

**DEKALB COUNTY**

**GOVERNMENT**

**FY 2017 BUDGET**

**ADOPTED**

**NOVEMBER 16, 2016**

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**DEKALB COUNTY GOVERNMENT**  
**NARRATIVE FOR FY 2017 BUDGET**  
**Adopted November 16, 2016**  
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Budget Basis

1. When the 2016 Budget parameters were being developed, the Finance Committee set a goal of balancing the General Fund over a two-year period. At the start of this two-year goal, the budget was unbalanced by \$800,000. In 2016, the budget was required to be balanced within \$400,000 and be totally balanced with the 2017 budget. To accomplish this goal, many cuts would need to be made over a two year period and timing of cuts were to be looked at carefully to minimize the impact on existing employees. Consequently, it was also determined that as efforts were to be made to be “fair” to all Departments, expecting the “pain” of cuts to be spread throughout the organization, it was decided that fairness would be looked at in a two-year time frame, not each year individually.

In keeping with that two-year goal, the 2017 Budget is a balanced budget. General Fund revenues equal General Fund expenses. This budget was not easily balanced. When numbers from 2016 were extrapolated into 2017, we saw stagnant or declining revenues that were coupled with increasing expenses, which reflect the ongoing cost of doing business. With that in mind, we looked for revenues that could be increased above the normal inflationary trends and expenses that could be moved to other non-General Fund cost centers or that could be reduced. Unfortunately, this expenditure reduction has resulted in a number of additional staffing cuts above what was done in 2016. In making staffing cuts, the goal was to try and find ways where natural turnover or where retirements may occur so that actual layoffs would be minimized. Despite those efforts, some painful cuts remained to be made.

2. The 2017 Budget represents revenues and expenditures from 74 cost centers across 46 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.

3. The assessed value for the County is expected to increase by 7% from \$1,741,385,699 to \$1,869,430,760 for the 2016 levy year which funds the FY 2017 budget. This is the second consecutive year that the assessed value has increased following five consecutive years of declining assessed value and indicates that the local real estate market may have finally turned the corner towards a recovery. However, new construction is still lagging somewhat throughout the County but is still expected to account for 1.1% of the County's assessed value at approximately \$18.4 million. The value of the average home is expected to increase about 7% in 2016. Looking back three years, the value of a \$200,000 home in 2013 will be increasing to more than \$216,000 in 2016.
4. 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.

Since that 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 such as the Asset Replacement Fund, Medical Insurance Fund, Retirement Fund, Special Projects Fund, Tort & Liability Fund, etc.

Since the combined fund balances in those other funds had increased, and since the Section 5311 and Downstate Operating Assistance Program 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 target 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 2015, the unrestricted fund balance was \$7,949,177 or 30% of total expenditures. It is projected to decline by approximately \$1.5 million in 2016 due primarily to reductions in sales tax and income tax revenues. That level of utilization would leave the fund balance at \$6.4 million which, based on budgeted expenditures, would equate to only 23% of expenditures.

5. The cost-of-living adjustment (COLA) under the Property Tax Cap Law is set at 0.7% for the 2016 levy year for 2017 collections. This amount (\$146,000 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 1.1% (\$239,000 total for all levies) is included to account for the increase from new construction.
6. Property tax levies for various non-General Fund levies are being proportionately reduced as part of the 2017 budget balancing proposal. This group includes Senior Services with a decrease of \$13,000, Public Health with a decrease of \$13,000, Veteran's Assistance with a decrease of \$16,000, and collectively, the three Highway Funds with a total decrease of \$101,000.

Four levies will remain the same from last year as any reduction to those levies would need to be made up by the General Fund. Those levies are the Retirement-FICA levy, the Retirement-IMRF levy, the Tort & Liability levy, and the PBC Lease levy.

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 \$44,000 or 1.8% to capture both the allowable cost-of-living adjustment (\$17,000) and the new construction component (\$27,000). This will 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 #44 below.

The General Fund captures the remaining increase from both the allowable cost-of-living adjustment (\$129,000) and new construction dollars (\$212,000).

Due to the retirement of the debt on the Health Facility Building as described in Item #48 below, the total tax levy for 2016 will be \$271,000 lower than the total 2015 tax extension amount which will result in a 1.3% tax decrease for the average homeowner.

7. For 2017, General Fund Departments were given the challenge of not increasing their Commodities & Services expenditures from their 2016 approved budget amounts unless absolutely necessary and limiting any Capital Outlay requests to only those that could not be deferred to future years. With that as the guideline, the departments then submitted their overall requests for 2017. The proposed 2017 General Fund Commodities & Services and Capital Outlay requests are more than \$354,000 lower than in 2016. Those requests are accepted as presented in the FY 2017 Budget Workbook that is distributed to the County Board (and available to the public) via the County's website, with the highlights and exceptions as noted in the following paragraphs and attached schedules A to D.

Salaries & Benefits

8. As of January 1, 2017, all six labor contracts are already in place although the contract with the MAP Union for Court Services Officers does expire before year's end on November 30, 2017. This budget implements the salary increases in those contracts. The contract with the Operating Engineers Union (Highway Department) includes a 2% increase effective January 1, 2017. The contract with the MAP Union for Sheriff's Officers includes a 2.5% increase to the pay scales effective January 1, 2017. The contract with the MAP Union for Court Services Officers includes a 1% increase to the pay scales effective December 1, 2016. There are three separate contracts with AFSCME groups. The Public Health and Nursing Home contracts include a 2.25% increase effective January 1, 2017, and the Sycamore & Highway Campuses contract includes a 2% increase effective January 1, 2017.
9. Non-union increases are being set at 2% for 2017, effective with the pay period beginning December 25, 2016. The Exempt Department Heads will also receive a 2% increase in pay as of the same date.
10. 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 \$25,000 to \$25,500 per individual; the allocation for part-time Deputy Coroners increases from an aggregate of \$44,500 to \$45,500; ESDA Director from \$45,000 to \$46,000; the County Historian from \$7,200 to \$7,400; the Board of Review is increased from \$10,400 to \$10,600 for the Assessment Year starting May 1, 2017; 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.
11. 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. The County has established salaries for the County Board, Circuit Clerk, and Coroner in November of 2015 so that all candidates for those positions would be aware of the salary for the upcoming term.
12. 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 2017, the High Deductible Plan has a single/family \$2,600/\$5,200 deductible provision, and the traditional PPO Plan has a \$750/\$1,500 deductible provision.

