



MEETING ANNOUNCEMENT

DEKALB COUNTY PUBLIC BUILDING COMMISSION

TUESDAY, DECEMBER 6, 2011

8:30 A. M.

**Location: Conference Room East
DeKalb County Administration Building
(SE entrance from parking lot)
110 East Sycamore Street
Sycamore, IL 60178**

AGENDA

- 1. ROLL CALL**
- 2. APPROVAL OF MINUTES - MEETING OF MONDAY, JULY 11, 2011**
- 3. APPROVAL OF AGENDA**
- 4. FUND BALANCE REPORTING & FLOW OF FUNDS POLICY**
- 5. BOND RECORD RETENTION POLICY**
- 6. ACCOUNTING CHANGE FOR COMMUNITY OUTREACH BUILDING (COB LOAN)**
- 7. CLOSE OUT OF COB FUND**
- 8. ADOPTION OF FY 2012 BUDGET**
- 9. COB PROJECT UPDATES**
 - a. PARKING LOT**
 - b. STORAGE**
 - c. MASONRY**
- 10. ELECTION OF OFFICERS**
- 11. SET MEETING SCHEDULE FOR 2012 (RECOMMENDATIONS ATTACHED)**
- 12. ADJOURNMENT**



DEKALB COUNTY PUBLIC BUILDING COMMISSION

A MUNICIPAL CORPORATION AND BODY POLITIC ORGANIZED PURSUANT TO THE "PUBLIC BUILDING COMMISSION ACT." ILLINOIS REVISED STATUTES 1977 CHAPTER 85, SECTIONS 1031 THROUGH 1054
CHAPTER 85, SECTIONS 1031 THROUGH 1054
AND CURRENTLY UNDER ILLINOIS COMPILED STATUTES 50 ILCS 20/1 et seq.

MEETING OF TUESDAY, DECEMBER 6, 2011

A regular meeting of the Board of Commissioners of the DeKalb County Public Building Commission (hereinafter "Commission") was held Tuesday, December 6, 2011, at 8:30 A.M. in Conference Room East of the DeKalb County Administration Building, pursuant to written notice to each Commissioner as required by the By-Laws.

ROLL CALL

The meeting was called to order by Chairman Matt Swanson at 8:30 a.m. Commissioners present were Chairman Matt Swanson, Mr. Larry Lundgren, Mr. Mike Larson and our new member Mr. Charles Shepard. Mr. George Daugherty was absent. Also present were Mr. Gary Hanson, Treasurer, Mr. Matt Bickel of Wold Architects, Mr. Jim Scheffers, Facilities Manager and Ms. Mary Simons, Secretary.

APPROVAL OF MINUTES

Chairman Swanson called for a motion to approve the minutes for the last meeting held Monday, July 11, 2011. Mr. Larson made a motion to approve the minutes as presented. Mr. Lundgren seconded the motion. The motion carried unanimously.

APPROVAL OF AGENDA

Mr. Lundgren requested two changes to the agenda. He asked that item number ten (Election of Officers) become item number four and item number nine (COB Project Updates) become item number five. Mr. Hanson requested an additional item the 2011 Budget Transfers be added as item number eleven, the meeting schedule become item number twelve followed by adjournment as thirteen. Mr. Lundgren made a motion to approve the changes as requested. Mr. Larson seconded the motion. The motion carried unanimously. Mr. Larson then made a motion to approve the agenda as amended. Mr. Lundgren seconded the motion. The motion carried unanimously.

ELECTION OF OFFICERS:

Chairman Swanson called for the nomination of officers. Mr. Larson made a motion to retain Mr. Swanson as Chairman, Mr. Lundgren be elected as Vice Chairman and to retain Mr. Hanson as Treasurer and Ms. Simons as Secretary. There were no other nominations. Mr. Lundgren seconded the motion. The motion carried unanimously.

