

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.

DeKalb County Government
Sycamore, Illinois

**Finance Committee Minutes
September 3, 2014**

The Finance Committee of the DeKalb County Board met on Wednesday, September 3, 2014, at 7:00 p.m. in the Administration Building's Conference Room East. Chairman Stephen Reid called the meeting to order. Members present were Mr. Cvek, Mr. Foster, Ms. Leifheit, Mr. Stoddard and Mrs. Tobias. Mrs. Haji-Sheikh was absent.

Also present was Gary Hanson, Pete Stefan, Jeff Metzger, Jim Scheffers, Mark Pietrowski, Paul Miller, Joan Hanson, Margi Gilmour, and Debbie Beazley.

APPROVAL OF THE MINUTES

It was moved by Mrs. Tobias, seconded by Mr. Foster, and it was carried unanimously to approve the minutes of the August 6, 2014 Finance Committee.

APPROVAL OF THE AGENDA

It was moved by Mr. Cvek, seconded by Ms. Leifheit and it was carried unanimously by voice vote to approve the agenda.

PUBLIC COMMENTS

Mr. Hanson and the Committee took this time to wish Mr. Pete Stefan a very happy 20th wedding anniversary, which was the evening of the Finance Committee Meeting.

DELINQUENT PROPERTY TAX SALE RESOLUTIONS

Mr. Miller reviewed with the Committee eight parcels that are bring brought forward for delinquent property tax sale resolutions. Each parcel was outlined on a map for the Committee to view while Mr. Miller explained their locations in the County. The eight parcels described were: 06-20-400-027: Sycamore, 08-23-278-046: DeKalb, 09-17-328-001: Cortland, 09-17-329-009: Cortland, 09-28-351-013: Cortland, 09-33-100-007: Cortland, 11-03-126-010: DeKalb, and 18-33-351-030: Somonauk.

It was moved by Mr. Cvek, seconded by Mrs. Tobias and it was moved unanimously by voice vote to forward all the parcels listed in the eight Delinquent Property Tax Sale Resolutions to the Full County Board for approval.

ADMINISTRATIVE RECOMMENDATION OF THE FY 2015 BUDGET

Mr. Hanson started with a broad overview of the FY 2015 budget parameters, initial challenges for the General Fund, and the General Fund summary. During Mr. Hanson's overview he noted to the Committee that when they started to develop the budget, they were faced with trying to cover a \$927,000 funding deficit from 2014, \$1,000,000 in costs to maintain existing services and staff, and \$1,225,000 in new position requests. At the same time, to meet those demands, they were given \$100,000 in new revenues which he reiterated was a difficult gap to close. He continued that they tried to close the gap, yet in the end, are still planning to use \$800,000 of reserves to balance the General Fund Budget while maintaining existing services and staff.

Mr. Stefan continued the Administrative Recommendation of the FY 2015 Budget by reviewing the 60 paragraphs in the budget narrative. The narrative covered the Budget Basis, Salaries & Benefits, Staffing Levels, Operating Issues, Bonds & Loans, Capital Projects, and the Contingency & Appeal Process. Four attachments were provided with the narrative that depicted Property Tax Levies, All Funds, General Fund Departmental Budgets, and Health Department Proposed Fee Increases.

The 2015 Budget represents revenues and expenditures from 73 costs centers across 47 different and independent funds. Revenues have been estimated realistically, but on the conservative side. The downturn in the economy continues to put a strain on local revenues with many fee categories on a declining trend. Additionally, financial difficulties at the State level make 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.

It was also noted that the assessed value for the County is expected to decline by almost 3% from \$1,726,500,218 to \$1,678,000,000. 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 \$13,000,000. The value of the average home is expected to decline about 3% in 2014 following declines of 7% in 2013, 8% in 2012, and 5% in 2011. This has reduced the value of a \$200,000 home in 2011 to just over \$165,000 in 2014.

At the end of 2013, the unrestricted fund balance was \$10,119,272 and it is projected to be \$9,198,172 at the end of 2014 per the approved FY 2014 budget. The analysis is important background information in understanding the financial implications of the 2015 General Fund Budget being based on utilizing \$800,000 of fund balance. As it turns out, that level of utilization would still leave the fund balance at \$8.4 million. If needed, this near similar level of utilization could be repeated in 2016 and still keep the overall fund balance at a safe level in accordance with the updated fund balance target.

County Board Members, Department Heads, and Outside Agencies once again are offered an "appeal process" to object to the Budget as originally submitted by Administration. These appeals should be directed to the Finance Officer by September 30, 2014. Budget Form P is available on the County's website to assist with the writing of an appeal, but any format is acceptable Mr. Stefan shared. Appeals will be heard by the appropriate County Board Committee

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and if successful at that level, then they will be considered by the Finance Committee at their November 5, 2014 meeting. This budget is scheduled for adoption by the County Board at their November 19, 2014 meeting.

Mr. Hanson continued that over the past few weeks he had heard from a few Board Members looking for possible scenarios of what would be the ramifications if the Board wanted to use less reserves and less taxes. Four different options, in very broad terms, were identified in a handout that he produced to the Committee. Mr. Hanson also noted that the handout was not part of the Administrative Recommendation for the 2015 Budget, but merely a “what if” guidance. The Committee expressed their appreciation for the additional information and possible options.

BUDGET CALENDAR STATUS

Mr. Stefan reviewed and reiterated that September 17th he and Mr. Hanson will be holding a “Questions & Answer Forum” for County Board Members to further clarify the rationale behind the budget recommendations. The meeting will be held at 6:00 p.m. prior to the Full County Board Meeting. That same evening the Full County Board will be voting to place the budget recommendation on file for public inspection.

He also noted that September 30th will be the last day to file an appeal concerning Administrative Budget Recommendations. In the month of October the Standing Committees will begin budget discussions, November 5th the Finance Committee will host public hearings on the proposed Budget and on the proposed Tax Levy as well as review and vote on any successful appeals, and lastly the County Board is scheduled to adopt the Annual Budget and the Tax Levy Ordinance on November 19th.

In addition, there was also discussion about other ways to facilitate budget discussions between Department Heads and Board members. While no decision was made on a format or meeting date, two possibilities included expanding the budget discussion at upcoming regular Committee Meetings and another possibility was for a type of “Appeals Workshop” (possibly on October 15th prior to the County Board meeting), to meet with Department Heads in some type of discussion session about major items under appeal.