Offering a High-Deductible Plan allows for the provision of the employer contributing some portion of the premium savings from a PPO plan into a Health Savings Account for the employee. The County's contribution to the Health Savings Account was set at 100% of premium savings for 2013, 95% for 2014, 90% for 2015, and 85% for 2016. For 2017, the percentage is established at 80%.

The County completed an RFP process for its health insurance coverage in 2013 and approved transitioning to self-funded medical and dental plans effective January 1, 2014. The blended funding level for both the self-funded medical plan and the self-funded dental plan is budgeted at 5% for 2017 which includes a \$300,000 budgeted addition to plan reserves. If claims come in as expected for 2016 and 2017, reserve levels should increase to approximately \$3.0 million with the current target being 50% of maximum annual costs or \$3.6 million.

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. 2017 marks the third year of the five-year phase in to the four-tier premium system.

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.

For the 2017 Plan Year, dental insurance will become a separate election for employees. This will give employees an option to elect dental insurance only if they desire it and it will remove 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 be researched in order to provide minimum essential coverage at an affordable cost in such a way as to meet one of the Affordable Care Act's safe harbor thresholds and essentially eliminate any penalties being assessed against the County if employees receive subsidies from the insurance exchange.

Employees will continue to pay 25% of the total health insurance premium costs for all plans and the County will be responsible for the remaining 75% of the cost.

13. 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 2017 will be \$3,000, the same amount as in 2014, 2015, and 2016.
14. 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 2017, though it appears that the County has reached a plateau regarding rates, as the regular IMRF rate decreases from 10.96% to 10.79% 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 20.75% to 20.68% of covered salaries.

Additionally, 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 is being increased to 0.21% effective January 1, 2017 and is estimated to generate approximately \$55,000 in 2017.

15. As of January 1, 2017, term Life Insurance coverage for employees in positions eligible for Health Insurance will be \$50,000, the same as in 2016, with no change in the rate per thousand of coverage.

#### Staffing Levels

16. The Administration Office has two Deputy County Administrator part-time positions. Neither position is being funded in 2017 at a total savings of \$22,000 per year. Additionally, the Economic Development Coordinator (this memorializes that the title changed from County Board Coordinator during 2016, but at the same job classification of CT9) will now have that salary funded via the Opportunity Fund for a General Fund savings of \$50,000.
17. In the Finance Office, funding for the part-time Secretary A position is eliminated as well as the salary upgrade monies for the Assistant Finance Director position at a savings of \$15,000 per year.

18. The Information Management Office must continue with the loss of funding for one full-time Assistant Network Technician position. The funding for this position was cut with the approval of the 2016 Budget and continues in 2017 at a savings of \$78,000 to the General Fund.
19. The Assessments Office is being reduced by \$17,000 in salary and benefits. While Administrative staff was prepared to specify the staffing cuts to accomplish that financial goal, the Supervisor of Assessments was afforded the opportunity to first identify what she feels was the best way to accomplish that goal. Through the budget appeal process, an acceptable plan was developed utilizing a combination of increased revenue (\$3,000) and expenditure reductions (\$14,000). Currently, the sale of tax maps is deposited into the GIS Development Fund. This budget authorizes a fee increase for the sale of line maps from \$5 to \$10, for aerial maps from \$13 to \$18, and for Planning & Zoning pass-through maps from \$15 to \$25, and also authorizes the revenue from the sale of all tax maps to be deposited 50% into the GIS Development Fund and 50% into the General Fund effective January 1, 2017. Also, effective October 31, 2017, hours for the full-time Administrative Clerk C position in the department will be reduced from 35 hours per week to 29 hours per week which will convert this position to a part-time position no longer eligible for health insurance benefits. Additionally, once any of the Administrative Clerk C positions becomes vacant, that position cannot be filled for a minimum of 60 days. The reduction in hours, health insurance benefits, and 60-day vacancy, coupled with an expected health insurance category change within the department during 2017 from the Family category to the Employee and Spouse category, will generate the required \$17,000 in savings. This paragraph also memorializes an already implemented change to part-time staff by combining three part-time positions into two and redirecting some of the savings to increased hours and benefits, but those increased hours are kept below the 75% threshold (which is 30 hours per week for these part-time positions) to qualify for health insurance. A request has also been submitted to upgrade these two Administrative Clerk C positions to Administrative Clerk A positions at a cost of \$10,000 but that request is denied due to the fiscal constraints of balancing the General Fund budget.
20. The County Clerk & Recorder & Elections offices would be recommended for a salary and benefit reduction of one FTE to achieve a savings of at least \$27,000, but as a counter to that reduction, we feel a fee increase is a more viable option. In the independent fee study conducted in 2015 by the firm Fiscal Choice Consulting, LLC, it was determined that costs would justify a fee increase in the Micrographics recording charge from \$4.50 per document to just over \$9.00 per document. This budget recommends increasing the fee from \$4.50 to \$8.50. A fee at that level is below the maximum allowed, but still allows the position to be transferred from the General Fund and funded in the Micrographics Fund.

