	145,929	50,459
Medical Insurance	150,712	696,136	(250,699)	275,566	975,318	1,105,765
Mental Health	401,347	693,505	1,296,734	1,689,122	2,277,000	2,718,095
Micrographics	253	77,927	45,141	191,774	202,744	94,783
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	10,716,785
Opportunity Fund	0	0	0	2,127,911	3,218,548	3,531,378
PBC Lease	58,197	7,198	93,135	573,659	283,871	(202,620)
Probation Services	0	64,818	243,914	555,409	635,738	432,918
Recovery Zone Bonds	0	0	0	0	242,629	366,230
Retirement	475,006	686,533	1,293,130	2,457,141	1,586,324	707,182
Senior Services	0	0	212,414	282,016	383,715	286,727
Solid Waste Program	0	26,943	50,433	44,281	77,004	24,700
Special Projects	614,324	1,451,836	1,763,573	908,103	1,028,219	621,655
Tax Sale Automation	0	8,840	22,006	44,226	83,994	140,198
Tollway Access Loan	0	0	0	(1,940,637)	(384,606)	0
Tort & Liability	2,066,937	1,623,101	1,275,922	2,257,911	3,988,369	6,153,813
Veterans Assistance	0	0	0	0	319,304	540,900
TOTAL	9,973,403	18,133,547	27,729,540	38,742,478	62,119,049	63,368,460

DEKALB COUNTY GOVERNMENT
FY 2015 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 2013</u>
Aid to Bridges	463,948	520,902	962,691	1,693,618	1,521,442	3,691,798
Asset Replacement	0	0	0	564,000	2,892,032	4,178,465
Broadband Grant	0	0	0	0	378,279	0
Build America Bonds	0	0	0	0	1,636,200	719,899
Child Support	42,801	1,421	70,347	24,272	1,324	24,743
Childrens Waiting Room	0	0	0	1,535	16,565	137
Cir. Clk. Electronic Citation	0	0	0	0	0	38,584
Cir. Clk. Oper. & Admin.	0	0	0	0	53,581	122,119
Comm. Outreach Bldg.	0	0	0	0	37,355	0
Community Services	17,122	26,668	58,352	44,553	44,701	49,418
Comm Serv-Fin Aid	11,882	13,390	14,030	9,159	6,783	22,306
County Farm	0	1,851,195	1,150,734	917,148	767,021	636,081
County Motor Fuel	1,017,880	700,759	1,632,516	1,659,578	2,691,643	3,616,087
Court Automation	117,892	169,531	104,967	189,554	709,445	410,038
Court Security	0	65,745	292,130	168,129	559,029	21
Courthouse Expansion	0	0	0	0	13,945,228	0
Data Fiber Optics	0	0	0	0	0	372,666
Document Storage	25,242	261,445	555,914	113,756	293,143	538,292
Drug Court	0	0	0	0	302,804	217,948
Drug Prosecution	0	34	5,885	6,455	5,248	6,227
Engineering	38,888	43,296	26,946	173,727	352,145	306,672
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	2,886,080
FEMA Grant Evergreen	0	0	0	0	0	96,076
FEMA Grant Montoya	0	0	0	0	0	10,407
General Fund	1,940,535	3,063,122	3,486,782	4,944,345	9,420,914	9,066,333
GIS Development	0	290,572	476,480	580,103	548,299	525,863
Health	410,989	1,227,402	1,154,385	2,731,646	1,394,591	1,979,474
Highway	230,473	1,051,908	820,092	1,868,983	3,340,319	3,890,752
History Room	0	6,251	3,558	4,675	40,451	29,168
Jail Expansion	0	0	0	0	399,934	243,257
Law Enforcement Proj.	0	0	0	79,370	264,704	578,305
Law Library	3,462	3,476	57,286	116,839	146,977	61,184
Medical Insurance	348,645	718,905	109,717	528,566	1,353,106	1,537,010
Mental Health	401,962	696,888	1,309,487	1,690,219	2,353,552	2,816,630
Micrographics	13,390	90,441	47,550	194,110	204,992	110,731
Miscellaneous Depts.	217,070	23,612	1,569,615	752,127	0	0
Nursing Home	174,703	1,656,281	3,987,018	2,810,242	2,969,998	4,577,098
Opportunity Fund	0	0	-	2,118,408	3,211,030	3,392,535
PBC Lease	58,197	7,198	93,135	573,659	284,153	131,026
Probation Services	0	63,373	241,439	569,902	635,700	430,210
Recovery Zone Bonds	0	0	0	0	242,604	276,068
Retirement	446,020	741,882	1,259,907	2,468,087	1,584,229	704,303
Senior Services	0	0	245,932	330,278	462,508	328,319
Solid Waste Program	0	26,941	55,520	45,312	55,795	3,401
Special Projects	962,615	1,471,903	1,861,845	951,139	1,043,253	621,892
Tax Sale Automation	0	8,840	22,006	44,226	83,994	140,788
Tollway Access Loan	0	0	0	166,363	635,229	0
Tort & Liability	2,011,221	1,623,101	1,331,081	2,618,656	4,435,557	6,316,818
Veterans Assistance	0	0	0	0	325,953	545,227
TOTAL	9,868,805	17,837,253	25,236,000	33,658,325	63,615,054	56,250,456

**DEKALB COUNTY GOVERNMENT
FY 2015 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 2013</u>
Aid to Bridges	35,269	12,146	38,356	26,802	10,175	7,129
Asset Replacement	0	0	0	0	19,145	9,913
Broadband Grant	0	0	0	0	33	49
Build America Bonds	0	0	0	0	191	1,094
Child Support	2,123	149	2,992	712	29	54
Childrens Waiting Room	0	0	0	0	105	8
Cir. Clk. Electronic Cit.	0	0	0	0	0	7
Cir. Clk. Oper. & Admin.	0	0	0	0	19	154
Comm. Outreach Bldg.	0	0	0	0	2,380	0
Community Services	0	385	369	112	15	14
Comm Serv-Fin Aid	910	408	482	496	329	1,011
County Farm	0	104,127	70,862	19,013	6,844	1,044
County Motor Fuel	70,582	22,488	72,899	33,129	11,589	8,300
Court Automation	7,377	5,653	5,373	2,795	3,514	1,872
Court Security	0	0	2,363	0	3,800	0
Courthouse Expansion	0	0	0	0	2,105	80
Data Fiber Optics	0	0	0	0	0	211
Document Storage	0	5,863	23,408	1,987	465	988
Drug Court	0	0	0	0	1,982	532
Drug Prosecution	0	0	0	0	37	15
Engineering	1,248	1,088	784	2,343	264	99
Fed Hwy Matching Tax	19,245	8,433	74,767	22,153	10,149	7,599
FEMA Grant Evergreen	0	0	0	0	0	80
General Fund	39,377	335,790	530,529	196,310	56,190	22,070
GIS Development	0	0	0	0	3,640	1,222
Health	26,825	48,966	43,233	59,039	8,615	3,465
Highway	20,146	42,310	49,459	40,147	18,022	9,402
History Room	0	0	0	0	232	70
Jail Expansion	0	0	0	0	53	243
Law Enforcement Proj.	0	0	0	0	1,766	1,310
Law Library	386	0	0	0	1,248	176
Medical Insurance	0	26,249	16,533	6,312	4,717	2,750
Mental Health	20,363	25,142	52,876	35,480	15,988	7,048
Micrographics	1,100	2,934	1,724	3,278	317	39
Miscellaneous Depts.	629	7,120	16,094	5,430	284	0
Nursing Home	22,894	33,816	270,644	270,835	85,687	27,115
Opportunity Fund	0	0	0	44,663	32,320	10,433
PBC Lease	0	0	0	0	3,039	551
Probation Services	0	1,209	8,865	11,045	5,258	883
Recovery Zone Bonds	0	0	0	0	25	331
Retirement	26,296	12,846	45,453	57,323	14,710	3,240
Senior Services	0	0	8,003	4,838	2,209	116
Solid Waste Program	0	2	1,582	450	532	28
Special Projects	15,862	0	0	0	8,073	1,532
Tax Sale Automation	0	0	0	0	491	293
Tollway Access	0	0	0	0	3,612	0
Tort & Liability	131,021	80,750	63,909	63,650	34,232	18,999
Veterans Assistance	0	0	0	0	975	653
TOTAL	441,653	777,874	1,401,559	908,342	375,405	152,222

**DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET**

**HISTORICAL PERSPECTIVE:
PROPERTY TAXES COLLECTED**

<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 2013</u>
Aid to Bridges Fund	57,893	225,173	593,155	660,126	995,508	917,377
Community Mental Health Fund	603,305	929,390	1,281,224	1,680,305	2,189,918	2,276,106
Federal Highway Matching Tax	284,589	447,402	593,155	767,405	796,357	793,478
General Fund	1,424,164	2,213,465	2,733,270	5,806,497	9,903,323	11,364,001
Highway Fund	568,569	894,805	1,186,319	1,534,810	2,189,915	1,834,755
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	749,711
Public Health Fund	131,360	0	275,228	356,070	492,863	421,579
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	446,319
Tort & Liability Fund	131,021	0	500,629	516,150	915,899	1,041,478
Veterans Assistance Fund	0	0	0	0	666,082	550,467
TOTAL	5,738,615	7,358,593	10,250,954	13,509,764	19,345,536	20,395,271

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

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

TAX YEAR	COLLECTIBLE	<u>A</u>		EQUALIZED ASSESSED VALUE (EAV)	<u>B</u>		<u>C</u>	TOTAL PTELL LIMIT
		CONSUMER PRICE INDEX (CPI-U)			NEW PROPERTY			
		ACTUAL	LIMIT		ACTUAL VALUE	% INCREASE	VOTER APPROVED	
1991	1992	6.1%	5.0%	688,582,560	16,577,645	2.6%	0.0%	7.6%
1992	1993	3.1%	3.1%	763,443,943	15,393,226	2.2%	0.0%	5.3%
1993	1994	2.9%	2.9%	831,026,613	18,029,137	2.4%	0.0%	5.3%
1994	1995	2.7%	2.7%	895,337,685	35,482,752	4.3%	0.0%	7.0%
1995	1996	2.7%	2.7%	954,991,517	27,494,684	3.1%	0.0%	5.8%
1996	1997	2.5%	2.5%	1,010,532,207	25,346,268	2.7%	0.0%	5.2%
1997	1998	3.3%	3.3%	1,069,488,971	28,359,782	2.8%	3.8%	9.9%
1998	1999	1.7%	1.7%	1,133,173,030	30,339,808	2.8%	0.0%	4.5%
1999	2000	1.6%	1.6%	1,186,265,246	34,614,123	3.1%	0.0%	4.7%
2000	2001	2.7%	2.7%	1,249,858,572	42,738,580	3.6%	0.0%	6.3%
2001	2002	3.4%	3.4%	1,313,044,436	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%	1,726,500,218	8,461,501	0.5%	0.0%	2.2%
2014	2015	1.5%	1.5%	(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 the 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)** the 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 2014 will not be available until May 1, 2015.
5. For more information, see Illinois State Statute, Section 35 ILCS 200/18.

DEKALB COUNTY GOVERNMENT

FY 2015 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%
2014	1.20126	1,726,500,218	-7.3%	20,739,757	458,888	2.3%

DEKALB COUNTY, ILLINOIS

FY 2015 BUDGET

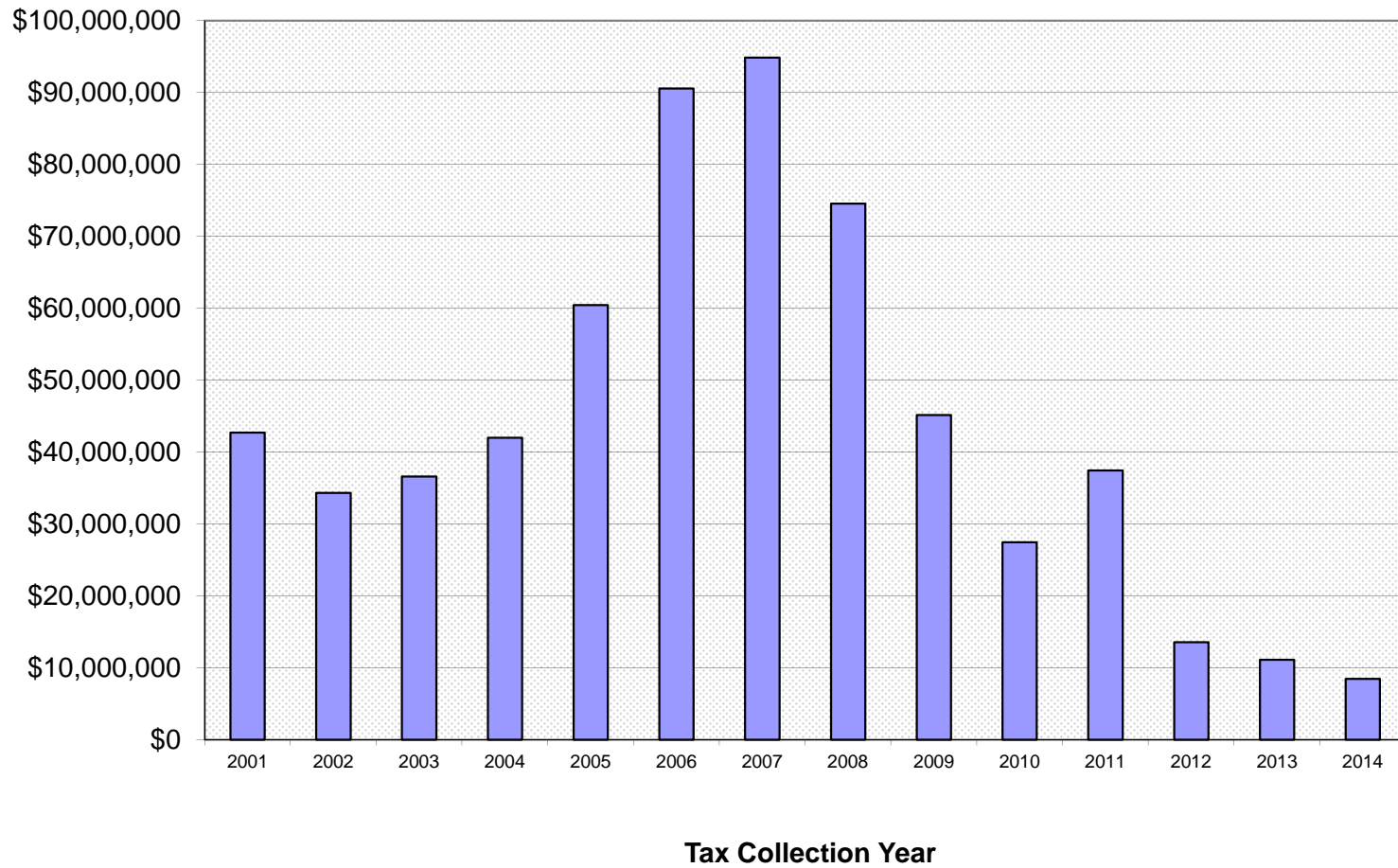
TAXABLE ASSESSED VALUE BY CATEGORY

<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
2013	2014	1,726,500,218	229,953,779	1,092,178,852	304,200,449	64,745,100	12,671,730	22,750,308

Percentage of Total:

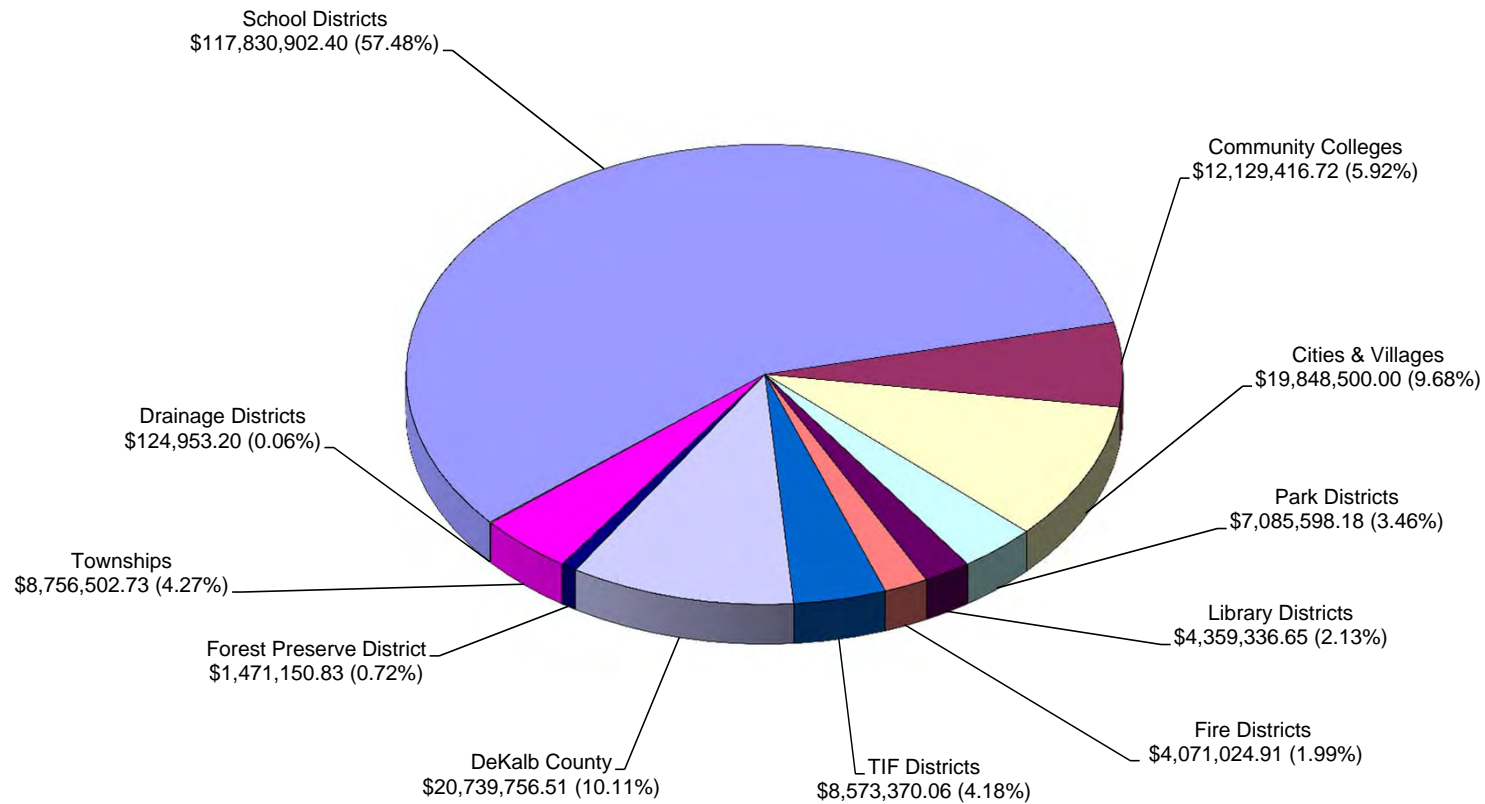
1984	1985	100.0%	30.8%	45.8%	19.5%	3.8%	0.1%	0.0%
1989	1990	100.0%	22.9%	51.9%	20.8%	4.1%	0.3%	0.0%
1994	1995	100.0%	17.7%	60.1%	17.9%	4.0%	0.2%	0.0%
1999	2000	100.0%	16.5%	61.3%	17.9%	3.9%	0.4%	0.0%
2004	2005	100.0%	11.2%	67.0%	17.7%	3.8%	0.3%	0.0%
2009	2010	100.0%	9.6%	68.9%	17.3%	3.9%	0.3%	0.0%
2010	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%
2013	2014	100.0%	13.3%	63.3%	17.6%	3.8%	0.7%	1.3%

**DEKALB COUNTY, ILLINOIS
NEW CONSTRUCTION ASSESSED VALUE
Tax Collection Years 2001 to 2014**



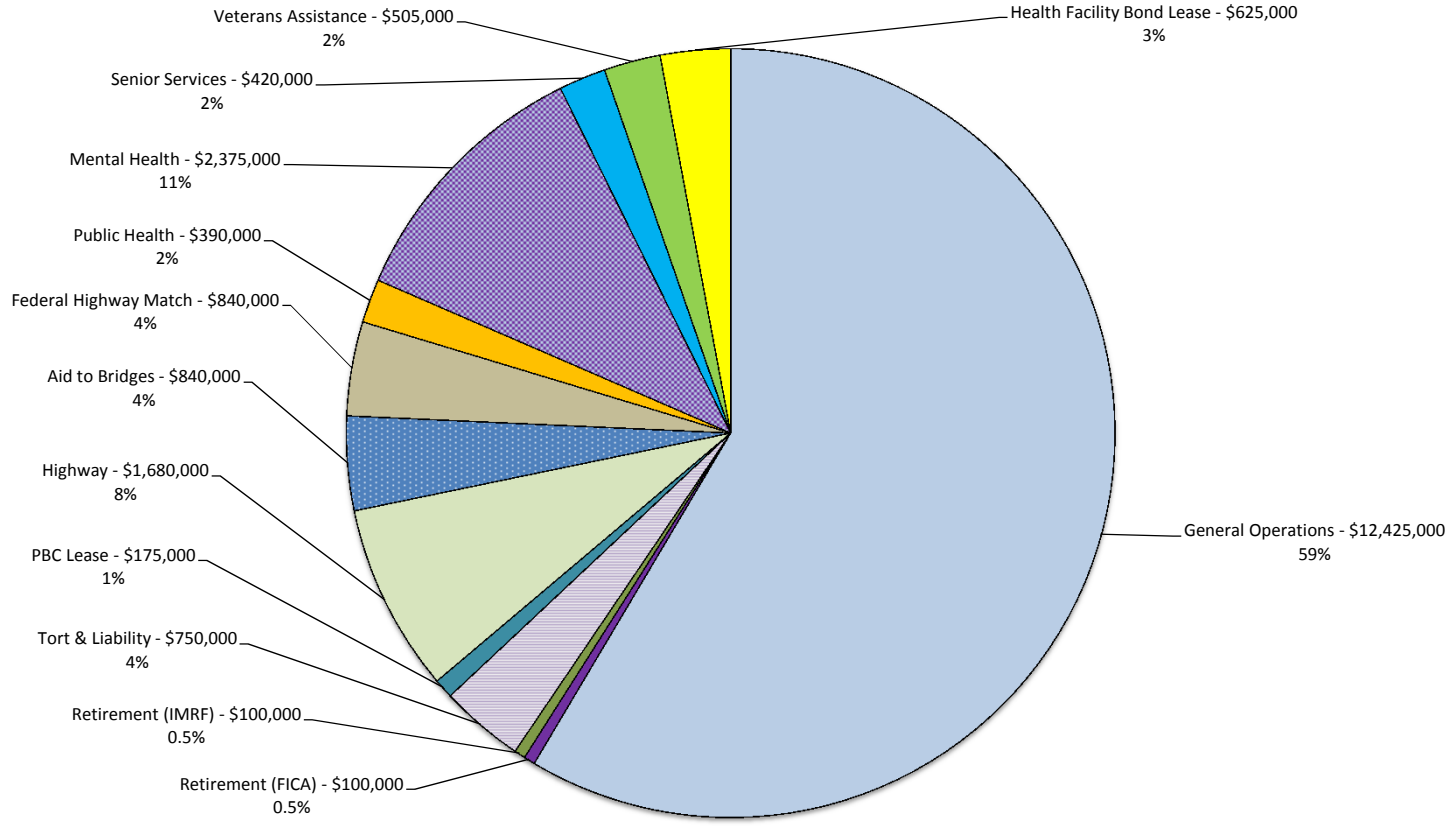
2014 Property Tax Distributions

Christine J. Johnson, DeKalb County Treasurer/Collector



Total 2013 Tax Dollars to be Collected and Distributed in 2014: \$204,990,512.19

**DeKalb County Property Tax Levy of \$21,225,000
Based on 2014 Tax Year, Payable in 2015**



General Operations - \$12,425,000	Retirement (FICA) - \$100,000	Retirement (IMRF) - \$100,000	Tort & Liability - \$750,000
PBC Lease - \$175,000	Highway - \$1,680,000	Aid to Bridges - \$840,000	Federal Highway Match - \$840,000
Public Health - \$390,000	Mental Health - \$2,375,000	Senior Services - \$420,000	Veterans Assistance - \$505,000
Health Facility Bond Lease - \$625,000			

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

DEKALB COUNTY REFERENDUMS

Date	Ballot Question	Type	YES	%	NO	%	TOTAL
06-14-1966	Nursing Home Addition (\$1.25M)	Binding	6,014	70%	2,570	30%	8,584
04-04-1967	Create Mental Health Board	Binding	3,878	56%	3,059	44%	6,937
01-14-1969	Nursing Home - 3rd Floor (\$0.8M)	Binding	3,382	59%	2,366	41%	5,748
03-21-1972	County Home Rule	Binding	4,161	32%	8,883	68%	13,044
11-02-1976	Eliminate Recorder of Deeds	Binding	18,013	79%	4,825	21%	22,838
11-02-1982	Reduce General Fund Rate 25%	Binding	9,217	49%	9,759	51%	18,976
11-07-1989	Surcharge for E-911 (84 cents)	Binding	5,981	75%	1,964	25%	7,945
04-02-1991	Nursing Home 10 Cent Tax Levy	Binding	4,472	57%	3,376	43%	7,848
11-05-1991	Eliminate County Auditor	Binding	4,349	52%	4,053	48%	8,402
11-03-1992	Property Tax Limitation (2%)	Advisory	20,317	71%	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	56%	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 2015 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	16.0	61.3%	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 2015 BUDGET
DEKALB COUNTY CONSTRUCTION PROJECTS**

<u>Date</u>	<u>Project Completed / Building Opened</u>
05-30-2014	Land Acquisition - Evergreen Village Mobile Home Park
11-26-2013	Land Acquisition - 10615 Thompson Road, Sycamore, IL
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 2015 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)**

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

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

**DEKALB COUNTY GOVERNMENT
FIXED ASSETS CAPITALIZATION POLICY**

DEFINITIONS AND ASSUMPTIONS

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

DEKALB COUNTY GOVERNMENT
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.

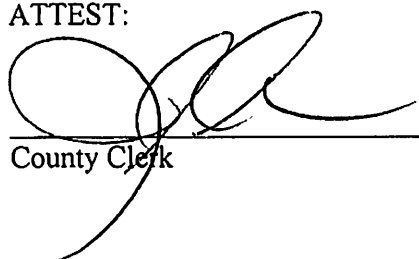
Section 7. Severability. If any section, paragraph or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this Resolution.

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 16TH DAY OF NOVEMBER, 2011 A.D.


Chairman, DeKalb County Board

ATTEST:


County Clerk

DeKalb County Government



FY 2015 BUDGET PLAN

Line Item Detail

DEKALB COUNTY GOVERNMENT
FY 2014 BUDGET

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

BOARD COMMITTEE:
EXECUTIVE

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
EXPENDITURES:				
6005	Salaries	225,633	266,000	271,000
6041	Board Stipends	21,130	21,000	21,300
6051	Boards & Commissions	66,225	74,000	73,500
6111	Overtime	4,529	7,400	7,400
6221	Longevity Pay	3,300	5,000	5,000
6231	Deferred Compensation	7,792	8,000	8,000
6501	FICA (Social Security)	21,410	26,000	26,000
6502	IMRF (State Retirement)	25,043	31,000	32,000
6510	Health Insurance Buyout	2,800	3,000	3,000
6511	Health Insurance	24,696	35,000	36,900
6512	Life Insurance	423	400	300
6513	HSA Benefit	6,216	6,800	6,200
6601	Unemployment Tax	211	400	400
7701	Office Furniture & Small Equipment	0	600	0
7711	Computer Equipment	535	0	0
8001	Schools of Instruction & Registrations	1,395	5,000	7,200
8003	Travel	4,906	6,000	13,000
8005	Mileage Boards	8,007	10,200	10,500
8007	Meetings - Host Expenses	551	600	900
8011	Memberships	6,885	7,000	5,500
8013	Public Notices	927	300	500
8022	Maintenance - Equipment	0	0	500
8044	Telephone	1,496	1,500	1,500
8051	Professional Services	369	0	0
8061	Commercial Services	228	2,800	3,000
8137	Employee Recognition Program	965	2,000	3,000
8205	Special Programs	710	1,500	1,500
9001	Office Supplies	5,253	3,500	3,500
9011	Postage	146	300	400
9021	Copies - Inhouse	453	700	800
9201	Books & Subscriptions	0	200	200
9962	Contr To: Asset Replacement (Computers)	1,300	2,800	2,900
TOTAL EXPENDITURES		443,534	529,000	545,900

DEKALB COUNTY GOVERNMENT
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:				
5899	Miscellaneous	0	2,400	0
5978	Contr Fr: Data Fiber Network	10,000	10,000	10,000
TOTAL REVENUES		10,000	12,400	10,000
EXPENDITURES:				
6005	Salaries	327,645	356,000	354,000
6111	Overtime	5,635	4,000	6,000
6221	Longevity Pay	9,122	9,200	10,600
6231	Deferred Compensation	0	2,400	3,500
6501	FICA (Social Security)	23,567	28,500	29,000
6502	IMRF (State Retirement)	35,168	40,900	42,000
6511	Health Insurance	60,367	64,700	82,000
6512	Life Insurance	1,015	500	500
6513	HSA Benefit	9,666	11,600	10,000
6601	Unemployment Tax	774	700	700
8001	Schools of Instruction	1,523	2,500	2,400
8003	Travel	1,090	1,800	2,400
8007	Meetings - Host Expenses	0	0	200
8010	Recruitment	400	400	400
8011	Memberships	1,864	2,100	2,300
8013	Public Notices	84	200	400
8021	Maintenance - Software	19,294	19,300	21,000
8022	Maintenance - Equipment	0	0	400
8044	Telephone	727	1,000	1,000
8057	Flexible Benefits Program	4,517	4,300	5,000
8061	Commercial Services	1,353	1,500	2,500
9001	Office Supplies	3,801	2,000	2,500
9011	Postage	3,450	3,800	4,000
9021	Copies In-house	746	1,300	1,500
9042	Printing Supplies	0	2,000	2,500
9201	Books & Subscriptions	303	600	400
9962	Contr to: Asset Repl (Computers)	3,000	3,200	3,000
9962	Contr to: Asset Repl (Software)	15,000	15,000	15,000
TOTAL EXPENDITURES		530,111	579,500	605,200

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015
REVENUES:				
3011	Property Tax	10,974,305	11,667,000	12,425,000
3012	Int. on Current Property Tax	743	1,000	1,000
3013	Penalty on Current Property Tax	289,612	280,000	275,000
3014	Property Tax FICA/IMRF	99,341	198,000	200,000
3031	Mobile Home Tax	8,599	7,000	7,000
3041	TIF Surplus	286,819	243,000	235,000
3311	State Income Tax	1,515,815	1,525,000	1,550,000
3321	Sales Tax (\$0.01)	341,736	390,000	395,000
3322	Sales Tax (\$0.0025)	4,318,888	4,910,000	4,960,000
3324	Local Use Tax	201,126	291,000	310,000
3327	Games Tax	1,313	1,000	1,000
3331	Replacement Tax	593,226	600,000	620,000
3524	Franchise Fee	52,078	55,000	55,000
4010	5311 VAC Grant	931,416	0	0
4451	City of DeKalb	0	0	300,000
5511	Sale of Property	0	0	1,000
5521	Land Rentals	1,658	2,000	107,000
5522	Building Rentals	3,000	3,000	3,000
5602	Telephone/Data Links	37,500	0	0
5633	Settlements	659	0	0
5711	Unclaimed Fees	11,924	15,000	12,000
5813	Reimbursements	40,915	0	0
5899	Miscellaneous	196	0	1,000
5939	Cont Fr: Opportunity Fund	10,000	0	0
5941	Cont Fr: Nursing Home	42,000	54,500	52,000
	TOTAL REVENUES	19,762,869	20,242,500	21,510,000

EXPENDITURES:

6301	Salary Contingency	16,575	0	0
7150	Americans Disability Compliance	0	0	4,000
8007	Meetings - Host Expenses	520	600	1,200
8011	Memberships	1,180	1,200	1,200
8013	Public Notices	563	600	800

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015
EXPENDITURES: (CONTINUED)				
8022	Maintenance - Equipment	0	1,000	2,000
8024	Maintenance - Building	1,402	1,500	2,000
8044	Telephone & Data Lines	73,690	0	0
8051	Professional Services	122,517	110,000	114,000
8061	Commercial Services	1,307	1,400	1,400
8064	Cemetery Maintenance	1,500	2,000	5,000
8069	Legislative Program	0	0	1,000
8071	Data Processing	53,970	54,000	54,000
8083	Court Costs	163	0	0
8137	Employee Recognition Program	2,400	0	0
8205	Special Programs	0	0	1,000
8207	VAC Pass-thru Grant	931,416	0	0
8211	Property Tax Payment	5,747	1,000	5,000
8217	Convention & Visitors Bureau	15,000	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	30,000	25,000	25,000
9001	Office Supplies	0	0	500
9201	Books & Subscriptions	0	0	300
9923	Contr To: Aid to Bridges	0	275,000	0
9931	Contr To: Health (FICA/IMRF)	384,000	399,000	405,000
9951	Contr To: History Room	12,000	12,000	10,000
9953	Contr To: Children's Waiting Room	0	3,000	0
9962	Contr To: Asset Repl (Computers)	0	5,300	6,000
9962	Contr To: Asset Repl (Animal Trk)	6,000	7,000	7,000
TOTAL EXPENDITURES		1,776,948	1,031,600	778,400

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
4519 GIS Document Recording Fee	201,549	140,000	156,000
4553 Information & Technology Services	5,500	0	0
4554 E-911 Contract	25,000	25,000	25,000
5602 Telephone/Data Lines	0	35,000	26,000
5914 Contr Fr: Micrographics	10,000	20,000	20,000
5918 Contr Fr: Court Automation	5,000	5,000	5,000
5931 Contr Fr: Health	5,000	8,000	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	 307,049	 288,000	 295,000
 EXPENDITURES:			
6005 Salaries	573,595	635,000	674,000
6111 Overtime	9,947	12,000	12,000
6115 On Call	2,950	3,000	3,000
6221 Longevity Pay	8,166	9,000	10,000
6231 Deferred Compensation	4,939	5,000	5,000
6501 FICA (Social Security)	44,037	52,000	55,000
6502 IMRF (State Retirement)	64,134	74,000	79,000
6510 Health Insurance Buyout	11,200	12,000	12,000
6511 Health Insurance	69,213	97,000	125,000
6512 Life Insurance	1,523	2,000	900
6513 HSA Benefit	2,964	3,000	3,000
6601 Unemployment Tax	905	1,000	1,100
7701 Office Furniture & Small Equipment	0	500	1,500
7711 Computer Equipment	589	3,600	7,000
8001 School of Instruction	50	8,000	5,000
8003 Travel - Conferences, Hotel, Meals	246	2,000	1,500
8004 Mileage - Employee (Daily Duties)	63	500	200
8011 Memberships	450	400	300
8021 Maintenance - Software	0	2,000	6,800
8023 Maintenance - Vehicles	330	1,000	1,000
8044 Telephone (IMO)	6,966	6,000	8,000

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
EXPENDITURES: (CONTINUED)				
8044	Telephone & Data Lines (Network)	0	79,000	75,000
8051	Professional Services	8,178	15,000	9,000
8061	Commercial Services	4,137	1,500	1,500
8072	Software Acquisition	2,583	2,000	8,500
8263	Telephone & Data Cabling	807	1,000	2,000
9001	Office Supplies	2,939	1,000	1,000
9011	Postage	37	100	100
9021	Copies - Inhouse	112	200	200
9022	Copies - Outside	0	100	0
9131	Technical Supplies	732	5,000	5,000
9133	Mapping Supplies	85	200	200
9201	Books & Subscriptions	100	1,000	500
9221	Fuel	215	1,000	500
9962	Contr To Asset Replacement (Network)	170,000	181,000	158,000
9962	Contr To: Asset Replacement (Computers)	6,500	6,500	6,000
TOTAL EXPENDITURES		998,692	1,223,600	1,278,800