After the additional discussions about facilitating budget discussions between Department Heads and Board Members and when the best time was to possibly adopt one of the additional Options for Reducing FY 2015 General Fund Expenses, the Finance Committee decided to schedule a special meeting for Wednesday, September 17th at 5:00 p.m. The meeting is in advance of the 6:00 p.m. “Question & Answer” Budget Workshop for the Board Members. Both of these meetings are in advance of the 7:30 p.m. regular monthly Full County Board Meeting.

PLACE THE BUDGET ON FILE FOR PUBLIC INSPECTION

It was moved by Mr. Foster, seconded by Mr. Stoddard and it was moved unanimously to forward a resolution to the Full County Board to place the FY 2015 Budget on file for public inspection.

ADJOURNMENT

It was moved by Mr. Stoddard, seconded by Mrs. Tobias, and it was carried unanimously to adjourn the meeting.

Respectfully submitted,

Stephen Reid, Chairman

Tasha Stogsdill, Recording Secretary

**De Kalb County
Items Sold on August 15, 2014**

Item #	Purchaser	Property Address	Purchase Price	Recording or Title Fee	Auctioneer Fee	Contract Price
0814002X	Royer, Tim 06-20-400-027 238 Merry Oaks Dr. Sycamore, IL 60178	PEACE RD. SYCAMORE, IL	10,270.00	50.00	0.00	10,320.00
0814011X	Wolff, Shawn K. 08-23-278-046 P.O. Box 114 DeKalb, IL 60115	OFF 11TH ST. DEKALB, IL	600.00	50.00	0.00	650.00
0814015X	Simpson, Tad 09-17-328-001 451 W. Macon St. Decatur, IL 62522	HIBISCUS AVE. CORTLAND, IL 60112	1,845.67	50.00	0.00	1,895.67
0814016X	Simpson, Tad 09-17-329-009 451 W. Macon St. Decatur, IL 62522	MAGNOLIA AVE. CORTLAND, IL 60112	1,445.67	50.00	0.00	1,495.67
0814018X	Simpson, Tad 09-28-351-013 451 W. Macon St. Decatur, IL 62522	STRATFORD AVE.	1,964.50	50.00	0.00	2,014.50
0814019X	Simpson, Tad 09-33-100-007 451 W. Macon St. Decatur, IL 62522	OFF PRESTON ST. & LEXINGTON AVE.	1,345.67	50.00	0.00	1,395.67
0814020X	St. Mary Church 11-03-126-010 302 Fisk Ave. DeKalb, IL 60115	SOUTH POINTE DR. DEKALB, IL 60115	610.00	50.00	0.00	660.00
0814022X	McMillen, Richard C. 18-33-351-030 320 E. Lasalle St. Somonauk, IL 60552	470 E. MARKET ST. SOMONAUK, IL 60552	5,382.10	50.00	0.00	5,432.10
			\$23,463.61	\$400.00	\$0.00	\$23,863.61

FY 2015 BUDGET PARAMETERS

◇ Salaries	2%
◇ Benefits	
◇ Health Insurance	10%
◇ IMRF/SLEP Pensions	11.08% / 20.94%

FY 2015 BUDGET PARAMETERS

◇ Commodities & Services	1.3%	\$65,000
◇ Tax Cap		
◇ COLA	1.5%	
◇ New Construction	<u>0.8%</u>	
◇ TOTAL	<u><u>2.3%</u></u>	

INITIAL CHALLENGES FOR GENERAL FUND

2014 Reserves	(\$927,000)
Nearly Flat Revenues	\$100,000
Additional Cost of Existing Services	(\$1,000,000)
15 New Position Requests	(\$1,225,000)

**FY 2015 RECOMMENDATION
GENERAL FUND SUMMARY**

Budget	\$28,500,000
Reserves Utilized	\$800,000
New Positions (1.5)	\$70,000
Maintains Existing Services and Staff	

**DEKALB COUNTY
GOVERNMENT**

**FY 2015 BUDGET
RECOMMENDATION**

SEPTEMBER 3, 2014

Gary Hanson
County Administrator

Pete Stefan
Finance Director

**DEKALB COUNTY GOVERNMENT
NARRATIVE FOR FY 2015 BUDGET
Administrative Recommendation September 3, 2014
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Budget Basis

1. The 2015 Budget represents revenues and expenditures from 73 cost centers across 47 different and independent funds. Revenues have been estimated realistically, but on the conservative side. The downturn in the economy continues to put a strain on local revenues with many fee categories on a declining trend. Additionally, financial difficulties at the State level make 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 3% from \$1,726,500,218 to \$1,678,000,000. 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 \$13,000,000. The value of the average home is expected to decline about 3% in 2014 following declines of 7% in 2013, 8% in 2012, and 5% in 2011. This has reduced the value of a \$200,000 home in 2011 to just over \$165,000 in 2014.
3. During 2012, the County’s outside independent auditing firm, Sikich LLP of Naperville, Illinois, conducted a special review of what would be an appropriate General Fund balance at the end of each fiscal year. Their conclusion was 35% of annual expenditures would be appropriate at that time; however, the target should be re-evaluated and refined periodically to address changes in the operating or financing environment of the County.

Over the past two years, 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 balance in these other funds has increased over the past two years, and since the Section 5311 and Downstate Operating Assistance Program transportation grants are now being accounted for in a separate Federal Transportation Grant Fund, the fund balance requirement in the General Fund has decreased from 35% to 28% as of December 31, 2013.