21. In cooperation with the County Treasurer, a plan has been worked out to move the part-time Office Assistant B (0.70 FTE) position to the Tax Sale Automation Fund as a full-time position with benefits effective December 26, 2016, and to eliminate the salary subsidy for one Accounting Clerk A position granted in a previous year. This will produce a net savings of \$15,000 for the General Fund and will allow the Treasurer flexibility in staffing levels as workloads change.
22. The Planning Department is recommended for a \$75,000 reduction for salary and benefits. As of the start of November, 2016, the department has three openings out of five authorized positions. With such a state of flux, including the position of Planning Director remaining vacant until late November, specific organization changes are delayed until no later than July 1, 2017 in order to give time for the new Department Head to assess department operations and recommend the best organizational structure. However, the salary and benefit reduction of at least \$75,000 must be achieved. Current arrangements for extended hours of the Administrative Clerk C and the temporary salary adjustment for the Code Enforcement Technician are extended until the re-organization is complete and approved by the County Administrator and the Planning & Zoning Committee.
23. The recommended reduction for the Judiciary budget will not have an immediate impact, but will generate savings in the future. As turnover occurs with the four Conflict Assistant Public Defender positions, when the positions are then filled with new employees, the positions will not be authorized to work more than 999 hours per year. This will eliminate the position qualifying for the IMRF pension program and once all four positions have been newly filled, the annual savings will be \$11,000 per year. This change does not impact the offering of health insurance for these positions which has been set out previously under separate provisions to create a more attractive salary package for these attorneys.
24. The Circuit Clerk has agreed to allow the allocation of the salary and benefits costs for a staff person to be moved from the General Fund to either the Document Storage Fund or the Court Automation Fund (as situations change from time to time) at a savings to the General Fund of \$45,000. In addition, it is noted that the Circuit Clerk has absorbed many of the technology costs for the Judiciary at a savings to the General Fund.

25. The Sheriff's Office has five cost centers in the General Fund and spends almost \$15,000,000 representing just over 50% of all General Fund monies. This significant piece of the General Fund pie translates into also receiving the largest dollar reduction of all departments. The 2017 budget originally called for a staffing cost reduction of \$275,000 which equates to about 3 officers, depending on which unit is impacted. However, through the budget appeal process, a combination of revenue enhancements and expenditure reductions was developed to achieve the \$275,000 target. One traffic unit Patrol Deputy will be eliminated from the budget at a cost savings of \$95,700.

Additionally, an administrative tow fee of \$300 is recommended that would be applicable when vehicles are towed for specified criminal or traffic offenses. This fee is expected to generate a minimum of \$175,000 annually. In order to cover any potential shortfall in administrative tow fee revenue, the fees will first be deposited into the Law Enforcement Projects Fund and then, in the last quarter of the fiscal year, a transfer will be made to the General Fund from the Law Enforcement Projects Fund for the amount needed to fund the remaining two positions for that year, which amount will be \$179,300 for 2017, and which amount will be increased in future years to include incremental salary and benefits costs for that year. This funding arrangement places the risks and rewards of revenue volatility within the Law Enforcement Projects Fund while ensuring the General Fund receives 100% reimbursement for the costs of the remaining two Officer positions in 2017 and all future years.

26. The Sheriff is also responsible for the Courthouse Security staffing and that is a separate budget outside of the General Fund. Even though the Court Security Fee was increased for 2016 from \$25 to \$50, that amount is still not enough to cover the cost of security due to the decreased level of filings/appearances subject to the fee. There are two choices to balance the budget, either to reduce the staff or increase the fee. While neither choice is desirable, the need for security becomes more apparent all the time with problems surfacing around the United States and consequently this budget recommends that the fee be increased from \$50 to \$64 as of January 1, 2017.
27. The State's Attorney was asked to reduce his salary and benefits cost by approximately \$75,000. That goal was achieved by the State's Attorney by reducing part-time Legal Secretary authorized hours from 38 hours per week to 19 hours per week and by reducing one full-time Legal Secretary B position.

28. The Public Defender has requested that (a) salary levels for attorneys should be increased and that (b) an additional upper level attorney should be hired at an annual salary and benefit cost of \$114,000. While the arguments are convincing, the financial goal of balancing the General Fund budget does not allow for these two increases. In addition, it is noted that \$50,000 was granted in the 2016 budget to allow for contracting for additional help, but that money has gone unspent. Consequently, that \$50,000 is removed from the Public Defender's budget and redirected to the overall goal of balancing the General Fund budget.
29. Court Services has requested an additional Pre-Trial Officer position at a cost of \$79,000 for salary and benefits. In making the request, Court Services points to the success of the program and the apparent (more than) offsetting savings to the County for housing prisoners with other Counties. While savings are real, the amount of savings is difficult to project. While the pre-trial program suggests that the jail population has been reduced at a savings of \$766,500 (35 inmates x \$60 per day x 365 days), the savings, when only looking at the Sheriff's budget for housing prisoners with other Counties, decreases to \$365,000. While determining whether adding a third Pre-Trial Officer would generate savings of more than the cost of the position is difficult to predict, the question becomes even harder to answer because when the expanded Jail opens in mid-2018, the County's daily costs will no longer fluctuate because most costs will then become "fixed" costs. However, we do still believe that the avoidance of medical costs, general liability costs, and a sundry of other small costs makes jail population reduction attractive. All of those savings may still be dwarfed by the long-term benefits to society and to the individual of simply not being incarcerated. With all of the above in mind, we approve the Pre-Trial Officer for a two year period effective January 9, 2017, using monies reserved for future Jail Operating costs, but not needed in 2017 or 2018. This two-year period should be adequate time to ascertain the benefits of a third Pre-Trial Officer and to try and identify a permanent funding source. The Law & Justice Committee is requested to monitor this on a quarterly basis.
30. The Facility Management Office has requested a position upgrade from Secretary B to that of Administrative Assistant at a cost of \$3,800. Given the funding concerns to balance the overall budget, this request is denied.
31. In order to document change over time, this budget item recognizes changes that impact two non-General Fund departments who have their own funding source and approval process. The Veteran's Assistance Commission is embarking on a five-year implementation plan to bring the Department Head salary in line with market conditions by bringing the top salary to \$80,000. In recognition of the increased duties of the Special Court Administrator such as the addition of Mental Health Court, the Drug Court is changing the title to Coordinator of Treatment Courts and doing a salary adjustment to \$59,000 per year as of January 1, 2017.

32. The Jail Transition Program creates a paradox in what has otherwise been a need to reduce staffing levels to balance the budget. While significant cuts are being made throughout the County, preparation for opening a new Jail in 2018 necessitates ramping up staffing to assure a timely and safe opening of the new facility.