COMMUNITY OUTREACH BUILDING: Parking Lot, Storage, and Masonry:

Mr. Hanson reported that due to the absence of Mr. John Farrell from the States Attorney's office he has not received a current update regarding the pending litigation. Mr. Farrell's absence from his office is due to the extremely serious illness of his wife. Chairman Swanson stated that he also is aware that there have not been any updates regarding the COB legal issues because of Mr. Farrell's absence. He added that the State's Attorney's office is also involved in several current major criminal cases. Mr. Larson asked if the situation with the parking lot has worsened. Mr. Scheffers reported that one additional spot raised up but that problem has been resolved. Mr. Lundgren inquired what steps were taken to resolve the problem. Mr. Scheffers described the procedure used and stated that the area was then observed for 4 or 5 months and subsequently the area was patched. Mr. Lundgren then described the problems that had occurred with the parking lot in order to familiarize our new member Mr. Shepard with the situation. Mr. Hanson added that this situation is one that has been under litigation for some time since the judge assigned to the case is only here one day a week. Mr. Hanson stated that he is not aware if a final ruling has been made because this is only one of the cases where Mr. Farrell is representing us. Mr. Bickel stated that he had appeared in court a second time on the parking lot issue and he also has not received any further information. He added that he also has no further information on the cracking issue at the COB. Mr. Larson asked if the cracking has gotten any worse. Mr. Scheffers responded that there are additional cracks appearing and that the older cracks are beginning to get wider. Chairman Swanson and the other Commissioners then described to Mr. Shepard the problems with the cracking of the bricks.

and the recommendations given by a forensic engineer to resolve the problems. A lengthy discussion followed regarding the problems at the COB and it was determined that the parking lot, the brick cracking and the problems with the storage area are unrelated legal issues and no action can be taken by the Commission until further information and advice is received from the States Attorney's office.

FUND BALANCE REPORTING & FLOW OF FUNDS POLICY

Mr. Hanson distributed Exhibit "A" (attached) which is a "Fund Balance Reporting & Flow of Funds Policy". Mr. Hanson explained that this policy statement is recommended by the Governmental Accounting Standards Board commonly referred to as GASB which is the rule-making authority for governmental accounting. They have issued a pronouncement (GASB #54) which seeks to make fund balance reporting clearer and more consistent to both users and lay-persons alike. Mr. Hanson outlined the five levels of restrictions identified by GASB #54 and added that this is the same policy adopted by the County Board and the Forest Preserve District. After a short discussion, Mr. Larson made a motion that the PBC will comply and implement GASB #54 as defined in Exhibit "A" and moved to adopt the PBC Resolution 2011-1 (attached as Exhibit "B"). Mr. Lundgren seconded the motion. The motion carried unanimously.

BOND RECORD RETENTION POLICY

Mr. Hanson distributed copies of the Bond Record Retention Policy (PBC Resolution 2011-2, attached as Exhibit C.) Mr. Hanson explained that under state statutes all accounting records are kept for a period of seven years. He added, however, another "boiler plate" policy recently passed by the County Board requires that when bonds are issued for a major construction project all construction documents will be retained for the length of the bonds plus three years. Mr. Larson asked if there is a possibility to retain these records electronically and suggested that in the future this could become a part of the bid process. Mr. Larson made a motion to approve the policy as presented. Mr. Shepard seconded the motion. Motion carried unanimously.

ACCOUNTING CHANGE FOR COMMUNITY OUTREACH BUILDING LOAN

Mr. Hanson stated that the funding for the Community Outreach Building came from several sources, however, one of the sources is a loan from the PBC Capital Improvement Reserve Fund. He explained that this loan is repaid from sales tax revenue which was generated from the businesses now located on the old County Home site on Sycamore Road. He added that the money flowed from the County to the PBC/COB Construction Fund then back to the Capital Improvement Reserve Fund. Mr. Hanson explained that the extra step was for cash flow purposes but now the money can flow from the County directly to the PBC Capital Improvement Reserve Fund. Mr. Lundgren made a motion to approve changing the accounting for the loan from the construction of the Community Outreach Building by carrying the amount owed in the Capital Improvement Reserve Fund rather than in the Community Outreach Construction Fund. The PBC Treasurer is directed to make this change prior to the end of the 2011 Fiscal Year. Mr. Larson seconded the motion. The motion carried unanimously.