- At the end of 2013, the unrestricted fund balance was \$10,119,272 and it is projected to be \$9,198,172 at the end of 2014 per the approved FY 2014 budget. That analysis is important background information in understanding the financial implications of the 2015 General Fund Budget being based on utilizing \$800,000 of fund balance. As it turns out, that level of utilization would still leave the fund balance at \$8.4 million. If needed, this near similar level of utilization could be repeated in 2016 and still keep the overall fund balance at a safe level in accordance with the updated fund balance target.
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 \$10,000, Public Health with a reduction of \$10,000, Veteran's Assistance with a reduction of \$10,000, and collectively, the three Highway Funds with a total reduction of \$65,000. Additionally, the Tort & Liability levy is decreased by \$139,000 from last year's extension due to eliminating the \$100,000 transfer to the General Fund by levying that amount directly in the General Fund, and re-allocating the remaining \$39,000 to the General Fund due to the sufficient fund balance accumulated in the Tort & Liability Fund. The General Fund also captures the increase from new construction dollars with the exception of a \$29,000 increase reserved for the Mental Health Fund in accordance with their budget request.
 5. The cost-of-living adjustment (COLA) under the Property Tax Cap Law is set at 1.5% for the 2014 levy year for 2015 collections in accordance with the budget parameters established for FY 2015. 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. An additional 0.8% is included to account for the increase from new construction.
 6. For 2015, General Fund Departments were given the challenge of not increasing their Commodities & Services expenses by more than 1.3% of their prior year budgets in accordance with the budget parameters established for the FY 2015 budget. With that as a base parameter, the departments then submitted their overall requests for 2015. Those requests are accepted as presented in the FY 2015 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 through D. Departments also submitted detailed justifications for any line items in the Commodities & Services section that were \$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 2% wage adjustment as of January 1, 2015. The MAP Union for Sheriff's Officers includes a 2.25% increase to the pay scales effective January 1, 2015. The contract for the Teamsters Union for the Court Services (Probation) Department expired on November 30, 2013 and negotiations for a new contract are currently underway with MAP who was selected as the new collective bargaining representative upon expiration of the prior contract last November. The contract for the Operating Engineers (Highway Department) will expire on December 31, 2014 and will be negotiated this fall.
8. Non-union increases are being set at 2% for 2015, effective with the pay period beginning December 28, 2014. The Exempt Department Heads will also receive a 2% increase in pay as of the same date.
9. There are several miscellaneous salaries that the County sets for various appointed Boards and employees. Those salaries and any associated increases are: Conflict Assistant Public Defenders from \$24,250 to \$24,750 per individual; the allocation for part-time Deputy Coroners increases from an aggregate of \$43,100 to \$44,000; ESDA Director from \$43,700 to \$44,600; the part-time ESDA employee remains the same at \$2,600; the County Historian from \$6,900 to \$7,100 and the stipend for a primary assistant stays the same at \$3,900; the Board of Review is increased from \$10,100 to \$10,300 for the Assessment Year starting May 1, 2015; 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 has established salaries for the County Board, County Clerk & Recorder, County Sheriff, and the County Treasurer in November of 2013 so that all candidates for those positions will be aware of the salary for the upcoming term.

11. 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. 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 currently has a two-tier premium system, with a carve-out for retirees to add an "employee plus one" category. When renewal rates for 2015 are received in the fall, a four-tier premium system will be considered for implementation depending on the impact to the existing two tiers, and with the stipulation that both the two-tier system and the four-tier system generate the same amount of premium dollars to fund the health insurance program for the coming year. 25% of the insurance premiums are paid by the employee and the County is responsible for the remaining 75%.

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 10% for 2015 and includes a budgeted addition to plan reserves.

12. An Open Enrollment period for Health Insurance is authorized for the 2015 Plan Year. In addition, an Open Enrollment period is confirmed for 2016. This is being done 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. Employees in positions that are eligible for Health Insurance but who have alternative insurance coverage available to them through other sources, may elect to participate in the County's Insurance Buyout Program. The payment to those employees for 2015 will be \$3,000, the same amount as in 2014.
14. As of January 1, 2015, term Life Insurance coverage for employees is raised from \$48,000 to \$49,000, with no change in the rate per thousand of coverage.

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) 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 2015, though it appears that the County has reached a plateau regarding rates, as the regular IMRF rate decreases from 11.75% to 11.08% of covered salaries. To lessen the departmental impact of the higher-than-normal rates in prior years, the County had, through its "Rate Stabilization Fund", subsidized the rates charged to departments by limiting the percentage increase for regular IMRF to no more than a 0.5% increase since 2005. This was possible because several years ago the County established a reserve fund to allow for more moderate rate increases each year until the rate charged equaled the actuarially required rate. In 2015, this internal rate subsidy can be eliminated because the actuarially required rate of 11.08% is only a 0.08 % rate increase from the 11% rate charged to departments in 2014. The Sheriff's Law Enforcement Personnel (SLEP) rate also remains at a higher level of funding, but it will decrease as well from 22.15% to 20.94% of covered salaries.

Staffing Levels

16. The State's Attorney has requested two new positions. One is a Level 2 attorney at a cost of \$93,000. This request, like several others, is related to the opening of a "seventh" courtroom. With an additional Judge available to hear cases, the court calls are expected to be modified which will necessitate more experienced attorneys in more courtrooms. The second position request is for an Investigator at a cost of \$95,000. This position will relieve attorneys of doing investigative work so that they can focus on their primary task of trying cases. Unfortunately, with the County already experiencing flat revenues for 2015 as well as the reliance on reserves just to fund operations before any new programs or staff are considered, both requests are denied. *(Please refer to Item #58 below for a possible reversal of this denial.)*
17. The Court Services Department is requesting the addition of two positions. The first one is for an Adult Probation Officer at a cost of \$70,000 and the second is for a Supervisor position at a cost of \$82,000. The rationale and documentation submitted with this budget request is more than convincing of the need. Unfortunately, with the County already experiencing flat revenues for 2015 as well as the reliance on reserves just to fund operations before any new programs or staff are considered, this request is denied. *(Please refer to Item #58 below for a possible reversal of this denial.)*

18. The Circuit Clerk has requested the addition of two Court Clerks at a cost of \$57,000 each. This request, like several others, is related to the opening of a “seventh” courtroom. Like other similar requests, the need is justified and it has been many years since the General Fund paid for additional staff in the Circuit Clerk’s Office. While funds are very limited in the General Fund, it is essential to have a Court Clerk in the Courtroom and therefore one position, of the two requested, is approved, effective January 12, 2015. *(Please refer to Item #58 below for a possible reversal of this denial.)*
19. The Public Defender has requested the addition of a Level 2 Assistant Public Defender at a cost of \$93,000. This request, like several others, is related to the opening of a “seventh” Courtroom. The Public Defender notes that with the additional Judge, the Courts contemplate using the position to hear cases that range upwards to Class X offenses in the areas of Domestic Violence and DUI, as well as juvenile matters. Unfortunately, with the County already experiencing flat revenues for 2015 as well as the reliance on reserves just to fund operations before any new programs and staff are considered, this request is denied. *(Please refer to Item #58 below for a possible reversal of this denial.)*
20. The Public Defender has also requested that a salary review be initiated for his office as he has experienced a high degree of turnover as our current starting salary is \$42,600. We concur that our starting salary is too low, yet existing finances makes it difficult to address starting pay and related salary compression issues once lower salaries are increased. If turnover can be reduced, retaining experienced attorneys would help address the large case-load when staff numbers cannot be increased. Consequently, if the General Fund gets relieved of subsidizing the Court Security Fund (see Item #34 below) through a fee increase, the Public Defender is then authorized to allocate up to \$45,000 in salary increases, with said new pay scale subject to concurrence of the Presiding Judge and County Administrator. *(Please refer to Items #58 and #59 below for a possible reversal of this denial.)*
21. The Judiciary has requested a part-time Bailiff position at 19 hours per week, costing \$13,000 per year. This request, like several others, is related to the opening of a “seventh” Courtroom. While finances are extremely tight in the General Fund, a bailiff is essential to the operation of a Courtroom and the request is approved effective January 12, 2015.

