

Note: These minutes are not official until approved by the Finance Committee at a subsequent meeting. Please refer to the meeting minutes when these minutes are approved to obtain any changes to these minutes.

Finance Committee

Minutes

September 4, 2013

The Finance Committee of the DeKalb County Board met on Wednesday, September 4, 2013, at 7:00 p.m. in the Administration Building's Conference Room East. Chairman Stephen Reid called the meeting to order. Members present were Anthony Cvek, Charles Foster, Julia Fullerton, Misty Haji-Sheikh, Paul Stoddard and Ruth Anne Tobias. All Committee Members were present. Gary Hanson, Jim Scheffers, Peter Stefan, Joan Hanson, Greg Millburg, Margi Gilmour, Christine Johnson and Deb Beazley were also present.

APPROVAL OF THE MINUTES

It was moved by Mr. Cvek, seconded by Mr. Stoddard, and it was carried unanimously to approve the minutes from the Finance Committee meeting of August 7, 2013.

APPROVAL OF THE AGENDA

It was moved by Mrs. Haji-Sheikh, seconded by Mrs. Tobias, and it was carried unanimously to approve the agenda as presented.

ADMINISTRATIVE RECOMMENDATION OF THE FY2014 BUDGET

Mr. Peter Stefan presented the Administrative Recommendations of the FY2014 Budget to the committee (it can be found online on the County's website and in the Finance Office) to the committee. The committee needs to forward these recommendations with a resolution to the full board for approval to place the FY2014 budget on file for public viewing. It will be on the Internet, in the County Clerk's Office, and in the City Clerk's Office in both Sandwich and Genoa. Some of the highlights of the recommendations are mentioned below.

The assessed value for the County is expected to decline by almost 8% from 1,862,000,000 to 1,715,000,000. Minimal new construction has occurred throughout the County and it is expected to only account for .0.8% of the County's assessed value at just over \$11,000,000. The value of the average home is expected to decline about 8% this year following declines of 8% in 2012 and 5% in 2011. This has reduced the value of an average home from \$200,000 in 2010 to \$160,000 in 2013.

Property tax levies for various funds will decrease because of a combination of a declining assessed value and property tax rate limitations. This group includes Senior Service with a reduction of \$20,000, Public Health with a reduction of \$25,000, Veteran's Assistance with a reduction of \$40,000, and collectively, the three Highway Funds with a total reduction of \$150,000. The General Fund captures the increase from new construction dollars with the exception of a \$55,000 increase reserved for the Mental Health Fund with approximates the 2.5% levy growth percentage.

Mr. Stoddard questioned where the 2.5% levy growth came from. Mr. Stefan advised to jump back to Attachment A in the Workbook to see that the growth comes from the 1.7% or the consumer price index plus the .8% on the new construction.

For 2014, General Fund Departments were given the challenge of not increasing their Commodity & Service expenses by more than 1.0% of their prior year budgets. With that as a base parameter, the departments then submitted their overall requests for 2014. Those requests are accepted as presented in the FY2014 Budget Workbook that is distributed to the County Board (and available to the public) via the County's web site, with the highlights and exceptions as noted in the following paragraphs and attached schedules A through D. For the first time, departments were asked to submit detailed justifications for any line-item in the Commodities & Services section that was \$10,000 or more. Those detailed justifications are included in the Workbook as well as an inventory of all contracts that are awarded or administered by each Department.

Mr. Foster asked if everyone had submitted their justification of Commodities & Services. Mr. Stefan answered that not everyone but the majority had. He indicated that he believed that those who hadn't most likely reported to different boards that they had discussed their budgets with. Mr. Foster questioned who had not filed and Mr. Stefan could not recall off the top of his head who those individuals were. Mrs. Haji-Sheikh questioned what is the procedure is for those who did not submit their justifications. Mr. Stefan said that he would have to look into the procedure a bit more because like elected officials it is not mandated or monitored greatly. Mr. Cvek stated that he felt the Finance Committee has a distinct responsibility to provide financial oversight and they are within their right to request information from Elected Officials regarding contracts. Mr. Foster said that it was in fact just a request but asked if by next meeting they could at least see the list of who did not turn in their justifications of Commodities & Services.

The County is currently undergoing an RFP process for its health insurance coverage and, accordingly, renewal rates for 2014 have not yet been received. For budgeting purposes, a 10% premium increase has been factored into the 2014 budget. The County is expecting the Affordable Health Care Act to add 4% to the premiums.

The Court Security budget has seen a significant decline in annual revenues while expenses have remained steady. The 2012 audit showed a fund balance of \$70,000, but if revenues and expenses in 2013 continue as they have been so far in 2013, then the December 31, 2013 balance is anticipated to be at a deficit (\$75,000). Consequently, changes need to be made for 2014 and it will either take a reduction in staffing or a contribution from the General Fund. Because of the deep concern for security and recognizing the increased building space to monitor since the Courthouse Expansion opened in late 2012, cutting staff does not seem to be an option. Therefore, the 2014 budget includes a contribution of \$150,000 to bring that operating budget into balance. An additional contribution is still anticipated during 2013 so that the fund will not end at a deficit. For the long term, the fee that operates this fund needs to be increased to free up General Fund monies, but that will take State Legislation.

The Committee further discussed some positions that have been requested from the Sheriff's Department that would contribute to Court Security along with the Judiciary Department requesting a bailiff position.

It was moved by Mr. Foster, seconded by Mr. Stoddard, and it was carried unanimously to forward to the Board the resolution to place the budget on file for public viewing.