The ramp-up of new staffing began in 2015 and will continue through the time the Jail opens. In summary, the transition will allow hiring 8 Corrections Officers (2 in 2015, 4 in 2016, and 2 as of October 1, 2017); 1 Maintenance II Worker will be added in FMO as of April 1, 2017 (one other position request was denied), and no additional staff will be added in IMO (1 was requested, but denied, though \$6,000 is reserved for 2018 for overtime costs at the point of actual cut-over of the new building). Monies for these positions will come from the Landfill Host Benefit Fee that is already in place.

33. A number of personnel changes occurred during the 2016 fiscal year that were approved, if required, by the oversight authority. Those changes are set forth below as a way to memorialize them from an historical perspective and for ease of retrieval through the years. Funding has already been provided and there is no additional impact on the General Fund.
- a. Probation Services – the addition of a part-time Drug Testing Technician at \$10 per hour (subject to increases) for approximately 7.5 hours per week at a total cost including FICA of just over \$4,000.
  - b. Probation Services – the addition of a part-time Pretrial/Drug/DUI Court Secretary for 27.5 hours per week at \$14 per hour (subject to increases) at a total cost, with benefits, of just over \$25,000. The costs of this position are being split evenly between Probation Services and Drug Court.
  - c. Community Action – the addition of a full-time Juvenile Justice Coordinator at a salary range of \$17.07 - \$26.64 (subject to increases) with full benefits.
  - d. Community Action – the upgrade in the job classification for the two Family Support Specialist positions from a CT8 to a CT7A and an increase in weekly hours from 37.5 to 40.0 hours.
  - e. Drug Court – the addition of a part-time Peer Mentor Support position at \$13 per hour (subject to increases) at an average of 18 hours per week for a total cost including FICA of around \$14,000.
  - f. Drug Court – the addition of a part-time House Manager for the Sober Living Home at \$13.50 per hour (subject to increases) at an average of 2 hours per day for a total cost including FICA of around \$8,500.
  - g. Mental Health Court – the addition of a full-time Counselor at \$25.10 per hour (subject to increases) for a total cost of about \$92,000 with full benefits.

- h. Mental Health Court – the addition of a full-time Probation Officer at \$21.21 per hour (subject to increases) for a total cost of about \$78,500 with full benefits.
- i. Mental Health Court – the addition of a part-time Secretary at \$13 per hour (subject to change) at an average of 22 hours per week for a total cost, with benefits, of about \$19,000.

### Operating Issues

- 34. 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 2017, the Asset Replacement Fund continues with about \$707,000 placed into this fund to cover such items as police cars, computer network equipment, software, and police communication equipment, with purchases of \$835,000 for 2017.
- 35. 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 five fee categories including Food Sanitation, Potable Water, Sewage, Clinic Services, and Vital Records. These increases are approved and are expected to generate almost \$24,000 in additional revenues.
- 36. Reductions are being made to various requests as reflected on the summary fund schedules including reducing Election costs by \$75,000 to better mirror expenses from the previous similar local election cycle in 2015; eliminating \$6,000 for a used vehicle for IMO as the staffing reduction in the Planning Department should either free up a vehicle for IMO or allow for one to be shared; transferring almost \$11,000 in mapping software and maintenance for the Assessments Office to the GIS Development Fund; reducing capital outlay to zero (from \$11,000) for the County Clerk and Election offices; moving \$14,000 in phone and data charges from IMO to Probation Services and further reducing IMO phone and data charges by an additional \$20,000; transferring \$13,000 of audit costs to the Nursing Home to reflect their share of that cost; and reducing FMO costs for copier leases, utilities, commercial services, and stock paper by a total of \$74,000.

37. 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. Starting in 2017, the revenues which exceed obligations will be placed in the General Fund and that amount is estimated to be \$443,000.
38. The Landfill Host Benefit Fee is now fully effective and the maximum allowed per year tons is anticipated for both 2016 and 2017. At the maximum volumes, the County expects to receive in excess of \$2.3 million each year. For 2017, the allocation of fees collected over that two-year period will include: about \$203,000 will go towards the County’s Solid Waste Program for education and special recycling collections and projects; almost \$102,000 will go to the Forest Preserve District for land and water conservation efforts as well as environmental education; about \$607,000 will be used for staff transition costs to prepare for the new Jail space; almost \$473,000 will be paid out in internal loan interest payments; and \$2,205,000 will be transferred to the 2017 Alternate Revenue Bonds Fund to pay for 2017 bond interest costs and to set aside funds to abate the 2017 tax levy that will be in place once the bonds are issued for the Jail Expansion Project.
39. As a method to help balance the General Fund, this budget recommends increasing the GIS Fee from \$13 to \$24, generating \$130,000 per year. This increase is supported by the independent Fee Study conducted in 2015 by the firm Fiscal Choice Consulting, LLC.
40. Likewise, fee increases in the Sheriff’s Office are recommended as well for balancing the budget. Fees to be increased include Taking Bond on Process going from \$15 to \$30, generating \$7,000; Civil Process Fee going from \$37 to \$56, generating \$38,000; Body Attachment Fee going from \$50 to \$124, generating \$7,000; Evictions Fee going from \$175 to \$184, generating \$2,000; and Replevin/Mechanic’s Lien going from \$350 to \$600, generating a nominal amount on an annual basis. This increase is supported by the independent Fee Study conducted in 2015 by the firm Fiscal Choice Consulting, LLC.
41. Currently the tower rent from two cell phone companies are deposited in two different places, one for \$39,000 (which increases to \$45,000 in 2017) goes to the General Fund and the other one for almost \$30,000 goes to the Asset Replacement Fund to either refurbish the existing tower and/or to save for the eventual replacement of the tower. With adequate monies now set aside in the Asset Replacement Fund, that annual rental fee will be redirected to the General Fund.