22. The Sheriff has requested two Correction Officers at a cost of \$92,000 each. This is a reflection of the Jail over-crowding problem, particularly how that impacts increased transports to other counties, more transports for court appearances, additional problems dealing with mentally ill and problem inmates, and added security concerns that come with the opening of an additional Courtroom. Unfortunately, with the County already experiencing flat revenues for 2015 as well as the reliance on reserves just to fund operations before any new programs and staff are considered, this request is denied. *(Please refer to Item #58 below for a possible reversal of this denial.)*
23. The Sheriff has also requested three Correction Officers at a cost of \$92,000 each to serve on a Transition Team during the Jail Expansion construction project. While the arguments are many for such a transition team, this request is denied because of funding and because an approval date for the Jail Expansion project does not appear to be imminent. When the project moves forward, the cost for a transition team should be made a part of the project cost and not a part of the County's General Fund. *(Please refer to Item #58 below for a possible reversal of this denial.)*
24. The Sheriff has requested additional part-time hours for the Corrections Department as well as the necessary dollars for related pension costs for all part-time Correction Officers. The additional hours are related to the continued Jail over-crowding issue and these hours are used to help with those additional needs, as well as fill in for existing staff for vacations, sick time, medical leaves, and training. The request is to go from 80 hours per week of part-time help to 156 hours per week at a cost of \$70,000. In addition, because officers are regularly exceeding the 1,000 hour threshold for pension participation, this request asks for an additional \$15,000 per year to cover pension costs. In light of very tight finances in the General Fund, the pension cost is approved, but the additional 76 hours is denied. *(Please refer to Item #58 below for a possible reversal of this denial.)*
25. The Sheriff has requested an additional 1% pay increase (above the recommended 2% increase for non-union personnel) for each of the five people in his Administrative team, at a total cost of \$6,000. The rationale for this additional increase is to keep pace with the unionized deputies in the Sheriff's Office and to help offset corresponding wage compression. However, given the tight General Fund finances and the attempt at meeting other priorities, this request is denied. *(Please refer to Item #58 below for a possible reversal of this denial.)*

26. The Highway Department is requesting additional hours for seasonal help. For the winter season, the request is for two people, with each working 32 hours per week for 21 weeks at a cost of \$27,000. For the summer season, the request is to increase from 4 people to 6 people with each working 40 hours per week for 16 weeks, at a total incremental cost of \$12,000. In addition, the request includes increasing the pay for all six workers from \$8.25 per hour to \$9.25 per hour at a total incremental cost for all six people of \$4,000. Because the Highway Department has its own funding sources separate from the General Fund, and the seasonal workers can be helpful with extra projects and reducing overtime costs, this request, which totals \$43,000, is approved.
27. The Treasurer's Office has requested an upgrade for the Administrative Clerk B (#5510) position to that of Accounting Clerk A (#5505) at a cost of \$3,000. The request reflects how the duties have changed over time and, because this is a very small office, this position must often back-up higher grade positions. However, given the constraints on the General Fund, this request is denied. *(Please refer to Item #58 below for a possible reversal of this denial.)*
28. In anticipation of a retirement in his office by the end of 2014, the Finance Director has requested an upgrade in the position of Accounting Supervisor (#2502) to that of an Assistant Finance Director (salary range of \$60,000 to \$90,000). The actual cost of this request is contingent on the final hiring decision. While this would raise the bottom of the range by \$14,000, the actual budget cost in 2015, from 2014, is expected to range from zero to \$10,000, depending on the degree of experience sought. This request is accepted for the position upgrade without dollars added to the budget, but additional dollars that would be needed for increased professional experience is denied because of the constraints on the General Fund. *(Please refer to Item #58 below for a possible reversal of this denial.)*
29. The Facilities Management Director has requested the addition of two positions. The first is for a Maintenance Worker 2 position at a cost of \$66,000. Increased workload and the possibility of starting a second shift are the reasons for the request. The second request is for a Maintenance Worker 3 position at a cost of \$70,000. The reasons cited for this request are to have a higher skilled worker to do projects with little supervision, and this person would be the lead person if a second shift was started. However, because of the tight financial constraints on the General Fund, this request is denied. *(Please refer to Item #58 below for a possible reversal of this denial.)*
30. The Veteran's Assistance Commission is requesting two part-time (3.5 hours per day each) "In-Take Worker" positions at an annual cost of \$12,000 each. As the Veteran's Office has an independent Board for oversight, and a dedicated tax levy for the office, these positions are approved as of January 12, 2015.

Operating Issues

31. 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 seven different categories including Animal Control, Food Sanitation, Potable Water, Sewage, Real Estate Inspections, Clinic Services, and Vital Records. These increases are approved and are expected to generate approximately \$90,000 in additional revenues.
32. The Supervisor of Assessments has budgeted additional funds in Commodities & Services of \$42,600 in 2015 mostly because that is a “quadrennial” year --- every fourth year all properties are re-assessed and that necessitates additional newspaper publishing costs as well as mailing costs. Fortunately, the increased costs in the Assessments budget coincides with the Election cycle that has just one election in odd numbered years, rather than the two elections in even numbered years. Consequently, the Election Budget is decreasing by \$40,000 in 2015 for Commodities & Services.
33. How costs for the Sheriff’s E-911 Communication Center are allocated to the various users of the system has been the focus of much discussion during 2014. The allocation formula for the Service Year of July 1, 2014 through June 30, 2015 was changed to a system based on share of call volume. While this lowered the cost for some, it raised the potential fee substantially for smaller towns once the 7 year phase-in period was completed. As a collective group, the small towns went from \$130,000 to \$175,000 starting July 1, 2014. With an apparent desire to amend the allocation plan to lessen the long-range burden on smaller towns, this Budget anticipates a two-tier plan. The first tier would allocate costs on call volume for those entities who were authorized to be in a PSAP (Public Safety Answering Point) at the start-up of the county-wide E-911 system. A second tier would then be used to allocate cost shares from the Sheriff’s Tier One share. Specific plan details will be forwarded to the Law & Justice Committee for consideration. However, the Sheriff’s request to freeze the small town allocation of \$175,000 is not accepted. It is noted that the cost of labor contracts continue to rise and those costs need to be covered. However, this budget limits any increase for the Service Year beginning July 1, 2015 to just the escalation factor of the labor contract. This will increase the \$175,000 allocation to \$182,000.