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:				
4103	State Grant-Operating Government	40,380	38,000	38,000
5731	Assessment Data	489	4,000	400
5899	Miscellaneous	34	1,000	100
	TOTAL REVENUES	40,903	43,000	38,500
EXPENDITURES:				
6005	Salaries	260,683	264,700	276,000
6051	Boards & Commissions	30,966	33,300	34,000
6111	Overtime	0	700	700
6221	Longevity Pay	4,753	6,000	6,000
6231	Deferred Compensation	2,340	2,500	2,500
6501	FICA (Social Security)	21,342	24,000	25,000
6502	IMRF (State Retirement)	26,187	34,200	29,000
6510	Health Insurance Buyout	5,400	3,000	3,000
6511	Health Insurance	71,925	79,000	87,500
6512	Life Insurance	846	600	500
6513	HSA Benefit	2,964	3,200	0
6601	Unemployment Tax	1,118	800	800
8001	Schools of Instruction	180	2,000	1,500
8003	Travel	766	1,500	1,000
8005	Mileage - Boards	524	1,800	1,600
8011	Memberships	98	500	500
8013	Public Notices	10,737	15,200	43,000
8021	Maintenance - Software	0	500	500
8051	Professional Services	1,839	5,000	9,500
8061	Commercial Services	0	1,500	1,000
9001	Office Supplies	4,074	4,000	5,500
9011	Postage	4,981	8,000	17,100
9021	Copies - Inhouse	1,067	1,500	1,500
9133	Mapping Supplies	629	1,000	1,200
9201	Books & Subscriptions	350	500	500
9962	Contr To: Asset Replacement (Computers)	2,500	2,700	2,800
	TOTAL EXPENDITURES	456,269	497,700	552,200

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:				
3511	Liquor Licenses	6,000	2,500	2,500
3512	Marriage Licenses	17,880	18,000	18,000
3513	Raffle Permits	60	100	100
3514	Civil Union Licenses	270	100	100
3523	Landfill Licenses	200	200	200
4501	Office Fees	34,469	37,500	37,500
4511	Passport Fees	15,775	15,000	15,000
4512	Revenue Stamps-County	167,852	175,000	175,000
4516	Recordings	386,847	295,000	359,100
5531	Copying Service	43,892	42,500	42,500
5899	Miscellaneous	21	0	0
	TOTAL REVENUES	673,266	585,900	650,000
EXPENDITURES:				
6005	Salaries	287,206	299,000	307,000
6111	Overtime	11,256	1,000	4,000
6221	Longevity Pay	5,596	7,000	7,700
6231	Deferred Compensation	2,340	3,000	3,000
6501	FICA (Social Security)	21,695	24,000	24,000
6502	IMRF (State Retirement)	33,148	35,000	36,000
6510	Health Insurance Buyout	2,800	3,000	3,000
6511	Health Insurance	96,404	112,000	97,000
6512	Life Insurance	1,114	1,000	500
6513	HSA Benefit	456	0	0
6601	Unemployment Tax	594	1,000	800
7701	Office Furniture & Small Equipment	7,576	0	0
8001	Schools of Instruction	390	500	500
8003	Travel	1,027	500	500
8011	Memberships	1,853	1,000	1,000
8021	Maintenance - Software	0	7,000	7,000
8022	Maintenance - Equipment	7,684	1,000	1,000
8068	Vital Records	1,546	2,500	2,500
9001	Office Supplies	29,826	9,000	9,000
9011	Postage	13,555	14,000	14,000
9021	Copies - Inhouse	4,922	2,500	3,000
	TOTAL EXPENDITURES	530,987	524,000	521,500

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

BOARD COMMITTEE:
EXECUTIVE

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY2015
REVENUES:			
4301 Salary Reimbursements	11,291	10,000	10,000
5531 Copying Services	176	100	100
5899 Miscellaneous	280	0	0
TOTAL REVENUES	11,747	10,100	10,100
EXPENDITURES:			
6005 Salaries	101,705	83,000	84,000
6111 Overtime	4,813	2,000	4,000
6221 Longevity Pay	2,016	2,400	2,400
6501 FICA (Social Security)	6,876	7,000	7,000
6502 IMRF (State Retirement)	10,218	10,000	10,000
6511 Health Insurance	16,152	18,000	41,000
6512 Life Insurance	423	400	300
6601 Unemployment Tax	561	300	300
<u>7701 Office Furniture & Small Equipment</u>	<u>3,504</u>	<u>0</u>	<u>0</u>
8003 Travel	1,275	2,000	2,000
8011 Memberships	95	0	0
8013 Public Notices	8,316	10,000	10,000
8021 Maintenance - Software	0	30,000	30,000
8022 Maintenance - Equipment	38,718	28,000	28,000
8051 Professional Services	0	90,000	90,000
8061 Commercial Services	142,001	16,000	16,000
8071 Data Processing	22,419	5,000	5,000
8091 Election Judges & Expenses	49,921	100,000	60,000
8097 Early Voting Expenses	0	14,000	14,000
9001 Office Supplies	28,833	32,400	32,400
9011 Postage	5,494	35,000	35,000
9021 Copies - Inhouse	712	2,000	2,000
TOTAL EXPENDITURES	444,053	487,500	473,400

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
3521 Building Permits	36,331	45,000	40,000
3522 Temporary Sign Permits	360	100	100
3527 Building Re-Inspections	50	100	100
4003 Federal Grant-Operating Government	52,082	0	0
4461 Regional Planning Commission	7,000	7,285	7,000
4521 Zoning Hearing Fees	6,310	4,500	6,000
5066 Code Violation Fine	2,700	1,000	1,500
5531 Copying Service	1	200	0
5534 Sale of Publications	12	12	0
5899 Miscellaneous	250	100	300
TOTAL REVENUES	105,096	58,297	55,000

EXPENDITURES:			
6005 Salaries	279,172	294,000	300,000
6111 Overtime	307	1,000	1,000
6221 Longevity Pay	2,453	2,200	2,500
6231 Deferred Compensation	5,250	5,400	6,000
6501 FICA (Social Security)	19,959	23,800	24,000
6502 IMRF (State Retirement)	29,758	33,800	33,000
6510 Insurance Buyout	0	0	3,000
6511 Health Insurance	66,014	81,200	68,000
6512 Life Insurance	832	600	500
6513 HSA Benefit	7,410	9,400	6,400
6601 Unemployment Tax	630	600	600
7703 Federal Grant-Operating Government	52,082	0	0
7711 Computer Equipment	0	0	500
8001 Schools of Instruction	1,454	2,000	2,000
8003 Travel	1,179	2,200	2,300
8005 Mileage - Boards	310	400	400
8011 Memberships	1,347	1,600	1,800
8013 Public Notices	2,339	2,500	2,500
8023 Maintenance - Vehicles	842	500	500
8044 Telephone	799	800	800
8051 Professional Services	1,961	0	0
8053 Zoning Officer	4,152	4,000	7,000
9001 Office Supplies	1,745	2,500	2,800
9011 Postage	1,078	1,100	1,100
9021 Copies - Inhouse	413	500	500
9221 Fuel	2,819	2,600	2,600
9962 Contr To: Asset Replacement (Vehicles)	5,400	6,000	6,000
9962 Contr To: Asset Replacement (Computers)	1,500	1,500	1,500
TOTAL EXPENDITURES	491,206	480,200	477,300

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015
EXPENDITURES:				
6005	Salaries	37,627	38,000	39,000
6071	Part Time	7,355	17,500	18,000
6221	Longevity Pay	2,118	3,000	3,000
6501	FICA (Social Security)	3,396	4,500	4,600
6502	IMRF (State Retirement)	4,135	4,500	4,600
6511	Health Insurance	8,064	9,000	9,400
6512	Life Insurance	169	200	100
6601	Unemployment Tax	177	300	300
8003	Travel	8,223	8,350	8,300
8011	Memberships	2,044	2,044	2,900
8031	Rental of Space	12,000	12,000	11,000
8032	Rental of Equipment	6,041	5,300	5,600
8044	Telephone	1,500	1,600	900
9001	Office Supplies	1,503	1,100	1,600
9011	Postage	1,400	1,200	1,400
9962	Contr To: Asset Replacement (Network)	5,000	5,000	4,300
9962	Contr To: Asset Replacement (Computers)	3,000	3,000	3,000
TOTAL EXPENDITURES		103,750	116,594	118,000

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

BOARD COMMITTEE:
ECONOMIC DEVELOPMENT

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
4501 Office Fees	15,026	19,000	19,000
4554 E-911 Contract	8,500	8,500	9,000
5501 Interest	20,243	24,000	20,000
5952 Contribution From: Government	1,007	0	0
5975 Contribution From: Tax Sale Automation	0	0	3,000
TOTAL REVENUES	44,776	51,500	51,000
EXPENDITURES:			
6005 Salaries	193,767	204,000	209,000
6111 Overtime	216	500	500
6221 Longevity Pay	2,091	2,800	3,000
6231 Deferred Compensation	2,522	2,800	3,000
6501 FICA (Social Security)	15,355	17,000	17,000
6502 IMRF (State Retirement)	21,778	24,000	24,600
6510 Health Insurance Buyout	5,600	6,000	6,000
6511 Health Insurance	28,118	29,900	31,000
6512 Life Insurance	649	500	400
6601 Unemployment Tax	502	500	500
8001 Schools of Instruction	0	100	100
8003 Travel	297	400	300
8011 Memberships	735	700	700
8013 Public Notices	2,221	2,600	2,600
8022 Maintenance - Equipment	0	200	200
8061 Commercial Services	6,000	6,000	6,000
8071 Data Processing	300	300	300
9001 Office Supplies	267	600	600
9011 Postage	17,670	21,000	21,000
9021 Copies - Inhouse	257	200	400
9201 Books & Subscriptions	135	100	100
TOTAL EXPENDITURES	298,480	320,200	327,300

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

BOARD COMMITTEE:
LAW & JUSTICE

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
4149 SVPCA Prof Services Grant	5,406	20,000	0
4523 Parenting Class Sanction	50	400	0
5032 Court System Fee	60,378	65,000	68,800
5544 Prepaid Judicial Copies	2,606	1,000	1,000
TOTAL REVENUES	68,440	86,400	69,800
EXPENDITURES:			
6005 Salaries	346,234	362,000	371,000
6111 Overtime	150	500	500
6221 Longevity Pay	3,710	5,000	6,000
6501 FICA (Social Security)	25,658	29,000	29,000
6502 IMRF (State Retirement)	26,956	28,000	28,000
6510 Health Insurance Buyout	5,600	6,000	6,000
6511 Health Insurance	53,792	57,000	72,000
6512 Life Insurance	1,170	1,000	500
6601 Unemployment Tax	1,794	2,000	2,000
7701 Office Furniture & Small Equipment	896	0	0
7711 Computer Equipment	315	0	0
8003 Travel	406	3,400	3,400
8007 Meetings - Host Expense	926	1,300	1,300
8011 Memberships	3,310	4,000	4,000
8044 Telephone	335	0	400
8051 Professional Services	51,543	25,500	40,000
8060 Appointed Attorneys	34,119	20,500	21,000
8085 Transcripts	16,325	9,000	20,000
9001 Office Supplies	5,161	4,600	5,000
9011 Postage	474	500	500
9021 Copies Inhouse	691	600	600
9211 Clothing	332	800	1,200
9801 Miscellaneous	146	0	0
9962 Contr To: Asset Replacement (Computers)	0	2,800	2,800
TOTAL EXPENDITURES	580,043	563,500	615,200

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015
EXPENDITURES:				
6005	Salaries	22,819	23,600	23,700
6051	Boards & Commissions	7,500	7,500	7,500
6071	Part Time	0	500	0
6501	FICA (Social Security)	2,534	3,000	2,400
6502	IMRF (State Retirement)	2,690	3,000	2,700
6510	Health Insurance Buyout	2,800	3,000	0
6511	Health Insurance	0	0	9,500
6512	Life Insurance	169	200	100
6601	Unemployment Tax	175	200	100
7711	Computer Equipment	186	0	0
8005	Mileage - Boards	0	500	500
8022	Maintenance - Equipment	0	200	200
8082	Jurors' Fees & Expenses	80,993	75,000	83,000
9001	Office Supplies	411	1,000	1,000
9011	Postage	7,794	6,100	7,000
9021	Copies Inhouse	1,276	1,200	1,400
TOTAL EXPENDITURES		129,347	125,000	139,100

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

BOARD COMMITTEE:
LAW & JUSTICE

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
4501 Office Fees	587,997	555,000	570,000
5011 Criminal Fines	245,494	280,000	280,000
5021 Traffic Fines	360,408	340,000	375,000
5025 County Fees (41%)	601,953	570,000	575,000
5041 Drug Fines	11,820	13,000	14,000
5501 Interest	816	1,000	1,000
TOTAL REVENUES	1,808,490	1,759,000	1,815,000
EXPENDITURES:			
6005 Salaries	767,187	754,000	743,000
6111 Overtime	181	4,000	4,000
6221 Longevity Pay	15,441	18,000	15,000
6231 Deferred Compensation	4,758	5,000	5,000
6501 FICA (Social Security)	58,128	62,000	60,500
6502 IMRF (State Retirement)	85,165	89,000	87,500
6510 Health Insurance Buyout	16,800	21,000	21,000
6511 Health Insurance	144,988	164,000	195,000
6512 Life Insurance	3,017	2,500	1,700
6513 HSA Benefit	1,248	1,500	1,300
6601 Unemployment Tax	2,131	2,000	2,000
8003 Travel	8,763	4,820	7,500
8011 Memberships	1,040	1,000	1,500
8013 Public Notices	327	400	400
8044 Telephone	938	1,410	1,500
8051 Professional Services	0	2,000	2,000
8061 Commercial Services	2,595	2,000	2,000
9001 Office Supplies	22,976	20,000	20,000
9011 Postage	15,449	13,200	18,000
9021 Copies - Inhouse	26,760	26,660	30,500
9201 Books & Subscriptions	185	500	500
TOTAL EXPENDITURES	1,178,076	1,194,990	1,219,900

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

BOARD COMMITTEE:
LAW & JUSTICE

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
3561 Cremation Licenses	20,250	8,150	17,000
4105 State Grant-Operating Public Safety	4,625	4,320	2,900
4501 Office Fees	613	118	100
5701 Donations	3,031	0	0
TOTAL REVENUES	28,519	12,588	20,000
EXPENDITURES:			
6005 Salaries	65,054	67,000	69,000
6071 Part Time	42,700	43,100	44,000
6221 Longevity Pay	305	400	400
6231 Deferred Compensation	1,742	1,800	2,000
6501 FICA (Social Security)	8,346	8,600	9,000
6502 IMRF (State Retirement)	7,728	7,600	8,000
6511 Health Insurance	23,340	25,700	27,800
6512 Life Insurance	212	200	200
6601 Unemployment Tax	441	600	600
7704 State Grant-Oper Public Safety	619	0	0
7713 Specialized Equipment	3,031	0	0
8001 Schools of Instruction	1,130	1,500	1,500
8003 Travel	5,497	6,000	6,000
8011 Memberships	565	900	900
8022 Maintenance - Equipment	0	300	300
8023 Maintenance - Vehicles	100	700	700
8044 Telephone	4,013	3,700	3,700
8051 Professional Services	59,721	50,000	51,000
8061 Commercial Services	150	300	300
8082 Jurors' Fees & Expenses	0	200	200
9001 Office Supplies	3,790	3,900	3,900
9011 Postage	358	400	400
9021 Copies - Inhouse	2	100	100
9201 Books & Subscriptions	613	400	400
9211 Clothing	0	400	400
9221 Fuel	87	1,900	1,900
9962 Contr To: Asset Replacement (Vehicle)	6,000	7,000	7,000
TOTAL EXPENDITURES	235,541	232,700	239,700

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

BOARD COMMITTEE:
LAW & JUSTICE

ACCOUNT DESCRIPTION	ACTUAL FY2013	12 MONTHS PROJECTED FY2014	BOARD ADOPTED FY 2015
REVENUES:			
4005 Fed Grant-Operating Public Safety	36,456	36,410	32,000
TOTAL REVENUES	36,456	36,410	32,000
EXPENDITURES:			
6005 Salaries	70,354	71,400	73,000
6071 Part Time	2,600	2,600	2,000
6221 Longevity Pay	914	1,000	1,000
6501 FICA (Social Security)	4,861	5,800	6,000
6502 IMRF (State Retirement)	7,483	8,000	9,000
6511 Health Insurance	14,004	15,400	16,600
6512 Life Insurance	127	100	100
6601 Unemployment Tax	101	200	300
<u>7719 Other Equipment</u>	<u>9,745</u>	<u>10,000</u>	<u>8,500</u>
8001 Schools of Instruction	0	1,000	1,000
8003 Travel	677	1,800	1,800
8011 Memberships	65	200	200
8021 Maintenance - Software	0	200	200
8022 Maintenance - Equipment	34	300	300
8023 Maintenance - Vehicle	224	1,000	1,000
8032 Rental of Equipment	8,554	6,300	6,300
8044 Telephone	694	800	800
8074 Internet	12,500	13,200	13,200
9001 Office Supplies	1,553	2,000	2,000
9011 Postage	29	200	200
9021 Copies - Inhouse	150	200	200
9201 Books & Subscriptions	0	600	600
9221 Fuel	3,253	2,500	2,900
<u>9962 Contr To: Asset Replacement (Computers)</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
TOTAL EXPENDITURES	139,423	146,300	148,700

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

BOARD COMMITTEE:
LAW & JUSTICE

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015
REVENUES:				
4152	State-Sheriff's Schooling	188	8,000	8,000
4501	Office Fees	282,959	287,000	300,000
4538	Contract Policing	66,326	40,000	40,000
4539	Tower Rental	36,780	36,000	36,000
4545	Police Partnerships	499,763	517,000	543,000
4613	Special Event Salary Reimbursemt	54,946	50,000	50,000
5974	Contr Fr: Law Enforcement Projects	0	45,000	48,300
TOTAL REVENUES		940,962	983,000	1,025,300
EXPENDITURES:				
6005	Salaries	3,301,204	3,456,000	3,611,000
6008	Salaries - Special Events	29,613	40,000	40,000
6009	Salaries - Sheriff Contract	98,334	0	0
6111	Overtime	296,354	250,000	250,000
6115	On-Call	16,295	17,000	17,000
6121	Premium Holiday	26,426	34,000	34,000
6122	Supervisory Differential	4,078	4,000	4,000
6126	Training Pay	2,047	4,000	4,000
6211	Education	24,784	26,000	27,000
6221	Longevity	55,801	61,000	65,000
6231	Deferred Compensation	3,765	4,000	4,000
6302	PHO Contingency	0	5,000	5,000
6501	FICA (Social Security)	281,824	300,000	320,000
6502	IMRF (State Retirement)	22,423	17,000	25,000
6503	SLEP (State Retirement-Law Enf)	818,643	838,000	830,000
6510	Health Insurance Buyout	30,800	30,000	36,000
6511	Health Insurance	564,684	668,000	641,000
6512	Life Insurance	7,854	6,000	4,000
6513	HSA Benefit	7,176	8,000	7,000
6601	Unemployment Tax	4,734	5,000	5,000
7701	Office Furniture & Small Equipment	2,591	11,000	9,800
7711	Computer Equipment	103	0	900
7719	Other Equipment	9,068	14,700	10,000

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DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

BOARD COMMITTEE:
LAW & JUSTICE

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
EXPENDITURES: (CONTINUED)			
8001 Schools of Instruction	16,338	19,000	19,000
8002 State-Required Training	3,118	8,000	8,000
8003 Travel	9,970	6,000	6,500
8007 Meetings - Host Expense	1,081	800	800
8011 Memberships	1,475	1,300	1,300
8013 Public Notices	54	200	200
8022 Maintenance - Equipment	34,725	46,000	46,000
8023 Maintenance - Vehicles	72,578	68,000	65,000
8032 Rent - Equipment	600	0	0
8044 Telephone	19,428	14,000	14,000
8062 Investigations	9,339	6,000	6,000
9001 Office Supplies	11,738	14,000	14,000
9011 Postage	10,373	8,000	8,000
9021 Copies - Inhouse	3,889	3,700	3,700
9142 Photography Supplies	468	1,000	1,000
9144 Firearm Supplies	8,971	9,900	9,900
9146 Police Supplies	2,405	7,700	7,700
9211 Clothing	45,734	40,000	40,000
9221 Fuel	178,226	150,000	140,000
9236 K-9	4,032	3,500	3,000
9962 Contr to: Asset Replmnt (Vehicle)	204,000	240,000	240,000
9962 Contr to: Asset Replmnt (Software)	25,000	25,000	25,000
9962 Contr to: Asset Replmnt (Computers)	10,000	13,000	16,000
TOTAL EXPENDITURES	6,282,141	6,483,800	6,624,800

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:				
4502	Administrative Fees	4,925	6,500	6,500
	TOTAL REVENUES	4,925	6,500	6,500
EXPENDITURES:				
6051	Boards & Commissions	3,540	4,400	4,400
6501	FICA (Social Security)	271	500	500
6601	Unemployment Tax	42	100	100
8005	Mileage - Boards	652	400	400
8007	Meetings - Host Expenses	0	100	100
8013	Public Notices	5,063	3,200	3,000
8051	Professional Services	20,077	19,000	19,000
9001	Office Supplies	0	100	100
	TOTAL EXPENDITURES	29,644	27,800	27,600

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
EXPENDITURES:			
7719 Other Equipment	0	3,000	2,500
8022 Maintenance - Equipment	0	1,500	1,500
8201 Organization Contribution	1,500	1,500	2,000
9146 Police Supplies	2,177	1,000	1,000
9211 Clothing	838	1,800	1,800
 TOTAL EXPENDITURES	 4,516	 8,800	 8,800

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015
REVENUES:				
4152	State Sheriff Schooling	125	0	0
4531	Police Communications	130,829	175,000	175,000
4537	Communications Contracts (E-911)	169,000	169,000	169,000
4537	Communications Contracts-Genoa	194,500	180,000	180,000
4537	Communications Contracts-Sycamore	660,500	661,000	661,000
5899	Miscellaneous	99	0	0
5974	Contr Fr: Law Enforcement Projects	0	0	1,200
TOTAL REVENUES		1,155,053	1,185,000	1,186,200
EXPENDITURES:				
6005	Salaries	1,454,560	1,560,000	1,640,000
6008	Salaries-Sheriff Special Events	6,678	0	0
6111	Overtime	88,529	60,000	60,000
6115	On-Call	1,300	2,000	2,000
6121	Premium Holiday	20,303	24,000	24,000
6122	Supervisory Differential	4,239	3,000	3,000
6126	Training Pay	1,831	3,000	3,000
6211	Education	6,484	7,000	7,000
6221	Longevity	19,760	23,000	25,000
6302	PHO Contingency	0	10,000	10,000
6303	Contract Contingency	0	20,000	20,000
6501	FICA (Social Security)	117,900	134,000	142,000
6503	SLEP (State Retirement-Law Enforc)	361,702	386,000	389,000
6510	Health Insurance Buyout	25,200	27,000	21,000
6511	Health Insurance	246,976	291,000	328,000
6512	Life Insurance	4,145	3,000	3,000
6601	Unemployment Tax	2,630	3,000	3,000
7701	Office Furniture & Small Equipment	2,612	2,500	1,900
7711	Computer Equipment	600	0	0
7719	Other Equipment	578	0	4,900
8001	Schools of Instruction	668	3,000	4,000
8003	Travel	1,710	800	800
8011	Memberships	186	300	300
8021	Maintenance - Software	56,266	60,000	64,000
8022	Maintenance - Equipment	27,282	13,000	13,000
8031	Rent - Space	4,332	8,000	8,000
8044	Telephone	23,961	30,000	30,000
9001	Office Supplies	7,474	6,500	7,000
9021	Copies - Inhouse	0	800	800
9101	Janitorial Supplies	157	100	100
9201	Books & Subscriptions	0	300	300
9211	Clothing	8,341	8,000	8,000
9912	Contribution to Tort & Liability	23,000	23,000	23,000
9962	Contribution to Asset Replacement	80,000	15,000	15,000
TOTAL EXPENDITURES		2,599,408	2,727,300	2,861,100

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015
REVENUES:				
4042	Social Security Incentive Program	7,600	7,500	7,500
4152	State-Sheriff's Schooling	10,493	12,000	12,000
4527	Electronic Monitoring	46,561	38,000	38,000
4533	Work Release	6,805	7,500	7,500
4534	Prisoner Detention	540	0	0
5052	Arrestee Medical Cost Fund	25,148	18,000	18,000
5061	Bond Fees	6,904	6,000	6,000
5533	Telecommunications Commission	18,432	16,500	16,500
5626	Worker Comp Salary	0	250	0
5631	Prisoner - Transportation	3,983	1,000	1,000
5932	Contribution From: Mental Health	35,000	40,000	40,000
5974	Contr Fr: Law Enforcement Project	0	0	1,500
TOTAL REVENUES		161,467	146,750	148,000
EXPENDITURES:				
6005	Salaries	1,747,868	1,769,000	1,885,000
6008	Salaries - Sheriff Special Events	7,929	0	0
6111	Overtime	83,117	65,000	65,000
6115	On-Call	1,800	3,000	3,000
6121	Premium Holiday	19,727	23,000	23,000
6122	Supervisory Differential	221	2,000	2,000
6126	Training Pay	2,454	2,000	2,000
6211	Education	12,946	14,000	11,500
6221	Longevity	12,418	14,000	14,500
6501	FICA (Social Security)	140,213	147,000	159,000
6502	IMRF (State Retirement)	927	2,000	15,000
6503	SLEP (State Retirement-Law Enforc)	397,095	410,000	420,000
6510	Health Insurance Buyout	22,400	24,000	30,000
6511	Health Insurance	241,325	268,000	265,000
6512	Life Insurance	4,117	3,000	2,000
6601	Unemployment Tax	3,172	3,000	3,000
7701	Office Furn.& Small Equip.	230	3,500	2,500
7719	Other Equipment	2,767	5,300	4,700

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
EXPENDITURES: (CONTINUED)			
8001 Schools of Instruction	5,050	7,000	7,000
8002 State-Required Training	10,581	12,000	11,000
8003 Travel	1,888	4,000	3,000
8011 Memberships	375	300	300
8022 Maintenance-Equipment	17,034	18,000	18,000
8051 Professional Services	34,858	35,000	35,000
8086 Prisoner Transport	9,966	9,000	9,000
8087 Detention Space	993,600	900,000	850,000
8301 Medical Expense	201,891	226,000	226,000
8303 Arrestee Medical Costs	2,479	3,000	3,000
8313 Electronic Home Monitoring	59,076	46,000	46,000
9001 Office Supplies	10,867	6,500	6,500
9021 Copies - Inhouse	1,897	2,000	2,000
9101 Janitorial Supplies	14,326	13,000	14,500
9143 Inmate Supplies	11,988	8,000	8,000
9146 Police Supplies	551	1,000	1,000
9211 Clothing	23,457	20,000	21,000
9233 Food Program	225,308	200,000	240,000
9954 Contr to: Court Security	77,500	150,000	200,000
9962 Contr to: Asset Replcmnt (Computers)	3,000	4,000	4,000
TOTAL EXPENDITURES	4,406,418	4,422,600	4,612,500

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015
REVENUES:				
4105	State Grant-Operat Public Safety	172,677	172,000	172,000
4108	Victim Witness Grant	22,275	23,000	26,200
4232	State Aid - IV Program	82,427	84,000	0
4501	Office Fees	75,343	80,000	80,000
4543	Choices Diversion Program	9,385	15,000	12,000
5899	Miscellaneous	1,134	1,000	1,000
5912	Cont Fr: Tort & Liability Insurance	0	100,000	0
TOTAL REVENUES		363,241	475,000	291,200
EXPENDITURES:				
6005	Salaries	1,198,318	1,288,000	1,308,000
6111	Overtime	46	3,000	3,000
6221	Longevity Pay	2,848	4,000	5,000
6302	PHO Contingency	551	0	0
6501	FICA (Social Security)	86,125	97,000	99,000
6502	IMRF (State Retirement)	129,125	143,000	150,000
6510	Health Insurance Buyout	28,000	24,000	36,000
6511	Health Insurance	158,671	274,000	190,000
6512	Life Insurance	3,455	3,000	2,000
6601	Unemployment Tax	2,628	3,000	3,000
8001	Schools of Instruction	1,294	1,500	2,000
8003	Travel	2,102	5,000	5,000
8007	Meetings - Host Expenses	402	1,000	500
8011	Memberships	4,255	5,500	6,000
8013	Public Notices	1,557	1,300	1,300
8044	Telephone	384	400	400
8051	Professional Services	10,716	7,000	5,000
8061	Commercial Services	2,122	4,000	2,000
8081	Grand Jury Expense	3,263	5,000	5,000
8084	Witness Fees	4,099	3,000	3,000
8085	Transcripts	25,799	8,000	6,000
8095	Copier Leases	0	0	2,000
8140	Grand Jury Transcripts	306	0	2,000
8204	State Appellate Service	20,000	20,000	24,000
9001	Office Supplies	16,073	8,000	8,000
9011	Postage	8,708	6,500	6,500
9012	Shipping	161	500	500
9021	Copies - Inhouse	11,218	6,500	6,500
9031	Printing - Inhouse	314	3,000	3,000
9042	Printing - Supplies	0	2,500	2,500
9201	Books & Subscriptions	7,336	5,000	5,000
9962	Contr To: Asset Replacement (Computers)	0	7,500	0
TOTAL EXPENDITURES		1,729,876	1,940,200	1,892,200

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015
REVENUES:				
4105	State Grant - Oper. Public Safety	107,222	102,000	102,000
4621	Client Reimbursement	3,337	3,000	3,000
	TOTAL REVENUES	110,559	105,000	105,000
EXPENDITURES:				
6005	Salaries	642,018	663,000	708,000
6221	Longevity Pay	3,720	5,000	5,000
6501	FICA (Social Security)	45,180	48,000	53,000
6502	IMRF (State Retirement)	67,474	74,000	80,000
6510	Health Insurance Buyout	8,400	12,000	9,000
6511	Health Insurance	76,704	83,000	94,400
6512	Life Insurance	1,777	2,000	1,000
6513	HSA Benefit	2,964	4,000	4,400
6601	Unemployment Tax	1,104	2,000	1,200
7701	Office Furniture & Small Equipment	750	0	0
8001	Schools of Instruction	0	1,200	1,400
8002	State Required Training	1,435	2,800	3,000
8003	Travel	516	2,500	2,500
8004	Mileage - Employee	575	1,200	1,200
8007	Meetings - Host Expenses	0	500	500
8011	Memberships	4,560	6,000	6,300
8044	Telephone	48	500	500
8051	Professional Services	8,547	30,000	30,000
8061	Commercial Services	847	1,500	1,500
8084	Witness Fees	0	800	800
8085	Transcripts	2,191	2,700	2,700
9001	Office Supplies	4,103	7,000	7,000
9011	Postage	993	1,200	1,200
9021	Copies - Inhouse	1,612	2,000	2,000
9201	Books & Subscriptions	5,467	5,000	5,000
9962	Contr to: Asset Replcmnt (Computers)	4,000	4,200	4,000
	TOTAL EXPENDITURES	884,983	962,100	1,025,600

DEKALB COUNTY GOVERNMENT
FY 2014 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:				
4105	State Grant-Operating Public Safety	240,579	180,000	482,000
4540	LEADS Connections	3,000	3,000	3,000
4561	Drug Testing	7,715	6,000	6,000
4601	Private Pay - Child Care	240	13,600	5,000
5053	Interstate Transfer Fee	995	1,000	800
5062	Pre-Trial Service Fee	0	500	1,000
5065	Victim Impact Panel Fees	30,232	25,000	25,000
5626	Worker Comp Salary	0	2,450	0
5953	Contribution From: Probation Services	5,000	5,000	5,000
	TOTAL REVENUES	287,760	236,550	527,800
EXPENDITURES:				
6005	Salaries	728,850	824,000	949,000
6111	Overtime	788	0	0
6221	Longevity Pay	5,324	7,000	7,000
6302	PHO Contingency (PHO)	153	0	0
6501	FICA (Social Security)	53,314	65,000	75,000
6502	IMRF (State Retirement)	78,405	93,000	109,000
6503	SLEP (State Retirement-Law Enfrc)	245	1,000	1,000
6510	Health Insurance Buyout	13,800	15,000	27,000
6511	Health Insurance	123,064	164,000	149,000
6512	Life Insurance	2,855	3,000	2,000
6513	HSA Benefit	456	2,000	0
6601	Unemployment Tax	1,757	2,000	3,000
8022	Maintenance - Equipment	385	424	500
8044	Telephone	5,684	7,000	7,000
8051	Professional Services	2,550	4,000	4,000
8061	Commercial Services	6,268	8,000	2,000
8087	Detention Space (I.G.A.)	60,900	85,000	80,000
8205	Special Programs	2,500	3,600	3,600
8301	Medical Expense	136	500	500
8311	Specialized Care & Treatment	68,227	168,000	100,000
9001	Office Supplies	3,134	5,000	5,000
9011	Postage	4,098	4,000	4,000
9021	Copies - Inhouse	1,869	2,000	2,000
	TOTAL EXPENDITURES	1,164,760	1,463,524	1,530,600

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:				
5531	Copying Services	1,100	1,200	1,200
5541	Sale of Stock Paper	10,022	10,000	10,000
5542	In-House Copies	31,317	28,000	28,000
5543	In-House Printing	33,358	36,000	36,000
5626	Work Comp Salary	14,538	0	0
TOTAL REVENUES		90,335	75,200	75,200
EXPENDITURES:				
6005	Salaries	390,692	405,000	413,000
6061	Seasonal	2,313	10,000	10,000
6091	Work Comp Insurance Payroll	14,538	0	0
6111	Overtime	22,158	28,000	28,000
6115	On-Call	8,320	9,000	9,000
6221	Longevity	7,345	9,000	10,500
6231	Deferred Compensation	2,443	3,000	3,000
6501	FICA	30,259	36,000	36,500
6502	IMRF	42,746	49,000	50,000
6511	Health Insurance	115,146	127,000	134,000
6512	Life Insurance	1,523	2,000	800
6601	Unemployment Tax	1,123	2,000	1,200
7012	Landscaping	14,255	20,000	15,000
7150	Americans with Disability Compliance	6,275	10,000	5,000
7401	Building Security	7,424	10,000	10,000
7701	Office Furniture & Small Equipment	0	2,500	2,500
7711	Computer Equipment	0	0	1,000
7834	Concrete Replacement & Repair	7,857	10,000	10,000
7841	General Painting	9,999	10,000	10,000
7858	HVAC Upgrades	10,000	10,000	10,000
7875	Energy "Greening" Projects	9,957	10,000	10,000
8003	Travel	45	500	500
8004	Mileage - Employee	178	500	500
8008	Training	2,589	4,000	4,000
8011	Memberships	463	500	500

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
EXPENDITURES: (CONTINUED)				
8022	Maintenance - Equipment	90,135	115,000	118,000
8023	Maintenance - Vehicles	4,356	3,000	3,000
8024	Maintenance - Building	101,850	84,000	90,000
8032	Rental of Equipment	1,491	2,500	2,500
8033	Leased Equipment	72,460	80,000	80,000
8041	Utilities	239,981	300,000	300,000
8044	Telephone	7,734	8,500	8,000
8061	Commercial Services	148,628	190,000	160,000
9001	Office Supplies	80	1,000	1,000
9011	Postage	228	500	500
9041	Copy Machine Supplies	0	500	500
9042	Printing Supplies	1,461	1,000	1,000
9043	Stock Paper	49,887	46,000	46,000
9101	Janitorial Supplies	0	0	20,000
9163	Winter Maintenance Materials	0	0	11,000
9201	Books & Subscriptions	280	300	300
9211	Clothing	1,960	3,600	3,600
9221	Fuel	5,927	7,000	8,500
9962	Contr To: Asset Replacement (General)	18,000	18,000	18,000
9962	Contr To: Asset Replacement (Computers)	2,000	2,000	2,200
TOTAL EXPENDITURES		1,454,106	1,630,900	1,649,100

