

**DEKALB COUNTY GOVERNMENT  
NARRATIVE FOR FY 2018 BUDGET  
Adopted Budget November 15, 2017**

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Budget Basis

1. The 2018 Budget represents revenues and expenditures from 79 cost centers across 48 different and independent funds. Revenues have been estimated realistically, but on the conservative side. Expenditures have been estimated realistically, but on the aggressive side to provide somewhat of a cushion for unexpected events. 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 from a budget perspective with the Asset Replacement Fund being a prime example of this type of strategy.
2. The cost-of-living adjustment (COLA) under the Property Tax Cap Law is set at 2.1% for the 2017 levy year for 2018 collections. This amount (\$451,000 total for all levies) 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 1.6% (\$344,000 total for all levies) is included to account for the increase from new construction.
3. Property tax levies for various non-General Fund levies are seeing a decrease of a net 2.2% from their 2017 budget group levy amounts. This group includes levies for Highway (+\$95,000), Aid to Bridges (-\$149,500), Federal Highway Matching (-\$18,000), Public Health (-\$8,500), Senior Services (-\$9,000), and Veterans Assistance (-\$11,000). Exact levies are displayed on Attachment A.

Two levies will show significant decreases for 2018. The Tort & Liability levy is being reduced by \$100,000 and is based on a five-year average expenditure total from the Tort & Liability Insurance Fund plus a 10% margin. The PBC Lease levy is being reduced by \$75,000 but still provides for a \$100,000 annual levy to fund improvements to the Sycamore campus building and grounds.

The Mental Health Fund levy is subject to a separate tax cap calculation from other levies subject to the tax cap. Accordingly, that levy is increased by \$91,000 or 3.7% to capture both the allowable cost-of-living adjustment (\$52,000) and the new construction component (\$39,000). This will continue to provide a funding source for the joint effort to fund the “Specialized Care & Treatment” line item in the Court Services budget as outlined in Item #35 below.

The General Fund captures the remaining increase from both the allowable cost-of-living adjustment (\$399,000) and new construction dollars (\$305,000) while Retirement (FICA) and Retirement (IMRF) remain at \$100,000 each.

4. The assessed value for the County is expected to increase to \$1,973,000,000 or 6.1% for the 2017 levy year which funds the FY 2018 budget. This is the third consecutive year that the assessed value has increased following five consecutive years of declining assessed value and indicates that the local real estate market continues on its path to recovery from the recession. New construction EAV is rebounding as well and is expected to account for 1.7% of the growth in the County's assessed value at approximately \$30 million. That would be the highest level of new construction since 2011. The value of the average home is expected to increase about 6% in tax year 2017. Looking back three years, the value of a \$200,000 home in 2014 will be increasing to almost \$233,000 in tax year 2017.
5. 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 time, 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.

Since the combined fund balances in those other funds had increased, and since the transportation grants had been transferred to a separate Transportation Grant Fund, the fund balance requirement in the General Fund was reviewed as of December 31, 2013 and the ideal fund balance level was decreased from 35% of annual expenditures to 28% and defined as follows:

- The target unrestricted fund balance in the General Fund shall be established as 28% of total expenditures as identified in the Statement of Revenues, Expenditures and Changes in Fund Balances for Governmental Funds from the most recently completed audited financial statements.

At the end of 2016, the unrestricted fund balance was \$7,024,461 or 26% of total expenditures. It is projected to decline by approximately \$900,000 in 2017 due primarily to reductions in sales tax revenue (both airline fuel sales tax and general sales tax declines), State of Illinois budget impacts to income tax and replacement tax revenue, and a continued decline in court related fees. That level of utilization would leave the fund balance at \$6.1 million which, based on budgeted expenditures, would equate to only 22% of expenditures. This budget encourages an update to the formula in early 2018 in advance of the 2019 budget process.

6. The goal for the 2018 Budget was to present a balanced budget for the second consecutive year as the foundation for beginning to replenish the fund balance of the General Fund which had been reduced due to planned drawdowns that helped the County maintain services during very difficult economic times. With that as the guideline, departments then submitted their overall requests for 2018. Since projected revenues for 2018 were initially 3% lower than 2017 budgeted revenues, the initial 2018 goal was to either have expenses be 3% lower or to find additional revenues. That goal of a balanced budget was accomplished in the end. It is represented by the originally submitted budget requests which are accepted as presented in the FY 2018 Budget Workbook that is distributed to the County Board (and available to the public) via the County's website, along with the highlights and exceptions as noted in the following paragraphs and in attached schedules A to D.

#### Salaries & Benefits

7. As of January 1, 2018, five of the six labor contracts are already in place and this budget implements the salary increases in those contracts. The contract with the Operating Engineers Union (Highway Department) includes a 2.5% increase effective January 1, 2018. The contract with the MAP Union for Sheriff's Officers includes a 2.5% increase to the pay scales effective January 1, 2018 plus step movements. There are three separate contracts with AFSCME groups. The Public Health and Sycamore & Highway Campuses contracts include a 2% increase effective January 1, 2018, and the Nursing Home Campus contract includes a 1.5% increase effective January 1, 2018. The contract for the MAP Union for Court Services (Probation) Department expires on November 30, 2017 and negotiations are just beginning.
8. Non-union increases are being set at 2% for 2018, effective with the pay period beginning December 24, 2017. 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 \$25,500 to \$26,000 per individual; the allocation for part-time Deputy Coroners increases from an aggregate of \$45,500 to \$46,400; ESDA Director from \$46,000 to \$47,000; the County Historian from \$7,400 to \$7,600; the Board of Review is increased from \$10,600 to \$10,800 for the Assessment Year starting May 1, 2018; the Board of Review Alternates remain at their same per diem of \$70; the per diem for the Merit Commission remains at \$60; Jury Commissioners remain at \$2,500 per individual; and the Farmland Assessment Review Board per diem remains at \$50.

10. This budget implements salary changes previously granted by the County Board for Elected Officials. As required by law, these salaries must be set prior to the election and the County plans to establish salaries for the County Board, County Clerk & Recorder, County Sheriff, and the County Treasurer in Fall 2017 so all candidates for those positions will be aware of the salary for the four-year term.
  
11.
  - A. 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. For 2018, in order to maintain the High Deductible Health Plan as a Health Savings Account compatible plan, the single deductible will increase from \$2,600 to \$2,700. The family deductible will continue to be twice the single deductible and will therefore increase from \$5,200 to \$5,400. The traditional PPO Plan has a \$750/\$1,500 deductible provision for single/family coverage respectively.
  