42. Membership in “Metro Counties”, an organization which provides legislative lobbying among other services on behalf of the largest counties in Illinois, is discontinued starting in 2017 at a savings of \$5,000 from the Opportunity Fund. In 2015 Metro Counties had a large dues increase of 40% which gave the County pause for continuing membership, but the County Board decided to continue membership for two years on a “see as we go” basis. With other lower cost alternatives for legislative initiatives, 2017 seems like the appropriate time to end this membership.
43. The Sheriff’s 2017 budget for housing inmates in other counties will remain the same as in 2016 at \$800,000. While it is recognized that the Pre-Trial Program run by Court Services is reducing inmate housing costs, the \$800,000 amount will be needed in 2018 for increased Jail operating costs when the new Jail opens. In the interim, the difference between the \$800,000 budget cost and the actual lower cost will fund a third Pre-Trial Officer for a two-year period in 2017 and 2018.
44. 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 is being expanded in 2017 so that the first \$75,000 of placement cost will be paid by Court Services, as well as any costs that exceed \$200,000. The Mental Health Board will be responsible for costs between \$75,000 and \$200,000. To help the Mental Health Board cover those costs, the tax levies, within the tax cap parameters, in both 2016 and 2017, have been maximized.
45. 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 2016, to be collected in 2017, is set at an amount that is expected to cover 95% of budgeted expenditures. Should claims for the year rise above that level, there are adequate reserves in the fund to cover larger claims.

Boards & Agency Funding

46. The Health Department will receive \$385,000 (the same as in FY 2016) to offset IMRF and FICA charges for their employees. This amount is based on the 11.0% department charge for IMRF and 7.65% for FICA. The County expects to spend \$173,000 for maintenance and utility costs of the Health Department and Multi-Purpose Room, the same as in 2016. 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 2017, save for the vehicle replacement program cost of \$7,000, and also that program did not need a subsidy in 2016.
47. Funding is provided in FY 2017 for several entities: (a) Economic Development Corporation is approved at the requested \$45,000 (same as in 2016), though \$5,000 of this will now come from the Opportunity Fund; (b) Court Appointed Special Advocates (CASA) is approved at the requested \$40,000 (same as in 2016); (c) Ag Extension is approved at \$31,000 (down from \$32,000 in 2016); (d) Soil & Water Conservation District is approved at \$27,000 (same as in 2016); (e) the Joiner History Room is approved at \$9,000 (down from \$10,000 in 2016); (f) the Convention & Visitors Bureau is approved at \$15,000 (same as in 2016) but the entire amount will now come from the Opportunity Fund; (g) the Local Emergency Planning Committee is approved for \$2,000 which is an increase from the 2016 amount of \$1,600 in order to leverage additional State dollars; and (h) Community Action is granted \$7,000 (same as 2016) for their administrative fee for managing the Senior Services grants.

Debt Service - Bonds

48. In 2005, the debt on the Health Facility Building was refinanced and in early 2016 the bonds were paid off several months early through a call provision which saved about \$22,000 in interest costs. The annual \$1,000,000 debt service payment had been prorated between the Rehab & Nursing Center which paid 75% (\$750,000) of the total, and a special property tax levy which paid 25% (\$250,000) of the total and represented that part of the facility used by Public Health and the Multi-Purpose Room.

49. The County sold \$16,000,000 in bonds in late September, 2010. This money was used to finance the Courthouse Expansion project, planning stages for the Jail Expansion project, and issuance and interest costs associated with the bond issue. These bonds will be repaid from sales tax money generated from a special “tax sharing agreement” with the City of DeKalb from sales at the former County Farm property (east side of Sycamore Road). The sales tax allocation of 0.75% is expected to generate about \$1,321,000 in 2017. 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, and 2017 is expected to be a reduction of 6.9% (just over \$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.
  
50. The County does not plan to sell bonds until 2017 (some may be delayed until 2018) to pay for the Jail Expansion project which broke ground in the Spring of 2016. Construction activity in 2016 is expected to be funded with cash and internal borrowing. In total, bonds, cash, and internal borrowing are expected to generate up to \$36,000,000 to cover “all-in” construction costs. Bonds, when issued, are expected to be issued for 30 years and all debt will be retired using revenues from the Landfill Host Benefit Fee Agreement and sales tax on the County Farm property. Monies will be set aside at the rate of between \$1,400,000 and \$1,500,000 in the initial years and continue to escalate during the life of the bonds as the Host Benefit Fee revenue stream is tied to a cost-of-living formula. The addition of the 2017 Alternate Revenue Bonds Fund to the FY 2017 budget increases both total revenues and total expenses by \$33,000,000 in order to record the bond sale proceeds and subsequent transfer of the net proceeds, after paying bond issuance costs, to the Jail Expansion Fund.

Capital & Special Projects

51. As mentioned above, the Jail Expansion project began construction in the Spring of 2016. A combination of cash, internal loans, and the sale of alternate revenue bonds are financing the project. The completed building is expected to open in mid-2018, with the primary construction phase lasting 20 months. The 2016 budget reflected a large increase in total County-wide expenses over 2015 because of this construction project. Expenses in 2017 will be even higher, currently estimated at \$23,000,000, as the majority of construction will take place in that year. Total “all-in” project costs are estimated at \$36,000,000.
52. 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. This will be important space for the County as it will provide for long-term storage of County equipment and records, and it facilitated various mechanical rooms for the building and allowed a traditional type of elevator to be used. Once all pricing is known and the bond debt is issued, this budget renews the commitment made in the 2016 budget to help cover the cost of the full basement by providing a \$250,000 appropriation from the “County Farm Fund” and another \$250,000 from the Opportunity Fund.
53. 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 are lost and an additional 40 spaces are being 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 being made in 2016 and the final layer of blacktop will be put down in 2017 or 2018 after the Jail construction is completed. An appropriation of \$100,000 was made in 2016 from the Opportunity Fund, to be used along with \$250,000 that was set aside from the 2010 Bond Issue for that purpose. The appropriation from 2016 is being carried forward into 2017 (perhaps to 2018) when it is anticipated that the cash money will be needed.
54. Like the recent past years, no additional funding allocation is made to the Special Projects Fund and only minimal capital projects are approved for 2017. Projects that are approved include the Sheriff’s high-band repeater system for the Squad cars (\$40,000 in 2017 and \$62,000 in 2018), 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 (\$20,000), and miscellaneous items that include network infrastructure, energy use reduction, and contingencies (\$25,000). The total budget for these items is \$100,000.