ADJOURNMENT

It was moved by Mrs. Fullerton, seconded by Mrs. Haji-Sheikh, and it was carried unanimously to adjourn the meeting.

Respectfully submitted,

Stephen Reid, Chairman

Tasha Stogsdill, Recording Secretary

DEKALB COUNTY

GOVERNMENT

FY 2014 BUDGET

RECOMMENDATION

SEPTEMBER 4, 2013

Gary Hanson
County Administrator

Pete Stefan
Finance Director

DEKALB COUNTY GOVERNMENT
NARRATIVE FOR FY 2014 BUDGET
Administrative Recommendation September 4, 2013
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Budget Basis

1. The 2013 Budget represents revenues and expenditures from 71 cost centers across 45 different and independent funds. Revenues have been estimated realistically, but on the conservative side. The down-turn in the economy continues to put a strain on local revenues and financial difficulties at the State level makes some revenue projections less stable. Expenditures have been estimated realistically, but on the aggressive side. The vision is that expenses should reflect a “pay as you go” philosophy and not delay financial obligations for future generations. Much planning has been done to smooth out expenses in the long-term and minimize large “bumps” in expenditures in future years which are then difficult to deal with budget-wise.
2. The assessed value for the County is expected to decline by almost 8% from \$1,862,000,000 to \$1,715,000,000. Minimal new construction has occurred throughout the County and it is expected to only account for 0.6% of the County’s assessed value at just over \$11,000,000. The value of the average home is expected to decline about 8% this year following declines of 8% in 2012 and 5% in 2011. This has reduced the value of an average home from \$200,000 in 2010 to \$160,000 in 2013.
3. During 2012, the County’s outside independent auditing firm, Sikich LLP of Naperville, IL 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, which would be \$8,562,000 for December 31, 2012. At the end of 2012, the fund balance was \$11,103,939 and it is projected to be \$10,250,000 at the end of 2013. That analysis is important background information in understanding the financial implications that the 2014 General Fund Budget is based on utilizing \$900,000 of fund balance. As it turns out, that level of utilization would still leave the fund balance at \$9,350,000. If needed, this near similar level of utilization could be repeated for a third year in 2015 and still keep the overall fund balance at a safe level as recommended by our outside auditors.
4. Property tax levies for various funds will decrease because of a combination of a declining assessed value and property tax rate limitations. This group includes Senior Services with a reduction of \$20,000, Public Health with a reduction of \$25,000, Veteran’s Assistance with a reduction of \$40,000, and collectively, the three Highway Funds with a total reduction of \$150,000. The General Fund captures the increase from new construction dollars with the exception of a \$55,000 increase reserved for the Mental Health Fund which approximates the 2.5% levy growth percentage.

5. The cost-of-living adjustment (COLA) under the Property Tax Cap Law is set at 1.7% for the 2014 year. This amount is based on the consumer price index for all urban consumers as published by the U.S. Department of Labor. This increase is incorporated into the property tax levies found on Attachment A.
6. For 2014, General Fund Departments were given the challenge of not increasing their Commodity & Service expenses by more than 1.0% of their prior year budgets. With that as a base parameter, the departments then submitted their overall requests for 2014. Those requests are accepted as presented in the FY 2014 Budget Workbook that is distributed to the County Board (and available to the public) via the County's web site, with the highlights and exceptions as noted in the following paragraphs and attached schedules A through D. For the first time, departments were asked to submit detailed justification for any line-item in the Commodities & Services section that was \$10,000 or more. Those detailed justifications are included in the Workbook as well as an inventory of all contracts that are awarded or administered by each Department.

Salaries & Benefits

7. Four labor contracts are already in place and this budget implements the salary increases in those contracts. The three different AFSCME groups (Nursing Home, Public Health, and the Sycamore & Highway campuses) all have a 1% wage adjustment as of January 1, 2014. The Operating Engineers (Highway Department) will receive 1.5% on January 1, 2014. The contracts for the Teamsters Union for the Court Services (Probation) Department and the MAP Union for the Sheriff's Officers expire on November 30, 2013 and December 31, 2013 respectively, and both contracts will be negotiated this fall.
8. Non-union increases are being set at 1.0% for 2014, effective with the pay period beginning December 29, 2013. The Exempt Department Heads will also receive a 1% increase in pay as of the same date.
9. There are several miscellaneous salaries that the County sets for various appointed Boards and employees: Conflict Attorneys from \$24,000 to \$24,250 per individual; the allocation for part-time Deputy Coroners increases from an aggregate of \$42,700 to \$43,100; ESDA Director from \$43,250 to \$43,700; the part-time ESDA employee remains the same at \$2,600; the County Historian from \$6,800 to \$6,900 and the stipend for a primary assistant stays the same at \$3,900; the Board of Review is increased from \$10,000 to \$10,100 for the Assessment Year starting May 1, 2014; the Board of Review Alternates remain at

their same per diem of \$70; the per diem for the Merit Commission remains at \$60; Jury Commissioners remain at \$2,500 per individual; and the Farmland Assessment Review Board per diem remains at \$50.

10. This budget implements salary changes previously granted by the County Board for Elected Officials. As required by law, these salaries must be set prior to the election and the County plans to establish salaries for the County Board, County Clerk & Recorder, County Sheriff, and the County Treasurer in either October or November of 2013 so that all candidates for those positions will be aware of the salary for the four year term.
11. The 2012 Adopted Budget mandated the County to take all appropriate actions to allow for the offering of an optional employee High-Deductible Health Insurance Plan, coupled with a Health Savings Account, to start as of January 1, 2013. The High Deductible Plan has a single/family \$2,500/\$5,000 deductible provision, and the traditional PPO Plan has a \$750/\$1,500 deductible provision.