CLOSE OUT OF THE COMMUNITY OUTREACH FUND

Mr. Hanson requested that the COB Construction Fund be closed and the remaining funds be moved to the PBC General Fund. He added that if additional funds are needed for consultants or other items they can be paid from the General Fund and recommended the account be closed. Mr. Larson moved to approve closing out the Community Outreach Building Construction Fund by transferring all remaining funds (estimated to be just under \$7,000) to the PBC General fund. The PBC Treasurer is directed to implement this motion prior to the end of the 2011 Fiscal Year. Mr. Shepard seconded the motion. The motion carried unanimously.

ADOPTION OF THE FY 2012 BUDGET

Mr. Hanson distributed copies of the FY 2012 Budget (attached as Exhibit "D") Mr. Hanson stated that the first page is a summary of the packet. He explained that the business of the PBC is to do the projects as assigned by the County Board, however, very few were approved for 2011 and the same holds for projects in 2012. Revenue will be generated but we are trying to set aside funds for replacement and repairs. Mr. Lundgren asked if the boiler project for the LC had been completed. Mr. Scheffers responded affirmatively, and added that all assigned PBC projects for 2011 have been completed. Mr. Lundgren made a motion to approve the FY2012 Budget as presented. Mr. Shepard seconded the motion. Motion carried unanimously.

2011 BUDGET TRANSFERS

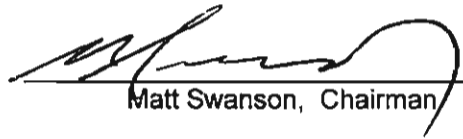
Mr. Hanson distributed copies of the 2011 Budget Transfers (attached as Exhibit "E") Mr. Lundgren asked where the funds would come from if additional funds are required to settle the masonry issues at the COB. Mr. Hanson responded that any additional funds required to settle the legal issues at the COB would have to come from the County Board. He added that at some point he, the Chairman and the States Attorney may have to attend a Finance Committee meeting of the County Board to discuss the pending litigation and obtain any funds that may be required. Mr. Shepard made a motion to approve the transfers as presented. Mr. Lundgren seconded the motion. Motion carried unanimously.

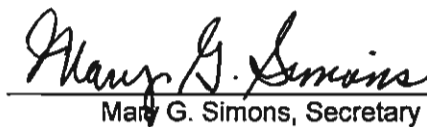
2012 PBC MEETING SCHEDULE

Ms. Simons distributed a proposed schedule for quarterly meetings to be held by the PBC (copy attached as Exhibit "F"). A motion to adopt the schedule as presented was made by Mr. Larson and seconded by Mr. Shepard. The motion carried unanimously.

ADJOURNMENT

Mr. Lundgren made a motion to adjourn the meeting . The motion was seconded by Mr. Larson and carried unanimously. The meeting adjourned at 9:35 A.M.


Matt Swanson, Chairman


Mary G. Simons, Secretary



<u>Commissioner</u>	<u>Expiration of Term</u>	<u>Office</u>	<u>Original Appointment</u>
Mr. Matt Swanson	September 30, 2012	Chairman	September 19, 2007
Mr. Larry Lundgren	September 30, 2014	Vice Chairman	April 2, 2010
Mr. George Daugherty	September 30, 2013		September 30, 2008
Mr. Mike Larson	September 30, 2015		November 17, 2010
Mr. Charles Shepard	September 30, 2016		October 1, 2011
<u>Non Voting-Commissioner:</u>			
Ms. Mary G. Simons	September 30, 2012	Secretary	March 7, 2000
Mr. Gary H. Hanson	September 30, 2012	Treasurer	February 18, 1984

**DEKALB COUNTY PUBLIC BUILDING COMMISSION
FUND BALANCE REPORTING & FLOW OF FUNDS POLICY
(Adopted December 6, 2011)**

Background

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

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

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

Policy Statement & Implementation

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

CERTIFICATE OF SECRETARY

I, Mary G. Simons, Secretary of the DeKalb County Public Building Commission (the "Commission") hereby certifies that:

1. The foregoing resolution entitled: "DeKalb County Public Building Commission Resolution #2011-1" is a resolution which was duly adopted by the Board of Commissioners of the DeKalb County Public Building Commission at its meeting thereof duly called and held on December 6, 2011, at which time a quorum was present and acting throughout consisting of the following members of the Board of Commissioners:

Chairman Matt Swanson, Commissioners, Larry Lundgren, Mike Larson and Charles Shepard. Commissioner George Daugherty was absent.