55. Planned uses for the Opportunity Fund in 2017 include two items rolled-over from 2016 which are (a) the build-out of the Jail Expansion basement for long-term storage needs for \$250,000 (see Item #52), and (b) the Sycamore Campus parking lot for \$100,000 (see Item #53). Economic Development items will consume most of the rest of the Opportunity Fund uses for 2017: (c) \$50,000 to pay the salary of the Economic Development Coordinator; (d) \$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; (e) \$15,000 for a contribution to the DeKalb Area Convention & Visitors Bureau; (f) \$51,000 for the second year (July 1, 2017 through June 30, 2018) of a three-year trial program for implementing a Business Incubator Program that is hoped to eventually be self-sustaining; and (g) \$35,000 to seek Community Economic Development (CEDs) certification which may help in grant opportunities for the County and the communities within the County. This initiative anticipates our Planning Director and Economic Development Coordinator will take lead roles in working with NIU's Center for Governmental Studies (previous work on the Economic Summit should provide a good basis for this certification process), the DeKalb County Economic Development Corporation, and the DeKalb County Community Foundation (utilizing their economic development grant program of \$20,000 to help offset costs). The total budget for the Opportunity Fund is \$506,000.
56. There are four Renewal & Replacement Funds in place for various sites and buildings. Several projects were requested and approved for 2017. The major items included are \$22,000 for the Public Safety Building for HVAC impacts of the Jail Expansion and \$50,000 for HVAC work at the Community Outreach Building to resolve humidity issues following a successful experiment with the Veteran's Assistance Office. The other projects are smaller in nature including carpet (\$20,000) in the Legislative Center (Court Services) and the Administration Building (County Clerk), security items including parking lot cameras (\$23,000), energy efficiency measures (\$10,000), general painting (\$25,000), concrete work (\$40,000), client and guest chairs (\$12,000) at the Health Department, 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 \$250,000 including contingencies of \$28,000.
57. Each year the Highway Department presents five-year plans for both their Equipment Replacement needs and their Transportation Improvement Program. For 2017, the purchase of seven major equipment items costing just over \$700,000 has been requested and accepted as part of the Highway budget. Five projects are included in the Transportation Improvement Plan at an estimated cost of \$7,200,000. The specific details of both plans are included in the Budget Workbook referenced above and available on the County's website. In addition, the Highway Department 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 2017.

58. The Sheriff has requested \$150,000 to build a 5,760 square foot cold storage building, most likely on the Highway Department grounds in DeKalb to provide space for squad cars not yet deployed and for large pieces of evidence. In the past, FMO has expressed a desire for cold storage space and often such space is needed for various County departments for excess equipment and supplies. This budget allocates up to \$250,000 for such space from the County Farm Fund and asks that the County Highway Committee oversees this project and that both short and long-term needs of various County departments are considered in this process. The cost of the project may expand if interested departments can provide their own additional funds. The County Farm Fund also includes \$35,000 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 (see Item #49) before it expires in 2033. These two items, combined with the build-out of the Jail Expansion basement for long-term storage needs for \$250,000 (see Item #52), total \$535,000 for the County Farm Fund budget for 2017.

#### Alternatives & Appeal Process

59. There were several budget requests by Departments that were denied in order for the Finance Committee fund balance utilization goal to be met. That goal was to use no reserves and that the operating revenues needed to meet or exceed operating expenses. If the County Board wants to fund any of the denied funding requests, two options exist: (a) re-prioritize recommended funding levels and drop a funded request replacing it with a denied request, and/or (b) utilize fund balance reserves thereby delaying for at least one more year accomplishing the goal of a balanced budget.
60. County Board Members, Department Heads, and Outside Agencies once again were offered an “appeal process” to object to the Budget as originally submitted by Administration. These appeals needed to be directed to the Finance Office by September 28, 2016. 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 2, 2016 meeting. This budget incorporates all successful appeals and final budget reconciliation items that were approved by the Finance Committee at its November meeting.

DEKALB COUNTY GOVERNMENT

- FY 2017 BUDGET -

PROPERTY TAX LEVIES

(A)	(B)	(C)	(D)	2017 Budget Based on Column E	
				(E)	(F)
	Actual	Actual	Actual	Budget	Budget
1. Assessment Year	2013	2014	2015	2016	2016
2. Collection Year	2014	2015	2016	2017	2017
<b>FUNDS:</b>					
3. General	11,754,877	12,425,039	12,711,419	13,189,000	13,277,000
4. Retirement (FICA)	99,964	99,849	99,607	100,000	100,000
5. Retirement (IMRF)	99,964	99,849	99,607	100,000	100,000
6. Tort & Liability	888,802	680,127	596,076	600,000	600,000
7. PBC Lease	174,895	174,948	173,964	175,000	175,000
8. Highway	1,724,947	1,679,976	1,718,225	1,668,000	1,668,000
9. Aid to Bridges	849,956	839,988	859,200	834,000	834,000
10. Federal Hwy Match	849,956	839,988	859,200	834,000	834,000
11. Health	399,858	389,904	397,558	385,000	385,000
12. Senior Services	429,899	419,909	427,336	414,000	414,000
13. Veterans Assistance	514,842	504,840	516,669	501,000	501,000
14. Nursing Home	0	0	0	0	0
15. County Tax Cap Totals	17,787,959	18,154,417	18,458,863	18,800,000	18,888,000
16. Mental Health (Separate Tax Cap)	2,345,623	2,375,021	2,414,954	2,459,000	2,471,000
17. PBC Bonds - Not Capped	606,174	631,304	656,677	0	0
18. ** TOTAL TAX LEVY	20,739,757	21,160,742	21,530,493	21,259,000	21,359,000
19. Capped Dollar Change	383,051	366,457	304,446	341,137	429,137
20. Capped Percent Change	2.2%	2.1%	1.7%	1.8%	2.3%
21. Total Dollar Change	2,753,922	420,985	369,751	(271,493)	(171,493)
22. Total Percent Change	15.3%	2.0%	1.7%	-1.3%	-0.8%
23. Equalized Assessment ('000)	1,726,500	1,695,233	1,741,386	1,869,431	1,969,431
24. Percent Change from prior year	-7.3%	-1.8%	2.7%	7.4%	13.1%
25. Property Tax Rate	1.20126	1.24825	1.23640	1.13719	1.08453
26. Market Value of \$200,000 Home since 2013	200,000	196,380	201,722	216,548	228,147
27. County Tax on this Home	728.76	742.21	757.18	752.62	759.70
28. Average Assessed Value of Cropland Acre	360	395	410	430	430
29. County Tax per Cropland Acre	4.32	4.94	5.07	4.89	4.67