Offering a High-Deductible Plan allows for the provision of the employer contributing some portion of the premium savings from a PPO plan into a Health Savings Account for the employee. The Finance Committee set the County's contribution to the Health Savings Account at 100% of premium savings for 2013, 95% for 2014, and 90% for 2015.

The County is maintaining a two-tier premium system, with a carve-out for retirees to add an "employee plus one" category. 25% of the insurance premiums are paid by the employee and the County is responsible for the remaining 75%.

The County is currently undergoing an RFP process for its health insurance coverage and, accordingly, renewal rates for 2014 have not yet been received. For budgeting purposes, a 10% premium increase has been factored into the 2014 budget.

12. An Open Enrollment period for Health Insurance is authorized for the 2014 Plan Year. In addition, an Open Enrollment period is confirmed for 2015. This is being done now to raise the "comfort factor" for those employees who may wish to avail themselves of the High Deductible Health Plan option, but who have lingering concerns as to whether or not that is the best plan for them.
13. For employees in positions that are eligible for Health Insurance but who have alternative insurance coverage through other sources, they may elect to participate in the County's Insurance Buyout Program. The payment to those employees will increase from \$2,800 in 2013 to \$3,000 in 2014.

14. As of January 1, 2014, term Life Insurance coverage for employees is raised from \$47,000 to \$48,000, with no change in the rate per thousand of coverage pending the results of the pending RFP process.
15. In 2008 pension funds experienced large investment losses across the nation and the County's pension funds managed by the Illinois Municipal Retirement Fund (IMRF) was 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 in 2014, though it appears that the County may have reached a plateau regarding rates as the regular IMRF rate slightly decreases from 12.07% to 11.75% of covered salaries. However, to lessen the departmental impact of these higher-than-normal rates, the County, through its "Rate Stabilization Fund", will subsidize the rates charged to departments by limiting their percentage for regular IMRF to 11.0%, up from 10.5% for 2013. This is possible as the County several years ago established a reserve fund to allow for more moderate rate increases each year until the rate charged equals the actuarial rate. The Sheriff's Law Enforcement Personnel (SLEP) rate also stays at the higher level of funding, but also decreases slightly from 22.26% to 22.15% of covered salaries.

Staffing Levels

16. The Court Security budget has seen a significant decline in annual revenues while expenses have remained steady. The 2012 audit showed a fund balance of \$70,000, but if revenues and expenses in 2013 continue as they have been so far in 2013, then the December 31, 2013 balance is anticipated to be at a deficit (\$75,000). Consequently, changes need to be made for 2014 and it will either take a reduction in staffing or a contribution from the General Fund. Because of the deep concern for security, and recognizing the increased building space to monitor since the Courthouse Expansion opened in late 2012, cutting staff does not seem to be an option. Therefore, the 2014 budget includes a contribution of \$150,000 to bring that operating budget into balance. An additional contribution is still anticipated during 2013 so that the fund will not end at a deficit. For the long term, the fee that operates this fund needs to be increased to free up General Fund monies, but that will take State Legislation.
17. The Sheriff has requested the restoration of two positions which were eliminated in the 2011 Budget. Both are patrol officers for the traffic enforcement unit at an annual cost of \$90,000 per officer. While the Sheriff has adequately stated his case for the need for additional officers, the higher priority has to be to appropriately fund and staff the Court Security function provided by the Sheriff's

Office. However, rather than to deny both positions, we have been able to work creatively with the Sheriff to find alternative sources of funding. The Sheriff has identified \$65,000 in new revenues to pay for 72% of the cost, leaving just \$25,000 to come from typical sources in the General Fund and therefore one Patrol Officer position is approved.

18. The Judiciary has requested that one half-time bailiff position should be added at 19 hours per week and a cost of \$13,000 per year. Generally, the Judiciary has had 7 part-time non-jury bailiffs and two jury bailiffs. While we recognize the need for coverage of all the Courtrooms during times when the Court is in session, we believe that the current hours allocated for part-time bailiffs is adequate to meet that need. We do recognize that one additional person needs to be hired so that the total individuals available for coverage is increased from a minimum of 7 non-jury bailiffs to a minimum of 8 non-jury bailiffs. The hours currently budgeted for part-time bailiffs of 7,280 hours per year, when divided up evenly to keep all individuals below 1,000 hours each year, should be sufficient. We do concur that the days that the jury bailiffs are working has increased and this budget authorizes \$20,000 in additional funding to meet that need.
19. The Assessments Office has requested that the Chief Deputy's hours be increased from 35 hours per week to 40 hours per week at a cost of almost \$7,000 per year. An additional request is to increase the hours for the part-time Administrative Clerk C position from 29 hours per week to 35 hours per week, plus provide health insurance to this position, at a total annual cost of \$26,000. We concur with the need for more supervisory hours and to have someone to prep the office in the morning and close it down at night and therefore approve the request, effective January 13, 2014, to increase the hours for the Chief Deputy. However, because of the high cost of the second request to increase the hours of an Administrative Clerk C, that request is denied.
20. The County currently acts as a "flow-through" agent for rural grant funds for the Voluntary Action Center (VAC). The State of Illinois is now requiring that grant recipients now provide increased monitoring of the agencies who ultimately receive the monies for providing the services. While this will take a substantial amount of staff time to provide this monitoring, the good news is that the cost of this monitoring (about \$16,000 in salary plus benefits) is an eligible grant expense. The task of a "Program Compliance Oversight Monitor" is being assigned to the Community Services Director. General oversight that includes quarterly progress reports, as well as employment parameters regarding the splitting of the Directors major job responsibilities, will be provided by the County Administrator. This will be effective with the start of the 2014 fiscal year.