34. The Court Security Fund fee revenues (\$291,000) do not support the operating expenditures (\$496,800) and therefore a contribution of \$200,000 from the General Fund is required, up from \$150,000 in 2014. The County's Legislative initiative to get approval to increase the Court Security Fee, to a level which equals the operating costs, was stalled at the last minute in the State Legislature. The County remains committed to getting Legislative approval for this fee increase as that would free up General Fund dollars which could then be used for other General Fund services. (*See Item #59 below for additional allocations.*)
35. The Law Library Fund is projected to have a deficit balance at the end of the 2014 fiscal year of \$12,000. Based on initial budget requests for 2015, the deficit would grow to \$56,000 by the end of 2015. The County's General Fund cannot support this fund at this time. We ask the Court Offices who utilize the Law Library to re-assess their requested expenditures (\$79,800) and bring them to a level that is equal to the projected fee revenues of \$36,000.
36. Membership in "Metro Counties", an organization which provides legislative lobbying among other services on behalf of the 12 largest counties in Illinois, has had a sharp dues increase from \$3,300 to \$6,300. In order for the Administration Budget to stay within the target of 1.3% for Commodities & Services, this membership is being dropped in 2015. The County will need to rely on its membership in the Illinois Association of County Boards to provide lobbying services for its legislative initiatives.
37. 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 is being reduced for 2015 to an amount that is anticipated to cover normal claims without impacting the current level of reserves for large claims.
38. 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 2015, the Asset Replacement Fund continues with about \$770,000 placed into this fund to cover such items as police cars, computer network equipment, software, and police communication equipment, with projected purchases of \$700,000 for 2015.

39. Three line-items dealing with detention have been reduced from the original requests. The Sheriff requested increasing the budget for housing inmates in other counties from \$780,000 to \$1,000,000 noting increased usage. When looking at 7 months of actual data in 2014, the County is actually on course to spend \$1,070,000. However, a pre-trial release program which was approved for 2014 and anticipated to lower our costs by \$220,000 a year (based on diverting 10 inmates out of the jail system) was not fully operational until mid-2014. Therefore, the County should still experience savings from this program and the 2015 out-of-county housing budget for the Sheriff's Office is set at \$850,000 (\$1,070,000 minus \$220,000). The Court Services Department has budgeted \$85,000 for Juvenile Detention and \$135,000 for Specialized Care & Treatment. These amounts are more reflective of a worst case scenario rather than a multi-year trend. Consequently, those budgets are reduced by a total of \$40,000.
40. The Landfill Host Benefit Fund has only minimal amounts budgeted for 2015. The Host Agreement with Waste Management stipulates that \$200,000 will go for the County's Solid Waste Program for education and special recycling collections and projects. In addition, \$100,000 will go to the Forest Preserve District for land and water conservation efforts as well as environmental education. In future years, both amounts will be adjusted for cost-of-living-adjustments (COLA) based on the COLA utilized for the prior year per ton fee paid by Waste Management. Other monies to be spent out of this Fund will require formal County Board approval, though they are anticipated to be used for the Jail Expansion project.
41. Several new accounting Funds have been added since the 2014 Budget was approved. Those include the Neutral Exchange Program Fund (#1220), the Renewal & Replacement Highway Facilities Fund (#1236), the Landfill Host Benefit Fund (#1248), and the Evergreen Village Operations Fund (#1487). These will add \$2,345,400 in revenues and \$334,400 in expenses to the total Budget which is important to remember when comparing original Budgets between years.

Boards & Agency Funding

42. The Health Department will receive \$405,000 (up from \$399,000 in FY 2014) to offset IMRF and FICA charges for their employees. This amount is based on the 11.08% department charge for IMRF and 7.65% for FICA. The Health Department is allocated \$180,000 (same as in FY 2014) for building maintenance costs. 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 2015 and also did not need one in 2014, though the County did purchase new licensing software.

43. Funding is provided in FY 2015 for several entities: (a) Economic Development Corporation is approved at the requested \$45,000 (same as 2014); (b) Court Appointed Special Advocates (CASA) is approved at the requested \$40,000 (same as 2014); (c) Ag Extension is approved at \$32,000 (same as 2014) though the request was for \$36,000; (d) Soil & Water Conservation District is approved at \$25,000 (same as 2014); (e) the Joiner History Room is approved at \$12,000 (same as 2014); (f) the Convention & Visitors Bureau is approved at \$15,000 (same as 2014); (g) the Local Emergency Planning Commission is approved for \$1,600 (same as 2014), though \$2,000 was requested; and (h) Community Action is granted \$7,000 (same as 2014) for their administrative fee for managing the Senior Services grants.
44. The Children's Waiting Room will receive about \$15,000 in fee revenues in 2015 based on the current fee of \$5 per civil case filed. That amount is far below the approved operating budget of \$24,000 in 2014 and \$36,000 in 2013. Therefore, this budget endorses the increase of this fee from \$5 to \$10, effective January 1, 2015. A separate resolution will be submitted to the County Board later this year to authorize this fee increase. However, until the Board should adopt that resolution, the 2015 Budget only authorizes \$15,000 in spending. In addition, should the fee be subsequently increased, it is expected that the initial increased revenues will be used to pay back the expected \$6,000 cash flow shortage as of December 31, 2014.
45. The Neutral Exchange Program is new for 2015 and is supported by a fee on civil court cases that was approved by the County Board in 2014. This program will allow for a local social service agency to provide the setting and security to safely "hand-off" children between parents for court-approved visits. The initial funding is approved at \$22,800 with opportunities for reimbursement of uncovered costs if revenues so allow. *(It is anticipated that this amount may change before the Budget is finalized in November as only one month of revenue data is available on this new fee as of this writing.)*
46. The Community Mental Health Board has requested a 1% (\$29,000) increase in their property tax levy for a total levy of \$2,375,000. The Mental Health levy is unique in that the tax cap parameters are applied separately to this fund without grouping it with all other County levies. This fund is also below its tax rate cap of fifteen cents. Consequently, this levy increase is approved as requested.