FY 2017 ADOPTED BUDGET

ALL FUNDS

Fund #	Fund Name	Property Taxes	Other Revenues	Transfers Received	Total Received	Salaries & Benefits	Capital	Commodities & Services	Transfers Paid Out	FY2017
										Total Expenses
1111	General Fund	13,389,000	14,811,800	1,208,600	29,409,400	23,405,000	140,300	4,888,100	976,000	29,409,400
1211	Retirement	0	57,000	0	57,000	0	0	56,000	0	56,000
1212	Tort & Liability	600,000	99,400	78,600	778,000	0	0	815,000	0	815,000
1213	PBC Lease	175,000	94,000	0	269,000	0	175,000	92,500	0	267,500
1214	Micrographics	0	184,000	0	184,000	110,000	10,000	85,500	24,800	230,300
1219	Circuit Clerk Electronic Citation	0	17,100	0	17,100	0	0	4,000	0	4,000
1221	Circuit Clerk Operations	0	57,100	0	57,100	0	0	14,500	0	14,500
1222	Law Library	0	65,000	14,000	79,000	0	0	79,800	0	79,800
1223	Court Automation	0	251,500	0	251,500	293,000	88,000	97,000	5,000	483,000
1224	Child Support	0	14,700	0	14,700	71,000	0	7,200	0	78,200
1225	Probation Services	0	196,000	0	196,000	17,000	26,500	150,600	50,500	244,600
1226	Document Storage	0	200,000	0	200,000	146,000	0	129,000	0	275,000
1227	Tax Sale Automation	0	30,400	0	30,400	35,900	3,000	6,500	0	45,400
1228	GIS - Development	0	8,000	0	8,000	0	0	21,000	0	21,000
1229	Court Security	0	573,000	0	573,000	467,000	12,800	0	18,100	497,900
1231	Highway	1,668,000	681,000	400,000	2,749,000	1,541,000	1,379,700	827,600	106,000	3,854,300
1232	Engineering	0	70,800	136,000	206,800	264,000	0	59,800	0	323,800
1233	Aid to Bridges	834,200	138,000	0	972,200	125,000	945,000	250,000	32,500	1,352,500
1234	County Motor Fuel	0	1,499,000	0	1,499,000	598,000	1,592,600	500,000	400,000	3,090,600
1235	Federal Highway Matching	834,200	3,000	0	837,200	0	1,324,400	0	103,500	1,427,900
1236	R & R Highway Facilities	0	0	100,000	100,000	0	75,000	0	0	75,000
1241	Public Health	385,000	2,574,000	405,000	3,364,000	3,082,200	3,000	508,500	59,000	3,652,700
1242	Community Mental Health	2,455,000	7,100	0	2,462,100	227,300	1,000	2,120,100	238,700	2,587,100
1243	Community Action	0	373,000	39,200	412,200	323,000	3,900	79,800	5,500	412,200
1244	Comm Action - Revolving Loans	0	5,200	0	5,200	0	0	0	0	0
1245	Senior Services	414,000	300	0	414,300	0	0	407,000	7,000	414,000
1246	Veterans' Assistance	500,000	0	0	500,000	310,500	3,500	177,600	7,500	499,100
1247	Solid Waste Program	0	25,400	203,400	228,800	92,000	0	114,800	18,000	224,800
1248	Landfill Host Benefit	0	2,324,000	0	2,324,000	0	472,500	101,700	3,015,500	3,589,700
1471	Special Projects	0	1,000	0	1,000	0	100,000	0	0	100,000
1472	County Farm Land Sale	0	1,000	0	1,000	0	250,000	35,000	250,000	535,000
1475	Opportunity Fund	0	40,000	0	40,000	0	100,000	106,000	300,000	506,000
1476	Asset Replacement	0	32,000	675,000	707,000	0	835,000	0	0	835,000
1478	DATA Fiber Optic Network	0	336,000	0	336,000	0	11,000	184,000	13,500	208,500
1483	Transportation Grant	0	1,098,000	0	1,098,000	27,700	0	1,069,500	200	1,097,400
1485	Jail Expansion	0	1,000	32,750,000	32,751,000	0	21,300,000	1,700,000	0	23,000,000
1501	Build America Bonds 2010	0	925,000	0	925,000	0	924,000	1,000	0	925,000
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	33,002,000	2,205,000	35,207,000	0	702,000	750,000	32,250,000	33,702,000
2501	Rehab & Nursing Center	0	14,909,600	0	14,909,600	9,067,900	287,000	5,058,100	207,900	14,620,900
2601	Medical Insurance	0	6,740,000	0	6,740,000	0	0	6,440,000	0	6,440,000
3774	History Room	0	2,000	9,000	11,000	8,100	2,000	3,000	0	13,100
3775	Children's Waiting Room	0	30,000	0	30,000	0	0	24,000	0	24,000
3776-A	Drug Court	0	133,000	66,500	199,500	179,000	500	42,900	0	222,400
3776-B	Sober Living Home	0	18,000	0	18,000	7,700	0	8,700	2,500	18,900
3776-C	Mental Health Court	0	94,100	0	94,100	145,000	100	8,800	0	153,900
3802	St Attorney - Drug Prosecution	0	4,100	0	4,100	0	0	4,600	0	4,600
3803	Sheriff's Law Enforce Projects	0	248,000	0	248,000	0	14,900	55,500	198,600	269,000
** Total Budget **		21,254,400	82,286,600	38,290,300	141,831,300	40,543,300	31,093,700	27,085,700	38,290,300	137,013,000