21. The County Administrator has requested four hours per week for part-time web-master hours at a cost of \$3,800 per year. This will assist with more timely web-updates as well as assistance with social media updates and a mobile web application. As this money would be available from savings from the new management team that came into place in 2013, this request is approved as of January 27, 2014.
22. In response to the County's Annual Audit Report which expressed a concern and urgency that the County needed to improve security measures as it relates to technology, the Information Management Office (IMO) has requested an additional position of "Network Security Specialist" at an annual cost of \$87,000. While it is very difficult to add a position in a very tight budget year, this is an issue, if gone unchecked, that could negatively impact all County departments and County operations. Therefore, this position is approved effective January 27, 2014. Because of the importance of the success of this position, IMO is required to provide four semi-annual updates to the Finance Committee concerning the implementation of security measures with the first update being in August of 2014.
23. The State's Attorney has requested the addition of two positions. The first position is for an additional Attorney at Level I at an annual cost of \$73,000 with benefits. The second position is for an additional Legal Secretary B position at a cost of \$55,000 with benefits. The State's Attorney makes a compelling case for these positions, but a tight budget makes this difficult to fulfill. The Legal Secretary B position is denied, but the Level I Attorney is approved as a full-time position, effective as of January 27, 2014. However, to make this work economically, the salary and pension cost of the Chief Civil Attorney will be shifted to the Tort & Liability Insurance Fund.
24. The Court Services Department has requested the addition of two "Pre-Trial Officer" positions to staff a new "Pre-Trial Services Program" at a cost of \$68,000 per officer, including benefits. This is a program that has been well-researched and planned for the last few years. Anticipated outcomes include reducing our jail population and more efficient use of the Court's time. The staffing request is granted, effective January 27, 2014 as the reduced jail population, which should save minimally \$220,000 per year, will more than offset the cost of this program.
25. The Facility Management Office (FMO) has requested both an additional Maintenance III position at a cost of \$67,000 including benefits and an additional 21 hours per week for the part-time General Maintenance worker at a cost of

\$42,000, including benefits. Both requests are denied due to fiscal restraints.

26. The County Engineer has requested the upgrade of the Engineering Manager position to that of Assistant County Engineer. This request would revert back to the organizational structure in place several years ago where there was one person to be in charge of the Department in the County Engineer's absence. It would also allow for the County Engineer to spend more time on long-range planning than on daily operations. This request is approved at a total cost of \$18,500 as funding is currently available with the Highway Engineering Fund and it does not impact property taxes.
27. The Community Services Department has requested additional hours for the Bi-Lingual Case Manager position. The request is to go from 24 hours per week to 40 hours per week at a cost of \$23,500 if the assumption of single insurance is correct, but at a cost of \$35,000 if the normal family insurance cost is assumed. The difference in this request from other Community Service positions is that this increase would be funded with County dollars, rather than Federal grant dollars. While the case is made that much of this time would be spent on the Evergreen Village Mitigation Project, this is a short-term need, perhaps just one year. Therefore, while the Mitigation Project would certainly be willing to pay their applicable share of using this position's time, it cannot commit to any long-term arrangements. Because the ongoing funding source would be County dollars, this request is denied.

Operating Issues

28. The Health Department has proposed various fee increases (Attachment #D) as part of their annual review to match costs with fees charged. Their request includes increases for six different categories including Food Sanitation, Potable Water, Sewage, Adult Immunizations, Lung Clinic, and Vital Records. These increases are approved and are expected to generate approximately \$10,000 in additional revenues.
29. 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 buy Property insurance to cover those related risks.
30. The Asset Replacement Fund is used as a way to set aside monies out of an operating budget each year so that when the asset 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 expenses 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 2014, the Asset Replacement Fund continues with just under \$800,000 placed into this fund to cover such items as police cars, computer network equipment, software, and police communication equipment with projected purchases of \$1,340,000 for 2014. In 2011, the desktop computer replacement program was launched, and in 2014 that should be complete with all Departments that do not have a special funding source for technology.

Boards & Agency Funding

31. The Health Department will receive \$399,000 (up from \$384,000 in FY 2013) 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 Health Department is allocated \$180,000 (down from \$191,000 in FY 2013) for building maintenance costs. The retirement amount is transferred to the Health Department from the County's General Fund, but the maintenance costs will be paid directly by the General Fund. The Animal Control program does not need a subsidy in 2014 and also did not need one in 2013.
32. Funding is provided in FY 2014 for several entities: (a) Economic Development Corporation is approved at the requested \$45,000 (same as 2013); (b) Court Appointed Special Advocates (CASA) is approved at the requested \$40,000 (same as 2013); (c) Ag Extension is approved at the requested \$32,000 (same as 2013); (d) Soil & Water Conservation District is approved at \$25,000 (which is changed from the 2013 amount which was made up of \$20,000 in permanent money and \$10,000 in one-time money from the Opportunity Fund); (e) the Joiner History Room is approved at \$12,000 (same as 2013); (f) the Convention & Visitors Bureau is approved at \$15,000 (same as 2013); (g) the Local Emergency Planning Commission is approved for \$1,600 (same as 2013); and (h) Community Services is granted \$7,000 (same as 2013) for their administrative fee for managing the Senior Services grants.
33. The Children's Waiting Room will receive about \$21,000 in fee revenues, most of which comes from a special fee collected for that purpose. While their projected operating cost for 2013 is \$36,000, it was stated in last year's budget that costs would need to be reduced as the County's additional contribution of \$14,000 from the Opportunity Fund was a one year commitment. While the County will contribute an additional \$3,000 in 2014 from the General Fund to bring the total operating allocation to \$24,000, substantial changes will be needed in how the Children's Waiting Room operates on a day to day basis. It is our understanding that it will take a change in State Legislation to raise this fee to provide increased funding for a permanent solution.

