

DeKalb County Government



FY 2015 BUDGET PLAN

Overview

**DEKALB COUNTY GOVERNMENT
NARRATIVE FOR FY 2015 BUDGET
Adopted November 19, 2014
Page 1 of 17**

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	(F)
				(E)	
	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	\$3,100
<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	\$3,100
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**

	<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>
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 GOVERNMENT

- FY 2015 BUDGET -

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

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

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

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

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

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

These bonds were sold by the Public Building Commission.

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

**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	693,750
Nursing Home Interest	75%	209,529	191,549	173,042	152,784	129,984	106,284	81,684	29,484
Nursing Home Admin Expense	75%	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	741,984

Public Health Bonds	25%	171,250	176,250	182,500	190,000	197,500	205,000	213,750	231,250
Public Health Interest	25%	69,843	63,850	57,681	50,928	43,328	35,428	27,228	9,828
Public Health Admin Expense	25%	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	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

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

DEKALB COUNTY GOVERNMENT

- FY 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>		VOTER APPROVED	TOTAL PTELL LIMIT
		CONSUMER PRICE INDEX (CPI-U)			NEW PROPERTY			
		ACTUAL	LIMIT		ACTUAL VALUE	% INCREASE		
1991	1992	6.1%	5.0%	688,582,560	16,577,645	2.6%	0.0%	7.6%
1992	1993	3.1%	3.1%	763,443,943	15,393,226	2.2%	0.0%	5.3%
1993	1994	2.9%	2.9%	831,026,613	18,029,137	2.4%	0.0%	5.3%
1994	1995	2.7%	2.7%	895,337,685	35,482,752	4.3%	0.0%	7.0%
1995	1996	2.7%	2.7%	954,991,517	27,494,684	3.1%	0.0%	5.8%
1996	1997	2.5%	2.5%	1,010,532,207	25,346,268	2.7%	0.0%	5.2%
1997	1998	3.3%	3.3%	1,069,488,971	28,359,782	2.8%	3.8%	9.9%
1998	1999	1.7%	1.7%	1,133,173,030	30,339,808	2.8%	0.0%	4.5%
1999	2000	1.6%	1.6%	1,186,265,246	34,614,123	3.1%	0.0%	4.7%
2000	2001	2.7%	2.7%	1,249,858,572	42,738,580	3.6%	0.0%	6.3%
2001	2002	3.4%	3.4%	1,313,044,436	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