2. A motion to adopt the foregoing resolution was moved by Mike Larson and seconded Larry Lundgren, and finally adopted by the following recorded vote:

Yes:	Matt Swanson	<u>X</u>
	Larry Lundgren	<u>X</u>
	Mike Larson	<u>X</u>
	Charles Shepard	<u>X</u>
	George Daugherty	<u>Absent</u>
No:	None	

3. The foregoing is the original resolution and is included and made a part of the original minutes and records of the Commission which has not been amended, altered or repealed but is in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Commission this 6th day of December, 2011.

Mary G. Simons, Secretary

(SEAL)

**PBC RESOLUTION
2011-1**

WHEREAS, the Governmental Accounting Standards Board (GASB), the rule-making authority for governmental accounting, has issued a pronouncement relating to how governmental entities report fund balances, and

WHEREAS, this pronouncement (GASB #54), seeks to make fund balance reporting more consistent and much clearer to not only regular users of financial statements, but also for the layperson, with the intention that the new terms are easier to use and implement and that they provide a more logical framework for presenting an entity's fund balances for the various governmental funds, and

NOW, THEREFORE, BE IT RESOLVED by the DeKalb County Public Building Commission that the attached policy for "Fund Balance Reporting & Flow of Funds" is hereby adopted and that the PBC Treasurer is hereby directed to immediately implement said policy within the rules specified by the Governmental Accounting Standards Board and that the Public Building Commission is charged with annually reviewing and approving the allocation of the various fund balances.

Approved by the Commission on the 6th Day of December, 2011.

PBC Chairman

Attest: PBC Secretary

PBC RESOLUTION 2011-2

**RESOLUTION APPROVING A BOND RECORD-KEEPING
POLICY FOR DEKALB COUNTY PUBLIC BUILDING COMMISSION**

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

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

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

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

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

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

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

Section 4. Arbitrage Rebate Liability. The Compliance Officer shall review the agreements of the Commission with respect to the Obligations and shall prepare a report for the Commissioners stating whether or not the Commission has any rebate liability to the U.S. Treasury and setting forth any applicable exemptions that the Obligations may have from rebate liability. Such report shall be prepared annually and delivered to the Commissioners at a regular meeting of the Commission.

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

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

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

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

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

PASSED AT SYCAMORE, ILLINOIS THIS 6TH DAY OF DECEMBER, 2011 A.D.

Chairman, DeKalb County PBC

ATTEST:

PBC Secretary

CERTIFICATE OF SECRETARY

I, Mary G. Simons, Secretary of the DeKalb County Public Building Commission (the "Commission") hereby certifies that:

1. The foregoing resolution entitled: "DeKalb County Public Building Commission Resolution #2011-2" is a resolution which was duly adopted by the Board of Commissioners of the DeKalb County Public Building Commission at its meeting thereof duly called and held on December 6, 2011, at which time a quorum was present and acting throughout consisting of the following members of the Board of Commissioners:

Chairman Matt Swanson, Commissioners, Larry Lundgren, Mike Larson and Charles Shepard. Commissioner George Daugherty was absent.

2. A motion to adopt the foregoing resolution was moved by Mike Larson and seconded Charles Shepard and finally adopted by the following recorded vote:

Yes:	Matt Swanson	<u>X</u>
	Larry Lundgren	<u>X</u>
	Mike Larson	<u>X</u>
	Charles Shepard	<u>X</u>
	George Daugherty	<u>Absent</u>
No:	None	

3. The foregoing is the original resolution and is included and made a part of the original minutes and records of the Commission which has not been amended, altered or repealed but is in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Commission this 6th day of December, 2011.