Bonds & Loans

47. 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 service 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.
48. This budget authorizes paying off early (September 30, 2016 is the original pay-off date) the remaining loan from the Public Building Commission which was used for the construction of the Community Outreach Building. The pay-off amount is about \$207,000 as of September 30, 2014 and this will save about \$12,500 in interest costs. This money will come from the Opportunity Fund and the authorization is retroactive to September 30, 2014. With the loan expired, gross land-lease revenues of \$105,000 will be deposited into the General Fund. The net sales tax monies (\$100,000) will continue to be deposited into the County's PBC Lease fund to assure that other debt payments and obligations to the City of DeKalb (\$87,500) are met. The sales tax money is 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).
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 just under \$1,000,000 in 2015. 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 and 7.2% in 2014. It is quite likely that reductions will continue in 2015. 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 if sales tax revenues should decline. The bonds will be fully retired on December 15, 2029, subject to a call provision in December, 2020.

Capital Projects

50. The project to build a 140 mile county-wide fiber optic network was completed in 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 \$25,000 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.
51. The planning for the Jail Expansion project started during 2011 and the Schematic Design phase was completed in September, 2012. About \$500,000 was spent on this planning effort from the 2010 Bond Issue and about \$250,000 was not used. During 2014, it became apparent that the original design of the expanded Jail would have to be modified as the two ensuing years increased project costs and reduced bonding amounts. In order to arrive at a new Jail plan with a scaled down design, additional funds are being spent in 2014 on that function in the range of \$50,000 to \$60,000. While no specific dollars are budgeted for 2015, if this new plan is approved and moves forward, additional monies will need to be approved by the County Board during 2015 to continue with design work.
52. Like the past four years, no additional funding allocation is made to the Special Projects Fund and only minimal capital projects are approved for 2015. Projects that are approved include the Broadband network mentioned above (\$25,000), the final phase of the Sheriff's high-band repeater system for the Squad cars (\$32,000 in 2014 and \$32,000 in 2015), security camera recorder system for building entrances (\$20,000), a bike path connector link to the Great Western Trail through Evergreen Village (held over from 2014 for \$20,000), a continuation of the County's participation with connector bike paths being constructed by municipalities (\$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 network infrastructure and mobile web applications (\$28,000). The total budget is \$170,000.

53. Two projects involve using money from the County Farm Fund for the Health Facility campus. First, \$40,000 is approved for applying a “rejuvenator” to the parking lot which was re-done in 2012. This is a new process for the County which is just being implemented by the County Engineer for road projects. The intent is to apply a coating which will help the surface of the parking lot to last longer and because it is a clear coating, the lot will not need to be re-stripped, except in areas where normal fading has occurred. The second project is to hire experts in the area of alternate energy sources, specifically for wind energy and solar energy. The Facility Manager would like to use an alternate source of energy for the electric needs at the Community Outreach Building. This appropriation, for up to \$60,000, is to identify the positives and negatives of each energy source as well as a pay-back period for the investment. If the consultants find this to be a promising financial endeavor, it is anticipated that funding would be made available in 2016 to actually install and utilize a new energy source.
54. There are four Renewal & Replacement Funds in place for various sites and buildings. Several projects were requested and approved for 2015. The major items included are an elevator for the Administration Building (\$200,000), a roof for the older half of the Courthouse (\$117,000), Jail security items for video and finger-printing (\$72,000), updates to the Multi-Purpose Room (\$25,000), seal coating and re-stripping the Sycamore Campus parking lots (\$17,000), hallway floors and entrances in the Administration Building (\$15,000), modification to the Courthouse security area (\$10,000), and miscellaneous landscaping, painting, concrete repairs, and contingencies on both campuses (\$84,000). 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 \$540,000 including contingencies.
55. Each year the Highway Department presents five-year plans for both their Equipment Replacement needs and their Transportation Improvement Program. For 2015, the purchase of eight major equipment items costing just over \$700,000 has been requested and accepted as part of the Highway budget. Six projects are included in the Transportation Improvement Plan at an estimated cost of \$9,615,000. 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 will begin setting aside an annual amount (\$100,000 in 2015) to build up a “Renewal & Replacement Fund” for capital needs for the Highway’s buildings and grounds.

56. The County worked for several years 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 were secured to finance this project. This biggest share of the potential \$7.1 million project will be completed in 2014. The 2015 budget carries a spending authorization of about \$1,325,000 to finish the project, though the exact number will vary depending on how much actually gets completed by December 31, 2014. No local monies are expected to be utilized for this project except 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. Once the project is completed, this land must forever remain as “Open Space”.
57. In recent years, the Opportunity Fund has received funding from a special “sales tax sharing agreement” with the City of DeKalb. The sales tax revenue is generated from the County’s fifty percent share of the City’s one-half cent home rule sales tax that was effective as of January 1, 2004 from retail sales on both the former County Farm and County Home sites. For 2015, the amount from this portion of the sales tax is estimated to be \$320,000. Beginning with the 2015 Fiscal Year Budget, the first \$300,000 of the annual revenue is directed to the County General Fund to pay for general operating expenses. The balance of the revenues, as well as existing fund balance reserves, will remain in the Opportunity Fund to help with funding unique opportunities as decided by the County Board from time to time. Possible upcoming uses for the Opportunity Fund are in the areas of economic development, such as business incubator programs, assistance with establishing an Enterprise Zone, or in areas of tourism and entertainment.

Contingency & Appeal Process

58. For all the requests for new positions and salary changes that were denied in the above paragraphs, a “second chance” opportunity is being made available for those Departments Heads. If a Department Head can identify a new permanent revenue source for funding the positions and salaries requested in the General Fund, and if that request then has the support of the oversight Standing Committee, then the position will be recommended to the Finance Committee for inclusion in the FY 2015 Budget. These second chances should be advanced via the budget appeal process described in Item #60 below.