34. The Community Mental Health Board has requested a 5% (\$115,000) increase in their property tax levy. This amount would exceed what is available under the Tax Cap Law components which include (a) new construction of 0.8% (\$18,000) and (b) COLA of 1.7% (\$37,000). As in the previous year, the new construction amount of \$18,000 is approved as this captures new assessment to the County without burdening existing homeowners. Likewise, the rounded COLA amount of \$37,000 from the Tax Cap is also approved as an attempt to address the increased demand for Mental Health services, especially with the reductions in funding at the State level.

Bonds & Loans

35. In 2005, the debt on the Health Facility Building was refinanced and is now scheduled to be paid off by the end of the 2016 fiscal year. The annual \$1,000,000 debt payment is prorated between the Rehab & Nursing Center, which pays 75% (\$750,000) of the total and a special property tax levy which pays 25% (\$250,000) of the total and represents that part of the facility used by Public Health and the Multi-Purpose Room.
36. The County is using sales tax money, generated from a special “tax sharing agreement” with the City of DeKalb from sales at the former County Home site (west side of Sycamore Road), to finance portions of the Community Outreach Building that opened in 2009. A payment of \$175,000 per year is made from the PBC Lease Fund to retire that debt which will be paid off in 2016.
37. 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). That sales tax allocation of 0.75% is expected to generate about \$990,000 in 2014. In addition to sales tax revenue, the Federal Government will be 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 about 9% in 2013 and it is possible that reduction may continue in 2014. 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.

Capital Projects

38. The project to build a 140 mile county-wide fiber optic network is expected to be completed by the end of 2014. The project was a recipient of a Federal Grant award in 2010 for over \$11 million with the total project cost in excess of \$14 million. The County is allocating \$50,000 to the after-grant portion of this project which will be used to finish up any minor island segments in the network, to assist with any needed local match money, and for start-up costs of the County's DATA Consortium which will oversee the fiber network operation.
39. The planning for the Jail Expansion project started during 2011 and the Schematic Design phase was completed in September, 2012. Up to \$700,000 was allocated to this planning effort from the 2010 Bond Issue, though it is anticipated that perhaps \$225,000 will remain. The 2014 Budget anticipates using the remaining funds, along with funds in the Opportunity Fund, to construct a parking lot on the Sycamore campus. This would be done to replace the parking that will be lost with the construction of an expanded Jail and it would be desirable to complete this lot prior to the start of the Jail construction.
40. Like the past three years, no additional funding allocation is made to the Special Projects Fund and only minimal capital projects are approved for 2014. Projects that are approved include the Broadband network mentioned above (\$50,000), the final phase of the Sheriff's Digital Patrol System (\$25,000), a high-band repeater system for the Sheriff's Squad cars (\$32,000 in 2014 and \$32,000 in 2015), replacing the fencing at the County Cemetery (\$10,000), bike path connector link to the Great Western Trail (\$20,000), potential (though not anticipated) costs associated with the Evergreen Village project that fall outside of the grant (\$25,000), and miscellaneous items that include database development and mobile web applications (\$43,000). The total budget is \$205,000.
41. There are four Renewal & Replacement Funds in place for various sites and buildings. Several projects were requested and approved for 2014. The projects include some reconfiguration and updating in the Administration Building (\$30,000), a new roof for the Garage (\$20,000), security cameras and fingerprint equipment for the Jail (\$75,000), carpet replacement in the Legislative Center (\$25,000), a new sound system for the Gathertorium (\$25,000), updates to the Multi-Purpose Room (\$25,000), and miscellaneous landscaping, painting, concrete repairs, and contingencies on both campuses (\$65,000). 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 \$265,000 including contingencies.
42. Each year the Highway Department presents five-year plans for both their Equipment Replacement needs and their Transportation Improvement Program. For 2014, the purchase of eight major equipment items costing just over \$600,000 has been requested and accepted as part of the Highway budget. The Transportation Improvement Plan calls

for work on nine projects at an estimated cost of \$2,810,000. The specific details of both plans are included in the Budget Workbook referenced above and available on the County's website.

43. For several years the County has been working to secure funding to remove the Evergreen Village Trailer Park from its current site because it sits in a floodplain and during heavy rains is a safety hazard to the residents. Federal and State grants have been secured to finance this project. This budget carries a spending authorization of \$4.0 million for 2014 and the multi-year project is expected to cost \$5.6 million when complete. Federal Grants are expected to cover \$4.2 million and State grants \$1.4 million. The timing of actual acquisitions of both the land and the mobile homes will impact which fiscal year expenses are charge to, and final budget adjustments may need to be made. The total project is expected to be completed by June 30, 2015. No local monies are expected to be utilized for this project, save incidental administrative costs and potential costs for managing the mobile home park between the time the County has total ownership of the park and the date it is finally closed.
44. The Opportunity Fund receives funding from a special "sales tax sharing agreement" with the City of DeKalb. The sales tax revenue in 2014 is projected at \$370,000 and is generated from the County's fifty percent share of the City's one-half cent home rule sales tax effective as of January 1, 2004 from retail sales on both the former County Farm and County Home sites. Two projects from this fund are included for 2014. First is the parking lot for the Sycamore Campus as noted in Item #39. The second project is funding of \$100,000 for a new program to create opportunities for entrepreneurs to start new businesses which satisfy a County-defined focus area. Because this idea is only in the conceptual stages as the budget is being discussed, no monies may be spent on this program without separate, subsequent approval by the County Board. The intent of this budget item is to create awareness that both County Board members and staff intend to work on specific proposals to bring forward and there may be indirect costs associated with that exploration. Initial ideas are in the areas of creating markets for food products grown locally and in the area of technology development.