  - B. 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 County's contribution to the Health Savings Account was set at 100% of premium savings for 2013, 95% for 2014, 90% for 2015, 85% for 2016, and 80% for 2017. For 2018, the percentage is established at 75%.
  
  - C. 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 giving it more flexibility in determining rates. Effective with the 2018 Plan Year, renewal rates will be set based on a four-year average rate increase on a one year lag basis. This will allow for an open enrollment period during the month of October each year giving employees more advance notice of any premium increase and eliminating some of the workload experienced during the peak time for payroll and benefits changes at year-end.
  
  - D. For 2018, the blended premium increase for both the self-funded medical plan and the self-funded dental plan will not exceed 6% which includes a \$375,000 budgeted addition to plan reserves. If claims come in as expected for 2017 and 2018, reserve levels should increase to approximately \$3.0 million with a current target amount of \$3.7 million, or 50% of maximum annual costs of \$7.3 million. This level of reserves is sufficient enough to implement a one-year lag method of premium adjustments without negatively affecting cash flow requirements.
  
  - E. Employees will continue to pay 25% of the total health insurance premium costs for the PPO and HDHP plans and the County will be responsible for the remaining 75% of the cost. However, the premium differential between the PPO Plan and the HDHP Plan is adjusted to reflect claim activity.

- F. In 2015, the County approved moving from a two-tier premium system for health insurance to a four-tier premium system by adding premium tiers for “Employee & Spouse” and “Employee & Children” coverage categories in addition to the existing “Employee Only” and “Family” tiers. However, due to the cost impact of the higher premium on the full “Family” tier, the four-tier premium system was to be phased in over a period of five years resulting in approximately an additional \$16 to \$20 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. 2018 marks the fourth year of the five-year phase in to the four-tier premium system.
- G. Since the phase in plan was designed to be cost neutral, all collective bargaining units were given the option of remaining on the two-tier premium system or adopting the four-tier premium system. The two MAP unions have elected to remain on the two-tier premium system but all other County employees on the health insurance plans are on the four-tier premium system.
- H. Effective with the 2017 Plan Year, dental insurance became a separate election for employees. This gave employees an option to elect dental insurance only if they desired it and it removed the dental premium cost from the affordability calculations of the Affordable Care Act. The concept of a “Basic” Health Insurance Plan offering a lower monthly premium in exchange for higher out-of-pocket costs will become a reality in 2018 as the County will offer a third health plan available on a voluntary basis. This plan will offer coverage that provides minimum essential coverage at an affordable cost in such a way as to meet one of the Affordable Care Act’s safe harbor thresholds. This plan essentially eliminates any penalties from being assessed against the County if employees receive subsidies from the insurance exchange.
12. Employees in positions that are eligible for Health Insurance may elect to participate in the County’s Insurance Buyout Program. The payment to those employees electing this option for 2018 will be \$3,000, the same amount it has been since 2014.
  13. As of January 1, 2018, term Life Insurance coverage for employees in positions eligible for Health Insurance will be \$50,000, the same as it has been since 2016, with no change in the rate per thousand of coverage.

14. A. 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 2018, though it appears that the County has reached a plateau regarding rates, as the regular IMRF rate decreases from 10.79% to 10.36% of covered salaries. The Sheriff's Law Enforcement Personnel (SLEP) rate also remains at a higher level of funding, but it will decrease as well from 20.68% to 19.42% of covered salaries.

B. Recent legislation has resulted in IMRF sending out prepayment invoices to employers when certain criteria are met that increases a retiring employee's final rate of earnings. This occurs, for example, when an employee's final paycheck includes payment for accumulated leave time. In 2016, the County established a funding mechanism for these types of accelerated payment requests by adding a 0.12% surcharge to departments to accumulate funds for these costs. Based on the County's actual experience since 2012, this surcharge was increased to 0.21% effective January 1, 2017. Due to recent legislation that precludes the inclusion of vacation time from the calculations, this funding surcharge is eliminated from the 2018 budget as it is anticipated the volume of prepayment invoices will decline.

C. In early 2017, the Sheriff began the multi-year transition of converting Communications Division staff from SLEP pension coverage to IMRF pension coverage. In 2018, the savings for the one Communications Deputy hired since the effective date of the change will be over \$4,700. This is an annual savings moving forward. The 22 remaining positions would eventually be converted so the savings will continue to grow in future years.

#### Staffing Levels

15. The Public Defender has requested three personnel changes. He has requested one additional Level Two Attorney at a cost of \$115,000 (with benefits), one upgrade from a Level One Attorney to a Level Two Attorney at a cost of \$10,000 (with benefits) and one upgrade from a Level Two Attorney to a Level Three Attorney at a cost of \$9,000 (with benefits). While the reasons for the requests are sound, the lack of available funding necessitates the denial of these requests. However, it is noted that several years ago a program existed to collect reimbursements from clients based on ability to pay. Looking back over a 15 year period, revenues ranged from \$16,000 to over \$50,000 with a 15 year average of \$22,000. If the Public Defender was interested in resurrecting that program and quantifiable results were shown, the County would be open to reviewing the two position upgrades requested above.

16. The Court-Related budget group, during the final round of budget cuts, needed to identify \$148,000 of additional savings. To meet that amount, a new fee (see item #37), generating \$30,000 is being implemented for the Court Appointed Special Advocates (CASA) which then frees up a like amount of money in the General Fund; Court Services salaries and benefits are reduced by \$75,000 with specific cuts left to the Judiciary, including the ability to choose another budget category; the State's Attorney's Office is reduced \$50,000 in salaries and benefits with the elimination of one Level One attorney slot, but at the same time \$60,000 is allocated to the State's Attorney for each of two years from the Opportunity Fund to start a Diversion Program with the intent that said program will become self-supporting, including the addition of a now authorized full-time, 35 hours per week Diversion Coordinator (Job Class #2143, Hay Code CT7B) at a cost of \$60,000 (with benefits) effective January 7, 2018; the Public Defender's Office is awarded an additional \$12,000 in salaries and benefits to compensate attorneys who must now, in light of a new State law, cover weekend and holiday bond call, which was not known at the time of their hiring, with said additional compensation arrangements to be agreed upon by the Public Defender and the County Administrator and be effective for January 1, 2018; and \$5,000 saved by moving the expense for a Juror training video from the Judiciary budget to the Special Projects Fund budget.
  