59. Additional contingency money may become a reality in late 2014 or sometime in 2015. This is money described in Item #34 above about an increase to the Court Security Fee. Should the Legislature change the law to allow County Boards the ability to increase fees to the level of the actual cost of providing Court Security, this would free up \$200,000 in the General Fund that could be used for other items. Should that come to fruition, this budget earmarks the first \$45,000 to provide additional funding to the Public Defender's Office for salaries which are reflective of the marketplace in accordance with the stipulations in Item #20 above. The remaining \$155,000 will be available for reducing the reliance on reserves or for meeting Departmental needs, which would require approval by the County Board through a request and review process to be determined later.

60. County Board Members, Department Heads, and Outside Agencies once again are offered an "appeal process" to object to the Budget as originally submitted by Administration. These appeals should be directed to the Finance Office by September 30, 2014. Budget Form P is available on the County's website to assist with the writing of an appeal, but any format is acceptable. Appeals will be heard by the appropriate County Board Standing Committee and if successful at that level, then they will be considered by the Finance Committee at their November 5, 2014 meeting. This budget is scheduled for adoption by the County Board at their November 19, 2014 meeting.

DEKALB COUNTY GOVERNMENT

- FY 2015 BUDGET -

PROPERTY TAX LEVIES

(A)	(B)	(C)	(D)	2015 Budget Based on Column E		(F)	(G)	(H)
				(E)				
	Actual	Actual	Actual	Budget	Budget	Legal Notice	Increase	Increase
1. Assessment Year	2011	2012	2013	2014	2015	Publication	From 2014	From 2014
2. Collection Year	2012	2013	2014	2015	2015	2014	To 2015	To 2015
						2015	Expected	Publication
FUNDS:								
3. General	10,340,109	10,974,121	11,754,877	12,425,000	12,425,000	12,425,000	5.7%	5.7%
4. Retirement (FICA)	100,033	100,173	99,964	100,000	100,000	100,000	0.0%	0.0%
5. Retirement (IMRF)	100,033	100,173	99,964	100,000	100,000	100,000	0.0%	0.0%
6. Tort & Liability	1,050,040	1,050,137	888,802	750,000	850,000	850,000	-15.6%	-4.4%
7. PBC Lease	175,108	175,023	174,894	175,000	175,000	175,000	0.1%	0.1%
8. Highway	1,850,100	1,850,029	1,724,946	1,680,000	1,680,000	1,680,000	-2.6%	-2.6%
9. Aid to Bridges	950,008	925,015	849,956	840,000	840,000	840,000	-1.2%	-1.2%
10. Federal Hwy Match	760,087	800,078	849,956	840,000	840,000	840,000	-1.2%	-1.2%
11. Health	470,134	425,082	399,857	390,000	390,000	390,000	-2.5%	-2.5%
12. Mental Health	2,215,129	2,295,034	2,345,623	2,375,000	2,375,000	2,375,000	1.3%	1.3%
13. Senior Services	495,092	450,032	429,899	420,000	420,000	420,000	-2.3%	-2.3%
14. Veterans Assistance	608,719	555,046	514,842	505,000	505,000	505,000	-1.9%	-1.9%
15. Nursing Home	0	0	0	0	0	0	0.0%	0.0%
16. Tax Cap Totals	19,114,592	19,699,943	20,133,581	20,600,000	20,700,000	20,700,000	2.3%	2.8%
17. PBC Bonds - Not Capped	555,761	580,927	606,174	625,000	625,000	625,000	3.1%	3.1%
18. ** TOTAL TAX LEVY	19,670,353	20,280,870	20,739,755	21,225,000	21,325,000	21,325,000	2.3%	2.8%
19. Capped Dollar Change	214,590	585,351	433,638	466,419	566,419	566,419		
20. Capped Percent Change	1.2%	3.1%	2.2%	2.3%	2.8%	2.8%		
21. Total Dollar Change	239,961	610,517	458,885	485,245	585,245	585,245		
22. Total Percent Change	1.3%	3.1%	2.3%	2.3%	2.8%	2.8%		
23. Equalized Assessment ('000)	2,029,064	1,861,945	1,726,500	1,678,000	1,688,000	1,688,000		
24. Percent Change from prior year	-5.5%	-8.2%	-7.3%	-2.8%	-2.2%	-2.2%		
25. Property Tax Rate	0.96943	1.08923	1.20126	1.26490	1.26333	1.26333		
26. Market Value of \$200,000 Home since 2011	200,000	183,520	170,178	165,396	166,383	166,383		
27. County Tax on this Home	588.12	600.96	609.35	621.47	624.86	624.86		
28. Average Assessed Value of Cropland Acre	297	327	360	395	395	395		
29. County Tax per Cropland Acre	2.88	3.56	4.32	5.00	5.00	5.00		