Contingency & Appeal Process

45. County Board Members, Department Heads, and Outside Agencies once again may utilize an "appeal process" to object to the Budget as originally submitted by Administration. Appeals are first heard by the appropriate Standing Committee and appeals that are successful at that level are then heard by the Finance Committee. Appeals should be filed with the Finance Office by Wednesday, September 25, 2013.

DEKALB COUNTY GOVERNMENT

- FY 2014 BUDGET -

PROPERTY TAX LEVIES

		2014 Budget Based on Column E				
(A)	(B)	(C)	(D)	(E)	(F)	
	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Budget Legal Notice Publication 2013	
1. Assessment Year	2010	2011	2012	2013	2013	
2. Collection Year	2011	2012	2013	2014	2014	
FUNDS:						
3. General	8,427,213	10,340,109	10,974,121	11,755,000	11,755,000	
4. Retirement (FICA)	1,000,035	100,033	100,173	100,000	100,000	
5. Retirement (IMRF)	1,000,035	100,033	100,173	100,000	100,000	
6. Tort & Liability	950,023	1,050,040	1,050,137	950,000	1,050,000	
7. PBC Lease	166,136	175,108	175,023	175,000	175,000	
8. Highway	1,847,028	1,850,100	1,850,029	1,725,000	1,725,000	
9. Aid to Bridges	950,023	950,008	925,015	850,000	850,000	
10. Federal Hwy Match	760,061	760,087	800,078	850,000	850,000	
11. Health	470,075	470,134	425,082	400,000	400,000	
12. Mental Health	2,200,121	2,215,129	2,295,034	2,350,000	2,350,000	
13. Senior Services	494,115	495,092	450,032	430,000	430,000	
14. Veterans Assistance	635,137	608,719	555,046	515,000	515,000	
15. Nursing Home	0	0	0	0	0	
16. Tax Cap Totals	18,900,002	19,114,592	19,699,943	20,200,000	20,300,000	
17. PBC Bonds - Not Capped	530,390	555,761	580,927	600,000	600,000	
18. ** TOTAL TAX LEVY	19,430,392	19,670,353	20,280,870	20,800,000	20,900,000	
19. Capped Dollar Change	360,025	214,590	585,351	500,057	600,057	
20. Capped Percent Change	1.9%	1.2%	3.1%	2.5%	3.0%	
21. Total Dollar Change	410,515	239,961	610,517	519,130	619,130	
22. Total Percent Change	2.2%	1.3%	3.1%	2.6%	3.1%	
23. Equalized Assessment ('000)	2,146,459	2,029,064	1,861,945	1,715,000	1,725,000	
24. Percent Change from prior year	-3.8%	-5.5%	-8.2%	-7.9%	-7.4%	
25. Property Tax Rate	0.90523	0.96943	1.08923	1.21283	1.21159	
26. Market Value of \$200,000 Home since 2010	200,000	189,060	173,481	159,794	160,731	
27. County Tax on this Home	549.17	552.77	564.52	573.24	576.44	
27. Average Assessed Value of Cropland Acre	269	297	327	360	360	
28. County Tax per Cropland Acre	2.44	2.88	3.56	4.37	4.36	

