

DEKALB COUNTY GOVERNMENT

- FY 2016 BUDGET -

TABLE OF CONTENTS

<u>SECTION A – OVERVIEW</u>	<u>PAGE</u>
FY 2015 Budget Narrative	A-01
Property Tax Levies	A-17
FY 2015 Adopted Budget - All Funds	A-18
FY 2015 Adopted Budget - General Fund	A-19
FY 2015 Adopted Budget - Fee Increases	A-20
Five Year Asset Replacement Plan	A-21
Five Year Special Projects Plan	A-22
Five Year Renewal & Replacement Plan - Sycamore	A-23
Five Year Renewal & Replacement Plan - Health	A-24
Five Year Renewal & Replacement Plan - COB	A-25
Five Year Renewal & Replacement Plan - Public Safety	A-26
Five Year Renewal & Replacement Plan - Highway	A-27
Equipment Replacement Plan - Highway	A-28
Five Year Transportation Improvement Program	A-29
Bond Indebtedness Schedules 2005	A-31
Bond Indebtedness Schedules 2010	A-33
Historical Perspective: Ending Fund Balances	A-36
Historical Perspective: Ending Cash Balances	A-37
Historical Perspective: Interest Earned	A-38
Historical Perspective: Property Taxes Collected	A-39
Historical Perspective: “Tax Cap” Summary	A-40
Historical Perspective: Assessed Values and Levies	A-41
Taxable Assessed Value by Category	A-42
New Construction Assessed Value	A-43
Allocation of Property Taxes	A-44
DeKalb County Property Tax Levy	A-45
DeKalb County Referendums	A-46
Budget Monitoring Percentages	A-47
DeKalb County Construction Project	A-48
<u>SECTION AA - POLICIES</u>	
Financial Policy	AA-01
Fixed Asset Capitalization Policy	AA-04
Fund Balance Reporting & Flow of Funds Policy	AA-08
Bond Record-Keeping Policy	AA-09

DEKALB COUNTY GOVERNMENT

- FY 2016 BUDGET -

TABLE OF CONTENTS

<u>SECTION B - LINE ITEM DETAIL</u>	<u>PAGE</u>	<u>ORGANIZATION TABLE</u>
Administration (1111-1110)	B-01	E-02
Aid to Bridges (1233-3530)	B-51	E-06
Assessments Office (1111-1410)	B-07	E-02
Asset Replacement Fund (1476-5530)	B-69	-
Build America Bonds 2010 (1501-5710)	B-76	-
Child Support (1224-5350)	B-42	E-07
Children's Waiting Room (3775-5380)	B-80	-
Circuit Clerk (1111-2310)	B-15	E-03
Circuit Clerk Electronic Citation (1219-5330)	B-37	-
Circuit Clerk Operation & Administration (1221-5390)	B-39	-
Community Action (1243-4410)	B-59	E-06
Community Action-Revolving Loan (1244-4420)	B-60	-
Community Mental Health (1242-3710)	B-58	E-06
Community Outreach Building (1111-4910)	B-31	E-05
Coroner (1111-2410)	B-16	E-03
County Clerk & Recorder (1111-1510)	B-08	E-02
County Farm Land Sale (1472-5270)	B-67	-
County Motor Fuel Tax (1234-3540)	B-52	-
Court Automation (1223-5340)	B-41	E-07
Court Security (1229-2650)	B-47	E-05
Court Services (1111-2910)	B-28	E-05
DATA Fiber Optic Network (1478-5570)	B-70	-
Document Storage (1226-5360)	B-44	E-07
Drug Court (3776-5620)	B-81	E-07
Drug Prosecution Program (3802-2740)	B-82	-
Elections (1111-1530)	B-09	E-03
Engineering (1232-3520)	B-50	E-06
ESDA (1111-2510)	B-17	E-04
Evergreen Village Operations (1487-5592)	B-73	-
Facilities Management (1111-4810)	B-29	E-05
Federal Highway Matching Tax (1235-3550)	B-53	-
Federal Transportation Grant (1483-5585)	B-71	E-07
FEMA Grant – Evergreen Village (1488-5595)	B-74	-
FEMA Grant – Montoya Project (1490-5598)	B-75	-
Finance (1111-1210)	B-02	E-02
GIS Development (1228-5260)	B-46	-
Highway (1231-3510)	B-48	E-05