Mary G. Simons, Secretary

(SEAL)

12-02-2011

**DEKALB COUNTY PUBLIC BUILDING COMMISSION
BUDGET FOR FY 2012
January 1, 2012 thru December 31, 2012**

Fund #	Funds	Revenues	Expenses	Projected Cash on 12-31-2011
8100-7110	General	25,000	32,000	12,000
8200-7210	Capital Improvement Reserve	40,000	40,000	850,000
	Renewal & Replacement			
8400-7410	Sycamore Campus	217,000	15,000	775,000
8440-7440	Community Outreach Bldg	51,000	0	150,000
8450-7450	Health Facility	315,000	15,000	1,675,000
8460-7460	Public Safety Building	1,000	35,000	220,000
8500-7510	Sinking Fund - Debt	995,000	991,000	320,000
8740-7740	Community Outreach Building	0	0	0
	Grand Total	1,644,000	1,128,000	

Note: Includes a 2.5% increase for PBC Secretary (no raise given in 2011).

DEKALB COUNTY PUBLIC BUILDING COMMISSION
FY 2012 BUDGET

DEPARTMENT: COMMUNITY OUTREACH BUILDING CONST (7740)
FUND: COMMUNITY OUTREACH BUILDING CONST (8740)

ACCOUNT DESCRIPTION	ACTUAL FY 2010	BUDGETED FY 2011	12 MONTHS PROJECTED FY 2011	PROPOSED FY 2012
REVENUES:				
5501 Interest	2,380	0	800	0
5889 Miscellaneous	0	0	0	0
5901 Contribution From: General Fund	0	0	0	0
5904 Contribution From: Document Storage	50,000	50,000	50,000	0
5905 Contribution From: Veteran's Comm	175,000	175,000	175,000	0
5913 Contribution From: PBC Lease	175,000	175,000	175,000	0
5931 Contribution From: Health Dept	0	0	0	0
5932 Contribution From: Mental Health	0	0	0	0
5937 Contribution From: Special Projects	0	0	0	0
5938 Contribution From: County Farm	50,462	0	0	0
5946 Contribution From: Facilities Mgmt	0	0	0	0
5956 Contribution From: GIS Developmnt	0	0	0	0
5964 Contribution From: Debt Service Fund	0	0	0	0
TOTAL REVENUES	452,842	400,000	400,800	0
EXPENDITURES:				
7101 Construction	122,648	5,000	7,000	0
7701 Furniture & Equipment	3,657	1,000	100	0
7713 Technology Equipment	0	0	0	0
7725 Storage Systems	258,080	3,000	0	0
7881 Emergency Power Systems	0	0	0	0
7911 Interest on Indebtedness	62,250	48,000	48,000	0
7888 Evidence Room	1,380	0	0	0
8013 Public Notices	0	0	0	0
8051 Professional Services	1,807	1,000	10,500	0
8081 Commercial Services	0	0	0	0
8067 Soil Borings & Testing	0	0	0	0
9901 Contr To: PBC General	6,000	10,000	10,000	0
TOTAL EXPENDITURES	454,811	68,000	75,600	0

**DEKALB COUNTY PUBLIC BUILDING COMMISSION
FY 2012 BUDGET**

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

ACCOUNT DESCRIPTION	ACTUAL FY 2010	BUDGETED FY 2011	12 MONTHS		PROPOSED FY 2012
			PROJECTED FY 2011		
REVENUES:					
5501 Interest	134	200	200		0
5888 Miscellaneous	0	0	200		0
5984 Contr Fr: Sinking Fund	25,000	25,000	25,000		25,000
5988 Contr Fr: R&R Sycamore	0	0	0		0
5970 Contr Fr: R&R PSB	0	0	0		0
5973 Contr Fr: Comm Outreach Bldg	5,000	10,000	10,000		0
TOTAL REVENUES	30,134	35,200	35,400		25,000
EXPENDITURES:					
6005 Salaries	37,747	22,000	24,000		18,000
6071 Part-Time Help	0	0	0		1,500
6501 FICA (Social Security)	2,899	2,000	2,000		1,500
6502 IMRF (State Retirement)	495	500	500		500
6801 Unemployment Tax	94	200	132		200
6802 Workers' Compensation Insurance	300	300	0		300
7701 Office Furniture & Small Equipment	0	0	0		0
7711 Computer Equipment	0	1,000	1,011		0
8001 Schools of Instruction	0	500	0		500
8003 Travel	518	1,000	200		800
8005 Mileage - Boards	0	100	0		100
8007 Meetings - Host Expenses	0	200	0		100
8013 Public Notices	0	200	0		0
8021 Maintenance - Software	0	300	75		200
8022 Maintenance - Equipment	24	500	200		200
8044 Telephone	954	800	500		500
8051 Professional Services	8,300	7,800	8,500		8,200
8081 Commercial Services	582	500	300		300
8105 Surety Bonds	275	500	500		500
8001 Supplies	229	500	200		500
8011 Postage	67	100	20		0
9801 Miscellaneous	0	100	0		100
TOTAL EXPENDITURES	52,485	38,700	38,138		32,000