DEKALB COUNTY GOVERNMENT

FY 2014 ADOPTED BUDGET

ALL FUNDS

Fund #	Fund Name	Property Taxes	Other Revenues	Transfers Received	Total Received	Salaries & Benefits	Commodities Capital & Services	Transfers Paid Out	FY2014 Total Expenses
1111	General Fund	11,955,000	16,332,500	342,500	28,630,000	21,488,100	203,100 5,741,900	1,191,000	28,624,100
1211	Retirement	0	500	0	500	175,000	0 0	0	175,000
1212	Tort & Liability	1,050,000	72,000	55,100	1,177,100	0	0 983,000	100,000	1,083,000
1213	PBC Lease	775,000	174,000	0	949,000	0	0 985,000	0	985,000
1214	Micrographics	0	155,500	0	155,500	93,000	1,500 85,500	20,000	200,000
1219	Circuit Clerk Electronic Citation	0	15,000	0	15,000	0	0 4,000	0	4,000
1221	Circuit Clerk Operations	0	21,100	0	21,100	0	0 15,000	0	15,000
1222	Law Library	0	45,000	0	45,000	0	0 66,000	0	66,000
1223	Court Automation	0	181,000	0	181,000	250,000	98,000 87,000	5,000	440,000
1224	Child Support	0	29,100	0	29,100	65,000	0 7,200	0	72,200
1225	Probation Services	0	104,500	0	104,500	0	23,000 170,500	50,500	244,000
1226	Document Storage	0	185,800	0	185,800	66,000	75,000 55,000	0	196,000
1227	Tax Sale Automation	0	30,300	0	30,300	2,200	600 5,300	0	8,100
1228	GIS - Development	0	7,500	0	7,500	0	1,000 41,000	15,000	57,000
1229	Court Security	0	310,100	150,000	460,100	451,000	2,700 11,500	0	465,200
1231	Highway	1,725,000	241,000	400,000	2,366,000	1,387,000	842,700 979,800	7,000	3,216,500
1232	Engineering	0	75,800	276,900	352,700	226,000	43,500 6,800	0	276,300
1233	Aid to Bridges	850,000	162,000	275,000	1,287,000	107,000	1,235,000 250,100	125,000	1,717,100
1234	County Motor Fuel	0	1,854,800	0	1,854,800	566,000	703,350 500,000	400,000	2,169,350
1235	Fed Hwy Matching	850,000	182,900	0	1,032,900	0	801,700 0	151,900	953,600
1241	Public Health	400,000	2,539,500	411,000	3,350,500	3,036,300	11,000 492,200	47,000	3,586,500
1242	Community Mental Health	2,350,000	7,000	0	2,357,000	187,100	57,500 2,131,400	41,000	2,417,000
1243	Community Services	0	284,800	7,000	291,800	226,800	0 59,000	6,000	291,800
1244	Comm Svcs - Revolving Loans	0	5,000	0	5,000	0	0 0	0	0
1245	Senior Services	430,000	100	0	430,100	0	0 443,000	7,000	450,000
1246	Veterans' Assistance	515,000	2,100	0	517,100	269,000	23,300 213,500	4,000	509,800
1247	Solid Waste Program	0	90,400	0	90,400	43,700	0 36,800	12,000	92,500
1471	Special Projects	0	2,000	0	2,000	0	155,000 0	50,000	205,000
1472	County Farm Land Sale	0	2,000	0	2,000	0	0 25,000	0	25,000
1475	Opportunity Fund	0	373,000	0	373,000	0	400,000 25,000	0	425,000
1476	Asset Replacement	0	47,000	474,000	521,000	0	1,340,000 0	0	1,340,000
1478	DATA Fiber Optic Network	0	175,000	50,000	225,000	0	5,000 210,000	10,000	225,000
1479	Broadband Grant	0	0	0	0	0	0 0	0	0
1481	Courthouse Expansion	0	0	0	0	0	0 0	0	0
1485	Jail Expansion	0	0	0	0	0	250,000 0	0	250,000
1488	FEMA Grant - Evergreen Village	0	4,000,000	0	4,000,000	0	3,900,000 100,000	0	4,000,000
1490	FEMA Grant - Montoya Project	0	0	0	0	0	0 0	0	0
1501	Build America Bonds 2010	0	864,000	0	864,000	0	855,000 1,000	0	856,000
1505	Recovery Zone Bonds 2010	0	352,200	0	352,200	0	311,000 1,000	0	312,000
2501	Rehab & Nursing Center	0	15,191,100	0	15,191,100	8,988,300	385,400 5,452,500	207,600	15,033,800
2601	Medical Insurance	0	6,343,000	0	6,343,000	0	0 6,560,000	0	6,560,000
3774	History Room	0	1,000	12,000	13,000	12,000	2,000 4,000	0	18,000
3775	Children's Waiting Room	0	21,000	3,000	24,000	0	1,000 24,000	0	25,000
3776	Drug Court	0	113,900	38,500	152,400	161,000	0 71,200	0	232,200
3802	St Attorney - Drug Prosecution	0	2,500	0	2,500	0	0 4,600	0	4,600
3803	Sheriff's Law Enforce Projects	0	128,800	0	128,800	0	32,000 36,900	45,000	113,900
9999	Non General - Fund Bal Utilized	0	3,825,000	0	3,825,000	0	0 0	0	0
** Total Budget **		20,900,000	54,550,800	2,495,000	77,945,800	37,800,500	11,759,350 25,885,700	2,495,000	77,940,550

DEKALB COUNTY GOVERNMENT

FY 2014 ADOPTED BUDGET

GENERAL FUND DEPARTMENTAL BUDGETS

Dept #	Department Name	Property Taxes	Other Revenues	Transfers Received	Total Received	Salaries & Benefits	Commodities Capital & Services	Transfers Paid Out	FY2014 Total Expenses
1110	County Board	0	0	0	0	504,000	200 46,000	2,800	553,000
1210	Finance	0	0	10,000	10,000	508,000	0 48,300	18,200	574,500
1290	Non-Departmental Services	11,955,000	9,140,000	54,500	21,149,500	99,000	4,000 1,228,000	701,300	2,032,300
1310	Information Management	0	243,000	88,000	331,000	905,000	4,100 47,000	187,500	1,143,600
1410	Supervisor of Assessments	0	43,000	0	43,000	452,000	0 43,000	2,700	497,700
1510	County Clerk	0	715,900	0	715,900	486,000	0 38,000	0	524,000
1530	Elections	0	10,100	0	10,100	123,100	0 364,400	0	487,500
1710	Planning	0	62,000	0	62,000	452,000	0 23,700	7,500	483,200
1810	Regional Office of Education	0	0	0	0	77,000	0 31,300	8,000	116,300
1910	Treasurer	0	42,500	0	42,500	288,000	0 31,900	0	319,900
2210	Judiciary	0	71,000	0	71,000	490,500	0 70,200	2,800	563,500
2220	Jury Commission	0	0	0	0	41,000	0 84,000	0	125,000
2310	Circuit Clerk	0	1,931,000	0	1,931,000	1,123,000	0 83,900	0	1,206,900
2410	Coroner	0	17,100	0	17,100	155,000	0 70,700	7,000	232,700
2510	ESDA	0	32,000	0	32,000	104,500	10,000 30,300	1,500	146,300
2540	Local Emergency Plan Comm	0	53,200	0	53,200	10,500	0 44,300	0	54,800
2610	Sheriff	0	961,000	45,000	1,006,000	5,773,000	26,500 407,000	38,000	6,244,500
2620	Sheriff's Merit Commission	0	7,000	0	7,000	5,000	0 22,500	0	27,500
2630	Sheriff's Auxiliary	0	0	0	0	0	3,000 6,500	0	9,500
2670	Sheriff's Communications	0	1,168,000	0	1,168,000	2,556,000	4,000 131,100	28,000	2,719,100
2680	Sheriff's Corrections	0	97,000	40,000	137,000	2,749,000	9,400 1,371,300	154,000	4,283,700
2710	State's Attorney	0	358,000	100,000	458,000	1,817,000	0 93,700	7,500	1,918,200
2810	Public Defender	0	105,000	0	105,000	893,000	8,400 64,900	4,200	970,500
2910	Court Services	0	217,500	5,000	222,500	1,176,000	0 248,000	0	1,424,000
4810	Facilities Management	0	75,200	0	75,200	680,000	82,500 848,400	20,000	1,630,900
4910	Comm Outreach Bldg	0	83,000	0	83,000	20,500	51,000 83,500	0	155,000
4920	Public Health Facility	0	0	0	0	0	0 180,000	0	180,000
4999	Utilization of Fund Balance	0	900,000	0	900,000	0	0 0	0	0
	** Total General Fund	11,955,000	16,332,500	342,500	28,630,000	21,488,100	203,100 5,741,900	1,191,000	28,624,100