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:				
5522	Building Rentals	85,000	83,000	79,000
	TOTAL REVENUES	85,000	83,000	79,000
EXPENDITURES:				
6005	Salaries	8,812	13,400	12,500
6061	Seasonal	0	5,400	4,800
6501	FICA	674	1,500	1,500
6601	Unemployment Tax	88	200	200
7001	Furniture & Equipment	0	1,000	1,000
8007	Host Meeting Expense	3	500	300
8022	Maintenance - Equipment	5,562	5,000	4,500
8024	Maintenance - Building	10,143	8,500	10,000
8025	Maintenance - Grounds	291	3,000	2,500
8028	Maintenance - HVAC	1,532	7,000	6,000
8041	Utilities	2,233	0	0
8042	Electricity	25,600	34,000	36,000
8044	Telephone	885	1,000	1,000
8045	Garbage	1,963	3,000	500
8046	Water & Sewer	752	2,000	1,000
8061	Commercial Services	4,795	8,000	6,500
8075	Communications Network	0	500	500
8092	Janitorial Contract	3,615	5,000	4,000
9101	Janitorial Supplies	1,484	2,500	2,000
9163	Winter Materials	1,220	2,000	2,000
9221	Fuel	1,071	1,000	1,200
9801	Miscellaneous	0	500	0
9932	Contr To: Mental Health (Bldg. Maint.)	0	0	2,000
9986	Contr To: PBC R&R COB	50,000	50,000	50,000
	TOTAL EXPENDITURES	120,723	155,000	150,000

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
EXPENDITURES:			
8007 Host Meeting	0	100	500
8022 Maintenance - Equipment	2,572	2,200	2,500
8024 Maintenance - Building	31,774	14,900	16,000
8025 Maintenance - Grounds	14,162	4,700	4,000
8028 Maintenance - HVAC	13,042	22,000	20,000
8042 Electricity	44,049	47,000	56,000
8043 Gas	17,562	26,900	26,000
8045 Garbage	4,348	5,000	3,000
8046 Water & Sewer	1,776	1,800	2,000
8061 Commercial Services	2,237	7,000	5,000
8075 Communications Network	0	1,000	1,000
8092 Janitorial Contract	29,520	30,000	31,000
9101 Janitorial Supplies	4,819	5,600	6,000
9163 Winter Maintenance Materials	2,692	5,500	5,000
9221 Fuel	0	1,000	1,000
9801 Miscellaneous	0	5,300	1,000
 TOTAL EXPENDITURES	 168,553	 180,000	 180,000

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

BOARD COMMITTEE:
FINANCE

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
5501 Interest	3,240	2,000	2,000
TOTAL REVENUES	3,240	2,000	2,000
EXPENDITURES:			
6502 IMRF (State Retirement)	0	145,000	0
9192 IMRF - General Government	50,142	0	0
9193 IMRF - Public Safety	142,692	0	0
9194 IMRF - Health & Welfare	75,930	0	0
9195 IMRF - Highways & Streets	12,458	0	0
TOTAL EXPENDITURES	281,222	145,000	0

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:				
3011	Property Tax	942,478	0	0
3011	Property Tax (New Construction Contingency)	99,000	0	0
3015	Property Tax - Tort	0	882,000	750,000
3015	Property Tax-Tort (New Construction Contingency)	0	0	100,000
4753	State of Illinois Soil Cleanup	4,200	0	0
4901	Insurance Coverage-Employees	833	1,000	1,000
4906	Rate Stabilization	64,566	65,000	65,000
5501	Interest	18,999	19,000	20,000
5622	Insurance Claims	2,202	500	1,000
5633	Settlements	1,686	600	1,000
5899	Miscellaneous	0	100	600
5901	Contribution From: General Fund	23,000	23,000	23,000
5933	Contribution From: Community Svcs	2,500	2,500	2,500
5941	Contribution From: Nursing Home	39,740	46,300	46,900
TOTAL REVENUES		1,199,204	1,040,000	1,011,000
EXPENDITURES:				
8001	Schools of Instruction	0	0	2,000
8003	Travel	0	0	4,000
8011	Memberships	385	400	1,000
8051	Professional Services	55,854	60,000	100,000
8061	Commercial Services	0	0	10,000
8062	Investigations	0	0	3,000
8083	Court Costs	0	0	2,000
8084	Witness Fees	0	0	2,000
8085	Transcripts	0	0	3,000
8101	Insurance Premiums	79,011	82,000	100,000
8107	Risk Abatement	1,004	6,000	15,000
8111	Judgement & Claims	62,829	110,000	125,000
8112	Unemployment Claims	123,645	100,000	100,000
8115	Claims Administration	24,320	23,000	30,000
8118	Hazard Mitigation	0	0	5,000
8121	Worker's Compensation - Medical	65,237	100,000	250,000
8122	Worker's Compensation - Salaries	14,880	35,000	75,000
8123	Worker's Compensation-Settlements	13,916	25,000	150,000
8301	Medical Expense	0	0	5,000
9201	Books & Subscriptions	0	0	1,000
9901	Contribution to General Fund (2710)	0	100,000	0
TOTAL EXPENDITURES		441,079	641,400	983,000

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

BOARD COMMITTEE:
FINANCE

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
3011 Property Tax	749,711	775,000	800,000
4451 City of DeKalb (Sales Tax)	100,415	99,000	100,000
5501 Interest	551	500	500
5521 Land Rentals	52,500	52,500	0
TOTAL REVENUES	903,177	927,000	900,500
EXPENDITURES:			
8031 Rental of Space - Health Dept	246,678	250,000	250,000
8216 City of DeKalb - County Farm	0	0	52,500
8089 Emergency Services	35,000	35,000	35,000
9979 Contr To: PBC Cap Imp Res	25,643	175,000	0
9981 Contr To: PBC R&R - Sycamore	175,000	175,000	175,000
9982 Contr To: PBC R&R - Health	325,000	350,000	375,000
TOTAL EXPENDITURES	807,321	985,000	887,500

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:				
4103	State Grant - Operating Government	16,282	20,000	20,000
4509	Micro Document Copies	17,813	20,000	20,000
4510	Micro Film Contracts	38,024	35,000	35,000
4514	County Clerk Computer Fee	20,136	20,000	20,000
4515	Recorder Computer Fee	70,714	60,000	60,000
5036	Land Records Systems Fee	45,681	0	0
5501	Interest	37	500	500
5633	Settlements	28,231	0	0
	TOTAL REVENUES	236,918	155,500	155,500
EXPENDITURES:				
6005	Salaries	26,243	48,000	49,000
6111	Overtime	1,586	2,000	2,000
6221	Longevity Pay	516	1,000	1,000
6501	FICA (Social Security)	2,180	4,000	4,000
6502	IMRF (State Retirement)	3,039	6,000	6,000
6511	Health Insurance	8,380	29,000	30,000
6512	Life Insurance	197	500	200
6513	HSA Benefit	960	2,000	1,500
6601	Unemployment Tax	177	500	300
7701	Office Furniture & Small Equipment	0	1,500	1,600
7711	Computer Equipment	2,506	0	0
7713	Specialized Equipment	27,926	0	0
8001	Schools of Instruction	834	2,500	2,500
8021	Maintenance - Software	94,978	40,000	40,000
8022	Maintenance - Equipment	3,660	20,000	20,000
8051	Professional Services	7,702	10,000	10,000
8061	Commercial Services	6,162	0	0
8071	Data Processing	5,918	7,000	7,000
8305	Employee Wellness	126	1,000	1,000
9001	Office Supplies	12,738	5,000	5,000
9901	Contribution To: General Fund (IMO)	10,000	20,000	20,000
	TOTAL EXPENDITURES	215,826	200,000	201,100

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
4502 Administrative Fees	16,353	16,000	16,000
5501 Interest	8	100	100
TOTAL REVENUES	16,361	16,100	16,100
EXPENDITURES:			
9001 Office Supplies	0	4,000	4,000
TOTAL EXPENDITURES	0	4,000	4,000

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

DEPARTMENT: Neutral Exchange Program (5385) BOARD COMMITTEE:
FUND: Neutral Exchange Program (1220) LAW & JUSTICE

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:				
5054	Neutral Exchange Fees	0	12,500	25,000
5501	Interest	0	0	400
	TOTAL REVENUES	0	12,500	25,400
EXPENDITURES:				
8201	Contribution to Agencies	0	0	34,000
	TOTAL EXPENDITURES	0	0	34,000

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
4502 Administrative Fees	40,454	56,400	57,000
5501 Interest	155	100	100
TOTAL REVENUES	40,609	56,500	57,100
EXPENDITURES:			
8003 Travel	0	0	2,500
8022 Maintenance - Equipment	0	0	2,500
8051 Professional Services	16,877	15,000	2,500
9001 Office Supplies	0	0	7,500
TOTAL EXPENDITURES	16,877	15,000	15,000

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

BOARD COMMITTEE:
LAW & JUSTICE

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
4551 Library Services	39,930	35,600	36,000
5501 Interest	176	100	100
TOTAL REVENUES	40,106	35,700	36,100
EXPENDITURES:			
8031 Rental of Space	4,800	5,200	5,200
9001 Supplies	243	1,000	1,000
9201 Books & Subscriptions	91,810	92,000	73,600
TOTAL EXPENDITURES	96,854	98,200	79,800

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015
REVENUES:				
4513	Computer Filing Fee	205,457	186,000	180,000
4530	Supervision Driver School	9,355	100	0
5501	Interest	1,873	2,000	2,000
TOTAL REVENUES		216,685	188,100	182,000
EXPENDITURES:				
6005	Salaries	192,961	188,000	137,000
6111	Overtime	41	3,000	3,000
6221	Longevity Pay	3,314	4,000	4,000
6501	FICA (Social Security)	14,339	16,000	11,000
6502	IMRF (State Retirement)	20,444	22,000	16,000
6510	Health Insurance Buyout	5,600	6,000	3,000
6511	Health Insurance	12,732	9,000	44,000
6512	Life Insurance	494	1,000	1,000
6601	Unemployment Tax	456	1,000	1,000
7701	Office Furniture & Small Equipment	0	8,000	8,000
7711	Computer Equipment	28,325	90,000	90,000
8003	Travel	2,820	2,000	2,000
8021	Maintenance - Software	34,443	45,000	45,000
8022	Maintenance - Equipment	36,194	30,000	30,000
8071	Data Processing	1,857	8,500	8,500
9001	Office Supplies	1,141	1,500	1,500
9901	Contr To: General Fund (IMO)	5,000	5,000	5,000
TOTAL EXPENDITURES		360,162	440,000	410,000

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
4101 State Grant	18,516	16,500	17,000
4801 Financial Services	15,659	15,500	15,500
5501 Interest	54	100	100
TOTAL REVENUES	34,229	32,100	32,600
EXPENDITURES:			
6005 Salaries	26,358	34,000	35,000
6221 Longevity Pay	1,549	2,000	2,000
6501 FICA (Social Security)	1,854	3,000	2,800
6502 IMRF (State Retirement)	3,088	4,000	4,000
6511 Health Insurance	17,116	21,000	22,000
6512 Life Insurance	155	500	100
6601 Unemployment Tax	100	500	100
8022 Maintenance - Equipment	3,480	3,480	4,100
8071 Data Processing	0	2,600	2,600
9801 Miscellaneous	0	500	500
TOTAL EXPENDITURES	53,700	71,580	73,200

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
4021 Entitlement Payments	179	0	0
4141 Juvenile Justice Council	1,008	500	0
4535 Probation Fee - Adults	95,881	120,000	90,000
4536 Probation Fee - Juveniles	8,256	5,000	4,000
4572 Juvenile Safe House	6,948	4,000	1,000
5027 Probation Operation Fees	51,352	55,000	35,000
5064 Victim Witness Fines	1,954	2,000	1,500
5501 Interest	883	500	500
5701 Donations	0	500	0
5899 Miscellaneous	113	0	0
 TOTAL REVENUES	 166,572	 187,500	 132,000
 EXPENDITURES:			
6005 Salaries	1,632	0	0
6501 FICA (Social Security)	185	0	0
6502 IMRF (State Retirement)	254	0	0
6601 Unemployment	24	0	0
7711 Computer Equipment	21	4,470	0
7801 Vehicles	0	20,275	0
8003 Travel	4,016	4,000	4,000
8008 Training	6,699	9,000	11,000
8011 Memberships	50	500	1,000
8021 Maintenance - Software	9,122	13,000	20,000
8023 Maintenance - Vehicle	3,666	5,000	5,000
8051 Professional Services	41,408	45,000	43,000
8061 Commercial Services	2,875	7,000	7,000
8099 Entitlement Expenses	-2,857	0	0
8106 Juvenile Justice Council	868	0	0
8206 Drug Testing	6,774	7,000	7,000
8220 Juvenile Safe House	8,144	0	0
8231 Juvenile Programming	43,962	55,000	57,000
9001 Office Supplies	4,752	4,000	5,000
9211 Clothing	1,077	1,000	1,000
9221 Fuel	5,307	7,000	7,000
9891 Contingency	3,440	5,000	5,000
9901 Contr To: General (Interest)	5,000	5,000	5,000
9962 Contr To: Asset Replacement (Computers)	13,000	7,000	7,000
9967 Contr To: Drug Court	36,000	38,500	38,500
 TOTAL EXPENDITURES	 195,418	 237,745	 223,500

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:				
4518	Costs from Fines	202,064	185,000	180,000
5501	Interest	986	900	900
	TOTAL REVENUES	203,051	185,900	180,900
EXPENDITURES:				
6005	Salaries	82,003	53,000	54,000
6221	Longevity Pay	211	1,000	1,000
6501	FICA (Social Security)	6,368	5,000	5,000
6502	IMRF (State Retirement)	0	6,000	6,000
6601	Unemployment Tax	803	1,000	1,000
7701	Office Furniture & Small Equipment	0	25,000	0
7711	Computer Equipment	23,283	50,000	0
8021	Maintenance - Software	0	9,500	9,500
8022	Maintenance - Equipment	1,186	9,500	9,500
8044	Telephone	243	5,000	5,000
8061	Commercial Services	1,300	48,000	55,000
8071	Data Processing	0	9,000	9,000
8074	Internet	4,639	3,000	3,000
9001	Office Supplies	17,699	11,700	38,000
	TOTAL EXPENDITURES	137,734	236,700	196,000

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2012	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:				
4513	Computer Filing Fee	26,494	30,000	30,000
5501	Interest	294	300	300
	TOTAL REVENUES	26,787	30,300	30,300
EXPENDITURES:				
6071	Part-Time Salaries	0	2,000	2,000
6501	FICA (Social Security)	0	200	200
7711	Computer Equipment	795	600	600
8003	Travel	690	800	1,500
8051	Professional Services	2,591	1,000	1,000
8061	Commercial Services	953	2,000	2,000
9001	Office Supplies	2,869	1,500	1,500
9901	Contribution To: General Fund (1910)	0	0	3,000
	TOTAL EXPENDITURES	7,898	8,100	11,800

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
5501 Interest	1,222	2,000	2,000
5532 Sale of Tax Maps	6,019	15,500	6,000
TOTAL REVENUES	7,241	17,500	8,000
EXPENDITURES:			
<u>7711 Computer Equipment</u>	<u>3,011</u>	<u>1,000</u>	<u>1,000</u>
8051 Professional Services	0	30,000	30,000
8066 Aerial Digital Mapping	0	0	250,000
8263 Network Communications	0	10,000	10,000
<u>9131 Technical Supplies</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>
9901 Contribution To: General Fund	15,000	15,000	15,000
TOTAL EXPENDITURES	18,011	57,000	307,000

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:				
4532	Court Security Fees	303,978	288,000	291,000
5501	Interest	0	100	100
5901	Contr Fr. General Fund	77,500	150,000	200,000
TOTAL REVENUES		381,478	438,100	491,100
EXPENDITURES:				
6005	Salaries	247,917	237,000	259,000
6008	Salaries Sheriff Special Event	2,975	3,000	0
6009	Salaries Sheriff Contract	5,366	5,000	0
6071	Part Time	11,295	14,000	38,000
6111	Overtime	17,398	14,000	20,000
6115	On Call	400	1,000	1,000
6121	Premium Holiday	3,596	4,000	4,000
6122	Supervisory Differential	0	1,000	1,000
6126	Training Pay	697	1,000	1,000
6211	Education Pay	2,261	1,200	1,000
6221	Longevity Pay	175	1,000	1,000
6501	FICA (Social Security)	20,914	22,000	25,000
6502	IMRF (State Retirement)	99	0	0
6503	SLEP (State Retirement-Law Enforc)	55,045	60,000	59,000
6511	Health Insurance	55,282	57,000	75,000
6512	Life Insurance	590	400	1,000
6601	Unemployment Tax	649	700	1,000
7701	Office Furniture & Small Equipment	465	500	3,000
7719	Equipment	100	2,500	5,300
8022	Maintenance - Equipment	10,474	12,300	11,000
9001	Office Supplies	13	100	100
9211	Clothing	215	400	400
TOTAL EXPENDITURES		435,924	438,100	506,800

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

BOARD COMMITTEE:
COUNTY HIGHWAY

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
3011 Property Tax	1,834,755	1,712,000	1,680,000
3540 Oversize Vehicle Permits	4,754	4,500	4,000
4011 Federal Grant	21,590	14,800	0
4231 State Aid	42,694	0	0
5501 Interest	9,401	3,000	3,000
5511 Sale of Property	3,650	65,800	51,500
5537 Fuel Depot Maintenance	6,179	5,000	5,000
5611 Fuel Reimbursement	302,921	225,000	225,000
5612 Materials	19,182	5,000	5,000
5623 Local Agency Maintenance	1,500	1,500	1,500
5924 Contr Fr: Co Motor Fuel	330,314	400,000	400,000
 TOTAL REVENUES	 2,576,939	 2,436,600	 2,375,000
 EXPENDITURES:			
6005 Salaries	751,364	757,000	775,000
6061 Seasonal Help	22,542	20,000	25,000
6111 Overtime	22,237	65,000	31,000
6121 Premium Holiday	0	7,000	4,000
6221 Longevity	30,253	21,000	33,000
6231 Deferred Compensation	3,197	4,000	4,000
6501 FICA (Social Security)	60,149	66,000	67,000
6502 IMRF (State Retirement)	83,816	96,000	98,000
6510 Health Insurance Buyout	2,800	3,000	3,000
6511 Health Insurance	317,708	357,000	393,000
6512 Life Insurance	3,103	3,000	2,000
6513 HSA Benefit	8,892	10,000	10,000
6601 Unemployment Insurance	1,966	2,000	2,000
6701 Uniform Allowance	0	5,000	5,000
7001 Land Acquisition	950	50,000	50,000
7012 Landscaping	123	800	800
7202 Roads-Major Repair & Maintenance	0	190,000	231,000
7701 Office Furn. & Small Equip.	11,203	7,000	6,400
7719 Other Equipment	10,431	20,000	58,000
7801 Vehicles	59,440	62,000	70,000

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015
EXPENDITURES: (CONTINUED)				
7802	Construction Equipment	161,220	451,600	535,500
8001	School of Instruction	832	800	800
8003	Travel	3,154	3,600	3,600
8011	Memberships	1,499	1,700	1,700
8013	Public Notices	161	500	100
8021	Maint. - Software	136	3,000	3,000
8022	Maint-Equipment	62,624	86,000	86,500
8023	Maint-Vehicles	8,205	17,000	15,000
8024	Maint-Buildings	7,626	11,000	11,100
8026	Maint-Fuel Depot	8,660	1,500	1,500
8028	Maint - HVAC	1,406	1,500	1,500
8029	Maint - Plumbing	472	600	600
8030	Maint - Electrical	541	1,000	1,000
8032	Rental of Equipment	800	500	500
8042	Electricity	32,571	35,000	45,000
8043	Gas	16,101	21,000	21,000
8044	Telephone	10,249	10,000	10,000
8045	Garbage	4,860	5,000	600
8046	Water & Sewer	2,407	2,500	2,500
8051	Professional Services	65,679	40,000	75,000
8061	Commercial Services	6,431	8,000	10,000
8092	Janitorial Contract	3,375	4,000	4,000
8206	Drug Testing	741	1,500	1,500
9001	Office Supplies	3,694	3,500	3,500
9011	Postage	749	800	800
9101	Janitorial Supplies	1,946	2,500	2,600
9161	Day Labor Materials	153,601	170,000	175,000
9162	Traffic Control Materials	13,940	20,000	20,000
9163	Winter Maint Materials	15,055	4,000	5,000
9164	Traffic Signal Maintenance	12,753	15,000	15,000
9201	Books & Subscriptions	331	400	300
9211	Clothing	6,751	7,300	7,300
9221	Fuel & Lubricants	501,505	500,000	465,000
9801	Miscellaneous	83	0	0
9924	Contr To: County Motor Fuel	0	8,900	0
9925	Contr To: R&R Highway Facilities	0	0	100,000
9962	Contr To: Asset Replacement	5,000	7,000	7,500
TOTAL EXPENDITURES		2,505,331	3,192,500	3,502,200

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
4231 State Aid	11,617	20,300	0
4401 Local Agencies	2,904	0	0
4423 Townships-Engineering	22,071	65,000	85,200
5501 Interest	99	100	100
5511 Sale of Property	0	1,400	2,000
5899 Miscellaneous	2,900	900	700
5923 Contr Fr: Aid to Bridges	0	41,000	25,000
5925 Contr Fr: Matching	114,646	163,600	199,400
5948 Contr Fr: Township MFT	75,200	43,000	35,000
 TOTAL REVENUES	 229,436	 335,300	 347,400
EXPENDITURES:			
6005 Salaries	90,973	149,000	169,000
6111 Overtime	14,355	8,000	15,000
6221 Longevity	1,907	3,000	3,000
6501 FICA (Social Security)	8,026	13,000	14,000
6502 IMRF (State Retirement)	11,547	18,000	20,000
6510 Health Insurance Buyout	2,800	3,000	3,000
6511 Health Insurance	8,076	30,000	28,000
6512 Life Insurance	309	1,000	1,000
6513 HSA Benefit	0	0	3,000
6601 Unemployment Tax	200	1,000	1,000
7701 Office Furn. & Equip.	9,544	6,000	8,000
7719 Other Equipment	488	200	10,000
7801 Vehicles	0	26,400	33,000
8001 Schools of Instruction	150	200	200
8003 Travel	54	600	600
8021 Maint-Software	0	1,500	1,500
8022 Maint-Equipment	1,205	2,000	2,000
9001 Office Supplies	2,275	2,500	2,600
9948 Contr To: Township MFT	1,677	0	0
 TOTAL EXPENDITURES	 153,585	 265,400	 314,900

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:				
3011	Property Tax	917,377	844,000	840,000
4231	State Aid	15,181	0	0
4401	Local Agencies	134,237	0	0
4422	Townships - Construction	0	0	20,000
4442	Township Special Bridge-Construction	18,159	0	0
5501	Interest	7,129	1,500	1,000
5633	Settlements	500,000	0	0
5901	Contr Fr: General Fund	0	275,000	0
5949	Contr Fr: Township Bridge	154,990	164,000	164,000
TOTAL REVENUES		1,747,073	1,284,501	1,025,000
EXPENDITURES:				
6005	Salaries	57,743	59,000	60,000
6111	Overtime	7,544	18,000	18,000
6221	Longevity	2,197	3,000	3,000
6501	FICA (Social Security)	4,581	6,000	5,800
6502	IMRF (State Retirement)	7,072	8,000	8,000
6511	Health Insurance	18,698	21,000	22,000
6512	Life Insurance	154	1,000	100
6601	Unemployment Tax	100	1,000	100
7203	Bridges & Other Structures	427,241	1,938,000	1,915,000
8051	Professional Services	18,913	250,000	250,000
9161	Day Labor Materials	26	100	100
9922	Contr To: Engineering	0	41,000	25,000
TOTAL EXPENDITURES		544,270	2,346,100	2,307,100

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015
REVENUES:				
3351	Motor Fuel Tax	1,257,048	1,250,000	1,250,000
4231	State Aid	462,641	462,300	234,000
4401	Local Agencies	285,235	240,000	150,000
5501	Interest	8,300	2,000	2,000
5921	Contribution From: Highway	0	8,900	0
TOTAL REVENUES		2,013,224	1,963,200	1,636,000
EXPENDITURES:				
6005	Salaries	403,546	408,000	417,000
6061	Seasonal Help	28,856	36,000	51,000
6111	Overtime	18,813	20,000	25,000
6121	Premium Holiday	0	3,000	6,000
6221	Longevity	0	12,000	0
6501	FICA (Social Security)	34,088	36,000	39,000
6502	IMRF (State Retirement)	43,710	51,000	55,000
6601	Unemployment	546	700	1,000
7202	Roads-Repairs & Maint.	542,031	397,000	1,359,000
9163	Winter Maint Materials	645,941	500,000	500,000
9921	Contribution: To Highway	330,314	400,000	400,000
TOTAL EXPENDITURES		2,047,844	1,863,700	2,853,000

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
3011 Property Tax	755,426	844,000	840,000
4231 State Aid	0	182,300	0
5501 Interest	3,681	100	100
5949 Contr Fr: Township Bridge	164,945	0	0
TOTAL REVENUES	924,053	1,026,400	840,100
EXPENDITURES:			
7202 Roads-Repairs & Maint.	614,305	816,400	1,130,100
9162 Traffic Control Material	139,362	0	0
9922 Contr To: Engineering	114,646	163,600	199,400
TOTAL EXPENDITURES	868,313	980,000	1,329,500

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

DEPARTMENT: HIGHWAY FACILITIES R&R (3580) BOARD COMMITTEE:
FUND: HIGHWAY FACILITIES R&R (1236) HIGHWAY

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:				
5921	Contribution From: Highway Fund	0	0	100,000
TOTAL REVENUES		0	0	100,000

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

BOARD COMMITTEE:
HEALTH & HUMAN SRVCS

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
3011 Property Tax	421,579	400,000	390,000
3531 Animal Control Licenses	246,294	248,000	285,000
3541 Septic Permits & Licenses	17,755	17,700	19,500
3542 Well Permits	5,225	7,900	9,500
3543 Restaurant Permits	177,139	180,000	209,500
3551 Septic Inspections	8,680	7,900	8,100
3552 Well Inspections	14,690	12,500	12,000
3553 Tanning Booth Inspection	3,575	2,800	2,800
4013 Family Case Managemnt/Fed Match	281,610	286,400	280,000
4035 Medicare - Home Nursing	14,317	0	0
4110 Planning Prepared Grant	136,884	123,300	126,100
4112 Basic Health Service Grant	145,453	145,400	145,400
4113 Family Planning Grant	175,167	178,300	185,200
4117 Vision & Hearing Grant	14,282	15,200	15,200
4118 State Aid - WIC	315,608	315,600	316,100
4119 Case Management Grant	221,840	220,700	220,700
4120 Adolescent Health Grant	25,543	26,800	24,000
4125 HIV Case Management	113,786	110,000	108,000
4127 Tobacco Grant	50,099	44,500	37,100
4129 Vector Prevention Program	20,914	21,600	20,300
4130 We Choose Health Grant	110,386	85,300	0
4131 Risk-Based Initiative Grant	15,270	0	0
4134 Reality Grant	0	5,000	10,000
4142 Ticket for the Cure	0	23,100	26,900
4158 In-Person Counselor Grant	42,311	55,900	20,200
4212 State Aid - Family Planning	74,255	89,100	93,500
4213 State Aid - All Kids Applications	550	0	0
4214 State Aid - Immunizations	101,247	89,800	85,300
4215 State Aid - Depression & ASQ Screening	48,185	48,000	48,000
4542 Vital Records	64,410	74,900	81,400
4571 Blood Lead Testing	2,422	1,000	1,000
4602 Private Pay - Family Planning	25,383	31,700	33,300
4604 Private Pay - Immunizations	66,040	91,000	120,000
4605 Private Pay - TB	17,033	20,700	22,800
4607 Employee Wellness	14,365	16,000	16,000
4609 Flu Shots	66,639	77,600	78,000
5501 Interest	3,466	3,000	3,000
5511 Sale of Asset	268,000	0	0
5522 Building Rental	15,714	4,200	46,200
5701 Donations	731	1,800	1,800
5899 Miscellaneous	13,317	12,498	500
5901 Cont. Fr: General Fund (FICA/IMRF)	384,000	399,000	405,000
5958 Contribution From: Solid Waste	12,000	12,000	18,000
TOTAL REVENUES	3,756,163	3,506,198	3,525,400

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

BOARD COMMITTEE:
HEALTH & HUMAN SRVCS

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015
EXPENDITURES:				
6005	Salaries	1,981,487	2,073,000	2,128,100
6111	Overtime	10,423	1,500	2,000
6115	On-Call	10,722	10,200	10,200
6302	PHO Contingency	38,717	7,600	25,000
6501	FICA (Social Security)	156,757	162,000	167,500
6502	IMRF (State Retirement)	223,525	221,300	237,500
6510	Insurance Buyout	29,120	25,200	26,400
6511	Health Insurance	410,909	469,200	561,600
6512	Life Insurance	6,441	3,000	3,200
6513	HSA Benefit	7,182	5,100	5,600
6531	Examination Fees	180	100	100
6601	Unemployment Tax	5,531	4,700	4,700
7701	Office Furniture & Small Equipment	17,437	1,800	10,700
7713	Specialized Equipment	2,358	0	0
7719	Other Equipment	0	500	500
7801	Vehicles	0	0	18,500
8003	Travel	12,358	12,500	13,000
8010	Recruitment	2,994	5,000	5,000
8011	Memberships	4,926	5,900	5,700
8013	Public Notices	10,459	11,300	7,700
8021	Maintenance - Software	0	5,200	6,800
8022	Maintenance - Equipment	8,769	9,000	9,300
8023	Maintenance - Vehicles	3,458	3,000	3,000
8031	Rental of Space	45,000	41,000	43,000
8032	Rental of Equipment	2,772	2,800	2,800
8044	Telephone	15,655	16,100	14,800
8048	Water Sample Testing	2,175	2,200	2,200
8051	Professional Services	140,408	103,100	87,200
8061	Commercial Services	24,010	24,000	24,700
8096	Participation Expenses	2,144	3,000	3,500
8234	Spay/Neuter Program	1,880	1,900	2,000
8305	Employee Wellness	10,112	11,600	11,600
9001	Office Supplies	19,161	19,500	19,800
9011	Postage	7,016	8,100	7,000
9021	Copies - Inhouse	247	200	200
9104	Environ. Health Supplies	6,120	3,000	3,000
9151	Animal Control Supplies	1,847	3,000	2,500
9152	Clinic Supplies	10,536	11,300	12,400
9153	Educational Supplies	11,753	10,300	1,000
9154	Family Planning Supplies	65,765	87,500	92,000
9156	TB Supplies	2,767	3,000	3,100
9157	Vaccines	66,580	105,000	109,000
9201	Books & Subscriptions	1,940	1,900	2,000
9211	Clothing	855	500	500
9221	Fuel	18,238	18,000	18,500

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

BOARD COMMITTEE:
HEALTH & HUMAN SRVCS

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
EXPENDITURES (CONTINUED)			
9801 Miscellaneous	3,917	9,400	3,500
9901 Contribution to General Fund (IMO)	5,000	8,000	8,000
9962 Contribution to Asset Repl (Network)	20,000	25,000	31,000
9962 Contribution to Asset Repl (Computers)	0	14,000	19,000
 TOTAL EXPENDITURES	 3,429,650	 3,570,500	 3,776,400

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
3011 Property Tax	2,276,106	2,350,000	2,375,000
5501 Interest	7,046	7,000	3,500
5522 Building Rental	1	0	0
5901 Contribution From General Fund	0	0	2,000
TOTAL REVENUES	2,283,153	2,357,000	2,380,500
EXPENDITURES:			
6005 Salaries	70,488	120,000	120,000
6111 Overtime	600	0	0
6231 Deferred Compensation	305	2,300	2,000
6501 FICA (Social Security)	4,728	9,200	9,200
6502 IMRF (State Retirement)	7,371	13,200	13,800
6511 Health Insurance	23,340	41,800	45,400
6512 Life Insurance	240	400	200
6601 Unemployment Tax	250	200	200
7701 Office Furniture & Small Equipment	0	500	500
7711 Computer Equipment	1,323	2,000	12,000
7722 Building/Modification/Reserve	14,790	35,000	35,000
7743 Capital Set-Aside	0	20,000	20,000
8001 Schools of Instruction	155	1,500	1,500
8003 Travel	1,503	3,000	3,000
8007 Meetings - Host Expenses	684	2,500	2,500
8011 Memberships	11,371	13,000	500
8013 Public Notices	1,197	200	200
8022 Maintenance - Equipment	1,000	1,000	1,200
8031 Rental of Space-COB	12,000	12,000	11,000
8044 Telephone/IMO	500	300	300
8051 Professional Services	2,746	7,000	7,000
8061 Commercial Services	0	300	300
8072 Software Acquisition	0	500	500
8201 Contribution to Agencies	2,062,815	2,074,100	2,016,400
8205 Special Projects	0	10,000	10,000
9001 Office Supplies	2,759	2,500	3,000
9011 Postage	169	600	400
9022 Copies - Outside	0	200	200
9201 Books & Subscriptions	177	500	500
9801 Miscellaneous	526	2,200	2,000
9901 Contr To: Gen'l Fund (Corrections)	35,000	40,000	40,000
9962 Contr To: Asset Replacement (Network)	1,000	1,000	1,200
9967 Contr To: Drug Court	18,297	2,000	20,500
TOTAL EXPENDITURES	2,275,331	2,419,000	2,380,500

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015
REVENUES:				
4011	Federal Grant	235,923	234,400	264,400
4012	Federal FEMA	10,854	10,800	9,000
4016	Federal Grant Operating HUD	0	3,300	3,300
4101	State Grant	33,313	19,200	19,200
4401	Local Grant	416	23,500	0
5501	Interest	13	0	0
5701	Donations	10,000	1,000	3,500
5935	Contribution From: Senior Services	7,000	7,000	7,000
TOTAL REVENUES		297,519	299,200	306,400
EXPENDITURES:				
6005	Salaries	138,412	158,000	155,000
6221	Longevity	1,754	1,700	2,000
6231	Deferred Compensation	1,616	2,100	2,000
6501	FICA (Social Security)	10,519	12,000	13,000
6502	IMRF (State Retirement)	14,991	17,400	18,000
6510	Insurance Buyout	2,800	6,000	6,000
6511	Health Insurance	15,696	22,700	41,000
6512	Life Insurance	310	1,000	500
6513	HSA Benefit	2,964	0	3,500
6601	Unemployment Tax	450	1,000	500
6602	Worker's Compensation	0	2,000	2,500
7701	Office Furniture & Small Equipment	1,427	3,000	0
8001	Schools of Instruction	3,124	2,500	500
8003	Travel	11,909	8,000	2,000
8011	Memberships	1,978	2,200	1,000
8022	Maintenance - Equipment	1,032	1,100	1,100
8044	Telephone	1,000	1,100	700
8321	Direct Assistance Payments	47,326	42,500	22,300
8331	Scholarships	3,000	3,000	3,000
9001	Office Supplies	3,095	4,500	0
9011	Postage	153	500	0
9912	Contr To: Tort & Liability	2,500	2,500	2,500
9962	Contr To: Asset Replacement (Network)	3,000	4,000	3,000
TOTAL EXPENDITURES		269,055	298,800	280,100

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
5501 Interest	4	0	100
5507 Interest - Loans	1,007	700	600
5553 ARRA Loan Repay	4,175	4,300	4,400
TOTAL REVENUES	5,186	5,000	5,100