**DEKALB COUNTY PUBLIC BUILDING COMMISSION
FY 2012 BUDGET**

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

ACCOUNT DESCRIPTION	ACTUAL FY 2010	12 MONTHS		PROPOSED FY 2012
		BUDGETED FY 2011	PROJECTED FY 2011	
REVENUES:				
5501 Interest	62,250	48,000	48,000	7,000
5813 Contr frm: County PBC Lease	0	0	0	33,000
TOTAL REVENUES	62,250	48,000	48,000	40,000
EXPENDITURES:				
9881 Contribution To: PBC R&R Syc	62,250	48,000	48,000	40,000
TOTAL EXPENDITURES	62,250	48,000	48,000	40,000

**DEKALB COUNTY PUBLIC BUILDING COMMISSION
FY 2012 BUDGET**

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

ACCOUNT DESCRIPTION	ACTUAL FY 2010	BUDGETED FY 2011	12 MONTHS PROJECTED FY 2011	PROPOSED FY 2012
REVENUES:				
5501 Interest	4,484	5,000	2,000	2,000
5899 Miscellaneous	0	0	0	0
5988 Contribution from: PBC Lease	175,000	168,000	168,000	175,000
5967 Contribution from: PBC Cap Res Imp	62,250	48,000	48,000	40,000
TOTAL REVENUES	241,744	219,000	216,000	217,000
EXPENDITURES:				
7832 Parking Lot Construction / Repair	0	0	0	11,000
7834 Concrete Replacement & Repair	0	0	0	0
7836 Courthouse Reconfiguration	0	0	0	0
7839 Storage Reconfiguration & Updates	0	0	0	0
7844 Gethertorium Movable Divider	514	0	0	0
7846 Elevator Upgrades	0	0	0	0
7847 Courthouse Carpet/Tile Replacemnt	0	0	0	0
7848 Roof - Courthouse Portico	0	0	0	0
7853 Telephone Air Conditioning	0	0	0	0
7854 Gutenberg Room (A/C & Door Move)	0	0	0	0
7855 Parking Lot Maintenance	0	0	0	0
7872 Courthouse Furniture Refinishing	0	0	0	0
7873 Admin Customer Counter Area	1,388	0	0	0
7874 Mapping Room Reconfiguration	0	0	0	0
7877 Legis Ctr - Boiler Hot Water System	0	15,000	9,580	0
7990 Capital Contingency	0	10,000	0	4,000
9801 Contr To: PBC General	0	0	0	0
TOTAL EXPENDITURES	1,882	25,000	9,580	15,000

**DEKALB COUNTY PUBLIC BUILDING COMMISSION
FY 2012 BUDGET**

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

ACCOUNT DESCRIPTION	ACTUAL FY 2010	BUDGETED FY 2011	12 MONTHS	
			PROJECTED FY 2011	PROPOSED FY 2012
REVENUES:				
5501 Interest	28	1,000	500	1,000
5601 Cont. From: General Fund	50,000	50,000	50,000	50,000
TOTAL REVENUES	50,028	51,000	50,500	51,000
EXPENDITURES:				
7831 Landscaping Improvements	0	0	0	0
7834 Sidewalks/Concrete Work	0	0	0	0
7848 Roof	0	0	0	0
7853 Security System	0	0	0	0
7990 Capital Contingency	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0