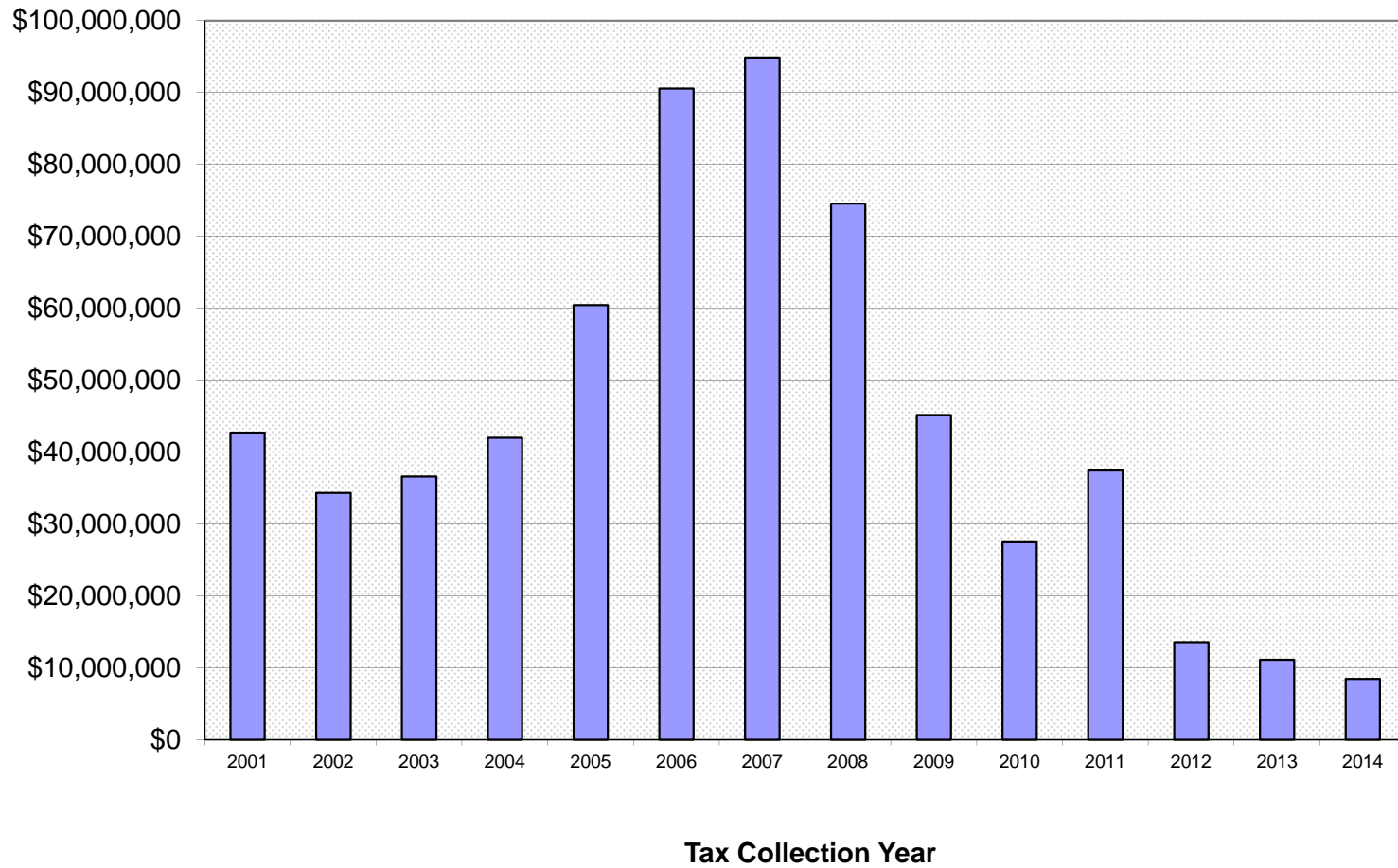
TAXABLE ASSESSED VALUE BY CATEGORY

<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:

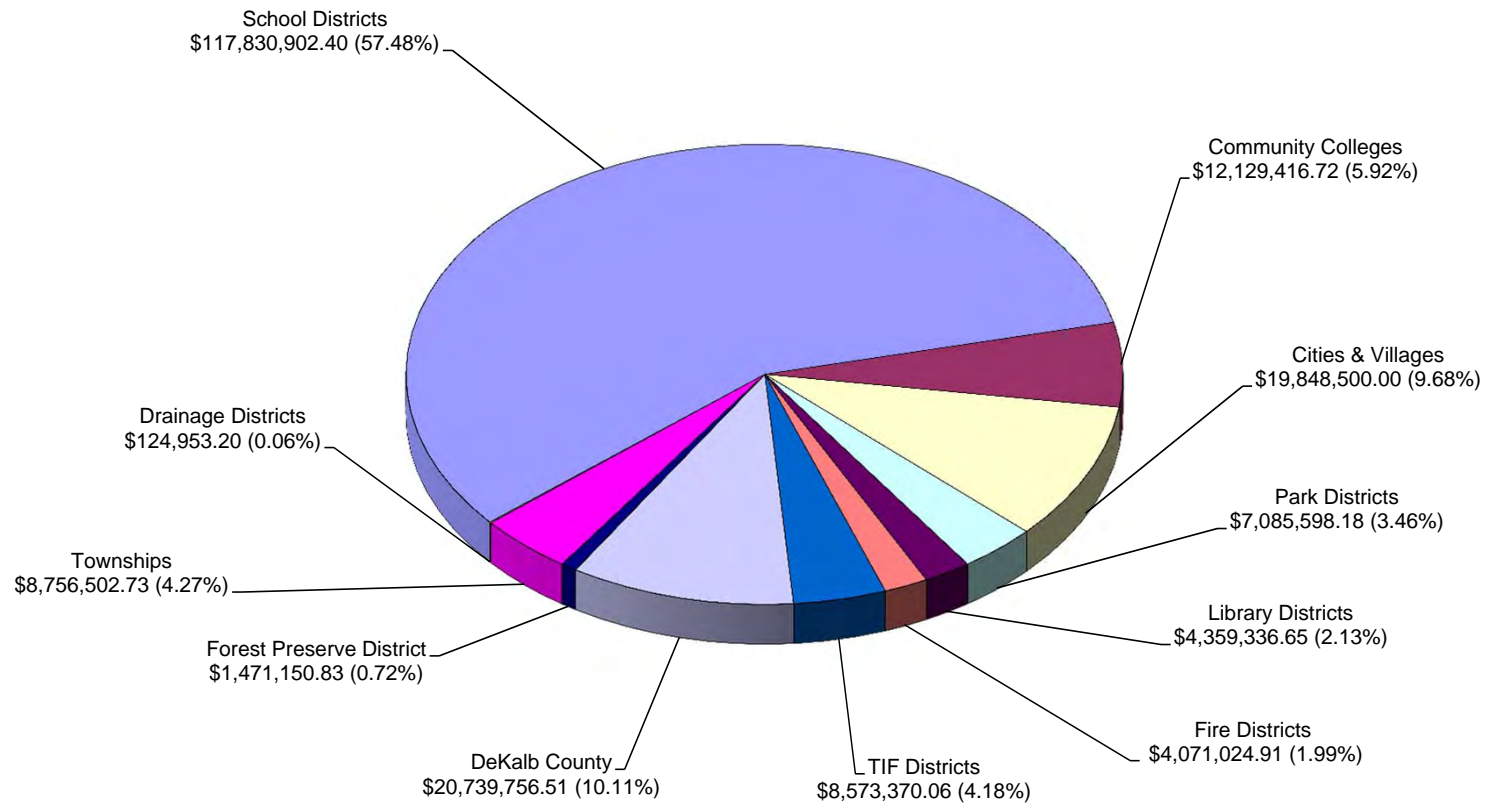
1984	1985	100.0%	30.8%	45.8%	19.5%	3.8%	0.1%	0.0%
1989	1990	100.0%	22.9%	51.9%	20.8%	4.1%	0.3%	0.0%
1994	1995	100.0%	17.7%	60.1%	17.9%	4.0%	0.2%	0.0%
1999	2000	100.0%	16.5%	61.3%	17.9%	3.9%	0.4%	0.0%
2004	2005	100.0%	11.2%	67.0%	17.7%	3.8%	0.3%	0.0%
2009	2010	100.0%	9.6%	68.9%	17.3%	3.9%	0.3%	0.0%
2010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