17.
  - A. This budget memorializes the elimination of three positions in the Sheriff's Office that occurred during the 2017 fiscal year. One Patrol Deputy position had been dedicated to, and funded by, Kishwaukee College at a cost of \$122,000. Another Patrol Deputy position had been dedicated to, and funded by, Kishwaukee Hospital at a cost of \$122,000. The third position, a Communications Sergeant, was funded in part by our PSAP partners and part by the Sheriff's Special Law Enforcement Projects Fund at a cost of \$104,000. Since all three positions were not funded by the General Fund, the General Fund experiences no savings to help with the difficult 2018 budget year.
  
  - B. This budget also memorializes a change in staffing allocation between Court Services and Drug Court whereby the salary and benefits of one "Probation Officer – Adult" (Job Class #6720) are to be shared equally between Court Services and Drug Court. Previous budgets had allocated 100% of the cost of this position to Court Services rather than allocating 50% to Drug Court.

18. The Sheriff has also requested three new positions for the Corrections Division. The request is for one Deputy for the Electronic Home Monitoring (EHM) Program (\$96,000 with benefits), one Deputy to serve as Program Deputy (\$96,000 with benefits), and an Administrative Secretary (\$69,000 with benefits). Because of the budget constraints for 2018, this request was originally denied. However, through the appeal process, the Sheriff identified outside funding sources for the full-time, 40 hour per week Administrative Secretary (Job Class # 5515) and this position was approved effective June 1, 2018. In addition, should the EHM program be able to demonstrate that additional (and sufficient) revenues would be generated from this new position, above the currently budgeted \$85,000 for this program, then the Sheriff would be authorized to move forward with this position.
19. The Public Safety budget group, during the final round of budget cuts, needed to identify \$325,000 of additional savings. To meet that amount, the Sheriff increased the EHM fee to generate \$30,000 (see item #37), reduced staff by one additional Communications Officer (\$84,000), removed himself from the SLEP Pension system (\$29,000) and agreed to contribute \$182,000 from the Sheriff's Special Law Enforcement Projects Fund to cover the short-fall in personnel expenses that are appropriate to be charged to this fund.
20. The Assessments Office has requested three personnel changes. For the two part-time Administrative Clerk C positions, the request is to upgrade both to Administrative Clerk A positions for a 10% increase at a combined cost with benefits of about \$9,000. In addition, a new 29 hour per week position of Administrative Clerk C is requested at a cost of about \$25,000 with benefits. All three requests were denied because of budget constraints. However, during the appeal process, the two upgrades of Administrative Clerk C to A were approved, effective January 7, 2018 with the first year funds coming from staffing transitions and hiring delays in the IMO Office (item #24).
21. The Property Based Services budget group, during the final round of budget cuts, needed to identify \$50,000 of additional savings. To meet that amount, one-third of the hours for the part-time Building Inspector position were reduced (from 8 hours per week to 5 hours per week saving \$3,400); one day per week was cut from the Account Clerk A position in the Treasurer's Office (7 hours per week saving \$6,600) though these hours may be picked up by the Treasurer from her Tax Sale Automation Fund; the County Clerk re-adjusted his Election Budget (\$40,000) for the final savings.



22. The Court Service Department has been successful in securing a “Hope Probation Grant” in 2017. This budget memorializes personnel actions already taken during 2017 as a result of the Grant. The Drug Testing Technician hours were increased from 7.5 to 20 hours per week (resulting in adding IMRF benefits) and the rate of pay increased from \$10.20 per hour to \$13 per hour. This total increase of \$12,000 was paid 75% by the Hope grant and 25% by the Probation Services Fund. In addition a Program Coordinator position was added (\$81,000 with benefits) and this is paid 100% by the Hope grant.
23. The County Engineer has proposed a program to encourage his engineering staff to seek specialized areas of expertise. The request is twofold. One part of the request is to allow the County Engineer to hire his engineer staff at below the level of Engineer Tech III for a lesser cost, but then as the employee increases their expertise by training and classes, they could be moved to a higher classification with the County Engineer’s approval. Secondly, once an employee has attained the Engineer Tech III level, this program would allow them to become specialized in a specific area and be paid a stipend of up to 10% additional for that specialization. Incremental stipend movements are allowed during the period of acquiring an approved specialization. Initial specializations would be in “GIS” and “Bridges”, but additional areas could be added by the County Engineer as needs change. It is not anticipated (permitted) that an employee could be paid for two specializations at the same time nor may an employee, if being paid for a specialization, exceed 10% of the top of the range for an Engineer Tech III. This program is approved, starting January 7, 2018, with the notation that existing revenue sources are sufficient to pay the increased cost, which for 2018 is about \$13,000.
24. The Support Services budget group, during the final round of budget cuts, needed to identify \$112,000 of additional savings. To meet that amount, Facility Management Office (FMO) has reduced the full-time Offset Printer position (Job Class #5574) to 19 hours per week, which eliminates the health and pension benefits for a total savings of \$36,000. The Information Management Office (IMO) eliminated the full-time Network Tech II position (Job Class #2504) for a savings of \$85,000. The Administration Office reduced travel expenses by \$4,000 to offset an otherwise 2.2% reduction (\$4,000) to the outside agencies (item #39) funded by the County. In addition, the Finance Committee stipulated that the opening in the GIS Manager position, created with the promotion of the GIS Manager to IMO Director, should remain open for a period of 3 months from the date of the former IMO Director’s retirement date of October 15, 2017. The savings from the two personnel cuts by FMO and IMO equal \$121,000 and the savings from the IMO staff transitions and hiring delay save about \$45,000 to \$50,000. Part of this savings is used to fund the two salary upgrades (\$9,000) in the Assessments Office (item #20).

25. The opening of the Jail Expansion in mid-2018 creates a paradox in what has otherwise been a need to reduce costs to balance the budget. While significant cuts are being made throughout the County, the opening of the new Jail with an additional 40 to 45 inmates necessitates additional staffing.

The ramp-up of new staffing began in 2015 and will continue through the time the Jail opens. In summary, the transition plan allowed the hiring of 8 Corrections Officers (2 in 2015, 4 in 2016, and 2 in 2017) and 1 Maintenance II Worker in 2017 for the Facility Management Department. Monies for these positions have been previously allocated by the County Board from the Landfill Host Benefit Fee that is already in place.