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:				
3011	Property Tax	446,319	427,000	420,000
5501	Interest	117	100	0
	TOTAL REVENUES	446,435	427,100	420,000
EXPENDITURES:				
8201	Contribution to Agencies	497,817	443,000	410,800
9933	Contribution To: Community Action	7,000	7,000	7,000
	TOTAL EXPENDITURES	504,817	450,000	417,800

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:				
3011	Current Property Taxes	550,467	511,000	505,000
5501	Interest	653	300	200
5531	Copying Services	491	0	0
5701	Donations	435	0	0
5899	Miscellaneous	0	100	100
TOTAL REVENUES		552,045	511,400	505,300
EXPENDITURES:				
6005	Salaries	166,160	190,000	253,000
6071	Part Time	0	1,000	22,000
6302	PHO Contingency	11,621	4,000	0
6501	FICA (Social Security)	13,554	17,000	22,000
6502	IMRF (State Retirement)	17,966	23,000	29,000
6510	Insurance Buyout	5,400	0	6,000
6511	Health Insurance	30,096	32,000	53,000
6512	Life Insurance	606	1,000	1,000
6601	Unemployment Tax	573	1,000	1,000
7306	Veterans Assistance Vehicle	508	20,000	0
7701	Office Furniture & Small Equipment	0	300	500
7711	Computer Equipment	0	1,000	500
7712	Computer Software	1,250	2,000	2,000
8001	Schools of Instruction	3,998	4,000	500
8003	Travel	4,030	6,500	11,000
8004	Mileage - Employee	1,491	2,500	1,500
8005	Mileage - Boards	689	500	1,000
8007	Meetings - Host Expenses	401	300	500
8008	Training	0	0	1,500
8011	Memberships	1,080	1,500	1,500
8013	Public Notices	0	300	300
8014	Community Relations (Vet Fairs)	6,341	3,500	3,500
8022	Maintenance - Equipment	0	500	500
8023	Maintenance - Vehicles	1,394	2,500	3,000
8031	Rental of Space	16,000	16,000	15,000

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
3011 Current Property Taxes	550,467	511,000	505,000
5501 Interest	653	300	200
5531 Copying Services	491	0	0
5701 Donations	435	0	0
5899 Miscellaneous	0	100	100
TOTAL REVENUES	552,045	511,400	505,300
EXPENDITURES:			
6005 Salaries	166,160	190,000	185,000
6071 Part Time	0	1,000	22,000
6302 PHO Contingency	11,621	4,000	2,000
6501 FICA (Social Security)	13,554	17,000	16,000
6502 IMRF (State Retirement)	17,966	23,000	21,000
6510 Insurance Buyout	5,400	0	6,000
6511 Health Insurance	30,096	32,000	29,600
6512 Life Insurance	606	1,000	500
6601 Unemployment Tax	573	1,000	700
7306 Veterans Assistance Vehicle	508	20,000	0
7701 Office Furniture & Small Equipment	0	300	500
7711 Computer Equipment	0	1,000	500
7712 Computer Software	1,250	2,000	2,000
8001 Schools of Instruction	3,998	4,000	500
8003 Travel	4,030	6,500	11,000
8004 Mileage - Employee	1,491	2,500	1,500
8005 Mileage - Boards	689	500	1,000
8007 Meetings - Host Expenses	401	300	500
8008 Training	0	0	1,500
8011 Memberships	1,080	1,500	1,500
8013 Public Notices	0	300	300
8014 Community Relations (Vet Fairs)	6,341	3,500	3,500
8022 Maintenance - Equipment	0	500	500
8023 Maintenance - Vehicles	1,394	2,500	3,000
8031 Rental of Space	16,000	16,000	15,000

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
EXPENDITURES: (CONTINUED)				
8032	Rent - Equipment	822	1,000	300
8044	Telephone	2,830	3,000	2,000
8061	Commercial Services	0	100	0
8095	Copier Leases	1,116	1,500	0
8101	Insurance Premiums	2,243	2,500	3,500
8321	Direct Assistance Payments	129,059	155,000	150,000
9001	Office Supplies	3,673	2,000	3,500
9011	Postage	1,059	2,000	1,500
9021	Copies - Inhouse	386	500	200
9201	Books & Subscriptions	586	300	100
9211	Clothing	215	500	300
9221	Fuel	6,874	6,000	7,500
9891	Contingency	0	1,000	0
9962	Contr To: Asset Replacement (Computers)	0	0	4,000
9962	Contr To: Asset Replacement (Network)	4,000	4,000	3,000
TOTAL EXPENDITURES		436,021	509,800	605,700

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015
EXPENDITURES: (CONTINUED)				
8032	Rent - Equipment	822	1,000	300
8044	Telephone	2,830	3,000	2,000
8061	Commercial Services	0	100	0
8095	Copier Leases	1,116	1,500	0
8101	Insurance Premiums	2,243	2,500	3,500
8321	Direct Assistance Payments	129,059	155,000	150,000
9001	Office Supplies	3,673	2,000	3,500
9011	Postage	1,059	2,000	1,500
9021	Copies - Inhouse	386	500	200
9201	Books & Subscriptions	586	300	100
9211	Clothing	215	500	300
9221	Fuel	6,874	6,000	7,500
9891	Contingency	0	1,000	0
9962	Contr To: Asset Replacement (Computers)	0	0	4,000
9962	Contr To: Asset Replacement (Network)	4,000	4,000	3,000
TOTAL EXPENDITURES		436,021	509,800	501,500

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

DEPARTMENT: SOLID WASTE PROGRAM (3650) BOARD COMMITTEE:
FUND: SOLID WASTE PROGRAM (1247) PLANNING & ZONING

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:				
4101	State Grant	2,000	2,000	0
4524	Household Hazardous Waste	0	0	25,000
4525	Tipping Fees	93,004	54,200	0
5501	Interest	28	100	0
5545	Proceeds from Recycling Program	1,239	500	0
5963	Contr Fr: Landfill Host Benefit	0	38,800	200,000
	TOTAL REVENUES	96,271	95,600	225,000
EXPENDITURES:				
6005	Salaries	34,635	30,900	54,300
6302	PHO Contingency	0	11,300	0
6501	FICA (Social Security)	2,669	2,400	3,500
6502	IMRF (State Retirement)	3,811	3,400	5,200
6510	Insurance Buyout	1,680	1,800	0
6511	Health Insurance	0	0	25,000
6512	Life Insurance	93	100	100
6601	Unemployment Tax	60	100	100
7801	Vehicle	0	0	18,500
8003	Travel	128	100	300
8011	Memberships	850	900	900
8013	Public Notices	4,781	4,300	4,000
8051	Professional Services	17,000	17,000	17,000
8061	Commercial Services	28,365	15,800	29,800
8201	Contribution to Agencies	600	600	600
9801	Miscellaneous	299	100	200
9931	Contribution To: Health	12,000	12,000	18,000
	TOTAL EXPENDITURES	106,971	100,800	177,500

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

DEPARTMENT: LANDFILL HOST BENEFIT (3660) BOARD COMMITTEE:
FUND: LANDFILL HOST BENEFIT (1248) FINANCE

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:				
4526	Host Benefit Fee	0	580,000	2,218,000
5501	Interest	0	1,000	2,000
TOTAL REVENUES		0	581,000	2,220,000
EXPENDITURES:				
9935	Contribution To: Solid Waste	0	38,800	200,000
9974	Contr To: FP Natural Resource Mgmt/Ed	0	0	100,000
TOTAL EXPENDITURES		0	38,800	300,000

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:				
5501	Interest	1,530	2,000	1,000
5701	Donations	4,000	0	0
	TOTAL REVENUES	5,530	2,000	1,000
EXPENDITURES:				
7121	Building Remodeling (Ct House/CASA)	238	0	0
7232	Walk/Bike Path	10,000	20,000	40,000
7325	Hazard Mitigation	7,000	25,000	25,000
7333	Mobile Web App	0	10,000	15,000
7334	Databases	0	20,000	0
7335	Network Infrastructure	7,854	10,000	10,000
7336	Signage	305	0	0
7375	Digital Patroller - Sheriff	18,389	25,000	0
7377	Squad High-Band Repeaters	0	32,000	32,000
7401	Building Security Systems	0	0	20,000
7415	Cemetery Monument Restoration	28,948	10,000	0
7990	Capital Contingency	0	3,000	3,000
9956	Contr To: DATA Fiber Network	50,000	50,000	25,000
	TOTAL EXPENDITURES	122,733	205,000	170,000

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:				
5501	Interest	1,045	2,000	1,000
	TOTAL REVENUES	1,045	2,000	1,000
EXPENDITURES:				
7224	Parking Lot - Health Center	0	0	40,000
8051	Professional Services	0	25,000	60,000
8061	Commercial Services	0	5,000	0
	TOTAL EXPENDITURES	0	30,000	100,000

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
4451 City of DeKalb	319,685	315,000	18,000
5501 Interest	10,432	11,000	10,000
5811 Refunds	5,000	0	0
TOTAL REVENUES	335,117	326,000	28,000
EXPENDITURES:			
7001 Land Acquisition	-39	0	0
7015 Demolition	53,566	0	0
8011 Memberships	0	0	4,300
8013 Public Notices	162	0	0
8051 Professional Services	0	24,000	0
8205 Special Programs (IHSA Games)	25,000	0	0
8229 DeKalb County Community Foundation	0	5,000	0
9901 Contr To: General Fund	10,000	0	0
9953 Contr To: Children's Waiting Room	14,000	0	0
TOTAL EXPENDITURES	102,689	29,000	4,300

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015
REVENUES:				
4471	City of Sycamore	10,210	0	0
4520	SA Records Automation Fee	8,735	0	10,000
4539	Tower Rental	22,000	22,000	22,000
5047	Vehicle Acquisition Fee	12,960	13,000	13,000
5501	Interest	9,913	10,000	10,000
5511	Sale of Property	0	500	0
5701	Donations	275,000	0	0
5901	Contr Fr: General Fund	572,700	339,000	551,000
5905	Contr Fr: Veterans Assistance	4,000	4,000	7,000
5921	Contr Fr: Highway	5,000	7,000	7,500
5931	Contr Fr: Health	20,000	39,000	50,000
5932	Contr Fr: Mental Health	1,000	1,000	1,200
5933	Contr Fr: Community Action	3,000	4,000	3,000
5941	Contr Fr: Nursing Home	60,000	73,000	72,000
5953	Contr Fr: Probation Services	13,000	7,000	7,000
	TOTAL REVENUES	1,017,518	519,500	753,700
EXPENDITURES:				
7301	Sheriff's Vehicle Program	326,047	265,000	110,000
7303	Planning Vehicle	0	21,000	0
7332	Sheriff's Information System	0	10,000	25,000
7335	Network Infrastructure	49,953	314,700	339,000
7337	Computer Replacement	55,176	75,000	95,000
7338	Facility Management Equipment	77,740	0	21,000
7342	Financial System Upgrade	0	0	40,000
7343	Assessor/Treasurer Equipment	6,000	0	0
7360	Sheriff's Communication Center	20,420	10,000	24,000
7856	Bike Path Resurfacing	0	0	40,000
7899	Miscellaneous Projects	0	0	10,000
	TOTAL EXPENDITURES	535,336	695,700	704,000

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015
REVENUES:				
4641	Participation Fees	274,162	240,000	11,000
4642	Connection/Materials/Lab	9,334	0	5,000
4644	Subscriber Services	9,236	0	5,000
4645	Royalty Fees	5,253	5,000	5,000
4647	Dark Fiber License	99,135	0	0
5501	Interest	211	0	1,000
5937	Contribution from: Special Projects	50,000	50,000	25,000
5979	Contribution from: Broadband Grant	64,808	0	0
TOTAL REVENUES		512,138	295,000	52,000
EXPENDITURES:				
7729	Network Equipment	5,726	5,000	5,000
8007	Meetings - Host Expenses	0	2,000	2,000
8011	Memberships	0	0	1,000
8051	Professional Services	10,304	25,000	27,000
8061	Commercial Services	1,082	5,000	5,000
8098	Fiber Optic Cable Maintenance	28,757	150,000	150,000
8263	Network Communications	8,000	40,000	40,000
9901	Contr To: General Fund (Finance)	10,000	10,000	10,000
TOTAL EXPENDITURES		63,869	237,000	240,000

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:				
4007	Federal Grant - Infrastructure	622,395	0	0
4641	Participation Fees	33,167	0	0
5501	Interest	48	0	0
	TOTAL REVENUES	655,611	0	0
EXPENDITURES:				
6005	Salaries	63,224	0	0
6501	FICA (Social Security)	4,924	0	0
6601	Unemployment Insurance	100	0	0
7414	Broadband Network	641,852	0	0
8003	Travel	150	0	0
8051	Professional Services	15,198	0	0
8061	Commercial Services	1,200	0	0
9956	Contribution To: DATA Fiber Optic	64,808	0	0
	TOTAL EXPENDITURES	791,456	0	0

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
5501 Interest	81	0	0
TOTAL REVENUES	81	0	0
EXPENDITURES:			
7101 Building Construction	103,054	0	0
7105 Construction Management	9,649	0	0
7701 Office Furniture & Fixtures	13,267	0	0
TOTAL EXPENDITURES	125,970	0	0

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:				
4010	5311 VAC Grant	0	818,600	870,300
5501	Interest	0	100	100
5652	VAC PCOM Reimbursement	0	1,400	1,800
	TOTAL REVENUES	0	820,100	872,200
 EXPENDITURES:				
6005	Salaries	0	16,500	21,300
6231	Deferred Compensation	0	0	500
6501	FICA (Social Security)	0	1,600	1,700
6502	IMRF (State Retirement)	0	2,000	2,500
8207	VAC Pass-Through Grant	0	800,000	846,200
	TOTAL EXPENDITURES	0	820,100	872,200

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:				
5501	Interest	243	200	0
	TOTAL REVENUES	243	200	0
EXPENDITURES:				
8051	Professional Services	0	60,000	0
	TOTAL EXPENDITURES	0	60,000	0

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

DEPARTMENT: EVERGREEN VILLAGE OPER (5592) BOARD COMMITTEE:
FUND: EVERGREEN VILLAGE OPER (1487) PLANNING & ZONING

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
5501 Interest	0	100	0
5522 Rent	0	134,900	0
TOTAL REVENUES	0	135,000	0
EXPENDITURES:			
8013 Public Notices	0	100	0
8024 Maintenance - Building	0	16,900	0
8041 Utilities	0	22,700	2,000
8047 Cable	0	13,800	600
8051 Professional Services	0	48,700	9,000
8065 Cleaning Services	0	9,600	0
9001 Supplies	0	11,600	0
TOTAL EXPENDITURES	0	123,400	11,600

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
4012 Federal Grant - FEMA	16,229	5,250,000	0
4140 State Grant	30,315	425,500	1,323,800
5501 Interest	81	600	100
TOTAL REVENUES	46,625	5,676,100	1,323,900
EXPENDITURES:			
7001 Land Acquisition	0	1,474,800	0
7015 Demolition	0	150,900	1,322,500
7129 Moving Payments	0	158,600	0
7136 Mobile Home Purchase	1,390	1,825,000	0
7137 Relocation Payments	0	1,760,000	0
8013 Public Notices	910	500	0
8051 Professional Services	43,935	303,000	0
8101 Insurance Premiums	0	1,300	1,300
8119 Demolition Costs	376	0	0
9001 Supplies	13	2,000	100
TOTAL EXPENDITURES	46,625	5,676,100	1,323,900

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
4012 Federal Grant - FEMA	154,510	24,400	0
5501 Interest	2	100	0
TOTAL REVENUES	154,512	24,500	0
EXPENDITURES:			
7001 Land Acquisition	153,325	0	0
7015 Demolition & Restoration	0	24,100	0
8051 Professional Services	1,185	400	0
TOTAL EXPENDITURES	154,510	24,500	0

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
4009 Federal - Interest Rebate	102,091	100,000	96,000
4451 Sales Tax - County Farm	767,488	756,000	764,000
5501 Interest	1,093	1,000	1,000
TOTAL REVENUES	870,672	857,000	861,000
EXPENDITURES:			
7901 Principal on Indebtedness	520,000	545,000	580,000
7911 Interest on Indebtedness	316,882	309,000	298,000
8061 Commercial Services	800	1,000	1,000
TOTAL EXPENDITURES	837,682	855,000	879,000

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:				
4009	Federal - Interest Rebate	128,454	129,000	129,000
4451	Sales Tax - City of DeKalb	225,677	222,000	225,000
5501	Interest	330	300	300
TOTAL REVENUES		354,462	351,300	354,300
EXPENDITURES:				
7911	Interest on Indebtedness	310,108	311,000	311,000
8061	Commercial Services	800	1,000	1,000
TOTAL EXPENDITURES		310,908	312,000	312,000

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:				
4031	Medicare - Part A *1	3,871,334	3,379,900	3,953,500
4032	Medicare - Part B	348,110	211,000	213,700
4038	Medicare Settlement (Cost Report)	36,864	0	0
4138	IGT Prior Year Settlements	1,068,874	833,900	725,700
4201	Illinois Public Aid *2	4,177,432	5,060,300	5,026,500
4421	Townships	149,247	149,300	150,800
4601	Private Pay *3 & *4	4,892,250	4,288,700	4,517,700
5501	Interest	27,113	120,400	121,600
5601	Employee Meals	7,565	4,800	4,800
5626	Workers Comp Salary Reimbursement	26,078	200	0
5701	Donations	37,604	12,900	13,000
5704	Donations - Fixed Assets	13,060	0	0
5710	SLF Donations	240,000	0	0
5714	Ice Cream Parlor Donations	117	0	0
5899	Miscellaneous	3,883	5,400	5,500
TOTAL REVENUES		14,899,532	14,066,800	14,732,800

- *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	5,843,009	5,362,200	5,468,900
6091	Workers Comp Reimbursement	26,586	24,200	24,800
6111	Overtime	331,635	307,300	313,600
6115	On-Call	14,294	14,700	14,900
6121	Premium Holiday	47,530	43,800	44,600
6122	Supervisory Differential	12,498	11,600	11,800
6123	Shift Differential	201,865	185,300	188,800
6124	Extra Duty Pay	58,500	54,000	55,000
6125	Weekend Bonus	46,875	42,900	43,800
6231	Deferred Compensation	4,892	3,800	3,900
6241	Recruitment Bonus	6,000	4,000	4,800
6242	RN Point Bonus Program	4,425	3,500	3,500
6501	FICA (Social Security)	485,615	460,500	472,100
6502	IMRF (State Retirement)	658,377	666,800	709,700
6510	Insurance Buyout	116,400	108,000	117,000

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
EXPENDITURES: (CONTINUED)				
6511	Health Insurance	1,034,736	1,042,900	1,149,000
6512	Life Insurance	25,324	11,700	24,700
6513	HSA Benefit	7,464	8,000	8,800
6601	Unemployment Tax	24,569	42,600	46,300
6701	Uniform Allowance	29,402	23,000	23,300
7551	Other Improvements	0	95,000	95,000
7553	Technical Equipment	3,975	30,000	30,000
7721	Building Fixtures	0	100,000	100,000
7901	Principal on Indebtedness*	0	0	0
7911	Interest on Indebtedness	122,984	100,400	72,600
7923	Amortization Premium	-13,309	0	0
8001	Schools of Instruction	3,637	0	0
8003	Travel	2,324	0	0
8004	Mileage - Employee	1,276	1,300	1,400
8011	Memberships	16,105	28,100	28,500
8013	Public Notices	33,063	52,000	52,700
8014	Community Relations	2,271	500	600
8021	Maintenance - Software	40,498	40,900	41,400
8022	Maintenance - Equipment	13,632	9,800	10,000
8023	Maintenance - Vehicles	7,366	2,200	2,300
8024	Maintenance - Buildings	31,721	26,000	26,300
8032	Rental of Equipment	68,057	81,400	82,400
8041	Utilities	265,601	300,200	315,200
8044	Telephone	26,203	24,600	25,000
8051	Professional Services	601,344	406,400	411,300
8052	Nurse's Registry	347,384	491,100	497,500
8059	Departmental Chargeback	0	0	5,700
8061	Commercial Services	245,045	251,300	254,600
8077	RN Outside Registry	32,262	16,900	17,100
8079	LPN Outside Registry	88,565	70,400	71,300
8090	Background Checks	3,550	2,300	2,300
8121	Workers' Comp - Medical	297,124	111,400	112,900
8122	Workers' Comp - Salaries	26,078	800	800
8123	Workers' Comp - Settlements	27,071	0	0
8139	Incontinence Supplies	70,807	62,500	63,400
8230	State Provider Fee	426,924	441,700	438,600
8301	Medical Expense	1,428	3,200	3,200
8302	Drugs	218,134	178,100	180,400
8312	Christmas Party Expenses	4,788	1,500	1,500
8315	Outings	5,913	3,400	3,800
8316	Resident Activity Entertainment	11,210	10,800	11,000

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
EXPENDITURES: (CONTINUED)			
8402 Physical Therapy Consultant	353,631	315,600	319,700
8403 Occupational Therapy Consultant	233,383	233,300	236,300
8404 Speech Therapy Consultant	75,996	46,900	47,500
8405 Respiratory Therapy Consultant	79,186	91,000	92,200
8406 Pharmacy Consultant	11,347	15,500	15,700
8407 Dental Consultant	900	900	900
8408 Utilization Review	8,575	6,100	6,100
9001 Supplies	28,673	28,200	28,500
9011 Postage	5,573	10,300	10,400
9021 Copies - Inhouse	1,965	2,500	2,600
9101 Janitorial Supplies	63,672	52,300	53,000
9102 Laundry Supplies	9,299	10,300	10,400
9103 Linens	253	0	0
9111 Kitchen Supplies	33,518	29,500	29,900
9112 Chemicals	11,947	12,700	12,900
9131 Technical Supplies	194,820	219,200	222,800
9132 Rehab Billable Supplies	101,383	74,900	75,900
9134 Lab Fees	14,526	13,700	14,000
9136 Ambulance Fee	637	5,000	5,100
9137 X-Ray Fee	9,697	9,400	9,500
9141 Rehabilitation Supplies	3,644	6,300	6,300
9153 Educational Supplies	8,363	9,300	9,400
9201 Books & Videos	2,054	0	0
9221 Fuel	2,285	3,400	3,400
9231 Groceries	410,837	415,800	436,600
9232 Supplements	52,628	56,400	57,100
9242 Machine & Equipment Parts	57,802	54,500	55,200
9801 Miscellaneous	135	100	100
9820 Depreciation	577,857	579,700	587,200
9830 Loss on Disposal of Assets	1,078	0	0
9835 Loss on Bad Debts	0	110,000	111,400
9901 Contr to: General Fund	82,000	94,500	92,000
9912 Contr to: Tort & Liability	39,740	46,300	46,900
9962 Contr to: Asset Replacement Fund	60,000	73,000	72,000
TOTAL EXPENDITURES	14,550,426	13,991,600	14,359,100

* A principal payment of \$615,000 was made during FY 2013, a principal payment of \$641,250 was made during FY 2014, and a principal payment of \$663,750 will be made during FY 2015, however, this is recorded by reducing a previously booked Bonds Payable liability account on the balance sheet.

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015
EXPENDITURES:				
6005	Salaries	161,778	177,000	179,800
6111	Overtime	11,833	13,000	13,200
6115	On Call	100	100	100
6121	Premium Holiday	1,023	1,000	1,100
6123	Shift Differential	109	100	100
6124	Extra Duty Pay	680	800	800
6125	Weekend Pay	813	900	900
6241	Recruitment Bonus	750	0	800
6501	FICA (Social Security)	12,300	11,600	11,900
6502	IMRF (State Retirement)	18,485	18,700	19,900
6510	Insurance Buyout	0	3,000	3,000
6511	Health Insurance	51,473	54,600	60,400
6512	Life Insurance	761	400	800
6601	Unemployment Insurance	416	700	800
6701	Uniform Allowance	875	700	700
8051	Professional Services	2,752	200	0
8402	Physical Therapy Consult	353,631	315,600	319,700
8403	Occupational Consult	233,383	233,300	236,300
8404	Speech Therapy Consult	75,996	46,900	47,500
8405	Respiratory Therapy Consult	79,186	91,000	92,200
9141	Rehabilitation Supplies	3,644	6,300	6,300
TOTAL EXPENDITURES		1,009,987	975,900	996,300

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
EXPENDITURES:				
6005	Salaries	159,774	153,000	156,000
6111	Overtime	2,733	2,600	2,700
6115	On Call	2,500	2,400	2,400
6122	Supervisory Differential	109	100	100
6125	Weekend Pay	23	100	100
6501	FICA (Social Security)	12,406	11,800	12,100
6502	IMRF (State Retirement)	17,971	18,200	19,400
6510	Insurance Buyout	5,600	6,000	6,000
6511	Health Insurance	26,736	24,000	26,900
6512	Life Insurance	677	300	700
6601	Unemployment Insurance	400	600	700
8014	Marketing/Public Relations	1,080	200	300
8051	Professional Services	643	0	0
8315	Outings	2,169	1,800	2,200
TOTAL EXPENDITURES		232,820	221,100	229,600

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:				
5714	Ice Cream Parlor Donations	117	0	0
	TOTAL REVENUES	117	0	0
EXPENDITURES:				
6005	Salaries	137,501	117,700	120,100
6111	Overtime	337	300	300
6121	Premium Holiday	287	200	200
6122	Supervisory Differential	52	100	100
6123	Shift Differential	1,225	1,100	1,100
6125	Weekend Bonus	753	600	600
6501	FICA (Social Security)	10,546	9,900	10,200
6502	IMRF (State Retirement)	14,340	14,600	15,500
6510	Insurance Buyout	2,800	3,000	3,000
6511	Health Insurance	22,884	22,600	25,200
6512	Life Insurance	649	300	600
6601	Unemployment	718	1,300	1,400
<u>7553</u>	<u>Technical Equipment</u>	<u>2,975</u>	<u>0</u>	<u>0</u>
8051	Professional Services	1,508	3,600	3,600
8312	Christmas Party Expenses	4,788	1,500	1,500
8315	Outings	1,092	900	900
8316	Resident Entertainment	9,580	9,700	9,900
9131	Technical Supplies	11,245	8,200	8,300
9231	Groceries	438	100	100
	TOTAL EXPENDITURES	223,719	195,700	202,600

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
EXPENDITURES:				
6005	Salaries	567,742	531,000	541,700
6111	Overtime	16,022	15,000	15,300
6121	Premium Holiday	4,794	4,500	4,600
6123	Shift Differential	7,961	7,500	7,600
6124	Extra Duty Pay	800	800	800
6125	Weekend Bonus	6,313	5,900	6,000
6501	FICA (Social Security)	44,835	42,500	43,600
6502	IMRF (State Retirement)	49,758	50,400	53,600
6510	Insurance Buyout	11,200	15,000	18,000
6511	Health Insurance	98,610	92,700	100,400
6512	Life Insurance	3,074	1,400	3,000
6513	HSA Benefit	2,964	2,800	3,100
6601	Unemployment Insurance	3,562	6,300	6,800
6701	Uniform Allowance	4,490	3,400	3,500
8051	Professional Services	28,174	29,800	30,100
9111	Kitchen Supplies	33,518	29,500	29,900
9112	Chemicals	11,947	12,700	12,900
9231	Groceries	410,399	415,700	436,500
9232	Supplements	52,628	56,400	57,100
	TOTAL EXPENDITURES	1,358,791	1,323,300	1,374,500

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
EXPENDITURES:				
6005	Salaries	751,061	687,400	701,200
6091	Workers Compensation Payroll	5,580	5,000	5,200
6111	Overtime	35,636	32,600	33,300
6121	Premium Holiday	7,468	6,900	7,000
6123	Shift Differential	34,528	31,600	32,200
6124	Extra Duty Pay	7,240	6,700	6,800
6125	Weekend Bonus	7,302	6,700	6,800
6501	FICA (Social Security)	62,722	59,500	61,000
6502	IMRF (State Retirement)	84,200	85,300	90,800
6510	Insurance Buyout	16,800	9,000	9,000
6511	Health Insurance	118,493	123,700	137,000
6512	Life Insurance	2,862	1,300	2,800
6601	Unemployment	3,152	5,400	5,900
6701	Uniform Allowance	3,075	2,400	2,400
8051	Professional Services	1,508	1,800	1,800
8315	Outings	2,652	700	700
8316	Resident Entertainment	1,630	1,100	1,100
9131	Technical Supplies	6,082	2,800	2,800
TOTAL EXPENDITURES		1,151,990	1,069,900	1,107,800

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015
EXPENDITURES:				
6005	Salaries	-19,652	0	0
6501	FICA (Social Security)	13	0	0
7553	Technical Equipment	1,000	0	0
8032	Rental of Equipment	57,240	70,000	70,900
8051	Professional Services	154,427	10,400	10,600
8052	CNA Registry	347,384	491,100	497,500
8077	RN Outside Registry	32,262	16,900	17,100
8079	LPN Outside Registry	88,565	70,400	71,300
8139	Incontinence Supplies	70,807	62,500	63,400
8302	Drugs Medicare	218,134	178,100	180,400
8406	Pharmacy Consultant	11,347	15,500	15,700
8407	Dental Consultant	900	900	900
8408	Utilization Review	8,575	6,100	6,100
9131	Technical Supplies	177,492	208,200	211,700
9132	Medical Supplies..billable	101,383	74,900	75,900
9134	Lab Fees	14,526	13,700	14,000
9136	Ambulance Fee	637	5,000	5,100
9137	X-Ray Fee	9,697	9,400	9,500
TOTAL EXPENDITURES		1,274,737	1,233,100	1,250,100

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

DEPARTMENT: NURSING-NONCERTIFIED RN (3951) BOARD COMMITTEE:
FUND: REHAB & NURSING CTR (2501) HEALTH & HUMAN SRVCS

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015
EXPENDITURES:				
6005	Salaries	1,070,295	975,500	995,000
6111	Overtime	47,084	43,000	44,000
6121	Premium Holiday	10,638	9,800	10,000
6122	Supervisory Differential	12,236	11,300	11,500
6123	Shift Differential	70,428	64,600	65,900
6124	Extra Duty Pay	8,250	7,500	7,700
6125	Weekend Bonus	9,825	9,000	9,200
6241	Recruitment Bonus	5,250	4,000	4,000
6242	RN Point Bonus Program	4,425	3,500	3,500
6501	FICA (Social Security)	90,919	86,200	88,400
6502	IMRF (State Retirement)	127,668	129,300	137,600
6510	Insurance Buyout	8,400	6,000	6,000
6511	Health Insurance	186,536	188,300	207,700
6512	Life Insurance	3,201	1,500	3,100
6513	HSA Benefit	1,536	1,700	1,900
6601	Unemployment	2,853	5,000	5,400
6701	Uniform Allowance	2,820	2,200	2,200
TOTAL EXPENDITURES		1,662,363	1,548,400	1,603,100

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

DEPARTMENT: NURSING-NONCERTIFIED LPN (3952) BOARD COMMITTEE:
FUND: REHAB & NURSING CTR (2501) HEALTH & HUMAN SRVCS

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
EXPENDITURES:			
6005 Salaries	186,811	170,300	173,700
6111 Overtime	34,684	31,800	32,400
6121 Premium Holiday	2,490	2,300	2,300
6123 Shift Differential	12,641	11,600	11,800
6124 Extra Duty Pay	11,355	10,400	10,600
6125 Weekend Bonus	2,777	2,500	2,600
6501 FICA (Social Security)	18,196	17,300	17,700
6502 IMRF (State Retirement)	23,342	23,700	25,200
6511 Health Insurance	53,548	54,000	59,400
6512 Life Insurance	733	300	700
6601 Unemployment	730	1,300	1,400
6701 Uniform Allowance	715	600	600
 TOTAL EXPENDITURES	 348,021	 326,100	 338,400

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

DEPARTMENT: NURSING-NONCERTIFIED CNA (3953) BOARD COMMITTEE:
FUND: REHAB & NURSING CTR (2501) HEALTH & HUMAN SRVCS

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
EXPENDITURES:			
6005 Salaries	1,374,619	1,252,900	1,278,000
6091 Workers' Compensation	21,006	19,200	19,600
6111 Overtime	72,506	66,500	67,800
6121 Premium Holiday	15,220	13,900	14,200
6123 Shift Differential	67,327	61,800	63,000
6124 Extra Duty Pay	28,800	26,500	27,000
6125 Weekend Bonus	14,137	12,900	13,200
6501 FICA (Social Security)	122,808	116,500	119,400
6502 IMRF (State Retirement)	160,711	162,700	173,200
6510 Insurance Buyout	61,600	45,000	51,000
6511 Health Insurance	129,923	132,000	143,800
6512 Life Insurance	7,656	3,700	7,500
6601 Unemployment	8,480	14,600	16,000
6701 Uniform Allowance	7,960	6,200	6,300
 TOTAL EXPENDITURES	 2,092,753	 1,934,400	 2,000,000

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

DEPARTMENT: NURSING-CERTIFIED RN (3954) BOARD COMMITTEE:
FUND: REHAB & NURSING CTR (2501) HEALTH & HUMAN SRVCS

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
EXPENDITURES:			
6005 Salaries	129,132	117,700	120,100
6111 Overtime	18,454	17,000	17,300
6115 On Call	1,000	900	900
6125 Weekend Bonus	37	0	0
6501 FICA (Social Security)	10,829	10,200	10,500
6502 IMRF (State Retirement)	15,605	15,800	16,800
6511 Health Insurance	23,760	23,900	26,300
6512 Life Insurance	338	100	300
6513 HSA Benefit	2,964	3,500	3,800
6601 Unemployment	200	400	400
 TOTAL EXPENDITURES	 202,320	 189,500	 196,400

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

DEPARTMENT: NURSING-SUPERVISORY (3959) BOARD COMMITTEE:
FUND: REHAB & NURSING CTR (2501) HEALTH & HUMAN SRVCS

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015
EXPENDITURES:				
6005	Salaries	608,821	554,900	566,000
6111	Overtime	43,559	40,000	40,800
6115	On Call	1,300	1,200	1,200
6121	Premium Holiday	2,464	2,300	2,300
6122	Supervisory Differential	24	0	0
6123	Shift Differential	5,843	5,300	5,400
6124	Extra Duty Pay	1,060	1,000	1,000
6125	Weekend Bonus	1,341	1,300	1,300
6501	FICA (Social Security)	47,476	45,100	46,200
6502	IMRF (State Retirement)	70,057	70,900	75,500
6510	Insurance Buyout	2,800	3,000	3,000
6511	Health Insurance	138,233	138,300	152,500
6512	Life Insurance	1,788	900	1,800
6601	Unemployment	992	1,700	1,800
6701	Uniform Allowance	700	600	600
TOTAL EXPENDITURES		926,460	866,500	899,400

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
EXPENDITURES:			
6005 Salaries	307,779	280,000	285,600
6111 Overtime	2,219	2,000	2,100
6121 Premium Holiday	2,646	2,400	2,400
6123 Shift Differential	1,571	1,500	1,500
6124 Extra Duty Pay	315	300	300
6125 Weekend Bonus	2,860	2,500	2,600
6501 FICA (Social Security)	22,534	21,400	21,900
6502 IMRF (State Retirement)	32,269	32,700	34,800
6510 Insurance Buyout	5,600	9,000	9,000
6511 Health Insurance	103,773	107,300	118,900
6512 Life Insurance	2,259	1,000	2,200
6601 Unemployment Insurance	1,919	3,300	3,600
6701 Uniform Allowance	2,060	1,600	1,600
8061 Commercial Services	213,532	214,100	216,900
9101 Janitorial Supplies	63,672	52,300	53,000
9102 Laundry Supplies	9,299	10,300	10,400
9103 Linens	253	0	0
 TOTAL EXPENDITURES	 774,561	 741,700	 766,800