DEKALB COUNTY HEALTH DEPARTMENT
2013 Fees
2014 Proposed Fee Increases

Attachment D

Program	2013 Fees	2014 Proposed Fee Increases	Estimated Revenue Generated
ANIMAL CONTROL (Line Item 3531)			
Registration 1 year	1 year altered 17.00 1 year unaltered 34.00		
Registration 3 years	3 years altered 42.00 3 years unaltered 84.00		
Late Registration	10.00		
Inpoundment/Pickup First Offense	75.00		
Additional Dog/One Pickup	25.00		
Relinquishment	altered 50.00 unaltered 75.00		
FOOD SANITATION (Line Item 3543)			
Class A Food Establishment	500.00	520.00	\$11,000
Class B Food Establishment	330.00	350.00	
Class C Food Establishment	175.00	185.00	
Class D Food Establishment	135.00	140.00	
Class E Food Establishment	1 day 50.00 2-4 days 100.00 5+ days 135.00	140.00	
Plan Review - New Restaurant	370.00	385.00	
Plan Review - Established	200.00	210.00	
Restaurant Late Fee	50% of cost of license		
Non-Compliance Fee	50.00	55.00	
POTABLE WATER (Line Item 3542)			
Well Permit	*100.00		\$500
Well Permit Inspection/Sample	175.00	185.00	
Well Inspection & Water Test	165.00		
Water Sample Test	55.00		
Water Sample with Collection	75.00		
SEWAGE (Line Item 3541)			
Septic Installer License	165.00		\$700
Septic Permit - established	280.00	290.00	
Septic Permit - new	365.00	380.00	
Septic Inspection	155.00		
ADULT IMMUNIZATIONS			
Travel Consultation	50.00		\$4,700
Immunizations	Vaccine Cost + 25.00	Vaccine Cost + 30.00	
Flu Shots	38.00		
IMMUNIZATIONS			
Childhood Immunizations	15.00		
LUNG CLINIC			
T.B. Skin Test	15.00	18.00	\$3,900
VITAL RECORDS			
First Copy (Birth)	15.00		\$10,100
Second Copy (Birth)	5.00		
First Copy (Death)	17.00	19.00	
Second Copy (Death)	12.00	14.00	

* State law prohibits increase

DEKALB COUNTY GOVERNMENT

P

FY 2014 BUDGET

Appeal of Administrative Recommendation

(To be Used by County Board Members, Department Heads, Outside Agencies)

Name of Person Submitting Appeal: _____

If Applicable:

Appeal pertains to which Department: _____

Instructions

County Board Members, Department Heads, and Outside Agencies should use this form as a method to formally appeal a component of the Administrative Recommendation of the FY 2014 Budget as presented on September 4, 2013. Appeals will be referred to the appropriate Committee. If the Committee concurs with the appeal, then the item will be referred to the Finance Committee on Wednesday, November 6, 2013.

Please use one form per item being appealed.

Item Appealed:

Total Dollars Under Appeal:

What you would like to see happen:

Where you suggest additional funding comes from or how the savings be used:

PLEASE RETURN TO THE FINANCE OFFICE (E-MAIL: pstefan@dekalbcounty.org) BY

WEDNESDAY, SEPTEMBER 25, 2013

--- SOONER IF POSSIBLE ---

DEKALB COUNTY GOVERNMENT

P

FY 2014 BUDGET

Appeal of Administrative Recommendation

(To be Used by County Board Members, Department Heads, Outside Agencies)

Name of Person Submitting Appeal: _____

If Applicable:

Appeal pertains to which Department: _____

Instructions

County Board Members, Department Heads, and Outside Agencies should use this form as a method to formally appeal a component of the Administrative Recommendation of the FY 2014 Budget as presented on September 4, 2013. Appeals will be referred to the appropriate Committee. If the Committee concurs with the appeal, then the item will be referred to the Finance Committee on Wednesday, November 6, 2013.

Please use one form per item being appealed.

Item Appealed:

Total Dollars Under Appeal:

What you would like to see happen:

Where you suggest additional funding comes from or how the savings be used:

PLEASE RETURN TO THE FINANCE OFFICE (E-MAIL: pstefan@dekalbcounty.org) BY

WEDNESDAY, SEPTEMBER 25, 2013

--- SOONER IF POSSIBLE ---