#### Operating Issues

26. 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 2018, the Asset Replacement Fund continues with \$723,000 placed into this fund to cover such items as police cars, computer network equipment, software, and police communication equipment, with purchases of \$1,510,000.
27. A sundry of revenue enhancements or expenditure reductions are being made to original departmental requests as reflected on the summary fund schedules including: reducing Election costs by \$40,000 to better mirror expenses from previous election cycles; adding \$10,000 to Election revenue to reflect the State's share of training for Election Judges, eliminating \$1,500 in IMO capital, removing \$10,000 from FMO capital for HVAC because of the major software HVAC upgrade being funded by the PBC in 2018; moving \$5,000 of a Judiciary expense for a Juror training video to Special projects, reducing Public Defender expenses by \$7,250 to more closely reflect historical levels of spending; reducing Corrections capital by \$34,250 by moving \$10,000 for a key system to the Jail expansion project and reducing the allowance for Jail copiers to under \$10,000; shifting some ROE costs (\$5,000) to their agency funds that were a result of the launching a professional development program in-house for area teachers; no longer needing to subsidize (\$14,000) the Law Library; reducing our contribution to the Local Emergency Planning effort by \$400; increasing GIS revenues by \$11,000; and increasing State's Attorney revenues by \$7,000.

28. The Health Department has proposed various fee increases (Attachment D) as part of their annual review to match costs with fees charged. Their request includes increases for three fee categories including Animal Control, Food Sanitation, and Real Estate Inspections. These increases are approved and are expected to generate about \$5,000 in additional revenues.
29. The County currently has sales tax sharing agreements with the City of DeKalb to share revenues generated by the former “County Farm & Home” properties. This money pays for bond debt costs for the Courthouse Expansion and certain fixed costs for the City, but the revenues exceed the amount of money for existing obligations. For 2018, the revenues which exceed obligations will be placed in the General Fund and that amount is estimated to be \$357,000.
30. The Community Host Benefit Fee (for the Landfill) is now fully effective and the maximum allowed per year tons is anticipated for 2018. At the maximum volumes, the County expects to receive about \$2,372,000. For 2018, the allocation of fees collected goes to multiple places, though the allocation is shifting from previous years: about \$131,000 (down \$75,000 from the prior formula calculation of \$206,000 and now directed to the County General Fund) will go towards the County’s Solid Waste Program for education and special recycling collections and projects; about \$28,000 (down \$75,000 from the prior formula calculation of \$103,000 and now directed to the County General Fund) will go to the Forest Preserve District for land and water conservation efforts as well as environmental education; \$410,000 will be used for staff transition costs to prepare for the new Jail space for a mid-year opening; \$250,000 will be used for Jail operating costs for the second half of 2018 after the Jail opens; and \$1,573,200 will be paid out to the Jail Debt Service Fund for future principal and interest costs.
31. In addition to the above paragraph, in 2017 the County Board approved allowing additional tonnage for Special Waste above the regular 500,000 ton per year limit. The monies generated from that waste, estimated at \$283,000 if 40% of the 200,000 special waste maximum is received, is designated to pay off internal County loans for a new Sheriff’s Radio Communication System which is expected to be operational by late 2018 at a cost not to exceed \$4,000,000.
32. Drug Court, in their budget submission, noted that by January of 2018 they expect to exhaust their fund balance which they have been using for operations. It is noted that they expect to be \$80,000 short during 2018 between revenues and expenses. While seeking other grants and fund-raising is taking place, if those do not materialize to the levels needed, the Drug Court has indicated that they will request funding from the County’s General Fund. Given that the General Fund already has demands exceeding resources, and that substantial General Fund cuts are in the making, no funding for Drug Court should be anticipated. However, during the budget appeal process, the Board has agreed to revisit this funding request if Drug Court is not successful in securing adequate grant funds.

33. 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 for tax year 2017, to be collected in 2018, is set at \$500,000. This amount should be sufficient when average actual expenses are looked at using 3, 5, and 10 year averages. Should claims for the year rise above that level, that fund has adequate reserves to cover larger claims.
34. In the past few years, IMRF has assessed “penalties” for what they call “accelerated payments” to entities whose payouts to terminating employees has the impact of inflating an employee’s pension. One big factor causing this assessment was the payout of unused vacation time. The law has now been changed not to penalize entities for vacation payouts and that savings will be reflected in the budget by charging Departments only the actual IMRF rate without an addition for this financial contingency. However, some pensions are still inflated by practices of departments with either separate Boards or under an elected official. This budget now clarifies that the financial responsibility for those payouts and assessments needs to be borne by Departments within their budgeted dollars.
35. In the 2016 Budget, an arrangement was worked out between Court Services and the Community Mental Health Board for covering the cost of residential placements for juveniles. That concept was expanded in 2017 so that the first \$75,000 of placement cost was to be paid by Court Services, as well as any costs that exceed \$200,000. The Mental Health Board was responsible for costs between \$75,000 and \$200,000. To help the Mental Health Board cover those costs, their tax levy, within the tax cap parameters, was maximized. This arrangement continues for 2018. (See item #3 addressing first \$75,000.)
36. The Sheriff’s 2018 budget for housing inmates in other counties will only reflect six months of expenses as the new Jail is expected to be open in mid-2018. Therefore, while 2017 is on pace to spend around \$900,000 for housing inmates outside of DeKalb County, only \$450,000 is budgeted in 2018. Because 2016 had a lower usage rate, the anticipated “excess” funds were used to hire a third Pre-Trial Officer for Court Services for a two year period, that being 2017 and 2018. However, during 2017, outside inmate expenses once again increased and to cover those increased costs while maintaining a balanced budget for 2018, the Court Services budget for 2018 has been reduced by \$75,000. (See item #16 for additional information on this Court Services reduction.)

37. Two fee increases are approved effective on January 1, 2018. The fee the Sheriff charges for the Electronic Home Monitoring (EHM) program will be increased from \$6.50 per day to \$12.00 per day, expecting that to generate an additional \$30,000 per year. A new fee, to assist with funding the Court Appointed Special Advocate (CASA) program is approved for \$30 per applicable case, with the expectation that this fee will generate at least \$30,000 per year. This will replace 75% of the annual monies contributed to CASA by the County's General Fund.