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	12 MONTHS		BOARD
		ACTUAL FY 2013	PROJECTED FY 2014	ADOPTED FY 2015
EXPENDITURES:				
6005	Salaries	83,936	91,600	93,500
6111	Overtime	22,775	24,900	25,400
6115	On-Call	8,994	9,800	10,000
6121	Premium Holiday	165	200	200
6125	Weekend Bonus	122	100	100
6501	FICA (Social Security)	8,192	7,800	8,000
6502	IMRF (State Retirement)	11,808	11,900	12,700
6511	Health Insurance	26,774	30,000	33,000
6512	Life Insurance	368	100	300
6601	Unemployment Insurance	233	400	400
6701	Uniform Allowance	350	300	300
8022	Maintenance - Equipment	10,962	9,800	10,000
8023	Maintenance - Vehicles	7,366	2,200	2,300
8024	Maintenance - Buildings	31,721	26,000	26,300
8032	Rental of Equipment	1,251	1,400	1,400
8041	Utilities	265,601	300,200	315,200
8061	Commercial Services	31,062	37,200	37,700
9221	Fuel	2,285	3,400	3,400
9242	Machine & Equipment Parts	57,802	54,500	55,200
TOTAL EXPENDITURES		571,767	611,800	635,400

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
4031 Medicare - Part A *1	3,871,334	3,379,900	3,953,500
4032 Medicare - Part B	348,110	211,000	213,700
4038 Medicare Settlement (Cost Report)	36,864	0	0
4138 IGT Prior Year Settlements	1,068,874	833,900	725,700
4201 Illinois Public Aid *2	4,177,432	5,060,300	5,026,500
4421 Townships	149,247	149,300	150,800
4601 Private Pay *3 & *4	4,892,250	4,288,700	4,517,700
5501 Interest	27,113	120,400	121,600
5601 Employee Meals	7,565	4,800	4,800
5626 Workers Comp Salary Reimbursement	26,078	200	0
5701 Donations	37,604	12,900	13,000
5704 Donations - Fixed Assets	13,060	0	0
5710 SLF Donations	240,000	0	0
5899 Miscellaneous	3,883	5,400	5,500
TOTAL REVENUES	14,899,415	14,066,800	14,732,800

- *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	323,411	253,200	258,200
6111 Overtime	23,793	18,600	19,000
6115 On-Call	400	300	300
6121 Premium Holiday	335	300	300
6122 Supervisory Differential	77	100	100
6123 Shift Differential	235	200	200
6125 Weekend Bonus	571	400	400
6231 Deferred Compensation	4,892	3,800	3,900
6501 FICA (Social Security)	21,841	20,700	21,200
6502 IMRF (State Retirement)	32,162	32,600	34,700
6510 Insurance Buyout	1,600	9,000	9,000
6511 Health Insurance	53,993	51,500	57,500

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
EXPENDITURES: (CONTINUED)			
6512 Life Insurance	957	400	900
6601 Unemployment Tax	914	1,600	1,700
6701 Uniform Allowance	6,357	5,000	5,100
7901 Principal on Indebtedness*	0	0	0
7911 Interest on Indebtedness	122,984	100,400	72,600
7923 Amortization Premium	-13,309	0	0
8001 Schools of Instruction	3,637	0	0
8003 Travel	2,324	0	0
8004 Mileage - Employee	1,276	1,300	1,400
8011 Memberships	16,105	28,100	28,500
8013 Public Notices	33,063	52,000	52,700
8014 Community Relations	1,191	300	300
8021 Maintenance - Software	40,498	40,900	41,400
8022 Maintenance - Equipment	2,670	0	0
8032 Rental of Equipment	9,566	10,000	10,100
8044 Telephone	26,203	24,600	25,000
8051 Professional Services	412,333	360,600	365,200
8059 Departmental Chargeback	0	0	5,700
8061 Commercial Services	450	0	0
8090 Background Checks	3,550	2,300	2,300
8121 Workers' Comp - Medical	297,124	111,400	112,900
8122 Workers' Comp - Salaries	26,078	800	800
8123 Workers' Comp - Settlements	27,071	0	0
8230 State Provider Fee	426,924	441,700	438,600
8301 Medical Expense	1,428	3,200	3,200
9001 Supplies	28,673	28,200	28,500
9011 Postage	5,573	10,300	10,400
9021 Copies - Inhouse	1,965	2,500	2,600
9153 Educational Supplies	8,363	9,300	9,400
9201 Books & Videos	2,054	0	0
9801 Miscellaneous	135	100	100
9820 Depreciation	577,857	579,700	587,200
9830 Loss on Disposal of Fixed Assets	1,045	0	0
9835 Loss on Bad Debts	0	110,000	111,400
9901 Contr to: General Fund	82,000	94,500	92,000
9912 Contr to: Tort & Liability	39,740	46,300	46,900
9962 Contr to: Asset Replacement	60,000	73,000	72,000
TOTAL EXPENDITURES	2,720,105	2,529,200	2,533,700

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
EXPENDITURES:				
7551	Improvements	0	95,000	95,000
7553	Technical Equipment	0	30,000	30,000
7721	Building Fixtures	0	100,000	100,000
9830	Loss on Disposal of Fixed Assets	32	0	0
TOTAL EXPENDITURES		32	225,000	225,000

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
4801 Financial Services	691	800	1,000
4901 Insurance Coverage-Employees	1,313,795	1,450,000	1,500,000
4902 Insurance Coverage - Non-Employee	196,635	140,000	200,000
4903 Insurance Coverage-Employer	4,245,535	4,660,000	4,825,000
4904 Employer-Life Insurance Premium	70,440	37,000	38,000
5501 Interest	2,750	3,000	3,000
5633 Settlements	0	200	0
 TOTAL REVENUES	 5,829,845	 6,291,000	 6,567,000
 EXPENDITURES:			
8013 Public Notices	121	0	0
8051 Professional Services	21,000	13,000	25,000
8056 Employee Assistance Program	10,500	11,000	12,000
8061 Commercial Services	0	0	1,000
8101 Insurance Premiums-Health	5,618,809	270,000	310,000
8103 Life Insurance Premiums	77,310	37,000	38,000
8104 Stop Loss Premiums	0	455,000	515,000
8115 Claims Administration	0	215,000	230,000
8116 Claims Administration - Dental	0	18,000	20,000
8117 Access Fees	0	52,000	55,000
8120 Affordable Care Act Fees	0	35,000	25,000
8128 ADP Discounts	0	-1,850,000	-1,000,000
8129 Prescriptions Credits	0	-52,000	-48,000
8130 Employee Insurance - Prescriptions	0	1,000,000	1,040,000
8131 Employee Insurance - Medical	0	6,700,000	5,000,000
8132 Employee Insurance - Dental	0	140,000	170,000
8134 Insurance Refunds - Prepaid	41,353	50,000	50,000
8135 Excess Medical Claims	0	-1,200,000	-475,000
8305 Wellness Program	29,159	25,000	30,000
9001 Office Supplies	0	0	1,000
9801 Miscellaneous	0	0	1,000
 TOTAL EXPENDITURES	 5,798,252	 5,919,000	 6,000,000

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
5501 Interest	70	100	100
5534 Sale of Publications	0	200	200
5701 Donations	3,326	1,000	1,000
5901 Contribution From: General Fund	12,000	12,000	10,000
 TOTAL REVENUES	 15,396	 13,300	 11,300
 EXPENDITURES:			
6005 Salaries	6,800	10,800	7,200
6501 FICA (Social Security)	520	900	600
6601 Unemployment Tax	68	200	200
7701 Office Furniture & Small Equipment	0	0	500
7711 Computer Equipment	0	0	1,500
8011 Memberships	320	300	300
8022 Maintenance - Equipment	284	400	600
8061 Commercial Services	105	600	600
9001 Office Supplies	2,312	2,000	2,000
9011 Postage	368	400	400
9201 Books & Subscriptions	380	100	100
 TOTAL EXPENDITURES	 11,157	 15,700	 14,000

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
5033 Children's Waiting Room	20,055	21,000	30,000
5501 Interest	8	0	0
5901 Contr Fr. General Fund	0	3,000	0
5939 Contr Fr: Opportunity Fund	14,000	0	0
TOTAL REVENUES	34,063	24,000	30,000
EXPENDITURES:			
8232 Children's Waiting Room Organization	36,000	24,000	24,000
TOTAL EXPENDITURES	36,000	24,000	24,000

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
4401 Local Agencies	1,673	0	0
4546 Mentor Court	1,000	0	0
4561 Drug Testing	23,109	15,000	18,000
5026 Drug Court Fee	112,273	107,000	110,000
5501 Interest	531	0	0
5708 C.L.E.A.N. Alumni	0	1,000	0
5932 Contr Fr: Mental Health	18,297	2,000	20,500
5953 Contr Fr: Probation Services	36,000	38,500	38,500
TOTAL REVENUES	192,884	163,500	187,000
EXPENDITURES:			
6005 Salaries	94,565	95,000	94,000
6071 Part Time	0	20,000	0
6111 Overtime	476	0	0
6221 Longevity Pay	569	1,000	1,000
6302 PHO Contingency (PHO)	153	0	0
6501 FICA (Social Security)	6,843	9,000	8,000
6502 IMRF (State Retirement)	9,963	13,000	11,000
6511 Health Insurance	11,645	21,000	28,000
6512 Life Insurance	331	1,000	500
6513 H S A Benefit	456	0	3,000
6601 Unemployment Tax	250	1,000	500
7701 Office Furniture & Small Equipment	89	0	0
7711 Computer Equipment	1,374	0	0
8001 Schools of Instruction	1,900	3,500	3,500
8003 Travel	553	5,000	5,000
8007 Meetings - Host Expenses	3,533	3,000	3,000
8011 Memberships	1,748	1,000	1,000
8044 Telephone	723	750	800
8051 Consultants	12,421	8,000	8,000
8072 Software Acquisition	0	100	100
8096 Client Assistance	12,805	12,500	12,500
8201 Contribution to Agencies	25,149	15,000	15,000
8206 Drug Testing	12,665	17,000	17,000
9001 Office Supplies	3,527	4,000	4,000
9011 Postage	1,241	900	800
9021 Copies-Inhouse	1,306	1,200	1,200
TOTAL EXPENDITURES	204,285	232,950	217,900

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
5031 Forfeits	1,600	2,500	2,500
5501 Interest	15	0	0
TOTAL REVENUES	1,615	2,500	2,500
EXPENDITURES:			
8001 Schools of Instruction	0	1,500	500
8003 Travel	0	0	1,000
8044 Telephone	47	0	0
8084 Witness Fees	0	400	400
8085 Transcripts	892	1,200	1,200
9001 Supplies	81	0	0
9021 Copies - In House	0	1,000	1,000
9042 Printing Supplies	0	500	500
TOTAL EXPENDITURES	1,020	4,600	4,600

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
4005 Federal Grant - Operating Public Safety	0	14,713	0
4153 SCAAP Grant	16,482	0	12,000
4502 Administrative Fees	29,630	20,000	20,000
5031 Forfeits	16,930	12,000	12,000
5045 DUI Fines	55,322	37,000	37,000
5046 Narcotics Task Force	48,868	38,000	38,000
5501 Interest	1,310	0	0
5701 Donations	7,750	5,000	5,000
5702 DeKalb County Community Found	222	0	0
TOTAL REVENUES	176,513	112,000	124,000
EXPENDITURES:			
7352 Sheriff's Care Trac	695	1,000	1,000
7701 Office Furniture & Small Equipment	4,929	3,500	8,700
7719 Other Equipment	20,291	27,000	40,400
8008 Training	2,970	2,000	6,000
8022 Maintenance - Equipment	13,103	4,000	4,000
8023 Maintenance - Vehicles	0	1,000	1,000
8032 Rent Equipment	0	5,000	5,000
8044 Telephone	2,828	7,000	7,000
8235 Restricted SCAAP	16,482	5,000	5,000
8306 Citizen Academy Expenses	6,399	5,000	5,000
9916 Contr to: Sheriff Department	0	45,000	51,000
TOTAL EXPENDITURES	67,696	105,500	134,100

DeKalb County Government



FY 2015 BUDGET PLAN

Public Building Commission

DEKALB COUNTY PUBLIC BUILDING COMMISSION
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12-MONTH PROJECTED FY2014	BOARD ADOPTED FY 2015
REVENUES:				
5501	Interest	2	1	0
5899	Miscellaneous	7,875	0	0
5964	Contribution From Sinking Fund	25,000	25,000	25,000
5966	Contribution From R&R Sycamore	10,000	0	10,000
TOTAL REVENUES		42,877	25,001	35,000
EXPENDITURES:				
6005	Salaries	24,611	20,000	17,000
6071	Part-Time Seasonal	0	0	3,000
6501	FICA (Social Security)	2,185	1,500	1,500
6601	Unemployment Tax	100	100	200
6602	Workers Compensation Insurance	0	0	300
8003	Travel	0	200	200
8022	Maintenance - Equipment	0	0	200
8044	Telephone	585	500	500
8051	Professional Services	7,650	8,400	8,500
8105	Surety Bonds	275	275	300
9001	Supplies	438	300	300
TOTAL EXPENDITURES		35,844	31,275	32,000

DEKALB COUNTY PUBLIC BUILDING COMMISSION
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12-MONTH PROJECTED FY2014	BOARD ADOPTED FY 2015
REVENUES:				
5501	Interest	0	0	15,000
5913	Contribution From County PBC Lease	25,643	18,176	0
	TOTAL REVENUES	25,643	18,176	15,000
EXPENDITURES:				
9981	Contribution To PBC R&R Sycamore	25,643	18,176	15,000
	TOTAL EXPENDITURES	25,643	18,176	15,000

DEKALB COUNTY PUBLIC BUILDING COMMISSION
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY2014	BOARD ADOPTED FY 2015
REVENUES:				
5501	Interest	1,250	800	1,000
5913	Contribution From PBC Lease	175,000	175,000	175,000
5967	Contribution From PBC Cap Imp Res	25,643	18,000	15,000
TOTAL REVENUES		201,893	193,800	191,000
EXPENDITURES:				
7121	Building Remodeling	975	200	0
7722	Building Modifications	60,817	1,400	0
7832	Parking Lot Construction / Repair	24,135	0	0
7834	Concrete Replacement & Repair	15,520	20,000	20,000
7836	Courthouse Security Area Modification	0	0	10,000
7837	Admin Building Updates	0	30,000	0
7846	Administration Building Elevator	0	0	200,000
7847	Carpet/Tile Replacement (Legis Ctr)	18,670	25,000	15,000
7848	Roof - Courthouse	0	19,065	117,000
7855	Seal Coat/Re-Stripe Parking Lots	0	0	17,000
7990	Capital Contingency	0	0	6,000
9901	Contribution To PBC General	10,000	0	10,000
TOTAL EXPENDITURES		130,117	95,665	395,000

DEKALB COUNTY PUBLIC BUILDING COMMISSION
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTH PROJECTED FY2014	BOARD ADOPTED FY 2015
REVENUES:				
5501	Interest	143	100	1,000
5901	Contribution From County General Fund	50,000	50,000	50,000
	TOTAL REVENUES	50,143	50,100	51,000
EXPENDITURES:				
7831	Landscaping Improvements	9,876	8,000	10,000
7834	Sidewalks/Concrete Repair	0	1,000	0
7841	General Painting	0	0	5,000
7847	Carpet/Tile Replacement	0	9,608	0
7858	HVAC Upgrades	0	47,216	0
7863	Security Upgrades	0	0	10,000
7990	Capital Contingency	0	0	5,000
	TOTAL EXPENDITURES	9,876	65,824	30,000

DEKALB COUNTY PUBLIC BUILDING COMMISSION
FY 2015 BUDGET

DEPARTMENT: HEALTH FACILITY/NH (7450)

FUND: RENEWAL & REPLACEMENT - HEALTH FACILITY(8450)

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTH PROJECTED FY2014	BOARD ADOPTED FY 2015
REVENUES:				
5501	Interest	1,258	1,000	25,000
5913	Contr From County PBC Lease	325,000	350,000	375,000
TOTAL REVENUES		326,258	351,000	400,000
EXPENDITURES:				
7831	Landscaping Improvements	0	10,000	10,000
7834	Sidewalks/Concrete Work	0	10,000	10,000
7848	Roof/Attic	0	13,230	0
7857	Multi-Purpose Room Refurbishment	0	0	25,000
7990	Capital Contingency	0	5,000	5,000
TOTAL EXPENDITURES		0	38,230	50,000

DEKALB COUNTY PUBLIC BUILDING COMMISSION
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTH PROJECTED FY2014	BOARD ADOPTED FY 2015
REVENUES:				
5501	Interest	124	500	1,000
TOTAL REVENUES		124	500	1,000
EXPENDITURES:				
7956	Jail Security Cameras	0	35,000	40,000
7978	Live Scan Booking Equipment	0	8,000	32,000
7990	Capital Contingency	0	5,000	3,000
TOTAL EXPENDITURES		0	48,000	75,000

DEKALB COUNTY PUBLIC BUILDING COMMISSION
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12-MONTH PROJECTED FY2014	BOARD ADOPTED FY 2015
REVENUES:				
4721	Building Lease - Nursing Home***	135,284	0	740,000
4722	Building Lease - Health Dept. ***	45,095	0	250,000
5501	Interest	232	100	0
TOTAL REVENUES		180,611	100	990,000
EXPENDITURES:				
7901	Principal on Indebtedness***	820,000	855,000	885,000
7911	Interest on Indebtedness	138,979	109,000	75,000
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		970,167	990,000	986,000

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

DeKalb County Government



**FY 2015
BUDGET PLAN**

Forest Preserve District

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	ADOPTED BUDGET FY 2015
REVENUES:			
3011 Property Tax - General	1,107,317	1,035,900	1,010,000
3012 Interest on Current Property Tax	55	0	0
3014 Property Tax - FICA/IMRF	23,960	25,000	25,000
3041 TIF Surplus	21,906	17,799	0
3331 Replacement Tax	13,893	10,069	10,000
4632 NREC Revenue	16,359	25,000	25,000
5501 Interest	5,134	8,000	5,000
5521 Land Rentals	19,606	18,000	18,000
5522 Shelter Rentals and Camping Fees	11,447	11,000	10,000
5701 Donations	4,895	280	0
5707 DeKalb Community Foundation	4,088	0	0
5899 Miscellaneous	107	0	0
5911 Contribution From FP Retirement Fund	34,371	45,000	45,000
TOTAL REVENUES	1,263,137	1,196,048	1,148,000
EXPENDITURES:			
6005 Salaries	214,219	215,000	215,000
6051 Boards & Commissions	5,230	6,000	6,000
6061 Seasonal Help and Park Managers	62,104	60,000	60,000
6071 Part Time	46	0	0
6081 Safety & Security	10,364	10,000	10,000
6111 Overtime	16	0	0
6221 Longevity	7,086	6,000	6,000
6231 Deferred Compensation	5,016	5,000	5,000
6501 FICA (Social Security)	22,030	25,000	25,000
6502 IMRF (State Retirement)	34,171	45,000	45,000
6511 Health Insurance	42,864	45,000	45,000
6512 Life Insurance	677	1,000	1,000
6601 Unemployment Tax	525	1,000	1,000
7232 DeKalb/Sycamore Trail & GWT	400	10,000	25,000
7252 Special Projects-Natural Res Mgmt	14,493	16,000	10,000
7253 Park Improvements	29,084	15,000	10,000
7254 Park Improvements (Staff labor)	8,661	15,000	10,000

(CONTINUED)

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
EXPENDITURES: (CONTINUED)			
7258 Wetland Mitigation	7,225	25,000	0
7802 Construction Equipment	6,888	15,000	0
7803 Lawn Equipment	0	0	3,000
8003 Travel	0	500	500
8005 Mileage - Boards	632	600	600
8011 Memberships	450	500	500
8013 Public Notices	0	500	0
8022 Maintenance - Equipment	6,067	7,000	7,000
8023 Maintenance - Vehicles	5,812	8,000	8,000
8024 Maintenance - Buildings & Grounds	25,825	18,000	18,000
8041 Utilities	6,185	7,000	7,000
8044 Telephone	4,908	7,000	5,000
8051 Professional Services	9,225	10,000	10,000
8061 Commercial Services - Garbage	10,716	10,000	2,000
8211 Property Taxes	1,251	1,500	1,500
8229 DeKalb County Community Foundation	223	0	0
8332 Environmental Education	20,000	20,000	20,000
8411 NREC Expenses	25,000	25,000	25,000
9001 Supplies	21,469	25,000	25,000
9011 Postage	479	400	400
9021 Copies - Inhouse	4	500	500
9211 Clothing	0	500	1,000
9221 Fuel	33,162	35,000	35,000
9241 Vehicular Parts	239	1,000	1,000
9242 Machine & Equipment Parts	1,903	2,000	2,000
9801 Miscellaneous	791	1,000	1,000
9971 Contribution To FP Land Acquisition	555,000	525,000	500,000
TOTAL EXPENDITURES	1,200,440	1,221,000	1,148,000

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT	DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:				
5501	Interest	8,163	0	0
5701	Donations	10,000	0	0
5911	Contribution From Retirement	6,634	0	0
5936	Contribution From FP General Fund	555,000	525,000	500,000
	TOTAL REVENUES	579,797	525,000	500,000
EXPENDITURES:				
6005	Salaries	4,708	2,500	0
6071	Land Management	38,496	40,000	47,000
6111	Overtime	65	0	0
6501	FICA (Social Security)	2,719	1,200	3,000
6502	IMRF (State Retirement)	4,822	2,100	5,000
6601	Unemployment Insurance	71	100	100
7253	Park Improvements	41,382	36,000	0
	TOTAL EXPENDITURES	92,263	81,900	55,100

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

BOARD COMMITTEE:
FOREST PRESERVE

ACCOUNT DESCRIPTION	ACTUAL FY 2013	12 MONTHS PROJECTED FY 2014	BOARD ADOPTED FY 2015
REVENUES:			
3011 Current Property Taxes	249,435	0	0
3014 Property Tax - FICA/IMRF	0	335,000	250,000
5501 Interest	1,194	0	0
TOTAL REVENUES	250,628	335,000	250,000
EXPENDITURES:			
9936 Contribution To FP General Fund	34,371	45,000	45,000
9971 Contribution To FP Land Acquisition	6,634	0	0
TOTAL EXPENDITURES	41,006	45,000	45,000

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET

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

ACCOUNT DESCRIPTION	ACTUAL FY2013	12 MONTHS PROJECTED FY2014	BOARD ADOPTED FY 2015
REVENUES:			
3011 Current Property Taxes	99,922	0	0
3015 Property Tax - Tort & Liability	0	75,000	200,000
5501 Interest	652	0	0
TOTAL REVENUES	100,574	75,000	200,000
EXPENDITURES:			
7253 Park Improvements (Risk Abatement)	20,688	54,000	150,000
7719 Other Equipment	0	5,700	0
8101 Insurance Premiums	15,990	20,000	20,000
9001 Supplies	1,666	1,000	30,000
TOTAL EXPENDITURES	38,344	80,700	200,000

**DEKALB COUNTY FOREST PRESERVE DISTRICT
FY 2015 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 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 Actual - Audited	1,480,633	117,498	1,598,131	776,046	822,085		5,604,824
FY 2014 Projected	1,470,900	90,148	1,561,048	858,600	702,448		6,307,272
FY 2015 Budgeted	1,485,000	68,000	1,553,000	903,100	649,900		6,957,172

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 2015 BUDGET

DEKALB COUNTY COMMUNITY FOUNDATION FUNDS

Fund	Year Ended	Revenues	Expenses	Ending Balance
Conservation & Natural Resource Education Endowment	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
12/31/2013	4,088	223	24,923	
06/30/2014	1,135	125	25,932 *	

*Note: 06/30/2014 entry is for the six months ended June 30, 2014.

Land Fund	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 2015 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	0.6900	26.0315	-	7,225	239,036
12/31/2014	26.0315	<u>0.4700</u>	25.5615	<u>18,800</u>	<u>40,307</u>	217,529 **
Totals		<u>31.9385</u>		<u>\$ 1,164,996</u>	<u>\$ 947,467</u>	

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

** FY 2014 balances are unaudited projections.

**DEKALB COUNTY GOVERNMENT
FY 2015 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	Mayfield	11/25/1992	20	-	13,195	D
9 (DeKalb and Kane Counties) Great Western Trail	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 2015 BUDGET PLAN

Chart of Accounts

DEKALB COUNTY GOVERNMENT

- FY 2015 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
1219	Circuit Clerk Electronic Citation Fund	5330	Circuit Clerk Electronic Citation

DEKALB COUNTY GOVERNMENT

- FY 2015 BUDGET -

CHART OF ACCOUNTS: FUNDS & DEPARTMENTS

FUND #	FUND NAME	DEPT #	DEPARTMENT NAME
1220	Neutral Exchange Program Fund	5385	Neutral Exchange Program
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
1236	R & R Highway Facilities Fund	3580	R & R Highway Facilities Fund
1241	Public Health Fund	3610	Public Health
1242	Community Mental Health Fund	3710	Community Mental Health
1243	Community Action Fund	4410	Community Action
1244	Community Action Revolving Loan Fund	4420	Community Action Revolving Loans
1245	Senior Services Fund	4510	Senior Services
1246	Veterans Assistance Commission Fund	4610	Veterans Assistance Commission

DEKALB COUNTY GOVERNMENT

- FY 2015 BUDGET -

CHART OF ACCOUNTS: FUNDS & DEPARTMENTS

FUND #	FUND NAME	DEPT #	DEPARTMENT NAME
1247	Solid Waste Program Fund	3650	Solid Waste Program
1248	Landfill Host Benefit Fund	3660	Landfill Host Benefit
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
1487	Evergreen Village Operations Fund	5592	Evergreen Village Operations
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

DEKALB COUNTY GOVERNMENT

- FY 2015 BUDGET -

CHART OF ACCOUNTS: FUNDS & DEPARTMENTS

FUND #	FUND NAME	DEPT #	DEPARTMENT NAME
2501	Rehab & Nursing Center Fund (continued)	3880	Nursing - Dietary
		3930	Nursing - Special Care Unit
		3950	Nursing - Nursing
		3951	Nursing - Non-Certified RN
		3952	Nursing - Non-Certified LPN
		3953	Nursing - Non-Certified CNA
		3954	Nursing - Certified RN
		3959	Nursing - Supervisory
		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
3802	Drug Prosecution Program Fund	2740	Drug Prosecution Program
3803	Sheriff's Law Enforcement Projects Fund	2660	Sheriff's Law Enforcement Projects
4901	Long-Term Debt Account Group	6520	Long Term Debt-Compensated Absences
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		N/A
8100	PBC - General Fund	7110	PBC-General Operations

DEKALB COUNTY GOVERNMENT

- FY 2015 BUDGET -

CHART OF ACCOUNTS: FUNDS & DEPARTMENTS

<u>FUND #</u>	<u>FUND NAME</u>	<u>DEPT #</u>	<u>DEPARTMENT NAME</u>
8200	PBC - Capital Improvement Reserve Fund	7210	PBC-Capital Improvement Reserve
8400	PBC - R & R Sycamore Campus Fund	7410	PBC-Sycamore Campus
8440	PBC - R & R Community Outreach Building	7440	PBC-Community Outreach Building
8450	PBC - R & R Health Facility Fund	7450	PBC-Health Facility/Non-Nursing Home
8460	PBC - R & R Public Safety Building Fund	7460	PBC-Public Safety Building
8500	PBC - Sinking Fund	7510	PBC-Health Facility Debt Service

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

Assets 0001 - 0999		0711	Purchases for Postage
0001	Cash & Investments	0712	Sales from Postage
0003	Certificates of Deposit	0715	Prepaid UPS
0005	Nursing Home - Community Life Account	0716	Purchases for UPS
0006	Nursing Home - CVS Cash Account	0717	Sales from UPS
0007	Nursing Home - Courtyard Cash Account	0720	Revenue Stamps (State)
0008	Escrow Cash	0725	Equipment Sales
0010	Petty Cash	0730	Interest Received - Tax Collection
0011	Petty Cash - Circuit Clerk	0740	Travel Advances
0012	Petty Cash - County Clerk	0745	Food Advances - Sheriff Department
0013	Petty Cash - Recorder	0750	Prepaid Expenses
0014	Petty Cash - Sheriff	0751	Prepaid Health Insurance
0015	Petty Cash - State's Attorney	0752	Prepaid Life Insurance
0016	Petty Cash - Joiner History Room	0755	Prepaid Youth Beds
0017	Petty Cash - Circuit Clerk UPS	0760	Uniform Inventory
0018	Petty Cash - Cir Clerk Child Support	0770	Printing Inventory
0019	Petty Cash - Cir Clerk Branch Court	0780	Vehicle Maintenance
0020	Emergency Assistance	0801	Due from General Fund
0021	Petty Cash - Circuit Clerk II	0802	Due from Senior Services Fund
0022	Federal Transportation Grant Account	0803	Due from Commonwealth Edison
0505	Unamortized Discount	0812	Due from Retirement Fund
0510	Savings Account	0813	Due from Tort & Liability Insurance Fund
0550	Cash with Paying Agent	0814	Due from Facilities Management
0551	Issuance Costs 2005 Bonds	0822	Due from Highway Fund
0552	Unamortized Loss on Refund	0823	Due from Engineering Fund
0553	Issuance Cost 2010A Bonds	0824	Due from Aid to Bridges Fund
0554	Issuance Cost 2010B Bonds	0825	Due from County Motor Fuel Tax Fund
0560	Restricted Cash	0826	Due from Federal Highway Matching Tax Fund
0575	Investment in Supportive Living	0827	Due from Health Fund
0600	Accounts Receivable	0828	Due from Community Mental Health Fund
0605	Property Taxes Receivable	0829	Due from Rehab & Nursing Home Fund
0607	A/R - Townships	0830	Due from Veterans Assistance Fund
0609	A/R - Medicare Cost Report	0831	Due from NH Capital Improvement Fund
0610	A/R - General Long Term Debt	0835	Due from Law Library Fund
0611	A/R - Land Endowment	0837	Due from Community Action-Financial Aid Fund
0612	A/R - Conservation Endowment	0838	Due from Forest Preserve District
0615	Grants Receivable	0839	Due from PBC Lease Fund
0619	Intergovernmental Transfers (IGT) Receivable	0840	Due from Public Building Commission
0620	Medicare Settlement	0841	Due from Special Drainage Fund
0621	Allowance for Doubtful Accounts	0842	Due from Community Action Fund
0630	Accrued Interest	0843	Due from Debt Service Fund
0650	Notes Receivable	0844	Due from Working Cash Fund
0660	Leases Receivable	0845	Due from Government Account
0700	Stores Inventory	0846	Due from Medical Insurance Fund
0701	Purchases for Stores	0847	Due from Township Motor Fuel Tax Fund
0702	Sales from Stores	0849	Due from Evergreen Village Operations Fund
0710	Prepaid Postage	0848	Due from Township Special Bridge Fund

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

0850	Due from Document Storage Fund	0946	Bridges & Culverts
0851	Due from Micrographics Fund	0947	Accum Depreciation - Bridges & Culverts
0852	Due from Court Automation Fund	0948	Storm Sewers
0853	Due from Special Projects Fund	0949	Accum Depreciation - Storm Sewers
0854	Due from Child Support Fund	0951	Construction in Progress
0855	Due from GIS Fund	0952	Traffic Signals
0856	Due from Court Security Fund	0953	Accum Depreciation - Traffic Signals
0857	Due from Children's Waiting Room Fund	0955	Dementia Program Development Costs
0858	Due from Solid Waste Program Fund	0956	Senior Living Facility Development Costs
0859	Due from Federal Transportation Grant Fund	0999	Total Assets
0867	Due from Opportunity Fund		
0868	Due from Tollway Access Loan Fund		
0869	Due from Capital Improvement Reserve Fund		Liabilities 1000 - 1999
0870	Reserved for Future Use	1010	Vendor Checks Payable
0871	Due from Broadband Grant Fund	1100	Accounts Payable
0872	Due from Evergreen Village Fund	1105	Judgments & Claims Payable
0890	Due from Circuit Clerk	1109	Retainage Payable
0891	Due from Montoya Project Fund	1110	Accrued Payroll
0894	Due from Community Outreach Building	1120	Deferred Property Taxes
0895	Due from Other Funds	1122	Deferred Revenues
0896	Due from PBC General Fund	1125	Plan Review
0897	Due from Trust & Agency Funds	1130	Lease Obligations
0898	Due from Enhanced Drug Court Fund	1132	Revenue Bonds Payable
0899	Due from Other Governments	1133	Bonds Payable
0900	Land	1134	Interest Payable
0909	Capital Assets Net of Debt	1135	General Bonds Payable
0910	Buildings	1138	Interest Payable
0911	Accum Depreciation - Buildings	1140	Health Claims Payable
0912	Unrestricted Assets	1142	Animal Control Claims Payable
0920	Land Improvements	1143	Premium on 2005 Bonds
0921	Accum Depreciation - Land Improvements	1144	Reserve for Intergovernmental Transfers
0922	Intangible Assets	1145	Workers Comp Settlements Payable
0923	Accum Depreciation - Intangibles Assets	1147	Health Insurance Assessments Payable
0925	Furniture & Fixtures	1148	Reserve for Corp Compliance
0926	Accum Depreciation - Furn & Fixtures	1150	Unearned Income
0930	Equipment	1155	Escrow Payable
0931	Accum Depreciation - Equipment	1157	Property Development Payable
0932	Office Equipment	1160	Medicare Payable
0933	Accum Depreciation - Office Equipment	1162	First Impressions - KCH
0934	Maintenance Equipment	1165	IPA Payable
0935	Accum Depreciation - Maint Equipment	1167	Advance Billing
0940	Vehicles	1170	Hunting & Fishing License
0941	Accum Depreciation - Vehicles	1175	Death Certificate State Surcharge
0942	Roads	1176	Rental Housing Support Program
0943	Accum Depreciation - Roads	1177	Marriage & Civil Union State Surcharge
0944	Right of Ways	1180	Networking for Families
0945	Accum Depreciation - ROWs	1200	Compensated Absences Payable

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

1201	Comp Absences Payable - General	1467	NACO Deferred Comp - Forest Preserve
1210	Comp Absences Payable - Long Term	1468	NACO Deferred Compensation
1213	Comp Absences Payable - Veterans	1469	ICMA Deferred Comp - Forest Preserve
1214	Comp Absences Payable - Micrographics	1470	ICMA Deferred Compensation
1222	Comp Absences Payable - Highway	1471	Flower Fund
1223	Comp Absences Payable - Engineering	1475	Kishwaukee United Way
1224	Comp Absences Payable - Aid to Bridges	1478	YMCA - Forest Preserve
1225	Comp Absences Payable - Motor Fuel Tax	1479	YMCA
1227	Comp Absences Payable - Health	1480	YMCA Joiner Fee
1228	Comp Absences Payable - Mental Health	1481	Credit Union - Forest Preserve
1229	Comp Absences Payable - Court Security	1485	Savings Bonds
1230	Comp Absences Payable - GIS	1487	MAP Local Fund
1241	Comp Absences Payable - Drug Court	1488	MAP Health Fund
1242	Comp Absences Payable - Community Action	1489	MAP Union Dues - Court Services
1243	Comp Absences Payable - Document Storage	1490	MAP Union Dues - Sheriff's Office
1244	Comp Absences Payable - Court Automation	1492	AFSCME Union Dues
1245	Comp Absences Payable - Child Support	1493	AFSCME - PEOPLE
1246	Reserved for Future Use	1501	Garnishment - Flat Dollar Amount
1247	Comp Absences Payable - Solid Waste Fund	1502	Garnishment - Percentage
1250	Workers Compensation Withholding	1505	Federal Tax Levy
1251	Comp Absences Payable - Forest Preserve	1510	Advances
1252	Comp Absences Payable - FP Land Acquisition	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

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

2269 Reserved - Equipment
2294 Assigned Fund Balance
2295 Non-Spendable Fund Balance
2296 Unassigned Fund Balance
2297 Restricted Fund Balance
2299 Fund Balance
2999 Total Fund Equity

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

CHART OF ACCOUNTS: REVENUES

REVENUES 3000 - 5999

TOTAL REVENUES 3000

TAXES 3001

Locally Collected:

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

State Collected:

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 Charitable Games Tax
 3328 Video Gaming Tax
 3331 Replacement Tax
 3341 Inheritance Tax
 3351 Motor Fuel Tax (19¢)