**DEKALB COUNTY PUBLIC BUILDING COMMISSION
FY 2012 BUDGET**

**DEPARTMENT: HEALTH FACILITY/NH (7450)
FUND: RENEWAL & REPLACEMENT - HEALTH FACILITY(8450)**

ACCOUNT DESCRIPTION	ACTUAL FY 2010	BUDGETED FY 2011	12 MONTHS	
			PROJECTED FY 2011	PROPOSED FY 2012
REVENUES:				
5501 Interest	8,579	15,000	10,000	15,000
5889 Miscellaneous	0	0		0
5888 Contnl From: PBC Lease	250,000	275,000	275,000	300,000
TOTAL REVENUES	258,579	290,000	285,000	315,000
EXPENDITURES:				
7351 Telephone System	0	0	0	0
7831 Landscaping Improvements	0	0	0	0
7834 Sidewalks/Concrete Work	8,028	10,000	5,000	10,000
7848 Roof & Venting	8,979	0	0	0
7858 Nature Trail	0	0	0	0
7882 Telephone System - Health	0	0	0	0
7883 Security System	0	0	0	0
7889 Hot Water Reconfiguration	1,263	0	0	0
7890 Capital Contingency	0	20,000	0	5,000
TOTAL EXPENDITURES	16,267	30,000	5,000	15,000

DEKALB COUNTY PUBLIC BUILDING COMMISSION
FY 2012 BUDGET

DEPARTMENT: PUBLIC SAFETY BLDG (7480)
FUND: RENEWAL & REPLACEMENT - PUBLIC SAFETY BLDG (3480)

ACCOUNT DESCRIPTION	ACTUAL FY 2010	BUDGETED FY 2011	12 MONTHS PROJECTED FY 2011	PROPOSED FY 2012
REVENUES:				
5501 Interest	1,471	2,000	1,500	1,000
5901 Contribution From: General Fund	0	0	0	0
5939 Contribution From: Opportunity Fund	0	0	0	0
TOTAL REVENUES	1,471	2,000	1,500	1,000
EXPENDITURES:				
7952 Garage Floor & Drain	0	0	0	0
7955 Relocate Corrections Security Room	0	0	0	0
7957 Remodel 1st Floor Records Area	0	0	0	12,000
7961 Jail Shower Valve Replacement	0	0	0	0
7984 Sallyport Door	0	0	0	8,000
7971 Guard Corridor Control Upgrades	0	0	0	0
7972 Boiler Replace / HVAC Upgrades	0	17,000	18,338	0
7973 Generator	0	0	0	10,000
7974 Fencing & Repairs	0	0	0	0
7975 Food Pantry Expansion	5,710	0	0	0
7980 Capital Contingency	0	8,000	0	7,000
9901 Contr To: PBC General	0	0	0	0
TOTAL EXPENDITURES	5,710	25,000	18,338	35,000

**DEKALB COUNTY PUBLIC BUILDING COMMISSION
FY 2012 BUDGET**

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

ACCOUNT DESCRIPTION	ACTUAL FY 2010	BUDGETED FY 2011	12 MONTHS	
			PROJECTED FY 2011	PROPOSED FY 2012
REVENUES:				
4721 Building Lease - Nursing Home ***	738,000	742,000	742,000	742,000
4722 Building Lease - Health Dept ***	248,000	250,000	250,000	250,000
5501 Interest	1,474	3,000	3,000	3,000
TOTAL REVENUES	988,474	995,000	995,000	995,000
EXPENDITURES:				
7801 Principal on Indebtedness***	730,000	780,000	780,000	780,000
7911 Interest on Indebtedness	228,472	231,000	203,712	175,000
7921 Payment to Escrow Agent	8,278	0	0	0
7922 Amortization Loss in Refunding	3,333	0	0	0
7923 Amortization Premium	-17,745	0	0	0
8061 Commercial Services	600	2,000	600	1,000
9901 Contribution to: PBC General	25,000	25,000	25,000	25,000
TOTAL EXPENDITURES	977,938	1,018,000	989,312	981,000

DEKALB COUNTY PUBLIC BUILDING COMMISSION
FY 2011 Year-End Budget Transfers

Department	From	To	Amount	Background
1. Community Outreach Bldg	Fund Balance	Commodities & Services	10,000	Professional Services - Masonry
2. Community Outreach Bldg	Fund Balance	Fund Transfers	8,000	Close-Out Fund to General