#### Boards & Agency Funding

38. The Health Department will receive \$374,000 to offset IMRF and FICA charges for their employees. This amount is based on a 10.36% department charge for IMRF and 7.65% for FICA. The County expects to spend \$169,000 for maintenance and utility costs of the Health Department and Multi-Purpose Room. 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 2018, save for the vehicle replacement program cost of \$9,000.
39. Funding is provided in FY 2018 for several entities: (a) Economic Development Corporation is approved at the requested \$45,000 (same as in 2017), with \$5,000 of this coming from the Opportunity Fund; (b) Court Appointed Special Advocates (CASA) is approved at the requested \$40,000 (same as in 2017), though in 2018, 25% (\$10,000) will come from the General Fund and 75% (\$30,000) will come from a new Court fee of \$30 per applicable case; (c) Ag Extension is approved at \$31,000 (same as in 2017); (d) Soil & Water Conservation District is approved at \$27,000 (same as in 2017); (e) the Joiner History Room is approved at \$9,000 (same as in 2017); (f) the Convention & Visitors Bureau is approved at \$15,000 (same as in 2017) from the Opportunity Fund; (g) the Local Emergency Planning Committee is approved for \$2,000 (same as in 2017), and (h) Community Action is granted \$7,000 (same as 2017) for their administrative fee for managing the Senior Services grants.

#### Debt Service - Bonds

40. 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 about \$1,252,000 in 2018. 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, 7.2% in 2014, 7.3% in 2015, 6.8% in 2016, 6.9% in 2017, and 2018 will be at 6.6% (just under \$16,000). 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 as if sales tax revenues should decline. The bonds will be fully retired on December 15, 2029, subject to a call provision in December, 2020.

41. The County sold \$33,905,000 in bonds in June, 2017 to pay for the Jail Expansion project which broke ground in the Spring of 2016. Construction activity in 2016 was funded with cash and internal borrowing. In total, bonds and cash (landfill revenues from 2014 and 2015) are expected to generate up to \$36,000,000 to cover “all-in” project costs. The bonds were issued for 30 years at a very favorable average interest cost of 3.6% and all debt will be retired using revenues from the Landfill Host Benefit Fee Agreement and sales tax on the County Farm property. Annual debt service payments are initially about \$1.2 million and go as high as \$3.2 million when the County Farm sales tax revenue stream comes into play in the years 2030 through 2034. The bonds will be fully retired on January 15, 2047, subject to a call provision in January, 2026.

#### Capital & Special Projects

42. The Jail Expansion project began construction in the Spring of 2016. The primary construction phase is expected to reach “substantial completion” by the end of January of 2018 and then the completed building is expected to open in mid-2018 once all systems are tested and staff training is completed. The 2018 Budget still reflects construction costs, as did 2016 and 2017. Total “all-in” project costs from start to finish, are estimated at \$36,000,000.
43. While the Jail project was expected to include a half basement on the east end, a bid alternate was issued to determine what the cost would be to complete the west half (about 12,000 square feet). Because the bids were favorable, the construction contracts issued by the Public Building Commission, who is overseeing this project, included the full basement, which will be important space for the County over the long-term. Previous County budgets allowed for the possibility of special funding for this basement space with a \$250,000 appropriation from the “County Farm Fund” and another \$250,000 from the Opportunity Fund. However, because of a better-than-expected interest rate for the 2017 Bond Issue, as well as favorable project timing to maximize Host Benefit Fee (Landfill) revenues, this special funding of \$500,000 is no longer needed.

44. Another need that became apparent with the Jail Expansion project moving forward was the need for parking spaces. In the space where the Jail is being constructed, 60 permanent spaces were lost and an additional 40 spaces were temporarily lost during the construction period. Constructed on existing County land along State Street, a new parking lot was added in late fall of 2015 with finishing touches made in 2016 and the final layer of blacktop will be put down in 2018 after the Jail construction is completed. An appropriation of \$100,000 was made from the Opportunity Fund, to be used along with monies that were set aside from the 2010 Bond Issue for this parking. However, as noted in the above item, favorable interest rates received at the time of the 2017 Bond Issue removes the need to use these monies from the Opportunity Fund.
45. Planned uses for the Opportunity Fund in 2018 include (a) \$50,000 to pay towards the salary and benefits of the Economic Development Coordinator in the Community Development Office; (b) \$5,000 of the County's \$45,000 annual contribution to the DeKalb County Economic Development Corporation of which the County is a charter member; (c) \$15,000 for a contribution to the DeKalb Area Convention & Visitors Bureau; (d) \$52,000 for the third year (July 1, 2018 through June 30, 2019) of a three-year trial program for implementing a Business Incubator Program that is hoped to eventually be self-sustaining; (e) \$50,000 to fund implementation initiatives that emerged during 2017 when the County, along with a grant from the Community Foundation and cost-sharing with NIU, funded a process to seek a Community Economic Development Strategy (CEDS) certification. The certification, if awarded, may help in grant opportunities for the County and the communities within the County; and (f) \$60,000 for a State's Attorney Diversion Program (see item #16). The total budget for the Opportunity Fund is \$232,000.
46. There are four Renewal & Replacement Funds in place for various sites and buildings. Several projects were requested and approved for 2018. The major items included are \$140,000 for software upgrades for HVAC systems in all facilities managed by FMO, as well as an additional \$40,000 for a mechanical engineer to begin the necessary evaluations and documentation to replace HVAC units in a future year; \$45,000 to begin demolition of the old Jail kitchen; \$15,000 for technology upgrades in the Multi-Purpose Room; and \$20,000 for Gathertorium furniture. The other projects, which are not specifically defined but include things normal to a campus, are concrete replacement and repair (\$50,000); general painting (\$25,000); carpet and other flooring (\$25,000); security items (\$15,000); energy efficiency measures (\$10,000); and landscaping (\$20,000). 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 \$430,000 including contingencies of \$25,000.