LICENSES AND PERMITS 3500

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
 3541 Septic Licenses and Permits
 3542 Well Permits
 3543 Restaurant Permits
 3551 Septic Inspections
 3552 Well Inspections
 3553 Tanning Booth Inspections
 3561 Cremation Permits

INTERGOVERNMENTAL 4000

Federal:

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 Section 5311 Transportation Grant
 4011 Federal Grant
 4012 Federal Emergency Management Agency (FEMA)
 4013 Family Case Management (FCM) Match Federal Grant
 4014 Federal Seized Assets
 4016 Federal Grant - Operating - HUD
 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

State:

4101 State Grant
 4102 IDNR Open Lands Trust Grant

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

CHART OF ACCOUNTS: REVENUES

4103	State Grant - Operating - General Government	4158	In-Person Counselor Grant
4104	State Grant - Capital - General Government	4201	Illinois Public Aid - Medicaid
4105	State Grant - Operating - Public Safety	4202	Election - Early Voting
4106	State Grant - Capital - Public Safety	4211	Illinois Public Aid - Home Nursing
4107	Domestic Battery Grant	4212	Illinois Public Aid - Family Centered Services
4108	Victim Witness Grant	4213	Illinois Public Aid - Well Child
4109	Public Health Emergency Response Grant	4214	Illinois Public Aid - Immunizations
4110	Planning & Preparedness Grant	4215	Illinois Public Aid - Depression Screening
4111	AIDS Grant	4219	Illinois Public Aid - Reimbursement
4112	Local Health Protection Grant	4231	State Aid
4113	Family Planning Grant	4232	State Aid - IV Program
4114	Health Promotion Grant	4301	Salary Reimbursements
4115	Preventive Health Grant		
4116	Title XX Health Support Grant	Local:	
4117	Vision and Hearing Grant		
4118	Women, Infants, and Children (WIC) Grant	4401	Local Agencies
4119	Family Case Management Grant	4411	Local Agencies - Nursing Services
4120	Coordinated School Health Grant	4421	Townships
4121	Computer Education Services	4422	Townships - Construction
4122	0-3 Immunization	4423	Townships - Engineering
4123	I-Plan Grant	4431	Township Motor Fuel Tax
4124	Family Centered Services	4432	Township Motor Fuel Tax - Construction
4125	HIV Case Management Grant	4433	Township Motor Fuel Tax - Engineering
4126	Healthy Child Care	4441	Township Special Bridge
4127	Tobacco Grant	4442	Township Special Bridge - Construction
4128	Breast & Cervical Grant	4443	Township Special Bridge - Engineering
4129	Vector Prevention Grant	4451	City of DeKalb
4130	"We Choose Health" Grant	4461	Regional Planning Commission
4131	Risk-Based Funding Initiative Grant	4465	Regional Office of Education Agency Funds
4132	Tanning Booth & Body Art Grant	4471	City of Sycamore
4133	Blood Lead Testing Grant	4481	Reserved for Future Use
4134	Reality Grant		
4138	Medicaid - County Portion	CHARGES FOR SERVICES 4500	
4139	IGT Adjusted Revenue		
4140	State Grant Infrastructure	4501	Office Fees
4141	Juvenile Justice Council	4502	Administrative Fees
4142	Ticket for the Cure	4509	Microfilm Document Copies
4149	SVPCA Professional Services Grant	4510	Microfilm Contracts
4150	Downstate Operating Assistance Program Grant	4511	Passport Fees
4151	TLEP Grant	4512	Revenue Stamps
4152	State Sheriff Schooling	4513	Computerization Fee
4153	SCAAP Grant	4514	County Clerk Computerization Fee
4154	Major Crimes Task Force Grant	4515	Recorder Computerization Fee
4155	CLEAN Program	4516	Recordings
4156	Juvenile Placement Reimbursement	4517	UCC
4157	Non-Government Grant	4518	Costs from Fines

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

CHART OF ACCOUNTS: REVENUES

4519	GIS Recording Fees	4612	Third Party Reimbursement - Home Nursing
4520	State's Attorney Record Automation Fees	4613	Special Event Salary Reimbursements
4521	Zoning Hearing Fees	4621	Client Reimbursements
4522	Subdivision Review Fees	4631	Afton Wetland Bank
4523	Parenting Class Sanction	4632	NREC Revenue
4524	Household Hazardous Waste Programs	4641	Participation Fees
4525	Tipping Fees	4642	Connection/Material/Labor
4526	Landfill Host Benefit Fees	4643	Locating/Maintenance/Repair Fees
4527	Electronic Monitoring	4644	Subscriber Fees
4528	Jail Medical Fees	4645	Royalty Fees
4530	Supervised Driver Safety School	4647	Dark Fiber Licenses
4531	Police Communications	4701	Building Maintenance - PBC
4532	Court Security Fees	4711	O&M Lease - Sycamore Campus
4533	Work Release	4712	O&M Lease - Health Department
4534	Prisoner Detention	4721	Building Lease - Nursing Home
4535	Probation Fees - Adult	4722	Building Lease - Health Department
4536	Probation Fees - Juvenile	4731	County Renewal & Replacement Lease
4537	Communication Contracts	4732	Health Renewal & Replacement Lease
4538	Contract Policing	4751	Grants - State of Illinois
4539	Tower Rental	4753	State of Illinois - Soil Cleanup
4540	LEADS Connection	4754	Sycamore Film Festival
4541	Infant Safety Seat Program	4761	DeKalb County Government
4542	Vital Records	4762	E-911 Board
4543	Choices Diversion Program	4800	Greenwood Acres Reimbursements
4544	On-Call Reimbursement	4801	Financial Services
4545	Police Partnerships	4802	FAX Transmittals
4546	Mentor Court	4803	Departmental Chargebacks
4549	County Consulting	4804	Data Processing Services
4551	Library Services	4901	Employees - Medical Health Insurance Premium
4553	Information & Technology Services	4902	Non-Employee - Medical Health Insurance Premium
4554	E-911 Contract	4903	Employer - Medical Health Insurance Premium
4555	Bad Check Fees	4904	Employer - Life Insurance Premium
4556	Pet Population Control	4906	Rate Stabilization
4561	Drug Testing		
4571	Blood Lead Testing		
4572	Juvenile Safe House		
4601	Private Pay	5011	Criminal Fines
4602	Private Pay - Family Planning	5021	Traffic Fines
4603	Private Pay - Home Nursing Care	5025	County Fees (41%)
4604	Private Pay - Immunizations	5026	Drug Court Fees
4605	Private Pay - TB	5027	Probation Operations Fee
4607	Private Pay - Employee Wellness	5029	DUI Court Fees
4608	School Physicals	5030	Forfeits - DUI
4609	Flu Shots	5031	Forfeits
4610	First Impressions	5032	Court System Fees
4611	Third Party Reimbursement	5033	Children's Waiting Room Fees

FINES AND FORFEITS 5000

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

CHART OF ACCOUNTS: REVENUES

5035	DNA Testing	5602	Telephone/Data Lines
5036	Land Records Systems Fees	5611	Fuel
5041	Drug Fines	5612	Materials
5045	DUI Fines	5621	Insurance Premiums
5046	Narcotics Task Force	5622	Insurance Claims
5047	Vehicle Acquisition Fees	5623	Local Agency Maintenance
5051	Contempt of Court	5625	Workers Compensation - Medical
5052	Medical Costs Fund Fees	5626	Workers Compensation - Salary
5053	Interstate Transfer Fees for Court Services	5631	Prisoner - Transportation
5054	Neutral Exchange Fees	5632	Prisoner - Medical
5061	Bond Fees	5633	Settlements
5064	Victim Witness Fines	5637	Wind Farm Revenues
5065	Victim Impact Panel Fees	5638	Reimbursements for Testing
5066	Code Violation Fines	5641	Bad Debt Recovery
5071	Community Service CSR/Fines	5651	Tax Increment Financing (TIF)
		5652	VAC PCOM Reimbursements
TOTAL NON-OPERATING REVENUES 5500			
Use of Property and Money:			
5501	Interest	5701	Donations
5502	Interest - Working Cash	5702	DeKalb County Community Foundation
5503	Interest - Government	5703	Contributions - Capital Assets
5506	Interest - Highway Loan	5704	Donations - Capital Assets
5507	Interest - Loans	5705	Wetland Donations
5511	Sale of Property	5706	Reserved for Future Use
5521	Land Rentals	5707	DeKalb Community Foundation Activity
5522	Building Rentals	5708	CLEAN Alumni Donations
5523	Maintenance	5709	DeKalb-Sycamore Trail Donations
5531	Copying Services	5710	SLF Donations
5532	Sale of Tax Maps	5711	Unclaimed Fees
5533	Telecommunications Commission	5714	Ice Cream Parlor Donations
5534	Sale of Publications	5715	Unclaimed Property
5537	Fuel Depot Maintenance	5721	Special Assessments
5541	Sale of Stock Paper	5730	Sale of Bonds
5542	In-House Copies	5731	Assessment Data
5543	In-House Printing	5732	Landfill Expansion Reimbursements
5544	Prepaid Judicial Copies	5741	Northern Illinois University
5545	Proceeds from Recycling Program	5742	Kishwaukee Hospital
5551	Late Penalties	5811	Refunds
5552	Escrow Forfeits	5813	Reimbursements
5553	ARRA Loan Repayment	5815	Prior Year Void Checks
		5839	Opportunity Fund
		5851	Public Building Commission
		5852	Regional Office of Education Workers Comp Fees
		5899	Miscellaneous
Reimbursements:			
5601	Employee Meals		

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

CHART OF ACCOUNTS: REVENUES

FUND TRANSFERS 5900		5959	Contribution from Bond Proceeds
		5961	Contribution from Build America Bonds
5901	Contribution from General Fund	5962	Contribution from Recovery Zone Bonds
5902	Contribution from General (Sheriff Vehicles)	5963	Contribution from Landfill Host Benefit Fund
5903	Contribution from General Fund (Income Tax Surcharge)	5964	Contribution from Debt Service Fund
5904	Contribution from Circuit Clerk	5965	Contribution from Sinking Fund
5905	Contribution from Veterans Commission	5966	Contribution from PBC R&R-Sycamore Campus Fund
5906	Contribution from County Home Sales Tax	5967	Contribution from PBC Capital Improvement Reserve
5911	Contribution from Retirement Fund	5968	Contribution from PBC Operating Leases
5912	Contribution from Tort & Liability Insurance Fund	5969	Contribution from PBC R&R-Health Facility Fund
5913	Contribution from PBC Lease Fund	5970	Contribution from PBC R&R-Public Safety Building
5914	Contribution from Micrographics Fund	5971	Contribution from PBC General Fund
5916	Contribution from Animal Control	5972	Contribution from Drug Court Fund
5917	Contribution from Law Library Fund	5973	Contribution from Community Outreach Building
5918	Contribution from Court Automation Fund	5974	Contribution from Law Enforcement Projects Fund
5919	Contribution from Child Support Fund	5975	Contribution from Tax Sale Automation Fund
5921	Contribution from Highway Fund	5976	Contribution from Building Fund
5922	Contribution from Engineering Fund	5977	Contribution from Land Acquisition Fund
5923	Contribution from Aid to Bridges Fund	5978	Contribution from DATA Fiber Optic Network Fund
5924	Contribution from County Motor Fuel Tax Fund	5979	Contribution from Broadband Grant 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 Action Fund		
5934	Contribution from Community Action-Revolving 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		

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

EXPENDITURES 6000 - 9999

TOTAL EXPENDITURES 6000

SALARIES & BENEFITS 6001

Salaries:

6005 Salaries
 6008 Salaries - Sheriff Special Events
 6009 Salaries - Sheriff Contract
 6041 Board Stipends
 6042 State 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

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

7126	Regional School Office	7305	Animal Control Vehicle
7127	Court Related Office Space	7306	Veterans Assistance Vehicle
7128	HIPAA Compliance Testing	7307	Facility Management Vehicle
7129	Relocation Costs	7311	Community Outreach Renewal & Replacement
7130	Assisted Living	7321	Comprehensive Plan Update
7131	Relocation Utilities	7322	Space Utilization Study
7132	Market Studies	7323	Salary Study
7133	Prior Period Expenses	7324	Solid Waste Study/Landfill Expansion
7135	Public Safety Building	7325	Hazard Mitigation
7136	Mobile Home Purchase	7326	Fee/Ind Cost/Best Practices Study
7137	Replacement Housing Costs	7327	Aerial Tax Maps
7150	Americans with Disabilities	7328	Groundwater Management Plan
7201	Roads - New Construction	7329	Stormwater Study
7202	Roads - Major Repairs & Maintenance	7331	Microfilming
7203	Bridges & Other Structures	7332	Sheriff's Information System
7205	Health Center Entrance	7333	Mobile Web App
7210	Peace Road Feasibility	7334	Databases
7211	North First Street – DeKalb	7335	Network & Web Infrastructure
7212	I-88 & Peace Road - West Access	7336	Signage
7221	Parking Lot	7337	Computer Replacement
7222	Parking Lot – Administration	7338	Facility Management Equipment
7223	Courthouse - Parking/Drive	7339	Imaging System
7224	Parking Lot - Health Center	7341	GIS & Property Tax System
7225	Parking Lot – Highway	7342	Financial System Upgrade
7226	Parking Lot - Public Safety Building	7343	Assessor/Treasurer Equipment
7231	Sidewalks	7344	Assessor Document System
7232	Walk/Bike Path	7345	Database Conversion for GIS
7235	Sheriff's Impound Lot	7346	Planning & Zoning GIS Database
7241	Business Development	7347	Reserved for Future Use
7251	Afton Park	7348	IMO Database Experiment
7252	Special Projects	7349	State's Attorney Database
7253	Park Improvements	7351	Telephone System
7254	Park Improvements - Staff Labor	7352	Sheriff's Care Trac
7255	County Farm Woods Development	7353	Sheriff's Radio Console
7256	C-2000 Grant Costs	7354	Sheriff's Field Communications
7257	Greenways & Trails Costs	7355	Communication Tower
7258	Wetland Mitigation	7356	Electronic Time Clocks
7259	Potawatomi Woods	7357	Video Equipment
7261	Fiber Network Infrastructure	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
For County's Special Projects Fund:			
7301	Sheriff's Vehicle Program		
7302	Coroner's Vehicle		
7303	Planning & Zoning's Vehicle		
7304	County Administrator's Vehicle		

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

7366	Color Copier	7554	Vehicles
7367	Folder/Sealer/Copier	7601	General Contractor
7368	CAD Message Switch & Server	7602	Electrical Contractor
7369	Filing Systems	7603	Mechanical Contractor
7370	Metal Detector/X-Ray	7604	Plumbing Contractor
7371	Livescan Fingerprint System	7605	Fire Suppression Contractor
7372	Squad Car Laptops	7607	Alzheimer Program Development
7373	Base Station Transmitter	7610	Health Facilities Development
7374	Communication System & Tower	7611	Security Systems
7375	Digital Patroller - Sheriff	7615	Health Facility Construction
7376	Communication Equipment - Grant	7621	Utility Connections
7377	Squad Repeater System	7622	Concrete & Installation
7378	Tax System Conversion	7625	Soil Remediation
7379	Digitize Architect Drawings	7628	Miscellaneous Construction
7381	Emergency Generator	7629	Construction Contingency
7401	Building Security Systems		
7402	Underground Gasoline Storage		
7403	Mobile Command Post - ESDA		
7404	Electrical Phase Protection		
7405	Fire Alarm System & Testing		
7406	Energy Reduction Program		
7407	Firearm Training System		
7408	Speed Alert Trailer System		
7409	Panic Alarm System		
7410	Broadband Study		
7411	Background Checks		
7412	Wireless Access Points		
7413	Contour Maps		
7414	Broadband Network		
7415	Cemetery Monument Restoration		
7416	Convention & Visitors Bureau		
	For Nursing Home Capital Improvement Fund:		
7501	High Tubs		
7502	Oxygen System		
7503	Energy Management		
7504	Hydraulic Pumps		
7505	Tractor		
7510	Capital Improvements		
7521	Fire System		
7522	Water Booster Heater		
7531	Nurses Call Monitoring		
7551	Other Improvements		
7552	Furnishings & Fixtures		
7553	Technical Equipment		
			Operating Capital:
		7701	Office Furniture & Small Equipment
		7702	State Grant - Operating - General Government
		7703	Federal Grant - Operating - General Government
		7704	State Grant - Operating - Public Safety
		7705	Federal Grant - Operating - Public Safety
		7706	Federal Grant - Highway Signage
		7711	Computer Equipment
		7712	Computer Software
		7713	Specialized Equipment
		7714	Major Crime Task Force Equipment
		7715	Capital Assets - General Government
		7716	Capital Assets - Public Safety
		7717	Capital Assets - Highway & Streets
		7718	Capital Assets - Health & Welfare
		7719	Other Equipment
		7720	Capital Assets - Recreation & Culture
		7721	Building Fixtures
		7722	Building Modifications
		7725	Storage Systems
		7729	Network Equipment
		7730	Depreciation - General Government
		7731	Depreciation - Public Safety
		7732	Depreciation - Highways & Streets
		7734	Depreciation - Health & Welfare
		7735	Depreciation - Culture & Recreation
		7736	Depreciation - Rehab & Nursing Center
		7741	Software Set-Aside Program
		7742	Equipment Set-Aside Program

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

7743	Capital Set-Aside	7863	Security System
7781	Book Restoration	7864	Administration Building Electrical Box Relocation
7782	Capital Asset - General Government Expenses	7865	Dehumidifier for Public Defender
7783	Capital Asset - Public Safety Expenses	7866	Sound System
7784	Capital Asset - Highways & Streets 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
			Public Safety Building Operating Capital:
		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
Reserved for Public Building Commission			
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		

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

7969	Relocate Armory	8043	Gas
7970	Office Relocations	8044	Telephone
7971	Guard Corridor Control Upgrades	8045	Garbage
7972	Boiler Replacement	8046	Water & Sewer
7973	Generator	8047	Cable
7974	Fencing & Repairs	8048	Water Sample Testing
7975	Food Pantry Expense	8049	Medicare - Professional Services
7976	Painting	8050	CNA Outside Registry M/C
7978	Livescan Booking Equipment	8051	Professional Services
7979	Reserved for Future Use	8052	CNA Outside Registry
7990	Capital Contingency	8053	Zoning/Hearing Officer
7999	Miscellaneous - Public Safety Building	8054	Conflict Attorneys
		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
COMMODITIES & SERVICES 8000			
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		

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

8089	Emergency Services	8201	Contribution to Agencies
8090	Background Checks	8202	Reimbursable Allotments
8091	Election Judges & Expenses	8203	Credit Extended
8092	Janitorial Contract	8204	State Appellate Service
8093	Landscaping & Mowing	8205	Special Programs
8094	Refuse/Shredding Disposal	8206	Drug Testing
8095	Copier Leases	8207	VAC Pass-Through Grant
8096	Participant Expenses	8208	DUI Grant
8097	Early Voting Expenses	8209	Grant Refunds
8098	Fiber Optic Cable Maintenance	8210	DUI Forfeitures Expenses
8099	Entitlement Expenses	8211	Property Tax Payments
8101	Insurance Premiums	8212	"Go Green" Programs
8102	Liability Premiums	8216	City of DeKalb County Farm
8103	Life Insurance Premiums	8217	Convention & Visitors Bureau
8104	Stop Loss Premiums	8218	Veterans Assistance
8105	Surety Bonds	8219	CASA
8106	Juvenile Justice Council	8220	Juvenile Safe House
8107	Risk Abatement	8221	DeKalb County Extension Unit
8108	ARRA CSBG Grant	8222	DeKalb County Economic Development Corporation
8109	ARRA HPRP Grant	8223	DeKalb County Joiner History Room
8110	Federal IEMA TICP ESDA Grant	8224	DeKalb County Soil & Water Conservation District
8111	Judgments and Claims	8225	Handicapped Program
8112	Unemployment Claims	8226	Renewal & Replacement-Community Outreach Bldg
8115	Claims Administration - Medical	8227	Renewal & Replacement-Health Department
8116	Claims Administration - Dental	8228	Renewal & Replacement-Sycamore Campus
8117	Network Access Fees	8229	DeKalb County Community Foundation
8118	Hazard Mitigation	8230	State Provider Fees
8119	Demolition Costs	8231	Juvenile Programming
8120	Affordable Care Act Fees	8232	Children's Waiting Room
8121	Workers Compensation - Medical	8233	Domestic Violence Pilot Program
8122	Workers Compensation - Salaries	8234	Pet Population Control
8123	Workers Compensation - Settlements	8235	Restricted SCAAP
8124	Workers Compensation - ADA Compliance	8236	Animal Control Claims
8128	ADP Discounts	8237	Parenting Class Sanction
8129	Prescription Credits	8249	Federal Lobbyist
8130	Employee Insurance - Prescriptions	8261	Construction Testing
8131	Employee Insurance - Medical	8262	Testing & Balancing HVAC
8132	Employee Insurance - Dental	8263	Network Communications
8133	Employee Insurance - Vision	8264	Signage
8134	Insurance Refunds - Prepaid	8265	Window Treatments
8135	Excess Medical Claims	8301	Medical Expenses
8136	Premium Stabilization Fund	8302	Drugs
8137	Employee Recognition Program	8303	Arrestee Medical Costs
8138	County Medicaid Contribution	8305	Employee Wellness
8139	Incontinence Supplies	8306	Citizen Academy Expenses
8140	Grand Jury Transcripts	8307	Wind Farm Expenses

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

8308	Neutral Exchange Program	9143	Inmate Supplies
8311	Specialized Care & Treatment	9144	Firearm Supplies
8312	Nursing Home Christmas Party	9145	Commissary Supplies
8313	Electronic Monitoring	9146	Police Supplies
8314	Ice Cream Parlor	9147	Major Crime & Task Force Equipment
8315	Outings	9151	Animal Control Supplies
8316	Resident Entertainment	9152	Clinic Supplies
8321	Direct Assistance Payments	9153	Educational Supplies
8325	Disaster Assistance	9154	Family Planning Supplies
8327	Burial Expenses	9155	Home Nursing Supplies
8331	Scholarships	9156	TB Supplies
8332	Environmental Education	9157	Vaccines
8401	NIU Speech	9161	Day Labor Materials
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

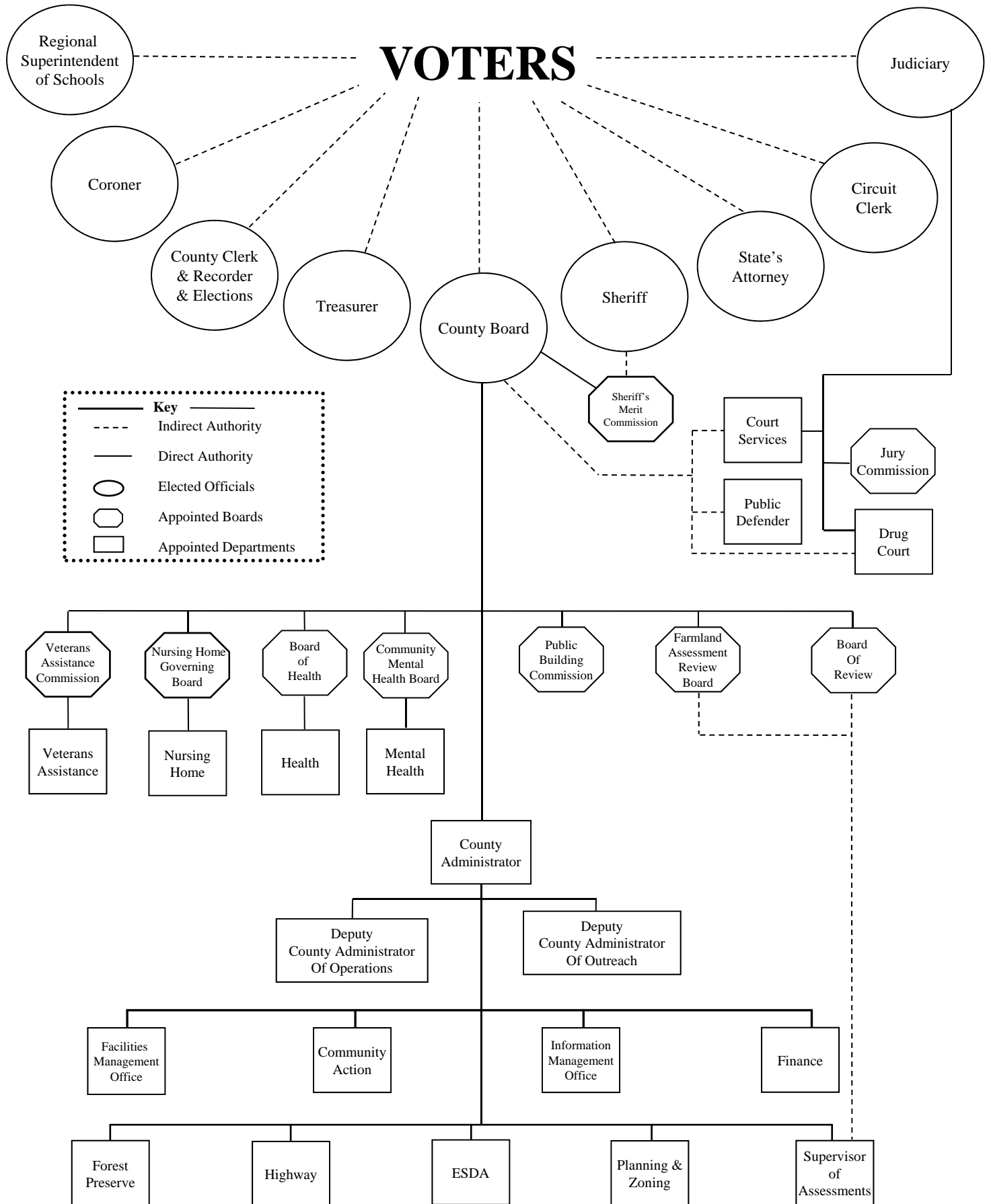
DeKalb County Government



FY 2015 BUDGET PLAN

Salaries & Benefits

DeKalb County Government Organizational Chart



DEKALB COUNTY GOVERNMENT

FY 2015 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>
ADMINISTRATION (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
	TOTAL			3.10			
FINANCE (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
	Administrative Assistant	5507	1.00	40.00	N	AC7A	1
	Assistant Finance Director	2580	1.00	40.00	Y	-	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
	TOTAL			6.10			
INFORMATION MANAGEMENT OFFICE (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
	TOTAL			11.00			
ASSESSMENTS OFFICE (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
TOTAL			6.72				5.00
COUNTY CLERK & RECORDER (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
TOTAL			7.00				6.00

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

ORGANIZATIONAL TABLE

DEPARTMENT	CLASSIFICATION	CLASS NUMBER	# OF FUNDED POSITIONS	TOTAL WEEKLY HOURS	FLSA EXEMPT	HAY GRADE	INS SLOTS
ELECTIONS (1530)	Chief Deputy of Elections	5524	1.00	35.00	N	AA8	1
	Office Assistant B	5568	2.00	70.00	N	AC4	2
	TOTAL		3.00				3.00
PLANNING & ZONING (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
TOTAL			5.20				5.00
REG. OFFICE OF EDUCATION (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
TOTAL			2.00				1.00
TREASURER (1910)	Accounting Clerk A	5505	2.00	70.00	N	AC7A	2
	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
TOTAL			4.70				4.00
JUDICIARY (2210)	Bailiff - Jury (<19 hrs/week/person)	2145	0.70	24.50	N	-	0
	Bailiff - Non-Jury (<19 hrs/week/person)	2145	4.50	159.00	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
TOTAL			9.20				7.00
JURY COMMISSION (2220)	Jury Commission Clerk (Part Time)	2536	0.50	20.00	N	-	1
TOTAL			0.50				1.00
CIRCUIT CLERK (2310)	Accounting Clerk B	2110	1.00	40.00	N	CT6	1
	Circuit Clerk	0501	1.00	40.00	Y	-	1
	Deputy Clerk	2155	14.00	492.50	N	AS4	14
	Supervisory Deputy Clerk	2185	4.00	142.50	N	AS8	4
TOTAL			20.00				20.00
CORONER (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
TOTAL			1.25				1.00

DEKALB COUNTY GOVERNMENT

FY 2015 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>
ESDA (2510)	ESDA Coordinator	2560	0.50	20.00	Y	-	0
	Executive Secretary (Part Time)	2161	0.75	30.00	N	CT9	1
	TOTAL		1.25				1.00
SHERIFF (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 (Part Time)	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	
TOTAL			49.00				48.00
SHERIFF - COMMO (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
TOTAL			26.00				26.00
SHERIFF - CORR (2680)	Corrections	5120	20.00	800.00	N	FP8	20
	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
TOTAL			28.00				26.00
STATE'S ATTORNEY (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
TOTAL			23.95				23.00
PUBLIC DEFENDER (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
TOTAL			11.00				11.00

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

ORGANIZATIONAL TABLE

DEPARTMENT	CLASSIFICATION	CLASS NUMBER	# OF FUNDED POSITIONS	TOTAL WEEKLY HOURS	FLSA EXEMPT	HAY GRADE	INS SLOTS
COURT SERVICES (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	6.00	225.00	N	TP9	6
	Probation Officer - Adult/Drug Court	6720	1.00	37.50	N	TP9	1
	Probation Officer - Investigative	6750	1.00	37.50	N	TP9	1
	Probation Officer - Juvenile	6730	2.00	75.00	N	TP9	2
	Probation Officer - Juvenile/Enhanced	6730	2.00	75.00	N	TP9	2
	Program Coordinator	6760	1.00	75.00	N	TP9	1
	Secretary A	4270	1.00	37.50	N	CS4	1
	Supervisor - Adult	4124	1.00	37.50	Y	CSA9	1
	Supervisor - Juvenile	4125	1.00	37.50	Y	CSA9	1
	TOTAL			21.00			
FACILITIES MGMT (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
TOTAL			9.47				9.00
COMM OUTRCH BLDG (4910)	General Maintenance (Part Time)	5555	0.38	15.00	N	AL9A	0
	TOTAL		0.38				0.00
SUB-TOTAL GENERAL FUND EMPLOYEES			249.82				237.00
COURT SECURITY (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
TOTAL			5.00				4.00
HIGHWAY (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	
TOTAL			20.00				20.00

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

ORGANIZATIONAL TABLE

DEPARTMENT	CLASSIFICATION	CLASS NUMBER	# OF FUNDED POSITIONS	TOTAL WEEKLY HOURS	FLSA EXEMPT	HAY GRADE	INS SLOTS
ENGINEERING (3520)	Assistant County Engineer	2554	1.00	40.00	Y	-	1
	Engineering Technician III	5543	2.00	80.00	N	AL11	2
	TOTAL		3.00				3.00
AID TO BRIDGES (3530)	Engineering Technician III	5543	1.00	40.00	N	AL11	1
	TOTAL		1.00				1.00
PUBLIC HEALTH (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
	Communicable Disease Coord.	3524	1.00	37.50	Y	AS9	1
	Director of Administrative Services	3530	1.00	40.00	Y	-	1
	Director of Health Protection	3536	1.00	40.00	Y	-	1
	Director of Community Health & Prevention	3540	1.00	40.00	Y	-	1
	Dir of Hlth Promotion & Emerg Preparedness	3542	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	1.00	37.50	N	-	1
	Licensed Env. Health Practitioner - Lead	5665	1.00	37.50	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	6.00	225.00	N	CT6	6
	WIC/FCM Program Coordinator	3595	1.00	37.50	Y	-	1
	WIC/FCM Team Leader	3596	1.00	37.50	Y	-	1
	TOTAL			40.40			
SOLID WASTE PROGRAM (3650)	Solid Waste Specialist	5695	1.00	37.50	N	-	1
	TOTAL		1.00				1.00
MENTAL HEALTH (3710)	Administrative Assistant	3715	1.00	40.00	N	-	1
	Administrator	3701	1.00	40.00	Y	AS11	1
	TOTAL		2.00				2.00
COMMUNITY ACTION (4410)	Community Action Director	1021	1.00	40.00	Y	MB	1
	Family Support Specialist	2152	2.00	75.00	N	CT8	2
	Office Coordinator	2165	1.00	40.00	N	CT9	1
	TOTAL		4.00				4.00

DEKALB COUNTY GOVERNMENT

FY 2015 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>
VETERANS' ASSIST (4610)	Administrative Clerk (Part Time)	4664	0.50	17.50	N	-	0
	Administrative Clerk (Part Time)	4664	0.50	17.50	N	-	0
	Assistant Superintendent	4665	1.00	40.00	N	AS9	1
	Service Officer	4663	3.00	120.00	N	AS9	3
	Superintendent	4601	1.00	40.00	Y	AS11	1
	TOTAL		6.00				5.00
COURT AUTOMATION (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
	TOTAL		4.00				3.00
CHILD SUPPORT (5350)	Deputy Clerk	2155	1.00	35.00	N	AS4	1
	TOTAL		1.00				1.00
DOCUMENT STORAGE (5360)	Deputy Clerk (<30 hrs/week/person)	2155	2.00	70.00	N	AS4	0
	TOTAL		2.00				0.00
MICROGRAPHICS (5520)	Office Assistant B	5568	1.00	35.00	N	AC4	1
	Administrative Clerk B	5510	1.00	35.00	N	AC7	1
	TOTAL		2.00				2.00
FED TRANSPORTATION GRANT (5585)	Program Compliance Oversight Monitor	2551	0.00	0.00	N	-	0
	TOTAL		0.00				0.00
DRUG COURT (5620)	Drug Court Counselor	2158	1.00	40.00	N	-	1
	Special (Drug) Court Administrator	2553	1.00	40.00	Y	-	1
	TOTAL		2.00				2.00
HISTORY ROOM (6530)	Historian (Part Time)	2533	0.25	10.00	N	-	0
	TOTAL		0.25				0.00
SUB-TOTAL COUNTY EMPLOYEES EXCLUDING REHAB AND NURSING CENTER			343.47				325.00

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

ORGANIZATIONAL TABLE

DEPARTMENT	CLASSIFICATION	CLASS NUMBER	# OF FUNDED POSITIONS	TOTAL WEEKLY HOURS	FLSA EXEMPT	HAY GRADE	INS SLOTS
NURSING-REHAB. (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
	TOTAL			7.00			7.00
NURSING-SOCIAL SERVICES (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
	TOTAL			4.00			4.00
NURSING-PATIENT ACTIVITIES (3870)	Community Life Aide	5910	4.75	184.00	N	NS3	5
	Community Life Coordinator	3330	1.00	38.75	Y	AS8	1
	TOTAL			5.75			6.00
NURSING-DIETARY (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
	TOTAL			24.50			24.00
NURSING-SPECIAL CARE (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
	TOTAL			22.75			22.00
NURSING-NURSING (3951 to 3959)	Administrative Secretary	3150	1.00	38.75	N	-	1
	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
	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
	TOTAL			92.50			92.00

DEKALB COUNTY GOVERNMENT

FY 2015 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>
NURSING-ENV . SERVICES (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
	TOTAL			15.00			15.00
NURSING-MAINT. (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
TOTAL			2.25			2.00	
NURSING-ADMIN. (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
TOTAL			7.65			7.00	
SUB-TOTAL REHAB & NURSING CENTER EMPLOYEES			181.40				179.00
GRAND TOTAL COUNTY EMPLOYEES			<u>524.87</u>				<u>504.00</u>
FOREST PRESERVE (4210 & 4250)	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
	TOTAL FOREST PRESERVE EMPLOYEES			<u>6.35</u>			<u>5.00</u>

DEKALB COUNTY GOVERNMENT

FY 2015 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>
BOARDS & COMMISSIONS							
		0301	3.00	-		-	
Board of Review		0303	3.00	-		-	
Board of Review Alternate		0101	1.00	-		-	
County Board Chairperson		0102	1.00	-		-	
County Board Vice-Chairperson		0103	8.00	-		-	
County Board Standing Committee Chairperson		0105	24.00	-		-	
County Board Member (including above Chairperson positions)		0302	4.00	-		-	
Farmland Assessment Review Committee		0304	3.00	-		-	
Jury Commission		0305	3.00	-		-	
Merit Commission							