DEKALB COUNTY GOVERNMENT

- FY 2016 BUDGET -

TABLE OF CONTENTS

<u>SECTION B - LINE ITEM DETAIL (continued)</u>	<u>PAGE</u>	<u>ORGANIZATION TABLE</u>
History Room (3774-6530)	B-79	E-07
Information Management (1111-1310)	B-05	E-02
Jail Expansion (1485-5590)	B-72	-
Judiciary (1111-2210)	B-13	E-03
Jury Commission (1111-2220)	B-14	E-03
Landfill Host Benefit (1248-3660)	B-65	-
Law Enforcement Projects (3803-2660)	B-83	-
Law Library (1222-5610)	B-40	-
Local Emergency Planning Committee (1111-2540)	B-18	-
Medical Insurance (2601-5250)	B-78	-
Micrographics (1214-5520)	B-36	E-07
Neutral Exchange Program (1220-5385)	B-38	-
Non-Departmental Services (1111-1290)	B-03	-
Opportunity Fund (1475-5288)	B-68	-
Planning & Zoning (1111-1710)	B-10	E-03
Probation Services (1225-2930)	B-43	-
Public Building Commission Lease (1213-5210)	B-35	-
Public Defender (1111-2810)	B-27	E-04
Public Health (1241-3610)	B-55	E-06
Public Health Maintenance (1111-4920)	B-32	-
Recovery Zone Bonds 2010 (1505-5730)	B-77	-
Regional Office of Education (1111-1810)	B-11	E-03
Renewal & Replacement-Highway Buildings (1236-3580)	B-54	-
Retirement (1211-5220)	B-33	-
Senior Services (1245-4510)	B-61	-
Sheriff (1111-2610)	B-19	E-04
Sheriff-Auxiliary/Radio Watch (1111-2630)	B-22	-
Sheriff-Communications (1111-2670)	B-23	E-04
Sheriff-Corrections (1111-2680)	B-24	E-04
Sheriff-Merit Commission (1111-2620)	B-21	-
Solid Waste Program (1247-3650)	B-64	E-06
Special Projects (1471-5240)	B-66	-
State's Attorney (1111-2710)	B-26	E-04
Tax Sale Automation (1227-5370)	B-45	-
Tort & Liability Insurance (1212-5230)	B-34	-
Treasurer (1111-1910)	B-12	E-03
Veterans Assistance Commission (1246-4610)	B-62	E-07

DEKALB COUNTY GOVERNMENT

- FY 2016 BUDGET -

TABLE OF CONTENTS

<u>SECTION BB - REHAB & NURSING CENTER</u>	<u>PAGE</u>
Revenues	BB-01
2016 Expenditure Budget	BB-02
2015 Expenditure Budget	BB-04
2014 Actual Expenses	BB-06
<u>SECTION BC - PUBLIC BUILDING COMMISSION</u>	
Public Building Commission General Fund (8100-7110)	BC-01
Capital Improvement Reserve Fund (8200-7210)	BC-02
Renewal & Replacement Funds	
Sycamore Campus (8400-7410)	BC-03
Community Outreach Building (8440-7440)	BC-04
Health Facility (8450-7450)	BC-05
Public Safety Building (8460-7460)	BC-06
Sinking Fund (8500-7510)	BC-07
<u>SECTION C - FOREST PRESERVE</u>	
Funds:	
Forest Preserve General Fund (1251-4210)	C-01 / E-09
Land Acquisition Fund (1252-4250)	C-03 / E-09
Retirement Fund (1253-4260)	C-04
Tort & Liability Fund (1254-4270)	C-05
Natural Resource Mgmt/Ed (1255-4280)	C-06
Additional Information:	
Afton Wetland Bank	C-09
DeKalb County Community Foundation Funds	C-08
Forest Preserve Land Acquisitions	C-10
Fund Analysis Schedule	C-07

DEKALB COUNTY GOVERNMENT

- FY 2016 BUDGET -

TABLE OF CONTENTS

<u>SECTION D - CHART OF ACCOUNTS</u>	<u>PAGE</u>
Funds and Departments	D-01
Asset Accounts	D-06
Liability Accounts	D-07
Fund Equity Accounts	D-09
Revenue Accounts	D-11
Expenditure Accounts	D-16
<u>SECTION E - SALARIES & BENEFITS</u>	
Organizational Chart	E-01
Organizational Table	E-02
Full-Time Equivalent Employees	E-12
Salary Schedules	
Elected Officials	E-14
Exempt Management Personnel	E-15
Miscellaneous Appointed Officials	E-16
Clerical, Labor & Service	E-17
Administrative & Mid-Management	E-18
Full-Time Professional Legal Staff	E-19
Clerical, Labor & Service - NH	E-20
Administrative & Mid-Management - NH	E-21
Public Health Department	E-22
Community Mental Health	E-23
Court Services-Management & Clerical	E-24
Veterans Assistance Commission	E-25
MAP (Sheriff) - Authorized Positions	E-26
MAP (Sheriff) - Pay Scales	E-27
Operating Engineers (Highway)	E-28
AFSCME - Sycamore & Highway Campuses	E-29
AFSCME - Public Health Department	E-30
AFSCME - Rehab & Nursing Center	E-31
MAP (Court Services)	E-32
Forest Preserve (Non-Exempt)	E-33
Temporary Employees	E-34

DEKALB COUNTY GOVERNMENT

- FY 2016 BUDGET -

TABLE OF CONTENTS

<u>SECTION E - SALARIES & BENEFITS (continued)</u>	<u>PAGE</u>
Non-Union & Highway Longevity Plan	E-35
AFSCME Longevity Plan	E-36
MAP (Sheriff) Longevity Plan	E-37
Paid Hours Off Program - Non-Union	E-38
Paid Hours Off Program - Union w/o Operating Boards	E-39
Leave Programs - Independent Operating Boards	E-40
Holiday Schedules & History	E-42
Miscellaneous Information	E-43
Non-Union Salary Increase History	E-45
IMRF/SLEP Employer Rate History	E-46
Earnings Statistics	E-47
Payroll Statistics	E-48
Unemployment Statistics	E-49
Cafeteria Plan Statistics – Flex Spending	E-50
Cafeteria Plan Statistics – Health Savings	E-51
Union Contracts Summary	E-52
Non-Union Health Insurance Rates	E-53
Insurance Benefit Notes	E-54
History of Health Insurance Rates (2-Tier Rate Plans)	E-55
History of Health Insurance Rates (4-Tier Rate Plans)	E-56
Health Insurance Census History	E-57
Health Insurance Census Detail	E-58
Non-Union Employee Benefits	E-59