47. Like the recent past years, no additional funding allocation is made to the Special Projects Fund and only minimal capital projects are approved for 2018. Projects that are approved include security camera recorder system for parking lots and key office areas (\$15,000), continuation of the County's participation with connector bike paths being constructed by municipalities (\$25,000), energy use reduction (\$10,000), a Juror training video (\$5,000) and miscellaneous items that include a mobile web app, signage, and contingencies (\$30,000). The total budget for these items is \$85,000.
48. Each year the Highway Department presents five-year plans for both their Equipment Replacement needs and their Transportation Improvement Program. For 2018, the purchase of eleven major equipment items costing \$665,000 has been requested and accepted as part of the Highway budget. Eight projects are included in the Transportation Improvement Plan at an estimated cost of \$7,865,000 of which \$2,463,000 is the local cost. 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 began to set aside an annual amount of \$100,000 beginning in 2015 to build up a "Renewal & Replacement Fund" for capital needs for the Highway's buildings and grounds. The annual set aside amount will continue at \$100,000 for 2018.
49. The Sheriff has requested \$60,000 to construct an outdoor shooting range on County-owned property at the NE corner of Somonauk and Gurler Roads, adjacent to the Landfill. This outdoor training area is needed to be in compliance with new State of Illinois requirements for various types of firearm training. This request is approved with monies to come from the County Farm Fund.
50. In 2017, an appropriation was approved from the County Farm Fund for a cold storage building, to be constructed on the Highway Department grounds. The Sheriff, along with Facility Management, had requested \$150,000 to build an almost 6,000 square foot cold storage building. This would provide space for squad cars not yet deployed and for large pieces of evidence. The higher appropriation (increased from \$250,000 in 2017 to \$300,000 for 2018) was to take into account that other Departments may also have a need for such storage and a subset of the space may need temperature or humidity control. The County Engineer, along with the County Highway Committee, was asked to oversee the project. The project did not get past the planning stages in 2017 and the monies are now re-authorized for 2018.
51. The County Farm Fund also includes \$40,000 for marketing County-owned land on the former County Farm property to maximize sales tax revenue from the special "tax sharing agreement" with the City of DeKalb before it expires in 2033. This item, combined with the two items above, totals \$400,000 from the County Farm Fund.



52. As noted above in the paragraph about Special Waste revenues from the Landfill, the Sheriff was approved in 2017 for a new Radio Communication System that should be operational by the end of 2018. The cost is projected not to exceed \$4,000,000 and the majority of those monies are budgeted for in 2018. To help with the cost, the Emergency Telephone System Board (ETSB/E-911) has contributed \$600,000. The balance of the funds will be obtained from internal borrowing (at an initial interest rate of 3%) and will be paid back over time from the Special Waste revenues.

#### Balancing the Budget

53. When the Administrative Budget Recommendation was made on September 6, 2017, the General Fund was “out of balance” by \$740,000. This was largely the result of the loss of airline fuel sales tax revenue with the departure of American Airlines out of Sycamore and ramifications from the State of Illinois cutting local funds to balance their own budget after going two years without a State budget. The budget started \$1,500,000 out of balance, but by making adjustments that benefited all General Fund Departments, the shortfall was reduced to \$740,000. Early in the budget process, the Finance Committee requested that when the final budget was passed as a recommendation on November 1, 2017, the General Fund should be in balance. To that end, the “Disaster Budget” format developed a few years back was invoked. That format grouped related services into broad categories and then sought prorated reductions (or revenue enhancements) from those categories, rather than calculating a prorated amount per Department. The narrative paragraphs noted throughout this final document reflect various expense cuts and revenue enhancements to close out the \$740,000 deficit.

#### Alternatives & Appeal Process

54. There were several budget requests by Departments that were denied in order for the Finance Committee fund balance utilization goal to be met for the General Fund. That goal was to use no reserves and that the operating revenues needed to meet or exceed operating expenses. If the County Board wanted to fund any of the denied funding requests, two options existed: (a) re-prioritize recommended funding levels and drop a funded request replacing it with a denied request, and/or (b) utilize fund balance reserves for one year to maintain vital services in anticipation that another year would see more economic recovery and therefore not necessitate the cuts currently being contemplated. In the end, the 2018 Budget utilized only option (a) and the General Fund budget is now balanced.
55. 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. 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 1, 2017 meeting.

DEKALB COUNTY GOVERNMENT

- FY 2018 BUDGET -

PROPERTY TAX LEVIES

		2018 Budget Based on Column E				
(A)	(B)	(C)	(D)	(E)	(F)	
	Actual 2014	Actual 2015	Actual 2016	Budget 2017	Budget Legal Notice Publication 2017	
1.	2015	2016	2017	2018	2018	
<b>FUNDS:</b>						
3. General	12,425,039	12,711,419	13,183,869	14,158,000	14,246,000	
4. Retirement (FICA)	99,849	99,607	100,020	100,000	100,000	
5. Retirement (IMRF)	99,849	99,607	100,020	100,000	100,000	
6. Tort & Liability	680,127	596,076	596,960	500,000	500,000	
7. PBC Lease	174,948	173,964	174,198	100,000	100,000	
8. Highway	1,679,976	1,718,225	1,667,435	1,763,000	1,763,000	
9. Aid to Bridges	839,988	859,200	833,624	684,500	684,500	
10. Federal Hwy Match	839,988	859,200	833,624	816,000	816,000	
11. Health	389,904	397,558	384,836	376,500	376,500	
12. Senior Services	419,909	427,336	413,838	406,000	406,000	
13. Veterans Assistance	504,840	516,669	500,844	489,000	489,000	
14. Nursing Home	0	0	0	0	0	
15. County Tax Cap Totals	18,154,417	18,458,863	18,789,268	19,493,000	19,581,000	
16. Mental Health (Separate Tax Cap)	2,375,021	2,414,954	2,458,299	2,550,000	2,562,000	
17. PBC Bonds - Not Capped	631,305	656,677	0	0	0	
18. <b>** TOTAL TAX LEVY</b>	<b>21,160,742</b>	<b>21,530,493</b>	<b>21,247,567</b>	<b>22,043,000</b>	<b>22,143,000</b>	
19. Capped Dollar Change	366,457	304,446	330,405	703,732	791,732	
20. Capped Percent Change	2.1%	1.7%	1.8%	3.7%	4.2%	
21. Total Dollar Change	420,986	369,750	(282,926)	795,433	895,433	
22. Total Percent Change	2.0%	1.7%	-1.3%	3.7%	4.2%	
23. Equalized Assessment ('000)	1,695,233	1,741,386	1,859,109	1,972,769	1,982,769	
24. Percent Change from prior year	-1.8%	2.7%	6.8%	6.1%	6.7%	
25. Property Tax Rate	1.24825	1.23640	1.14289	1.11736	1.11677	
26. Market Value of \$200,000 Home since 2014	200,000	205,440	219,328	232,729	233,913	
27. County Tax on this Home	757.27	772.50	766.98	799.76	803.75	
28. Average Assessed Value of Cropland Acre	395	410	430	453	453	
29. County Tax per Cropland Acre	4.94	5.07	4.92	5.07	5.06	