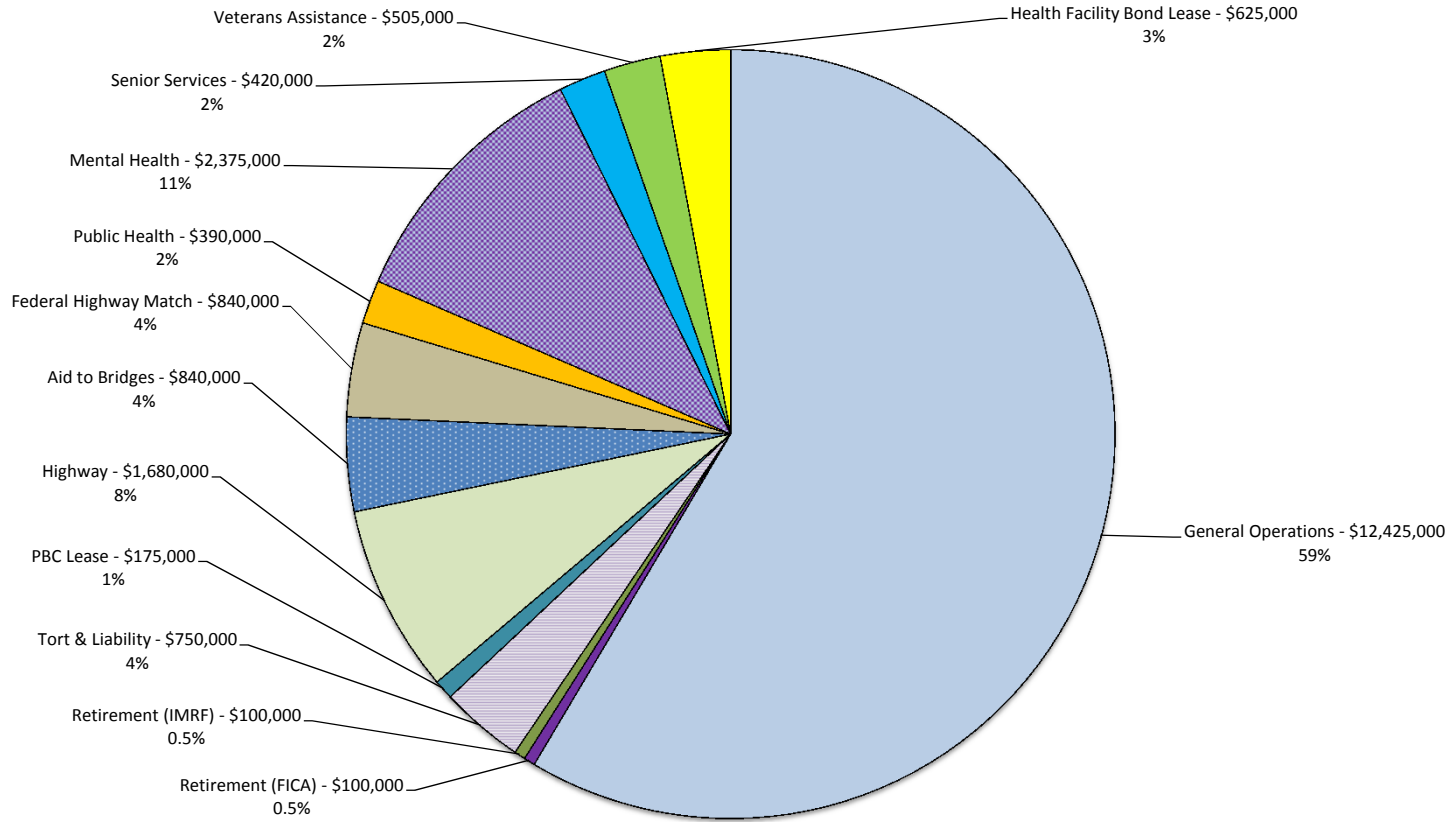
2014 Property Tax Distributions

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