FY 2017 ADOPTED BUDGET

GENERAL FUND DEPARTMENTAL BUDGETS

Dept #	Department Name	Property Taxes	Other Revenues	Transfers Received	Total Received	Salaries & Benefits	Capital	Commodities & Services	Transfers Paid Out	FY2017
										Total Expenses
1110	Administration	0	0	54,800	54,800	534,000	0	48,300	2,700	585,000
1210	Finance	0	0	10,000	10,000	502,000	0	48,800	17,800	568,600
1290	Non-Departmental Services	13,389,000	8,253,800	65,000	21,707,800	0	4,000	320,000	421,200	745,200
1310	Information Management	0	340,300	75,000	415,300	911,000	3,300	108,600	151,500	1,174,400
1410	Supervisor of Assessments	0	46,000	0	46,000	446,000	0	42,100	2,800	490,900
1510	County Clerk	0	650,000	0	650,000	471,000	0	38,000	0	509,000
1530	Elections	0	10,000	0	10,000	136,000	0	335,000	0	471,000
1710	Planning	0	59,400	0	59,400	408,000	0	27,000	7,500	442,500
1810	Regional Office of Education	0	112,000	0	112,000	179,000	0	30,100	8,000	217,100
1910	Treasurer	0	120,600	0	120,600	289,000	0	32,800	0	321,800
2210	Judiciary	0	61,000	0	61,000	528,000	5,000	97,400	2,900	633,300
2220	Jury Commission	0	0	0	0	48,000	0	103,100	0	151,100
2310	Circuit Clerk	0	1,630,000	0	1,630,000	1,152,000	0	84,300	0	1,236,300
2410	Coroner	0	17,000	0	17,000	170,000	0	83,700	7,000	260,700
2510	ESDA	0	32,000	0	32,000	109,000	500	38,700	1,600	149,800
2540	Local Emergency Plan Comm	0	8,000	0	8,000	10,000	0	0	0	10,000
2610	Sheriff	0	1,001,000	182,600	1,183,600	5,855,000	4,000	370,900	281,000	6,510,900
2620	Sheriff's Merit Commission	0	4,000	0	4,000	5,000	0	21,800	0	26,800
2630	Sheriff's Auxiliary	0	0	0	0	0	0	8,000	0	8,000
2670	Sheriff's Communications	0	1,276,000	1,200	1,277,200	2,835,000	0	150,500	38,000	3,023,500
2680	Sheriff's Corrections	0	123,000	642,900	765,900	3,860,000	0	1,373,600	8,000	5,241,600
2710	State's Attorney	0	294,000	0	294,000	1,755,000	0	99,600	0	1,854,600
2810	Public Defender	0	100,000	0	100,000	979,000	0	65,600	4,000	1,048,600
2910	Court Services	0	515,500	130,000	645,500	1,472,000	0	322,100	0	1,794,100
4810	Facilities Management	0	80,200	47,100	127,300	731,000	73,500	785,400	22,000	1,611,900
4910	Comm Outreach Building	0	78,000	0	78,000	20,000	50,000	79,700	0	149,700
4920	Public Health Facility	0	0	0	0	0	0	173,000	0	173,000
4999	Utilization of Fund Balance	0	0	0	0	0	0	0	0	0
** Total General Fund **		13,389,000	14,811,800	1,208,600	29,409,400	23,405,000	140,300	4,888,100	976,000	29,409,400

**DEKALB COUNTY GOVERNMENT  
FY 2017 BUDGET  
HEALTH DEPARTMENT FEE INCREASES**

Program	2016 Fees	2017 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		
<b>FOOD SANITATION (Line Item 3543)</b>			
Class A Food Establishment	775.00	790.00	<div style="display: flex; align-items: center; justify-content: center;"> <div style="border-left: 1px solid black; border-right: 1px solid black; width: 10px; height: 100px; margin-right: 5px;"></div> <span style="font-size: 2em;">}</span> <span style="margin-left: 10px;">\$11,700</span> </div>
Class B Food Establishment (catering)	565.00	575.00	
Class B Food Establishment (no catering)	465.00	475.00	
Class C Food Establishment	400.00		
Class D Food Establishment	190.00	200.00	
Bed & Breakfast Establishment		150.00	
<i>*Food Pantries are exempt from fee</i>			
Class E Food Establishment	1 day 55.00		
<i>*Application must be received 7 days prior to the event to avoid late fee</i>			
	2-4 days 115.00		
	5+ days 150.00	160.00	
<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	25.00	
Mobile/Seasonal with Food Preparation	260.00	280.00	
Mobile/Seasonal without Food Preparation	180.00		
Plan Review - New Restaurant	450.00	475.00	
Plan Review - Established	250.00	275.00	
Non-Compliance Fee	75.00	100.00	
Cottage Food Registration Fee	25.00		
<b>POTABLE WATER (Line Item 3542)</b>			
Water Well Permit* / Inspection / Sample	295.00		<div style="display: flex; align-items: center; justify-content: center;"> <div style="border-left: 1px solid black; border-right: 1px solid black; width: 10px; height: 100px; margin-right: 5px;"></div> <span style="font-size: 2em;">}</span> </div>
<i>*\$100 well permit fee - State Statute</i>			
Water Well Sealing Permit	80.00	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	100.00	<div style="display: flex; align-items: center; justify-content: center;"> <div style="border-left: 1px solid black; border-right: 1px solid black; width: 10px; height: 100px; margin-right: 5px;"></div> <span style="font-size: 2em;">}</span> <span style="margin-left: 10px;">\$900</span> </div>
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		<div style="display: flex; align-items: center; justify-content: center;"> <div style="border-left: 1px solid black; border-right: 1px solid black; width: 10px; height: 100px; margin-right: 5px;"></div> <span style="font-size: 2em;">}</span> </div>
Additional Water Sample Test at time of Scheduled Inspection	40.00		
Septic Inspection	165.00		
<b>CLINIC SERVICES</b>			\$6,400
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		<div style="display: flex; align-items: center; justify-content: center;"> <div style="border-left: 1px solid black; border-right: 1px solid black; width: 10px; height: 100px; margin-right: 5px;"></div> <span style="font-size: 2em;">}</span> <span style="margin-left: 10px;">\$4,700</span> </div>
Birth Certificate - Each Additional Copy	7.00	8.00	
Death Certificate - First Copy	21.00		
Death Certificate - Each Additional Copy	16.00	17.00	
<b>TOTAL</b>			<b>\$23,700</b>