FY 2018 ADOPTED BUDGET

ALL FUNDS

Fund #	Fund Name	Property Taxes	Other Revenues	Transfers Received	Total Received	Salaries & Benefits	Capital	Commodities & Services	Transfers Paid Out	FY2018
										Total Expenses
1111	General Fund	14,358,000	13,062,900	1,692,100	29,113,000	22,925,000	149,800	5,055,700	956,500	29,087,000
1211	Retirement	0	2,000	0	2,000	0	0	56,000	0	56,000
1212	Tort & Liability	500,000	122,400	78,000	700,400	0	0	815,000	0	815,000
1213	PBC Lease	100,000	95,000	0	195,000	0	100,000	92,500	0	192,500
1214	Micrographics	0	203,000	0	203,000	113,000	10,000	85,500	24,800	233,300
1219	Circuit Clerk Electronic Citation	0	20,000	0	20,000	0	20,000	10,000	0	30,000
1221	Circuit Clerk Operations	0	30,400	0	30,400	0	0	14,500	0	14,500
1222	Law Library	0	60,000	0	60,000	0	0	52,600	0	52,600
1223	Court Automation	0	262,000	0	262,000	301,000	88,000	97,000	5,000	491,000
1224	Child Support	0	14,700	0	14,700	74,000	0	7,200	0	81,200
1225-A	Probation Services	0	197,000	0	197,000	18,000	1,000	127,000	55,500	201,500
1225-B	HOPE Probation Program	0	200,000	0	200,000	156,100	0	43,300	0	199,400
1226	Document Storage	0	252,000	0	252,000	150,000	0	129,000	0	279,000
1227	Tax Sale Automation	0	30,600	0	30,600	42,500	7,000	7,500	0	57,000
1228	GIS - Development	0	5,000	0	5,000	0	0	53,000	0	53,000
1229	Court Security	0	561,000	0	561,000	507,000	13,200	0	18,300	538,500
1231	Highway	1,763,000	196,500	400,000	2,359,500	1,590,000	531,600	856,800	107,500	3,085,900
1232	Engineering	0	70,800	222,000	292,800	282,000	60,500	73,800	0	416,300
1233	Aid to Bridges	684,500	138,000	0	822,500	137,000	1,099,000	297,000	47,500	1,580,500
1234	County Motor Fuel	0	1,592,000	0	1,592,000	613,000	787,600	500,000	400,000	2,300,600
1235	Federal Highway Matching	816,000	393,000	0	1,209,000	0	1,209,400	430,000	174,500	1,813,900
1236	R & R Highway Facilities	0	1,000	100,000	101,000	0	50,000	0	0	50,000
1241	Public Health	376,500	2,750,200	419,300	3,546,000	3,072,700	33,600	581,900	62,800	3,751,000
1242	Community Mental Health	2,550,000	7,600	38,000	2,595,600	223,700	0	2,225,200	269,700	2,718,600
1243	Community Action	0	338,700	39,200	377,900	245,000	0	75,400	43,500	363,900
1244	Comm Action - Revolving Loans	0	5,200	0	5,200	0	0	0	0	0
1245	Senior Services	406,000	300	0	406,300	0	0	423,300	7,000	430,300
1246	Veterans' Assistance	489,000	3,000	0	492,000	371,900	2,000	150,400	8,000	532,300
1247	Solid Waste Program	0	25,400	131,500	156,900	95,500	0	65,800	18,000	179,300
1248	Landfill Host Benefit	0	2,660,000	0	2,660,000	0	0	28,300	2,797,400	2,825,700
1471	Special Projects	0	2,000	0	2,000	0	80,000	5,000	0	85,000
1472	County Farm Land Sale	0	2,000	0	2,000	0	360,000	40,000	0	400,000
1475	Opportunity Fund	0	25,000	0	25,000	0	0	102,000	130,000	232,000
1476	Asset Replacement	0	37,000	686,000	723,000	0	1,510,000	0	0	1,510,000
1478	DATA Fiber Optic Network	0	364,000	0	364,000	0	11,000	196,000	13,000	220,000
1483	Transportation Grant	0	995,500	0	995,500	36,500	0	958,800	200	995,500
1485	Jail Expansion	0	1,000	0	1,000	0	9,745,000	255,000	0	10,000,000
1491	Radio Communication System	0	600,000	283,000	883,000	0	3,200,000	300,000	0	3,500,000
1501	Build America Bonds 2010	0	951,000	0	951,000	0	950,000	1,000	0	951,000
1505	Recovery Zone Bonds 2010	0	312,000	0	312,000	0	311,000	1,000	0	312,000
1506	Alternate Revenue Bonds 2017	0	800	1,573,200	1,574,000	0	1,209,000	1,000	0	1,210,000
2501	Rehab & Nursing Center	0	15,529,600	0	15,529,600	9,365,600	200,000	5,206,400	203,000	14,975,000
2601-A	Medical Insurance-Employees	0	7,035,000	0	7,035,000	0	0	6,465,000	0	6,465,000
2601-B	Medical Insurance-Retirees/COBRA	0	165,000	0	165,000	0	0	360,000	0	360,000
3774	History Room	0	3,000	9,000	12,000	8,300	1,500	3,200	0	13,000
3775	Children's Waiting Room	0	28,000	0	28,000	0	0	30,000	0	30,000
3776-A	Drug Court	0	198,000	72,500	270,500	225,000	500	44,000	1,000	270,500
3776-B	Sober Living Home	0	25,800	0	25,800	7,800	0	11,000	1,300	20,100
3776-C	Mental Health Court	0	178,500	0	178,500	152,800	0	24,700	1,000	178,500
3777	Court Appointed Special Advocates	0	30,000	0	30,000	0	0	30,000	0	30,000
3802	St Attorney - Drug Prosecution	0	3,200	0	3,200	0	0	4,700	0	4,700
3803	Sheriff's Law Enforce Projects	0	237,000	0	237,000	0	12,400	60,300	398,300	471,000
** Total Budget **		22,043,000	50,023,100	5,743,800	77,809,900	40,713,400	21,753,100	26,452,800	5,743,800	94,663,100