DEKALB COUNTY GOVERNMENT

FY 2015 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>
<u>UNFUNDED POSITIONS</u>							
INFORMATION MANAGEMENT OFFICE (1310)	Cartographer	5520	1.00	40.00	N	AA8	
	GIS Technician	5553	1.00	40.00	N	AA8	
	TOTAL		2.00				
COUNTY CLERK & RECORDER (1510)	Administrative Clerk C	5511	1.00	37.50	N	AC6	
	TOTAL		1.00				
SHERIFF (2610)	Patrol	5140	1.00	40.00	N	FP8	
	TOTAL		1.00				
SHERIFF - CORR (2680)	Corrections	5120	1.00	40.00	N	FP8	
	TOTAL		1.00				
PUBLIC DEFENDER (2810)	Law Clerk (Part Time)	2159	0.25	10.00	N	-	
	TOTAL		0.25				
FACILITIES MGMT (4810)	General Maintenance (Part Time)	5555	0.50	20.00	N	AL9A	
	TOTAL		0.50				
HIGHWAY (3510)	Engineering Technician II	5542	1.00	40.00	N	AL10B	
	TOTAL		1.00				
PUBLIC HEALTH (3610)	Assistant Administrator	3502	1.00	40.00	Y	-	
	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	
	TOTAL		14.70				
HISTORY ROOM (6530)	Assistant Historian (Part Time)	2535	0.25	10.00	N	-	
	TOTAL		0.25				
NURSING-ADMIN. (3980)	Business Manager	3325	1.00	38.75	Y	AS11	
	TOTAL		1.00				
	TOTAL UNFUNDED POSITIONS		<u>22.70</u>				

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET
FULL-TIME EQUIVALENT EMPLOYEES

Funds	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
General Government										
Administration	3.10	3.10	2.00	2.00	2.50	2.56	2.56	2.56	2.56	2.56
Finance	6.10	6.10	7.10	7.10	7.10	7.15	7.15	7.00	7.00	7.00
Information Management	11.00	11.00	10.00	10.00	10.00	10.00	10.00	11.00	10.20	10.20
Assessments	6.72	6.72	6.72	6.50	7.00	7.00	7.00	7.00	7.00	6.00
County Clerk & Recorder	7.00	7.00	7.00	8.00	10.00	10.00	10.00	10.00	9.67	9.67
Elections	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.83	3.83
Planning & Zoning	5.20	5.20	5.20	5.20	5.20	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	2.00	1.00
Treasurer	4.70	4.70	4.70	4.70	5.00	5.00	5.00	5.00	5.00	5.00
Facilities Management	9.85	9.85	9.85	9.85	9.00	10.00	10.00	10.00	9.00	9.00
Sub-Total General Government	58.67	58.67	57.57	58.35	60.80	62.31	62.31	63.16	61.86	59.86
Public Safety										
Circuit Clerk	20.00	19.00	19.00	20.00	20.00	20.00	20.00	20.00	18.50	18.50
Coroner / ESDA	2.50	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Judiciary / Jury Commission	9.70	9.20	8.50	7.00	7.40	7.55	7.55	7.30	7.30	7.30
Sheriff - Admin/Patrol/Detective	49.00	49.00	48.00	47.00	46.00	50.00	49.00	48.00	47.00	47.50
Sheriff - Communications	26.00	26.00	26.00	25.00	25.00	26.00	26.00	26.00	26.00	26.00
Sheriff - Corrections	28.00	27.00	27.00	26.00	26.00	26.00	26.00	28.00	28.00	22.00
State's Attorney	23.95	23.95	22.00	22.00	22.00	22.00	22.00	22.00	23.00	22.50
Public Defender	11.00	11.00	11.00	9.00	9.25	9.25	9.25	9.00	9.00	9.00
Court Services / Probation	21.00	19.00	17.00	17.00	17.00	17.00	17.00	16.00	15.00	15.00
Sub-Total Public Safety	191.15	186.75	181.10	175.60	175.25	180.40	179.40	178.90	176.40	170.40
Total General Fund	249.82	245.42	238.67	233.95	236.05	242.71	241.71	242.06	238.26	230.26

DEKALB COUNTY GOVERNMENT
FY 2015 BUDGET
FULL-TIME EQUIVALENT EMPLOYEES

Funds	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Highways & Streets	24.00	24.00	24.00	24.00	24.00	25.50	25.50	25.50	25.50	25.50
Health & Welfare										
Community Action	4.00	4.00	4.00	3.50	6.00	6.00	3.50	3.50	3.50	3.50
Mental Health	2.00	2.00	2.00	1.50	2.00	2.00	2.00	2.00	2.00	2.00
Public Health & Solid Waste	41.40	39.40	42.20	75.50	79.00	79.00	79.00	81.55	82.85	82.35
Rehab & Nursing	181.40	181.40	180.75	181.75	180.75	180.35	180.35	175.30	160.50	153.20
Veterans Assistance	6.00	6.00	6.00	5.00	5.00	5.00	5.00	4.00	2.00	0.00
Sub-Total Health & Welfare	234.80	232.80	234.95	267.25	272.75	272.35	269.85	266.35	250.85	241.05
Culture & Recreation										
Forest Preserve	6.35	6.35	6.00	6.00	6.01	6.01	6.01	5.35	5.35	5.35
History Room	0.25	0.50	0.50	0.60	0.60	0.60	0.60	0.60	0.60	0.30
Sub-Total Culture & Recreation	6.60	6.85	6.50	6.60	6.61	6.61	6.61	5.95	5.95	5.65
Miscellaneous Funds										
Micrographics	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00
Court Automation	4.00	4.00	4.00	2.75	2.75	2.75	2.75	1.75	1.75	1.00
Child Support	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Document Storage	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sheriff - Court Security	5.00	5.00	5.00	6.00	6.00	5.00	5.00	4.00	4.00	4.00
Drug Court	2.00	2.00	2.00	4.00	1.00	1.00	1.00	1.50	1.50	0.00
Sub-Total Miscellaneous Funds	16.00	16.00	16.00	15.75	12.75	11.75	11.75	11.25	10.25	8.00
Grand Total	531.22	525.07	520.12	547.55	552.16	558.92	555.42	551.11	530.81	510.46

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

ELECTED OFFICIALS

CLASS NUMBER	CLASSIFICATION	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
0101	County Board Chairperson	10,200	10,200	10,200	10,200	(3)	(3)
0102	County Board Vice-Chairperson	1,800	1,800	1,800	1,800	(3)	(3)
0103	Committee Chairperson (1)	110/month	110/month	110/month	110/month	(3)	(3)
0105	County Board Member	85/Diem	85/Diem	85/Diem	85/Diem	85/Diem	85/Diem
0501	Circuit Clerk*	90,250	92,150	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	97,000	100,000	104,000	(3)	(3)
0511	County Clerk and Recorder*	85,118	88,513	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	91,250	91,250	91,250	92,200	93,100
0521	Coroner* - 1/2 FTE	56,018	57,133	58,782	61,110		
	Deferred Compensation	<u>1,733</u>	<u>1,767</u>	<u>1,818</u>	<u>1,890</u>		
	Total	57,750	58,900	60,600	63,000	(3)	(3)
0531	Sheriff*	121,493	126,343	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	130,250	130,250	130,250	131,600	132,900
0541	State's Attorney (2)	166,508	166,508				
0551	Treasurer*	85,118	88,513	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	91,250	91,250	91,250	92,200	93,100

* These elected officials may receive an additional \$6,500 stipend. This stipend is paid by the State, therefore the only cost to the County for these payments is the employer portion retirement benefit on the payment.

- (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 FY 2014 salary took effect July 1, 2013. The FY 2015 salary was not available at the time of printing.
- (3) Salary to be set in Fall 2015.

DEKALB COUNTY GOVERNMENT

FY 2015 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 Action Director
1031	M5	County Administrator
1041	M3	County Engineer
1051	M3	Deputy County Administrator (0 FTE)
1061	MA	Facilities Manager
1081	M3	Finance Director
1071	M2	Information Management Director
1091	M2	Planning Director
7101	M1	Forest Preserve Superintendent

2. The Deputy County Administrator position may be filled by two individuals currently in a Department Head position, each of whom would receive an annual stipend of \$7,800 for 2014, \$8,580 for 2015, and \$9,360 for 2016. The stipend is not added to the salary base for calculating annual salary increases or deferred compensation.
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 2015 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	10,300
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, 2015 to April 30, 2016 is \$10,300.
The salary for Assessment Year May 1, 2014 to April 30, 2015 is \$10,100.

DEKALB COUNTY GOVERNMENT

FY 2015 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	15.05	16.56	23.61
2110	CT6	Accounting Clerk B	1.00	11.77	12.95	18.34
2120	CT8	Administrative Clerk A	0.00	14.05	15.46	21.87
2125	CT7B	Administrative Clerk B	1.00	13.11	14.42	20.41
2130	CT6	Administrative Clerk C	0.00	11.77	12.95	18.34
2135	CT8	Administrative Secretary	1.00	14.05	15.46	21.87
2145	-	Baliff-Part Time	5.20	12.09	13.30	18.71
2150	CT7B	Benefits Coordinator	1.00	13.11	14.42	20.41
2153	AS7	Chief Bailiff	1.00	14.52	15.97	22.61
2156	AS8	Compliance Officer	0.00	16.37	18.01	25.48
2160	-	Corrections-Part Time	2.00		(1)	
2154	CT9	County Board Coordinator	1.00	16.10	17.71	25.12
2155	AS4	Deputy Clerk	21.00	10.49	11.54	16.36
2157	CT9	Deputy Court Administrator	1.00	16.10	17.71	25.12
2158	-	Drug Court Counselor	1.00		(2)	
2161	CT9	Executive Secretary	1.00	16.10	17.71	25.06
2152	CT8	Family Support Specialist	2.00	14.07	15.48	21.94
2162	CT5	Intake Worker	0.00	10.87	11.96	16.95
2164	-	Judicial Interpreter	1.00		(3)	
2163	CT8	Judicial Secretary	0.00	14.05	15.46	21.87
2169	LT4	Office Assistant	1.00	8.84	9.72	13.30
2165	CT9	Office Coordinator	2.00	16.10	17.71	25.12
2167	-	Project Assistant - Defined	0.85		(4)	
2168	-	Project Assistant	0.15		(4)	
2170	CT7B	Secretary A	0.10	13.11	14.42	20.41
2174	CT7B	Secretary A - Webmaster	1.10	13.11	14.42	20.41
2175	CT6	Secretary B	1.00	11.77	12.95	18.34
2185	AS8	Supervisor Deputy Clerk	<u>4.00</u>	16.37	18.01	25.48
TOTAL			<u>51.40</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 2015 cannot exceed \$20,808.

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

ADMINISTRATIVE AND MID-MANAGEMENT

CLASS NUMBER	HAY CODE	CLASSIFICATION	AUTHORIZED POSITIONS	APPROVED SALARY RANGE		
				Beginning of Range	Maximum Hiring	Top of Range
2554	-	Assistant County Engineer	1.00	34.32	37.75	51.49
2580	-	Assistant Finance Director	1.00	28.85	31.74	43.27
2506	-	Assistant Network Technician	1.00	19.23	21.15	31.54
2504	-	Assistant Network Tech Level II	1.00	21.14	23.25	34.69
2517	AS9	Building Inspector	0.20	18.58	20.44	28.95
2515	-	Chief Building Inspector	1.00	22.62	24.88	32.51
2521	-	Chief Deputy Coroner (Part-time)	0.25		(1)	
2522	SP3	Chief Deputy Sheriff	1.00	38.48	42.33	56.79
2523	-	Deputy Coroner (Part-time)	0.25		(1)	
2560	-	ESDA Coordinator	0.50		(2)	44,600
2524	AS9	Evidence Control Officer	0.50	18.58	20.44	28.95
2525	LT13	Executive Assistant	1.00	22.03	24.23	34.30
2528	-	GIS Analyst	1.00	22.71	24.98	37.24
2529	AS11	GIS Manager	1.00	24.34	26.77	37.92
2533	-	Historian	0.25		(2)	7,100
2534	-	Investigator	1.00	18.64	20.50	28.54
2536	-	Jury Commission Clerk (3)	0.50	14.05	15.46	21.87
2537	LT13	Lead Assistant Network Technician	1.00	22.04	24.24	34.30
2538	-	Lead Network Technician	1.00	24.96	27.46	39.29
2540	SP1	Lieutenant of Communications	1.00	39.69	43.66	65.10
2542	SP1	Lieutenant of Corrections	1.00	39.69	43.66	65.10
2545	SP1	Lieutenant of Patrol	1.00	39.69	43.66	65.10
2547	AS11	Maintenance Foreman - Highway	1.00	24.34	26.77	37.92
2549	-	Network Infrastructure Technician	1.00	22.71	24.98	37.24
2552	-	Network Security Specialist	1.00	23.83	26.21	38.26
2548	-	Network Technician	1.00	22.71	24.98	37.24
2530	M2	Operations Manager	1.00	24.80	27.28	42.22
2551	-	Program Compliance Oversight Monitor	0.00		(4)	
2550	-	Security Officer (3)	1.00	12.94	14.23	20.17
2553	-	Special Court Administrator	1.00		(3)	
2555	M2	Support Services Manager	<u>1.00</u>	24.80	27.28	42.22
TOTAL			<u>25.45</u>			

(1) Part-time Deputy Coroners are budgeted at a total cost of \$44,000 with the distribution to each deputy done at the discretion of the Coroner.

(2) Annual salary set by the County Board.

(3) Salary set in conjunction with the Judiciary.

(4) Salary determined by grant parameters.

DEKALB COUNTY GOVERNMENT

FY 2015 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 (1)</u>	<u>Top of Range</u>	<u>State's Attorney</u>	<u>Public Defender</u>	<u>Judiciary</u>
2507 Attorney-Level One	43,453	47,798	71,254	6.00	5.00	0.00
2508 Attorney-Level Two	57,936	63,730	95,004	6.00	2.00	0.00
2510 Attorney-Level Three	72,422	79,664	102,924	1.00	0.00	0.00
2519 Conflict Assistant Public Defender (2)			24,750	0.00	0.00	1.00
2511 Public Defender (3)				<u>0.00</u>	<u>1.00</u>	<u>0.00</u>
TOTALS				<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.

(1) Hiring levels are discretionary, within total budgeted funds.

(2) Four individuals fill this part-time position; each earning \$24,750 and receiving IMRF and insurance benefits.

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

DEKALB COUNTY GOVERNMENT

FY 2015 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	22.33
3106	CT6	Accounting Clerk B	2.65	9.80	10.78	16.93
3150	-	Administrative Secretary	1.00	11.66	12.83	18.89
3114	AS10	Care Plan Coordinator	1.00	19.74	21.71	33.49
3121	AS11	Clinical Support Service Coord.	1.00	22.01	24.21	37.78
3125	-	Groundskeeper	0.25	8.25	9.08	12.06
3131	AS9	Inservice Education Instructor	0.00	22.01	24.21	37.52
3155	CT6	Payroll Clerk	1.00	9.80	10.78	16.93
3120	-	Quality of Care Manager	0.00	22.01	24.21	37.52
3165	AS9	Restorative Nurse - RN	1.00	20.33	22.36	33.49
3166	-	Restorative Nurse - LPN	1.00	17.90	19.69	25.56
3173	AS10	RN Charge Nurse	3.00	20.33	22.36	33.49
3174	AS11	RN House Supervisor	3.00	22.01	24.21	37.52
3175	-	Schedule Coordinator	1.00	11.66	12.83	18.89
3182	AS8	Social Service Assistant	2.00	13.63	14.99	23.58
3183	-	Social Service/Med Records Tech	1.00	10.53	11.58	16.60
3187	AS9	Staff Nurse - RN	<u>18.50</u>	19.25	21.18	29.20
		TOTAL	<u>38.40</u>			

DEKALB COUNTY GOVERNMENT

FY 2015 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	23.57
3310	SP1	Assistant Director of Nursing	1.00	20.81	22.89	37.34
3315	AS8	Director of Environmental Services	1.00	13.66	15.03	23.66
3330	AS8	Community Life Coordinator	1.00	13.63	14.99	23.57
3335	AS10	Director of Dietary Services	1.00	17.70	19.47	30.58
3350	SP3	Director of Nursing	1.00	22.93	25.22	41.78
3355	-	Director of Rehabilitation	1.00	20.33	22.36	35.12
3360	AS10	Director of Social Services	1.00	17.70	19.47	30.58
3365	-	Director of Special Care Unit	1.00	25.29	27.82	38.85
		TOTAL	<u>10.00</u>			

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

Note: The Nursing Home Manager is an out-sourced contract.

DEKALB COUNTY GOVERNMENT

FY 2015 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)	
3524	AS9	Communicable Disease Coord.	1.00	25.50	28.05	40.90
3530	-	Director of Administrative Services	1.00	33.94	37.33	54.43
3540	-	Dir. of Community Health & Prevention	1.00	33.94	37.33	54.43
3536	-	Director of Health Protection	1.00	33.94	37.33	54.43
3542	-	Dir of Hlth Promotion & Emerg Prepare	1.00	33.94	37.33	54.43
3544	AS10	Family Planning Coordinator	1.00	25.50	28.05	40.90
3548	-	HIV/STD Clinical Team Leader	1.00	19.72	21.69	31.56
3581	-	Pediatric Services Coordinator	1.00	25.50	28.05	40.90
3595	-	WIC/FCM Program Coordinator	1.00	25.50	28.05	40.90
3596	-	WIC/FCM Team Leader	<u>1.00</u>	23.60	25.96	37.84
		TOTAL	<u>11.00</u>			

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

DEKALB COUNTY GOVERNMENT

FY 2015 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>	17.26	18.99	26.91
TOTAL			<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 2015 BUDGET

NON-UNION COURT SERVICES

MANAGEMENT

<u>CLASS NUMBER</u>	<u>HAY CODE</u>	<u>CLASSIFICATION</u>	<u>AUTHORIZED POSITIONS</u>
4110	CSA10	Deputy Director	1.00
4124	CSA9	Supervisor - Adult	1.00
4125	CSA9	Supervisor - Juvenile	<u>1.00</u>
TOTAL			<u>3.00</u>

<u>DIRECTOR*</u>				<u>SUPERVISOR*</u>			
<u>Step</u>	<u>12/1/2014</u>	<u>12/1/2015</u>	<u>12/1/2016</u>	<u>Step</u>	<u>12/1/2014</u>	<u>12/1/2015</u>	<u>12/1/2016</u>
0	62,153.16	62,774.69	63,402.44	0	50,579.07	51,084.86	51,595.71
1	63,831.30	64,469.61	65,114.30	1	51,944.70	52,464.15	52,988.79
2	65,554.74	66,210.29	66,872.39	2	53,347.21	53,880.68	54,419.49
3	67,324.72	67,997.97	68,677.95	3	54,787.59	55,335.46	55,888.82
4	69,142.49	69,833.91	70,532.25	4	56,266.85	56,829.52	57,397.82
5	71,009.33	71,719.43	72,436.62	5	57,786.06	58,363.92	58,947.56
6	72,926.58	73,655.85	74,392.41	6	59,346.28	59,939.74	60,539.14
7	74,895.60	75,644.56	76,401.00	7	60,948.63	61,558.12	62,173.70
8	76,917.78	77,686.96	78,463.83	8	62,594.24	63,220.18	63,852.39
9	78,994.56	79,784.51	80,582.35	9	64,284.29	64,927.13	65,576.40
10	81,127.42	81,938.69	82,758.08	10	66,019.96	66,680.16	67,346.96
11	83,317.86	84,151.04	84,992.55	11	67,802.50	68,480.53	69,165.33
12	85,567.44	86,423.11	87,287.35	12	69,633.17	70,329.50	71,032.80
13	87,877.76	88,756.54	89,644.10	13	71,513.26	72,228.40	72,950.68
14	90,250.46	91,152.96	92,064.49	14	73,444.12	74,178.56	74,920.35
15	92,687.22	93,614.09	94,550.24	15	75,427.11	76,181.39	76,943.20

* Salaries are set by the 23rd Judicial Circuit.

Note: Employees received a 3% increase on 12/1/13. The step plan was implemented effective 12/1/14.

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	11.77	12.95	18.34
4270	CS4	Secretary A	<u>1.00</u>	12.93	14.22	21.17
TOTAL			<u>2.00</u>			

DEKALB COUNTY GOVERNMENT

FY 2015 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>
4602	AS9	Assistant Superintendent	1.00	18.68	20.55	29.09
4665	-	Administrative Clerk (PT)	1.00	9.55	10.51	15.14
4663	AS9	Service Officer	3.00	18.68	20.55	29.09
4601	AS11	Superintendent	<u>1.00</u>	22.96	25.26	34.50
		TOTAL	<u>6.00</u>			

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

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

MAP - SHERIFF'S DEPARTMENT

<u>CLASS NUMBER</u>	<u>HAY CODE</u>	<u>CLASSIFICATION</u>	<u>AUTHORIZED POSITIONS</u>
5105	FP8	Communications Sergeant	5.00
5110	FP6	Communications	20.00
5115	FP10	Corrections Sergeant	5.00
5120	FP8	Corrections - Detention Center	20.00
5120	FP8	Corrections - Courthouse Security	3.00
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>94.00</u>

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

MAP-SHERIFF'S DEPARTMENT PAY SCALES
CONTRACT PERIOD 01/01/2014 - 12/31/2018

		1.75% COLA	2.25% COLA	2.00% COLA	2.50% COLA	2.50% COLA
	Step	01/01/2014 through 12/31/2014	01/01/2015 through 12/31/2015	01/01/2016 through 12/31/2016	01/01/2017 through 12/31/2017	01/01/2018 through 12/31/2018
Communications	0	20.19	20.64	21.05	21.58	22.12
	1	21.70	22.19	22.63	23.20	23.78
	2	23.20	23.72	24.19	24.79	25.41
	3	24.74	25.30	25.81	26.46	27.12
	4	26.21	26.80	27.34	28.02	28.72
	5	27.40	28.02	28.58	29.29	30.02
	6	28.62	29.26	29.85	30.60	31.37
	7	29.70	30.37	30.98	31.75	32.54
Communications Sergeants	0	32.15	32.87	33.53	34.37	35.23
	1	33.13	33.88	34.56	35.42	36.31
	2	34.07	34.84	35.54	36.43	37.34
Corrections	0	24.07	24.61	25.10	25.73	26.37
	1	25.81	26.39	26.92	27.59	28.28
	2	27.61	28.23	28.79	29.51	30.25
	3	29.38	30.04	30.64	31.41	32.20
	4	31.25	31.95	32.59	33.40	34.24
	5	32.64	33.37	34.04	34.89	35.76
	6	34.08	34.85	35.55	36.44	37.35
Corrections Sergeants	0	36.80	37.63	38.38	39.34	40.32
	1	37.97	38.82	39.60	40.59	41.60
	2	39.04	39.92	40.72	41.74	42.78
Detectives & Patrol	0	24.77	25.33	25.84	26.49	27.15
	1	26.77	27.37	27.92	28.62	29.34
	2	28.73	29.38	29.97	30.72	31.49
	3	30.67	31.36	31.99	32.79	33.61
	4	32.68	33.42	34.09	34.94	35.81
	5	34.72	35.50	36.21	37.12	38.05
Detectives & Patrol Sergeants	0	37.53	38.37	39.14	40.12	41.12
	1	38.70	39.57	40.36	41.37	42.40
	2	39.79	40.69	41.50	42.54	43.60

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

OPERATING ENGINEERS UNION

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

Class Number	Classification	Starting/Hiring Maintainers Only		Starting/Hiring & Standard Rates				
		First 12 Months	Second 12 Months	COLA 1/1/2015	COLA 1/1/2016	COLA 1/1/2017	COLA 1/1/2018	COLA 1/1/2019
5305	Maintainer	80% of start rate	90% of start rate	27.53	28.08	28.64	29.36	30.17
5310	Maintenance			22.08	22.52	22.97	23.54	24.19
5320	Mechanic			27.53	28.08	28.64	29.36	30.17
5320	Mechanic A*			28.06	28.62	29.19	29.92	30.74
5330	Traffic Control Tech			27.53	28.08	28.64	29.36	30.17
5330	Traffic Control Tech A*			28.06	28.62	29.19	29.92	30.74

*Hire date before 12/01/2006.

DEKALB COUNTY GOVERNMENT

FY 2015 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	3.00	14.66	16.13	23.22
5506	Accounting Clerk B	AC6	0.00	11.79	12.97	18.68
5507	Administrative Assistant	AC7A	1.00	14.66	16.13	23.22
5509	Administrative Clerk A	AC8	1.00	14.03	15.43	22.20
5510	Administrative Clerk B	AC7	1.00	12.81	14.09	20.28
5511	Administrative Clerk C	AC6	4.72	11.79	12.97	18.68
5515	Administrative Secretary	AC8	2.00	14.03	15.43	22.20
5519	Assistant Planner	AA9	1.00	18.62	20.48	29.46
5520	Cartographer (unfunded)	AA8	0.00	16.37	18.01	25.92
5523	Chief Deputy of Assessments	AA9	1.00	18.62	20.48	29.46
5524	Chief Deputy of Elections	AA8	1.00	16.37	18.01	25.92
5527	Chief Deputy Recorder	AA9	1.00	18.62	20.48	29.46
5530	Chief Deputy Treasurer	AA9	1.00	18.62	20.48	29.46
5531	Clerk/Typist (unfunded)	AC3	0.00	9.55	10.51	15.14
5580	Code Enforcement Tech.	AA8	1.00	16.37	18.01	25.92
5542	Engineering Tech II (unfunded)	AL10B	0.00	14.98	16.48	23.74
5543	Engineering Technician III	AL11	3.00	18.14	19.95	28.72
5555	General Maintenance	AL9A	1.85	13.43	14.77	21.27
5553	GIS Technician (unfunded)	AA8	0.00	16.37	18.01	25.92
5549	Housekeeper/Custodian II (unfunded)	AC4	0.00	9.25	10.18	14.38
5551	Legal Secretary B	AC7	7.95	12.81	14.09	20.28
5556	Maintenance II	AL10B	3.00	14.98	16.48	23.74
5557	Maintenance III	AL10A	1.00	16.65	18.32	26.35
5560	Maintenance Supervisor	AL12	1.00	18.31	20.14	28.97
5563	Mapper - Appraiser I	AA7	1.00	14.55	16.01	23.04
5564	Mapper - Appraiser II	AA8	1.00	16.37	18.01	25.92
5567	Office Assistant A	AC5	1.00	10.88	11.97	17.23
5568	Office Assistant B	AC4	4.70	10.18	11.20	16.13
5571	Office Coordinator	AC9	0.00	15.50	17.05	24.52
5574	Offset Printer	AA4	1.00	10.49	11.54	16.63
5575	Permit / Inventory Tech III	AL11	1.00	18.14	19.95	28.72
5583	Secretary B	AC6	4.50	11.79	12.97	18.68
5585	Tax Extension Clerk	AA8	1.00	16.37	18.01	25.91
5589	Victim/Witness Assistant	AA7	<u>1.00</u>	14.55	16.01	23.04
	TOTAL		<u>52.72</u>			

DEKALB COUNTY GOVERNMENT

FY 2015 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	14.58	16.04	22.13
5604	CT7A	Accounting Clerk A	2.00	16.36	18.00	24.90
5608	CT6	Administrative Clerk C	2.00	12.80	14.08	19.47
5612	LT7A	Animal Control Warden	2.00	14.88	16.37	22.65
5647	-	Health Educator	2.00	19.29	21.22	29.35
5660	-	Licensed Env Hlth Practitioner	1.00	21.08	23.19	30.50
5665	-	Licensed Env Hlth Practitioner-Lead	1.00	21.92	24.11	34.48
5688	AS8	LEHP in Training	1.00	19.55	21.51	29.77
5668	AS7	Nutritionist	2.00	19.29	21.22	29.35
5672	CT4	Office Assistant B	1.00	11.32	12.45	17.24
5682	-	Public Health Associate	1.00	15.81	17.39	24.06
5684	AS9	Public Health Nurse	6.40	21.92	24.11	34.48
5625	CT6	Secretary/Case Manager Asst	1.00	12.80	14.08	19.47
5693	CT6	Secretary B	6.00	12.80	14.08	19.47
5695	-	Solid Waste Specialist	<u>1.00</u>	21.08	23.19	30.50
TOTAL			<u>30.40</u>			

DEKALB COUNTY GOVERNMENT

FY 2015 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	13.36
5918	NL9B	Cook II	3.50	9.43	10.37	15.30
5922	NL3	Dietary Aide	18.00	8.25	9.08	12.00
5930	NL3	Housekeeping Aide	9.00	8.25	9.08	12.00
5935	NL3	Laundry Worker I	4.00	8.25	9.08	12.00
5917	-	Lead Cook	1.00	10.88	11.97	16.68
5919	-	Lead Housekeeper	1.00	8.27	9.10	14.31
5939	NL8	Maintenance I	1.00	10.70	11.77	17.45
5946	LT12	Maintenance Supervisor	1.00	15.51	17.06	25.98
5951	-	Nurse's Assistant - CNA	68.00	11.23	12.35	16.75
5963	NC4	Receptionist	2.00	8.91	9.80	14.44
5969	NS4	Restorative Aide	4.00	11.44	12.58	17.29
5986	-	Staff Nurse - LPN	6.25	16.97	18.67	24.23
5993	-	Unit Clerk	1.00	11.17	12.29	15.51
5994	-	Unit Assistant	3.50	8.68	9.55	13.64
5995	NC6	Ward Secretary	<u>2.00</u>	12.04	13.24	17.90
		TOTAL	<u>133.00</u>			

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

MAP - COURT SERVICES

<u>CLASS NUMBER</u>	<u>HAY CODE</u>	<u>CLASSIFICATION</u>	<u>POSITIONS</u>
6710	TP9	Comm. Restitution Service Coord.	1.00
6740	TP9	Pre-Trial Officer	2.00
6720	TP9	Probation Officer - Adult	7.00
6730	TP9	Probation Officer - Juvenile	4.00
6750	TP9	Probation Officer - Investigative	1.00
6760	TP9	Program Coordinator	<u>1.00</u>
TOTAL			<u>16.00</u>

<u>STANDARD UNIT PAY</u>				<u>SPECIAL UNIT PAY</u>			
<u>Step</u>	<u>12/1/2014</u>	<u>12/1/2015</u>	<u>12/1/2016</u>	<u>Step</u>	<u>12/1/2014</u>	<u>12/1/2015</u>	<u>12/1/2016</u>
0	38,159.13	38,540.72	38,926.12	0	40,947.83	41,357.31	41,770.89
1	39,189.42	39,581.32	39,977.13	1	42,053.43	42,473.96	42,898.70
2	40,247.54	40,650.01	41,056.51	2	43,188.87	43,620.76	44,056.96
3	41,334.22	41,747.56	42,165.04	3	44,354.97	44,798.52	45,246.50
4	42,450.24	42,874.75	43,303.49	4	45,552.55	46,008.08	46,468.16
5	43,596.40	44,032.36	44,472.69	5	46,782.47	47,250.30	47,722.80
6	44,773.50	45,221.24	45,673.45	6	48,045.60	48,526.05	49,011.31
7	45,982.39	46,442.21	46,906.63	7	49,342.83	49,836.26	50,334.62
8	47,223.91	47,696.15	48,173.11	8	50,675.08	51,181.84	51,693.65
9	48,498.96	48,983.95	49,473.79	9	52,043.31	52,563.75	53,089.38
10	49,808.43	50,306.51	50,809.58	10	53,448.48	53,982.97	54,522.80
11	51,153.26	51,664.79	52,181.44	11	54,891.59	55,440.51	55,994.91
12	52,534.40	53,059.74	53,590.34	12	56,373.66	56,937.40	57,506.77
13	53,952.82	54,492.35	55,037.28	13	57,895.75	58,474.71	59,059.46
14	55,409.55	55,963.65	56,523.28	14	59,458.94	60,053.53	60,654.06
15	56,905.61	57,474.66	58,049.41	15	61,064.33	61,674.97	62,291.72

Note: Employees received a 3% increase on 12/1/13. The step plan was implemented effective 12/1/14.

DEKALB COUNTY GOVERNMENT

FY 2015 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	10.25	11.28	14.49
7106	-	Park Manager	1.00	15.34	16.87	24.30
7130	-	Natural Resource Manager	1.00		21.82	
7110	-	Maintenance - Part Time	0.85	8.71	9.58	13.16
7115	LT12A	Maintenance Supervisor	1.00	18.69	20.56	30.08
7120	-	Secretary - Financial Support *	0.00		75.07	monthly
7120	-	Secretary - Office*	0.00		12.98	hourly
7120	-	Secretary - Office*	0.00		63.04	monthly
7125		Secretary - Parks* (telephone reimbursement for park mgrs phone)	<u>0.00</u>		25.00	monthly
TOTAL			<u>5.35</u>			

* Rates set by the Forest Preserve Superintendent.

The Forest Preserve Superintendent appears on the exempt schedule.

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

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

TEMPORARY EMPLOYEES

1. Hourly rates for temporary employees and students are at the discretion of the Department Heads as long as they stay within their approved salary budget.
2. Temporary employees and students are not eligible for holiday pay, PHO accruals, or any other benefits.
3. Base pay for Election Judges will be \$90.00 per election with an additional \$40.00 paid to those who have attended the training course.

DEKALB COUNTY GOVERNMENT

FY 2015 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>
2015	0	0	0
2014	1	0	0
2013	2	0	0
2012	3	0	0
2011	4	0	0
2010	5	14	364
2009	6	17	442
2008	7	19	494
2007	8	22	572
2006	9	24	624
2005	10	27	702
2004	11	40	1,040
2003	12	44	1,144
2002	13	47	1,222
2001	14	51	1,326
2000	15	54	1,404
1999	16	68	1,768
1998	17	71	1,846
1997	18	75	1,950
1996	19	78	2,028
1995	20	82	2,132
1994	21	110	2,860
1993	22	114	2,964
1992	23	117	3,042
1991	24	121	3,146
1990	25	124	3,224
1989	26	143	3,718
1988	27	146	3,796
1987	28	150	3,900
1986	29	153	3,978
1985	30 or more	157	4,082

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 2015 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>
2015	0	0	0
2014	1	0	0
2013	2	0	0
2012	3	0	0
2011	4	13.54	352
2010	5	15.35	399
2009	6	18.15	472
2008	7	19.96	519
2007	8	22.77	592
2006	9	24.58	639
2005	10	27.38	712
2004	11	29.19	759
2003	12	32.00	832
2002	13	33.81	879
2001	14	36.62	952
2000	15	38.42	999
1999	16	51.23	1,332
1998	17	53.04	1,379
1997	18	55.85	1,452
1996	19	57.65	1,499
1995	20	60.46	1,572
1994	21	77.27	2,009
1993	22	80.08	2,082
1992	23	81.88	2,129
1991	24	84.69	2,202
1990	25	86.50	2,249
1989	26	94.31	2,452
1988	27	96.12	2,499
1987	28	98.92	2,572
1986	29	100.73	2,619
1985	30	103.54	2,692
1984	31	105.35	2,739
1983	32	108.15	2,812
1982	33	109.96	2,859
1981	34	112.77	2,932
1980	35 or more	114.58	2,979

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 2015 BUDGET

**MAP - SHERIFF'S DEPARTMENT
LONGEVITY PLAN**

<u>Hired Before January 1st</u>	<u>Full Years of Service</u>	<u>Pay Period Amount</u>	<u>Annual Amount</u>
2015	0	0	0
2014	1	0	0
2013	2	0	0
2012	3	0	0
2011	4	0	0
2010	5	0	0
2009	6	0	0
2008	7	0	0
2007	8	25.39	660
2006	9	30.00	780
2005	10	34.62	900
2004	11	39.24	1,020
2003	12	43.85	1,140
2002	13	48.47	1,260
2001	14	53.08	1,380
2000	15	57.70	1,500
1999	16	62.31	1,620
1998	17	66.93	1,740
1997	18	71.54	1,860
1996	19	76.16	1,980
1995	20	80.77	2,100
1994	21	85.39	2,220
1993	22	90.00	2,340
1992	23	94.62	2,460
1991	24	99.24	2,580
1990	25 or more	103.85	2,700

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.

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

**PAID HOURS OFF (PHO) PROGRAM
NON-UNION EMPLOYEES**

<u>Non-Union Employees</u>	<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. 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. 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

1. This program applies to non-union employees in the following departments:

- | | |
|------------------|-------------------------------|
| Administration | Information Management Office |
| Community Action | Judiciary |
| Coroner/ESDA | Planning and Zoning |
| Court Services | Public Defender |
| Finance | Regional Office of Education |
| Forest Preserve | Sheriff |
| Highway | State's Attorney's Office |

2. PHO's are accrued on non-overtime hours paid.
3. PHO's are to be used for vacation days, sick days, and holidays.
4. 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.
5. Part-time employees hired after 11/30/2005 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.
6. Emergency PHO's may be used at the discretion of the Department Head for reasons of illness and personal emergency only.
7. 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.
8. Upon termination, PHO's are paid out at a 1:1 ratio up to the maximum amount.
9. The DeKalb County Board adopted this policy on November 16, 2005. This policy replaces the previous policy.

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

**PAID HOURS OFF (PHO) PROGRAM
UNION EMPLOYEES WITHOUT INDEPENDENT OPERATING BOARDS**

<u>Union Employees</u>	<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. AFSCME (Sycamore & Highway only) Hired After 12/31/2013	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. AFSCME (Sycamore & Highway only) Hired Before 01/01/2014	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. MAP (Court Services) 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
D. MAP (Court Services) 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
E. MAP (Sheriff)	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
F. Operating Engineers (Highway) 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
G. Operating Engineers (Highway) 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

1. This program applies to AFSCME employees in the following departments:

Assessments	Finance	Sheriff
County Clerk & Recorder/Elections	Highway	State's Attorney's Office
Facilities Management	Planning & Zoning	Treasurer's Office

2. PHO's are accrued on non-overtime hours paid for all groups except that MAP (Court Services) employees shall not accrue PHO's on funeral leave and jury duty leave.
3. PHO's are to be used for vacation days, sick days, and holidays.
4. 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.
5. Emergency PHO's may be used at the discretion of the Department Head for reasons of illness and personal emergency only.
6. 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.
7. Upon termination, AFSCME employees with 25 or more years of service will have their PHO's paid out at a 1:1 ratio up to the maximum amount. Employees with less than 25 years of service will have their PHO's paid out at a 1:2 ratio up to the maximum amount.
8. Upon termination, MAP and Operating Engineers employees will have their PHO's paid out at a 1:1 ratio up to the maximum amount.

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

LEAVE PROGRAMS - INDEPENDENT OPERATING BOARDS

I. PAID HOURS OFF (PHO) PROGRAM

	<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. Veterans Assistance Commission	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. Nursing Home (AFSCME & Non-Union)	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

1. PHO's are accrued on non-overtime hours paid.
2. PHO's are to be used for vacation days, sick days, and holidays.
3. 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.
4. Part-time Veterans Assistance Commission employees 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.
5. Emergency PHO's may be used at the discretion of the Department Head for reasons of illness and personal emergency only.
6. 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.
7. Upon termination, PHO's are paid out at a 1:1 ratio up to the maximum amount.

II. MENTAL HEALTH LEAVE PROGRAM

	<u>Years</u>	<u>Accrual Rate Per Pay</u>	<u>Equivalent Days Off</u>	<u>Maximum Accrual</u>	<u>Maximum Paid at Termination</u>
a. Vacation	0-1	3.08	10	N/A	N/A
	2-10	4.62	15	N/A	N/A
	11+	6.15	20	N/A	N/A
b. Sick	All	3.69	12	30 days	30 days

1. No more than five vacation days may be carried over to the next year.
2. Employees will be paid for Mental Health Board approved holidays with no deductions from their earned leave.

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

LEAVE PROGRAMS - INDEPENDENT OPERATING BOARDS

**III. HEALTH DEPARTMENT LEAVE PROGRAM
(FULL-TIME AFSCME & NON-UNION)**

	<u>Years</u>	<u>Accrual Rate Per Pay</u>	<u>Equivalent Days Off</u>	<u>Maximum Accrual</u>	<u>Maximum Paid at Termination</u>
a. Vacation (37.5 hrs/week)	0-4	2.89	10	1,950 hrs	150 hrs
	5-9	4.33	15	1,950 hrs	225 hrs
	10-20	5.77	20	1,950 hrs	300 hrs
	21+	7.22	25	1,950 hrs	375 hrs
b. Vacation (40 hrs/week)	0-4	3.08	10	2,080 hrs	160 hrs
	5-9	4.62	15	2,080 hrs	240 hrs
	10-20	6.15	20	2,080 hrs	320 hrs
	21+	7.69	25	2,080 hrs	400 hrs
c. Sick (37.5 hrs/week)	0-9	3.47	12	60 days	See Below
	10-19	3.47	12	75 days	See Below
	20+	3.47	12	90 days	See Below
d. Sick (40 hrs/week)	0-9	3.69	12	60 days	See Below
	10-19	3.69	12	75 days	See Below
	20+	3.69	12	90 days	See Below

1. These policies are for full-time employees only. Information regarding part-time employee leave policies is available from the Health Department.
2. Employees will be paid for Board of Health approved holidays with no deductions from their earned leave.
3. Information regarding sick leave payout upon termination is available from the Health Department.
4. Employees hired prior to December 1, 1995 also receive three days of Personal Leave per year. Unused Personal Leave is paid out upon termination. Employees hired after December 1, 1995 may use up to three days of accrued sick leave per year for personal business.

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

HOLIDAY SCHEDULES

	All Groups Except Those at Right	Health Department	MAP-Sheriff	Nursing Home
New Year's Day	X	X	X	X
Day after New Year's	X			
Martin Luther King, Jr. Day	X	X		
Lincoln's Birthday		floating		
President's Day	X	X	X	
Spring Holiday/Good Friday	1/2	1/2	X	
Easter			X	X
Memorial Day	X	X	X	X
Independence Day	X	X	X	X
Labor Day	X	X	X	X
Columbus Day	X	X	X	
Veterans Day	X	X		
Thanksgiving Day	X	X	X	X
Day after Thanksgiving	X	X	X	X
Christmas Eve	X	1/2	X	X
Christmas Day	X	X	X	X
New Year's Eve		1/2	X	
Total Holidays in 2015	13.50	13.50	13.00	9.00
Total Holidays in 2014	13.50	13.50	13.00	9.00
Total Holidays in 2013	13.50	13.50	13.50	9.00
Total Holidays in 2012	14.00	13.50	14.00	9.00
Total Holidays in 2011	13.00	13.50	13.00	9.00
Total Holidays in 2010	14.00	13.50	14.00	9.00
Total Holidays in 2009	14.00	13.50	14.00	9.00
Total Holidays in 2008	14.00	13.50	14.00	9.00
Total Holidays in 2007	14.00	13.50	14.00	9.00
Total Holidays in 2006	14.00	12.50	14.00	9.00
Total Holidays in 2005	12.00	12.50	12.00	9.00
Total Holidays in 2004	14.00	13.50	14.00	9.00
Total Holidays in 2003	14.00	13.50	14.00	9.00
Total Holidays in 2002	14.50	13.50	14.00	9.00
Total Holidays in 2001	14.00	13.50	14.00	9.00

DEKALB COUNTY GOVERNMENT

FY 2015 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 2015 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>
2015	18,000	2010	16,500
2014	17,500	2009	16,500
2013	17,500	2008	15,500
2012	17,000	2007	15,500
2011	16,500	2006	15,000

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.

17. ANNUAL INSURANCE BUYOUT PAYMENT AMOUNTS

<u>Year</u>	<u>Amount</u>	<u>Year</u>	<u>Amount</u>
2015	3,000	2008	1,800
2014	3,000	2007	1,500
2013	2,800	2006	1,500
2012	2,600	2005	1,500
2011	2,400	2004	1,200
2010	2,200	2003	1,200
2009	2,100	2002	1,200

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

NON-UNION SALARY INCREASE HISTORY

<u>YEAR</u>	<u>COLA</u>	<u>MERIT</u>
FY 2015	2.00%	0.00%
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%	0-2.0%
FY 2008	2.50%	0-1.5%
FY 2007	3.40%	0-2.0%
FY 2006	3.30%	0-2.0%
FY 2005	1.90%	0-2.0%
FY 2004	2.40%	0-2.0%
FY 2003	1.60%	1.40%
FY 2002	3.40%	0-2.0%
FY 2001	2.70%	0-3.0%
FY 2000	1.60%	0-3.0%
FY 1999	2.00%	0-3.0%
FY 1998	2.20%	0-3.0%
FY 1997	3.00%	0-3.0%
FY 1996	3.00%	0-3.0%

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

DEKALB COUNTY GOVERNMENT

FY 2015 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>
2015	11.08%	N/A	11.08%	20.94%	N/A	20.94%
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>IMRF ACTUAL RATE</u>	<u>IMRF PHASE-IN RATE</u>	<u>IMRF DEPT W/H RATE</u>
2015	11.51%	N/A	11.51%
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 2015 BUDGET

EARNINGS STATISTICS

<u>Calendar Year</u>	<u>Gross Earnings</u>	<u>Medicare Earnings</u>	<u>FICA Earnings</u>	<u>Fed/State Earnings</u>	<u>IMRF Earnings</u>	<u>SLEP Earnings</u>
<u>2013</u>						
County	26,171,021	24,693,730	24,520,154	22,924,803	17,470,078	7,335,266
Forest Preserve	<u>329,323</u>	<u>321,187</u>	<u>321,187</u>	<u>276,388</u>	<u>285,545</u>	<u>0</u>
Total	<u><u>26,500,344</u></u>	<u><u>25,014,917</u></u>	<u><u>24,841,341</u></u>	<u><u>23,201,191</u></u>	<u><u>17,755,623</u></u>	<u><u>7,335,266</u></u>
<u>2012</u>						
County	25,959,404	24,541,134	24,408,002	22,731,895	17,628,258	6,911,285
Forest Preserve	<u>337,846</u>	<u>332,686</u>	<u>332,686</u>	<u>289,523</u>	<u>282,514</u>	<u>0</u>
Total	<u><u>26,297,250</u></u>	<u><u>24,873,820</u></u>	<u><u>24,740,688</u></u>	<u><u>23,021,418</u></u>	<u><u>17,910,772</u></u>	<u><u>6,911,285</u></u>
<u>2011</u>						
County	25,692,276	24,363,660	24,160,465	22,546,884	17,900,743	6,592,262
Forest Preserve	<u>315,995</u>	<u>310,349</u>	<u>310,349</u>	<u>267,769</u>	<u>271,228</u>	<u>0</u>
Total	<u><u>26,008,271</u></u>	<u><u>24,674,009</u></u>	<u><u>24,470,814</u></u>	<u><u>22,814,653</u></u>	<u><u>18,171,971</u></u>	<u><u>6,592,262</u></u>
<u>2010</u>						
County	26,137,315	24,743,682	24,522,948	22,860,970	18,185,340	6,581,041
Forest Preserve	<u>298,030</u>	<u>288,640</u>	<u>288,640</u>	<u>245,623</u>	<u>264,264</u>	<u>0</u>
Total	<u><u>26,435,345</u></u>	<u><u>25,032,322</u></u>	<u><u>24,811,588</u></u>	<u><u>23,106,593</u></u>	<u><u>18,449,604</u></u>	<u><u>6,581,041</u></u>
<u>2009</u>						
County	25,983,808	24,755,720	24,536,472	22,891,143	18,073,079	6,459,286
Forest Preserve	<u>307,735</u>	<u>298,315</u>	<u>298,315</u>	<u>254,407</u>	<u>269,221</u>	<u>0</u>
Total	<u><u>26,291,542</u></u>	<u><u>25,054,035</u></u>	<u><u>24,834,786</u></u>	<u><u>23,145,550</u></u>	<u><u>18,342,300</u></u>	<u><u>6,459,286</u></u>
<u>2008</u>						
County	24,834,814	23,654,331	23,418,050	21,819,481	17,268,922	6,081,244
Forest Preserve	<u>277,962</u>	<u>265,742</u>	<u>265,742</u>	<u>226,564</u>	<u>252,510</u>	<u>0</u>
Total	<u><u>25,112,776</u></u>	<u><u>23,920,073</u></u>	<u><u>23,683,792</u></u>	<u><u>22,046,045</u></u>	<u><u>17,521,432</u></u>	<u><u>6,081,244</u></u>
<u>2007</u>						
County	23,260,027	22,126,712	21,987,667	20,441,360	16,375,686	5,590,938
Forest Preserve	<u>246,578</u>	<u>234,586</u>	<u>234,586</u>	<u>197,419</u>	<u>225,925</u>	<u>0</u>
Total	<u><u>23,506,605</u></u>	<u><u>22,361,298</u></u>	<u><u>22,222,253</u></u>	<u><u>20,638,779</u></u>	<u><u>16,601,611</u></u>	<u><u>5,590,938</u></u>
<u>2006</u>						
County	21,759,049	20,725,636	20,581,556	19,255,733	14,562,508	4,900,561
Forest Preserve	<u>227,839</u>	<u>216,809</u>	<u>216,809</u>	<u>182,006</u>	<u>205,712</u>	<u>0</u>
Total	<u><u>21,986,888</u></u>	<u><u>20,942,445</u></u>	<u><u>20,798,365</u></u>	<u><u>19,437,739</u></u>	<u><u>14,768,220</u></u>	<u><u>4,900,561</u></u>

DEKALB COUNTY GOVERNMENT

FY 2015 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>2013</u>					
County	601	795	149	160	620
Forest Preserve	8	15	2	0	16
Total	<u>609</u>	<u>810</u>	<u>151</u>	<u>160</u>	<u>636</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>

DEKALB COUNTY GOVERNMENT

FY 2015 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>2013</u>					
County	N/A*	N/A*	N/A*	N/A*	N/A*
Forest Preserve	<u>329,323</u>	0.55%	<u>595</u>	12,900	0.55%
Total	<u><u>329,323</u></u>		<u><u>595</u></u>		
<u>2012</u>					
County	N/A*	N/A*	N/A*	N/A*	N/A*
Forest Preserve	<u>337,846</u>	0.55%	<u>677</u>	13,560	0.55%
Total	<u><u>337,846</u></u>		<u><u>677</u></u>		
<u>2011</u>					
County	N/A*	N/A*	N/A*	N/A*	N/A*
Forest Preserve	<u>315,995</u>	0.70%	<u>759</u>	12,740	0.70%
Total	<u><u>315,995</u></u>		<u><u>759</u></u>		
<u>2010</u>					
County	N/A*	N/A*	N/A*	N/A*	N/A*
Forest Preserve	<u>298,030</u>	0.65%	<u>626</u>	12,520	0.65%
Total	<u><u>298,030</u></u>		<u><u>626</u></u>		
<u>2009</u>					
County	N/A*	N/A*	N/A*	N/A*	N/A*
Forest Preserve	<u>307,735</u>	0.60%	<u>594</u>	12,300	0.60%
Total	<u><u>307,735</u></u>		<u><u>594</u></u>		
<u>2008</u>					
County	N/A*	N/A*	N/A*	N/A*	N/A*
Forest Preserve	<u>277,962</u>	0.80%	<u>651</u>	12,000	0.80%
Total	<u><u>277,962</u></u>		<u><u>651</u></u>		
<u>2007</u>					
County	N/A*	N/A*	N/A*	N/A*	N/A*
Forest Preserve	<u>246,578</u>	1.00%	<u>780</u>	11,500	1.00%
Total	<u><u>246,578</u></u>		<u><u>780</u></u>		
<u>2006</u>					
County	N/A*	N/A*	N/A*	N/A*	N/A*
Forest Preserve	<u>227,839</u>	1.10%	<u>690</u>	11,000	1.10%
Total	<u><u>227,839</u></u>		<u><u>690</u></u>		

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

Note: Election payroll is not subject to unemployment taxes.

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

CAFETERIA PLAN STATISTICS

FLEXIBLE SPENDING ACCOUNTS

<u>UNREIMBURSED MEDICAL EXPENSES</u>			<u>DEPENDENT CARE EXPENSES</u>		
<u>YEAR</u>	<u>TOTAL EMPLOYEE CONTRIBUTIONS</u>	<u>PARTICIPANTS</u>	<u>YEAR</u>	<u>TOTAL EMPLOYEE CONTRIBUTIONS</u>	<u>PARTICIPANTS</u>
2013	\$100,530	63	2013	\$22,499	5
2012	\$139,213	76	2012	\$22,499	5
2011	\$135,140	81	2011	\$20,999	6
2010	\$136,675	79	2010	\$22,257	7
2009	\$136,750	78	2009	\$22,250	6
2008	\$131,999	91	2008	\$23,800	6
2007	\$113,135	82	2007	\$22,614	5
2006	\$ 97,545	73	2006	\$18,397	6
2005	\$104,780	84	2005	\$16,380	5
2000	\$ 67,913	83	2000	\$66,892	18

HEALTH SAVINGS ACCOUNTS

<u>YEAR</u>	<u>TOTAL EMPLOYEE CONTRIBUTIONS</u>	<u>PARTICIPANTS</u>	<u>PREMIUM SAVINGS CONTRIBUTED</u>	<u>SINGLE CVG EMPLOYER CONTRIBUTION PER EMPLOYEE</u>	<u>FAMILY CVG EMPLOYER CONTRIBUTION PER EMPLOYEE</u>
2013	\$ 34,764	30	100%	\$1,248	\$2,964

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

UNION CONTRACTS 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	30.40	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 - COURT SERVICES	16.00	0.00	02/03/2015	N/A	12/01/2013	11/30/2017	SETTLED
MAP - SHERIFF'S DEPARTMENT	94.00	2.00	12/01/1984	5/21/2014	1/1/2014	12/31/2018	SETTLED
OPERATING ENGINEERS-HWY	<u>14.00</u>	<u>0.00</u>	12/20/2006	3/18/2015	1/1/2015	12/31/2019	SETTLED
TOTAL - 6 BARGAINING UNITS	<u>340.12</u>	<u>20.20</u>					

*or Arbitrator's Award Date

2014 Union Dues

AFSCME: (All Units, Biweekly)

Full-Time: \$18.43

75% Time: \$13.81

50% Time: \$ 9.31

MAP: (Both Units, Biweekly)

\$15.23

OPERATING ENGINEERS: (Biweekly)

Administrative Dues: Varies per employee, ranging from ~\$34.00 to ~ \$43.00

Membership Dues: \$11.77

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

NON-UNION HEALTH INSURANCE RATES PER MONTH

(Effective January 1, 2015)

	Preferred Provider Option Plan			High Deductible Health Plan		
	Employee	Employer	Total	Employee	Employer	Total
<u>Active Working Employee</u>						
Employee Only	256	768	1,024	216	648	864
Employee & Child(ren)	548	1,644	2,192	462	1,386	1,848
Employee & Spouse	570	1,710	2,280	482	1,446	1,928
Employee & Spouse & Child(ren)	608	1,824	2,432	512	1,536	2,048
<u>Active On-Leave Employee</u>						
Employee Only	1,024	-	1,024	864	-	864
Employee & Child(ren)	2,192	-	2,192	1,848	-	1,848
Employee & Spouse	2,280	-	2,280	1,928	-	1,928
Employee & Spouse & Child(ren)	2,432	-	2,432	2,048	-	2,048
<u>Retired Non-Medicare</u>						
Retiree Only	1,024	-	1,024	864	-	864
Retiree & Child(ren)	2,192	-	2,192	1,848	-	1,848
Retiree & Spouse	2,280	-	2,280	1,928	-	1,928
Retiree & Spouse & Child(ren)	2,432	-	2,432	2,048	-	2,048
<u>Retired Medicare</u>						
Retiree Only	720	-	720	608	-	608
Retiree & Child(ren)	1,888	-	1,888	1,592	-	1,592
Retiree & Spouse (One Medicare Eligible)	1,976	-	1,976	1,672	-	1,672
Retiree & Spouse (Both Medicare Eligible)	1,448	-	1,448	1,216	-	1,216
<u>COBRA Non-Medicare</u>						
Enrollee Only	1,044	-	1,044	881	-	881
Enrollee & Child(ren)	2,236	-	2,236	1,885	-	1,885
Enrollee & Spouse	2,326	-	2,326	1,967	-	1,967
Enrollee & Spouse & Child(ren)	2,481	-	2,481	2,089	-	2,089
<u>COBRA Medicare</u>						
Enrollee Only	734	-	734	620	-	620
Enrollee & Child(ren)	1,926	-	1,926	1,624	-	1,624
Enrollee & Spouse (One Medicare Eligible)	2,016	-	2,016	1,705	-	1,705
Enrollee & Spouse (Both Medicare Eligible)	1,477	-	1,477	1,240	-	1,240
<u>Buyout</u>						
All Categories	N/A	3,000/yr	3,000/yr	N/A	3,000/yr	3,000/yr
<u>Employer HSA Contributions</u>						
Employee Only	N/A	N/A	N/A	N/A	108/mo	1,296/yr
Employee & Child(ren)	N/A	N/A	N/A	N/A	232/mo	2,784/yr
Employee & Spouse	N/A	N/A	N/A	N/A	236/mo	2,832/yr
Employee & Spouse & Child(ren)	N/A	N/A	N/A	N/A	258/mo	3,096/yr

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

INSURANCE BENEFIT NOTES

(Effective January 1, 2015)

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 \$49,000 of coverage at an employer cost of \$6.86 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 2015 BUDGET

HISTORY OF HEALTH INSURANCE RATES

TWO-TIER RATE PLANS

TRADITIONAL PPO PLAN

YEAR	COMPANY	PLAN NUMBER	SINGLE			FAMILY		
			TOTAL	EMPLOYEE*	EMPLOYER*	TOTAL	EMPLOYEE*	EMPLOYER*
2015	SELF	P77049	1,024	256	768	2,368	592	1,776
2014	SELF	P77049	992	248	744	2,288	572	1,716
2013	BC/BS	P14634	896	224	672	2,074	518	1,556
2012	BC/BS	P14634	740	136	604	1,710	464	1,246
2011	BC/BS	P14634	686	126	560	1,586	432	1,154
2010	BC/BS	P14634	660	122	538	1,526	414	1,112
2005	BC/BS	P14634	500	94	406	1,154	320	834
2000	SELF	DEK188	246	46	200	554	154	400
1995	SELF	DEK188	220	30	190	500	178	322
1990	SELF	DEK188	136	0	136	307	38	269
1985	AETNA	394938	94	0	94	231	47	184

HIGH DEDUCTIBLE HEALTH PLAN

YEAR	COMPANY	PLAN NUMBER	SINGLE			FAMILY		
			TOTAL	EMPLOYEE*	EMPLOYER*	TOTAL	EMPLOYEE*	EMPLOYER*
2015	SELF	P77050	864	216	648	1,992	498	1,494
2014	SELF	P77050	832	208	624	1,928	482	1,446
2013	BC/BS	P39963	756	188	568	1,744	436	1,308

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

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

HISTORY OF HEALTH INSURANCE RATES

FOUR-TIER RATE PLANS

TRADITIONAL PPO PLAN

<u>YEAR</u>	<u>COMPANY</u>	<u>PLAN NUMBER</u>	<u>SINGLE</u>			<u>EMPLOYEE & CHILDREN</u>		
			<u>TOTAL</u>	<u>EMPLOYEE*</u>	<u>EMPLOYER*</u>	<u>TOTAL</u>	<u>EMPLOYEE*</u>	<u>EMPLOYER*</u>
2015	SELF	P77049	1,024	256	768	2,192	548	1,644
			<u>EMPLOYEE & SPOUSE</u>			<u>FAMILY</u>		
			<u>TOTAL</u>	<u>EMPLOYEE*</u>	<u>EMPLOYER*</u>	<u>TOTAL</u>	<u>EMPLOYEE*</u>	<u>EMPLOYER*</u>
			2,280	570	1,710	2,432	608	1,824

HIGH DEDUCTIBLE HEALTH PLAN

<u>YEAR</u>	<u>COMPANY</u>	<u>PLAN NUMBER</u>	<u>SINGLE</u>			<u>EMPLOYEE & CHILDREN</u>		
			<u>TOTAL</u>	<u>EMPLOYEE*</u>	<u>EMPLOYER*</u>	<u>TOTAL</u>	<u>EMPLOYEE*</u>	<u>EMPLOYER*</u>
2015	SELF	P77050	864	216	648	1,848	462	1,386
			<u>EMPLOYEE & SPOUSE</u>			<u>FAMILY</u>		
			<u>TOTAL</u>	<u>EMPLOYEE*</u>	<u>EMPLOYER*</u>	<u>TOTAL</u>	<u>EMPLOYEE*</u>	<u>EMPLOYER*</u>
			1,928	482	1,446	2,048	512	1,536

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

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

HEALTH INSURANCE CENSUS HISTORY

<u>DATE</u>	<u>PPO SINGLE</u>	<u>HDHP SINGLE</u>	<u>PPO FAMILY</u>	<u>HDHP FAMILY</u>	<u>TOTAL*</u>	<u>BUYOUT</u>	<u>REFUSAL</u>	<u>GRAND TOTAL</u>
December 2014	130	9	127	21	287	109	47	443
December 2013	127	10	134	20	291	104	49	444
December 2012	143	0	168	0	311	87	57	368
December 2011	154	0	170	0	324	89	42	366
December 2010	160	0	173	0	333	93	45	378
December 2009	188	0	169	0	357	103	25	485
December 2008	183	0	166	0	349	91	27	376
December 2007	161	0	174	0	335	79	27	362
December 2006	153	0	192	0	345	80	31	376
December 2005	161	0	179	0	340	67	30	370
December 2004	160	0	189	0	349	67	25	374
December 2003	154	0	199	0	353	63	24	377
December 2002	138	0	207	0	345	50	34	379
December 2001	140	0	187	0	327	44	30	357
December 2000	133	0	180	0	313	38	24	337
December 1995	189	0	123	0	312	53	0	312
December 1990	142	0	198	0	340	0	0	340

*Totals do not include COBRA or retiree enrollments.

DEKALB COUNTY GOVERNMENT

FY 2015 BUDGET

HEALTH INSURANCE CENSUS DETAIL

	<u>Breakdown of Lives</u>										
	<u>Single</u>	<u>Family</u>	<u>Family Tiers</u>			<u>EE</u>	<u>Spouses w/no Children</u>	<u>Spouses with Children</u>	<u>Children w/one Parent</u>	<u>Children w/both Parents</u>	<u>Total Lives</u>
			<u>Spouse & Children</u>	<u>Spouse Only</u>	<u>Children Only</u>						
AFSCME - Health	10	10	8	2	0	20	2	8	0	12	42
AFSCME - Nursing Home	34	8	6	2	0	42	2	6	0	12	62
AFSCME - Sycamore	18	18	9	8	1	36	8	9	1	17	71
MAP - Court Services	5	1	0	1	0	6	1	0	0	0	7
MAP - Sheriff	21	44	35	4	5	65	4	35	7	84	195
Non-Union - Health	1	8	2	3	3	9	3	2	5	3	22
Non-Union - Nursing Home	14	21	11	7	3	35	7	11	10	20	83
Non-Union - Other	<u>36</u>	<u>38</u>	<u>21</u>	<u>15</u>	<u>2</u>	<u>74</u>	<u>15</u>	<u>21</u>	<u>4</u>	<u>38</u>	<u>152</u>
December 2014 Totals	<u>139</u>	<u>148</u>	<u>92</u>	<u>42</u>	<u>14</u>	<u>287</u>	<u>42</u>	<u>92</u>	<u>27</u>	<u>186</u>	<u>634</u>
December 2013 Totals	137	154	96	43	15	291	43	96	31	184	645
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 2015 BUDGET

NON-UNION EMPLOYEE BENEFITS

<u>CATEGORY</u>		<u>FY 2015</u>		<u>FY 2014</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 Employer/Month Total	\$ 256 <u>768</u> <u>\$ 1,024</u>	\$ 216 <u>648</u> <u>\$ 864</u>	\$ 248 <u>744</u> <u>\$ 992</u>	\$ 208 <u>624</u> <u>\$ 832</u>
2.	Health Insurance Employee & Children (non-union rates)	Employee/Month Employer/Month Total	\$ 548 <u>1,644</u> <u>\$ 2,192</u>	\$ 462 <u>1,386</u> <u>\$ 1,848</u>	N/A	N/A
3.	Health Insurance Employee & Spouse (non-union rates)	Employee/Month Employer/Month Total	\$ 570 <u>1,710</u> <u>\$ 2,280</u>	\$ 482 <u>1,446</u> <u>\$ 1,928</u>	N/A	N/A
4.	Health Insurance Family (non-union rates)	Employee/Month Employer/Month Total	\$ 608 <u>1,824</u> <u>\$ 2,432</u>	\$ 512 <u>1,536</u> <u>\$ 2,048</u>	\$ 572 <u>1,716</u> <u>\$2,288</u>	\$ 482 <u>1,446</u> <u>\$ 1,928</u>
5.	Health Savings Account Annual Employer Contributions	Single Employee & Children Employee & Spouse Family	N/A N/A N/A N/A	\$ 1,296 \$ 2,784 \$ 2,832 \$ 3,096	N/A N/A N/A	\$ 1,352 N/A N/A \$ 3,068
6.	Life Insurance	Employer/Month Amount	\$ 6.86 \$ 49,000		\$ 6.72 \$ 48,000	
7.	FICA	Maximum Salary Employee Employer	\$118,500 6.20% 6.20%		\$117,000 6.20% 6.20%	
8.	Medicare	Maximum Salary Employee Employer	N/A 1.45% 1.45%		N/A 1.45% 1.45%	
9.	Retirement					
	County - IMRF	Employee Employer	4.5% 11.08%		4.5% 11.75%	
	Forest Preserve - IMRF	Employee Employer	4.5% 11.51%		4.5% 12.79%	
	County - SLEP	Employee Employer	7.5% 20.94%		7.5% 22.15%	
10.	Unemployment Insurance					
	County	Maximum Salary Employer Rate (1)	\$ 10,000 1.0%		\$ 10,000 1.0%	
	Forest Preserve	Maximum Salary Employer Rate	\$ 12,960 0.55%		\$ 12,960 0.55%	
11.	Workers Compensation	Annual Employer Cost per Employee (2)	\$ 500		\$ 500	

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

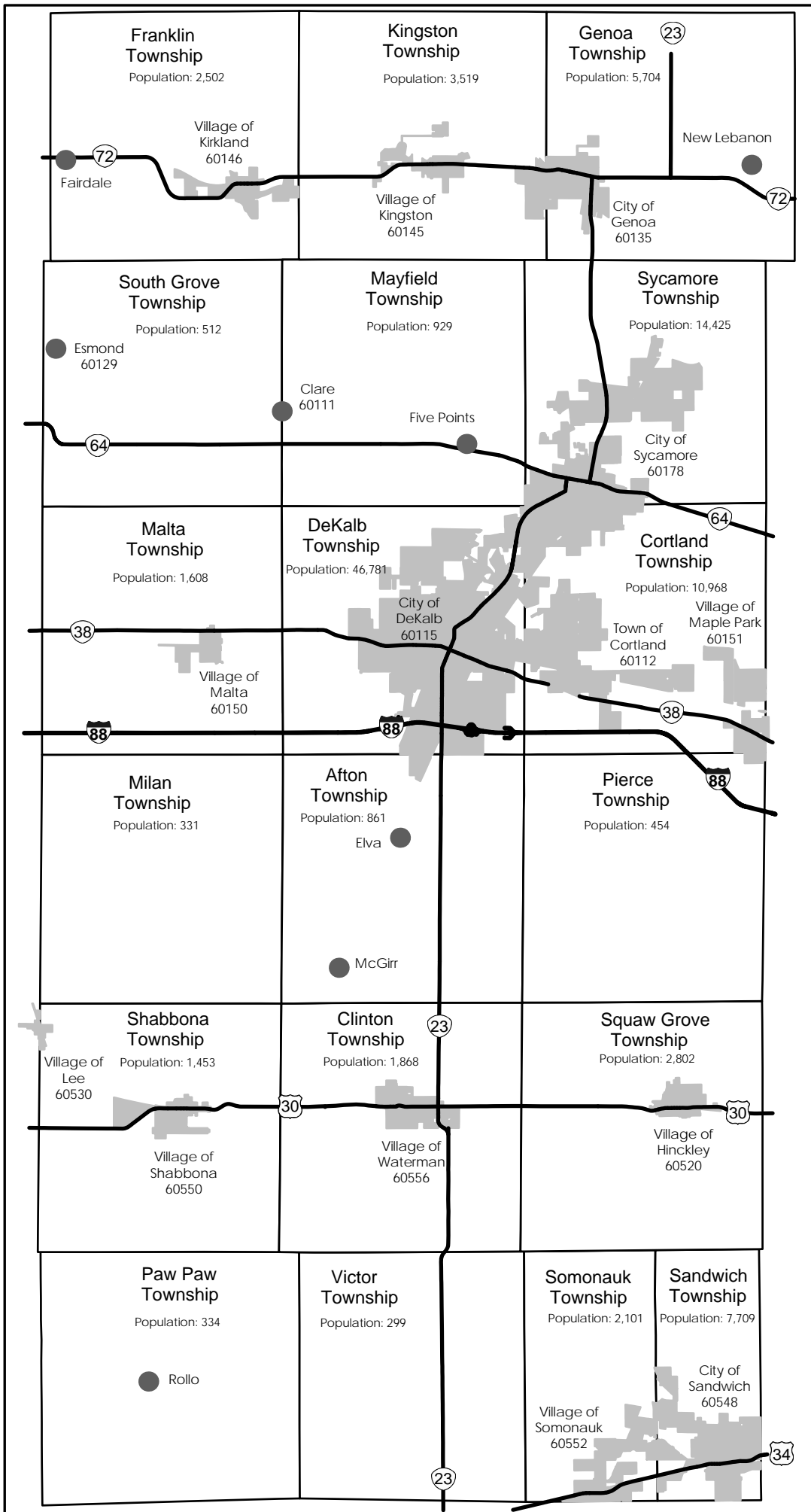
(2) Amount charged to departments; actual amount of claims paid will vary.

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 TO FINANCE FROM DEPARTMENTS BY NOON ON</u>	<u>WILL BE SUBMITTED FOR BOARD APPROVAL ON</u>	<u>AND READY FOR DISTRIBUTION AFTER BOARD APPROVAL ON</u>
Thurs., December 4, 2014	Wed., December 17, 2014	Thurs., December 18, 2014
Thurs., January 8, 2015	Wed., January 21, 2015	Thurs., January 22, 2015
Thurs., February 5, 2015	Wed., February 18, 2015	Thurs., February 19, 2015
Thurs., March 5, 2015	Wed., March 18, 2015	Thurs., March 19, 2015
Thurs., April 2, 2015	Wed., April 15, 2015	Thurs., April 16, 2015
Thurs., May 7, 2015	Wed., May 20, 2015	Thurs., May 21, 2015
Thurs., June 4, 2015	Wed., June 17, 2015	Thurs., June 18, 2015
Thurs., July 2, 2015	Wed., July 15, 2015	Thurs., July 16, 2015
Thurs., August 6, 2015	Wed., August 19, 2015	Thurs., August 20, 2015
Thurs., September 3, 2015	Wed., September 16, 2015	Thurs., September 17, 2015
Thurs., October 8, 2015	Wed., October 21, 2015	Thurs., October 22, 2015
Thurs., November 5, 2015	Wed., November 18, 2015	Thurs., November 19, 2015
Thurs., December 3, 2015	Wed., December 16, 2015	Thurs., December 17, 2015
Thurs., January 7, 2016	Wed., January 20, 2016	Thurs., January 21, 2016



2010 Census Population Figures