FY 2018 ADOPTED BUDGET

GENERAL FUND DEPARTMENTAL BUDGETS

Dept #	Department Name	Property Taxes	Other Revenues	Transfers Received	Total Received	Salaries & Benefits	Commodities Capital & Services	Transfers Paid Out	FY2018 Total Expenses	
1110	Administration	0	0	4,800	4,800	495,000	0	39,800	2,500	537,300
1210	Finance	0	1,200	10,000	11,200	494,000	0	48,800	17,800	560,600
1290	Non-Departmental Services	14,358,000	6,992,000	236,000	21,586,000	0	4,000	309,300	398,700	712,000
1310	Information Management	0	356,200	82,200	438,400	835,500	2,000	106,200	153,400	1,097,100
1410	Supervisor of Assessments	0	46,100	0	46,100	437,000	0	40,600	2,800	480,400
1510	County Clerk	0	651,000	0	651,000	459,000	0	38,000	0	497,000
1530	Elections	0	20,000	0	20,000	141,000	0	400,000	0	541,000
1710	Community Development	0	61,500	50,000	111,500	411,600	0	27,000	7,700	446,300
1810	Regional Office of Education	0	189,800	0	189,800	254,000	0	32,000	8,200	294,200
1910	Treasurer	0	145,500	0	145,500	292,400	0	34,800	0	327,200
2210	Judiciary	0	45,000	0	45,000	544,000	0	99,000	3,000	646,000
2220	Jury Commission	0	0	0	0	49,000	0	111,100	0	160,100
2310	Circuit Clerk	0	1,416,000	0	1,416,000	1,110,000	0	84,300	0	1,194,300
2410	Coroner	0	18,000	0	18,000	174,000	0	84,700	7,000	265,700
2510	ESDA	0	32,000	0	32,000	111,000	9,000	31,800	1,800	153,600
2540	Local Emergency Plan Comm	0	8,000	0	8,000	10,000	0	0	0	10,000
2610	Sheriff	0	600,600	335,800	936,400	5,602,000	7,700	380,500	281,000	6,271,200
2620	Sheriff's Merit Commission	0	3,000	0	3,000	5,000	0	21,700	0	26,700
2630	Sheriff's Auxiliary	0	0	0	0	0	0	8,000	0	8,000
2670	Sheriff's Communications	0	1,272,500	11,800	1,284,300	2,616,000	1,600	153,200	37,500	2,808,300
2680	Sheriff's Corrections	0	168,000	739,500	907,500	3,985,000	12,000	1,267,800	8,000	5,272,800
2710	State's Attorney	0	292,000	60,000	352,000	1,798,000	0	94,000	0	1,892,000
2810	Public Defender	0	100,000	0	100,000	1,032,000	0	60,000	4,100	1,096,100
2910	Court Services	0	484,300	130,000	614,300	1,380,000	0	342,100	0	1,722,100
4810	Facilities Management	0	80,200	32,000	112,200	671,000	63,500	790,500	23,000	1,548,000
4820	Facilities Management - Jail Exp.	0	0	0	0	0	0	200,000	0	200,000
4910	Comm Outreach Building	0	80,000	0	80,000	18,500	50,000	81,500	0	150,000
4920	Public Health Facility	0	0	0	0	0	0	169,000	0	169,000
4999	Utilization of Fund Balance	0	0	0	0	0	0	0	0	0
<b>** Total General Fund **</b>		<b>14,358,000</b>	<b>13,062,900</b>	<b>1,692,100</b>	<b>29,113,000</b>	<b>22,925,000</b>	<b>149,800</b>	<b>5,055,700</b>	<b>956,500</b>	<b>29,087,000</b>

**DEKALB COUNTY GOVERNMENT**  
**FY 2018 BUDGET**  
**Health Department Fee Increases**

Program	2017 Fees	2018 Adopted Fee Increases	Estimated Revenue Generated
<b>ANIMAL CONTROL (Line Item 3531)</b>			
Registration - 1 year altered	19.00		
Registration - 1 year unaltered	38.00		
Registration - 3 years altered	51.00		
Registration - 3 years unaltered	102.00		
Late Registration	15.00		
Inpoundment/Pickup First Offense	80.00		
Additional Dog/One Pickup	30.00		
Relinquishment Fee - altered	50.00		
Relinquishment Fee - unaltered	75.00		
Replacement Tag Fee	-	10.00	600
<b>FOOD SANITATION (Line Item 3543)</b>			
Class A Food Establishment	790.00	800.00	\$3,240
Class B Food Establishment (catering)	575.00	600.00	
Class B Food Establishment (no catering)	475.00	500.00	
Class C Food Establishment	400.00		
Class D Food Establishment	200.00		
Bed & Breakfast Establishment	150.00		
<i>*Food Pantries are exempt from fee</i>			
Class E Food Establishment			
1 day	55.00		
2-4 days	115.00		
5+ days	160.00		
<i>*Application must be received 7 days prior to the event to avoid late fee</i>			
<i>*Not-for-profit, Non-PHF, Sampling Only - 50% for Class E</i>			
<i>*Restaurant Late Fee - 50% of cost of license</i>			
Vending Machine Permit	25.00		
Mobile/Seasonal with Food Preparation	280.00		
Mobile/Seasonal without Food Preparation	180.00		
Plan Review - New Restaurant	475.00	500.00	
Plan Review - Established	275.00	300.00	
Non-Compliance Fee	100.00		
Cottage Food Registration Fee	25.00		
<b>POTABLE WATER (Line Item 3542)</b>			
Water Well Permit* / Inspection / Sample	295.00		
<i>*\$100 well permit fee - State Statute</i>			
Water Well Sealing Permit	90.00		
Water Sample with Collection	75.00		
Geothermal Well (up to 10 holes)	100.00		
<i>*\$10 each additional hole</i>			
Non-Community Water Sample (Nitrate)	25.00		
<b>SEWAGE (Line Item 3541)</b>			
Septic Installer/Pumper License	170.00		
Septic Permit - Contractor Installed	390.00		
Septic Permit - Homeowner Installed	490.00		
<b>REAL ESTATE INSPECTIONS (3551 and 3552)</b>			
Well Inspection and One (1) Water Test Sample	175.00		
Additional Water Sample Test at time of Scheduled Inspection	40.00		
Septic Inspection	165.00		
Site Verification	-	40.00	1,200
<b>CLINIC SERVICES</b>			
Medicaid, Medicare, health Insurance and self-pay for immunizations, TB, maternal and child clinical services, and drug testing	Internal - Variable		
<b>VITAL RECORDS</b>			
Birth Certificate - First Copy	16.00		
Birth Certificate - Each Additional Copy	8.00		
Death Certificate - First Copy	21.00		
Death Certificate - Each Additional Copy	17.00		
<b>TOTAL</b>			<b>\$5,040</b>