FY 2015 ADOPTED BUDGET

ALL FUNDS

Fund #	Fund Name					FY2015				
		Property Taxes	Other Revenues	Transfers Received	Total Received	Salaries & Benefits	Capital	Commodities & Services	Transfers Paid Out	Total Expenses
1111	General Fund	12,625,000	15,686,700	230,000	28,541,700	22,085,000	206,500	5,036,000	1,213,000	28,540,500
1211	Retirement	0	2,000	0	2,000	0	0	0	0	0
1212	Tort & Liability	850,000	88,600	72,400	1,011,000	0	0	983,000	0	983,000
1213	PBC Lease	800,000	100,500	0	900,500	0	550,000	337,500	0	887,500
1214	Micrographics	0	155,500	0	155,500	93,000	1,600	85,500	20,000	200,100
1219	Circuit Clerk Electronic Citation	0	16,100	0	16,100	0	0	4,000	0	4,000
1220	Neutral Exchange Program	0	25,400	0	25,400	0	0	22,800	0	22,800
1221	Circuit Clerk Operations	0	57,100	0	57,100	0	0	15,000	0	15,000
1222	Law Library	0	36,100	0	36,100	0	0	79,800	0	79,800
1223	Court Automation	0	182,000	0	182,000	250,000	98,000	87,000	5,000	440,000
1224	Child Support	0	32,600	0	32,600	65,000	0	7,200	0	72,200
1225	Probation Services	0	132,000	0	132,000	0	0	173,000	50,500	223,500
1226	Document Storage	0	180,900	0	180,900	66,000	0	129,000	0	195,000
1227	Tax Sale Automation	0	30,300	0	30,300	2,200	600	6,000	0	8,800
1228	GIS - Development	0	8,000	0	8,000	0	1,000	291,000	15,000	307,000
1229	Court Security	0	291,100	200,000	491,100	477,000	8,300	11,500	0	496,800
1231	Highway	1,680,000	295,000	400,000	2,375,000	1,425,000	951,700	991,000	107,500	3,475,200
1232	Engineering	0	123,000	224,400	347,400	258,000	51,000	6,900	0	315,900
1233	Aid to Bridges	840,000	185,000	0	1,025,000	118,000	1,915,000	250,100	25,000	2,308,100
1234	County Motor Fuel	0	1,636,000	0	1,636,000	646,000	1,359,000	500,000	400,000	2,905,000
1235	Fed Hwy Matching	840,000	100	0	840,100	0	1,130,100	0	199,400	1,329,500
1236	R & R Highway Facilities	0	0	100,000	100,000	0	0	0	0	0
1241	Public Health	390,000	2,675,700	423,000	3,488,700	3,177,800	29,700	505,800	58,000	3,771,300
1242	Community Mental Health	2,375,000	3,500	2,000	2,380,500	190,800	67,500	2,060,500	61,700	2,380,500
1243	Community Action	0	299,400	7,000	306,400	264,000	0	30,600	5,500	300,100
1244	Comm Action - Revolving Loans	0	5,100	0	5,100	0	0	0	0	0
1245	Senior Services	420,000	0	0	420,000	0	0	410,800	7,000	417,800
1246	Veterans' Assistance	505,000	300	0	505,300	282,800	3,000	208,700	7,000	501,500
1247	Solid Waste Program	0	25,000	200,000	225,000	88,200	18,500	52,800	18,000	177,500
1248	Landfill Host Benefit	0	2,220,000	0	2,220,000	0	100,000	0	200,000	300,000
1471	Special Projects	0	1,000	0	1,000	0	145,000	0	25,000	170,000
1472	County Farm Land Sale	0	1,000	0	1,000	0	40,000	60,000	0	100,000
1475	Opportunity Fund	0	28,000	0	28,000	0	0	0	0	0
1476	Asset Replacement	0	55,000	718,700	773,700	0	700,000	0	0	700,000
1478	DATA Fiber Optic Network	0	27,000	25,000	52,000	0	5,000	225,000	10,000	240,000
1483	Federal Transportation Grant	0	871,800	0	871,800	20,000	0	851,700	0	871,700
1487	Evergreen Village Operations	0	0	0	0	0	0	11,600	0	11,600
1488	FEMA Grant - Evergreen Village	0	1,323,900	0	1,323,900	0	1,322,500	1,400	0	1,323,900
1501	Build America Bonds 2010	0	861,000	0	861,000	0	878,000	1,000	0	879,000
1505	Recovery Zone Bonds 2010	0	354,300	0	354,300	0	311,000	1,000	0	312,000
2501	Rehab & Nursing Center	0	14,732,800	0	14,732,800	8,729,300	297,600	5,131,300	200,900	14,359,100
2601	Medical Insurance	0	6,971,000	0	6,971,000	0	0	7,088,000	0	7,088,000
3774	History Room	0	1,300	12,000	13,300	12,100	2,000	4,000	0	18,100
3775	Children's Waiting Room	0	15,000	0	15,000	0	0	15,000	0	15,000
3776	Drug Court	0	128,000	59,000	187,000	161,000	0	71,900	0	232,900
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	124,000	0	124,000	0	43,800	33,000	45,000	121,800
9999	Non General - Fund Bal Utilized	0	3,120,000	0	3,120,000	0	0	0	0	0
** Total Budget **		21,325,000	53,110,600	2,673,500	77,109,100	38,411,200	10,236,400	25,785,000	2,673,500	77,106,100

FY 2015 ADOPTED BUDGET

GENERAL FUND DEPARTMENTAL BUDGETS

Dept #	Department Name	Property Taxes	Other Revenues	Transfers Received	Total Received	Salaries & Benefits	FY2015		Transfers Paid Out	Total Expenses
							Capital	Commodities & Services		
1110	Administration	0	0	0	0	493,000	0	52,000	2,900	547,900
1210	Finance	0	0	10,000	10,000	525,000	0	48,900	18,000	591,900
1290	Non-Departmental Services	12,625,000	8,833,000	42,000	21,500,000	0	4,000	346,400	430,000	780,400
1310	Information Management	0	207,000	88,000	295,000	962,000	8,500	126,300	184,000	1,280,800
1410	Supervisor of Assessments	0	38,500	0	38,500	469,000	0	85,600	2,800	557,400
1510	County Clerk	0	650,000	0	650,000	487,000	0	38,500	0	525,500
1530	Elections	0	10,100	0	10,100	151,000	0	324,400	0	475,400
1710	Planning	0	55,000	0	55,000	448,000	800	24,000	7,500	480,300
1810	Regional Office of Education	0	0	0	0	80,000	0	31,700	7,300	119,000
1910	Treasurer	0	48,000	0	48,000	294,000	0	32,300	0	326,300
2210	Judiciary	0	69,800	0	69,800	518,000	0	97,400	2,800	618,200
2220	Jury Commission	0	0	0	0	47,000	0	93,100	0	140,100
2310	Circuit Clerk	0	1,815,000	0	1,815,000	1,146,000	0	83,900	0	1,229,900
2410	Coroner	0	20,000	0	20,000	162,000	0	71,700	7,000	240,700
2510	ESDA	0	32,000	0	32,000	109,000	8,500	30,700	1,500	149,700
2540	Local Emergency Plan Comm	0	42,100	0	42,100	19,000	0	24,700	0	43,700
2610	Sheriff	0	977,000	45,000	1,022,000	5,954,000	26,400	404,100	281,000	6,665,500
2620	Sheriff's Merit Commission	0	6,500	0	6,500	5,000	0	22,600	0	27,600
2630	Sheriff's Auxiliary	0	0	0	0	0	2,500	6,300	0	8,800
2670	Sheriff's Communications	0	1,185,000	0	1,185,000	2,692,000	11,800	136,300	38,000	2,878,100
2680	Sheriff's Corrections	0	106,500	40,000	146,500	2,909,000	9,500	1,461,300	204,000	4,583,800
2710	State's Attorney	0	291,200	0	291,200	1,805,000	0	96,200	0	1,901,200
2810	Public Defender	0	105,000	0	105,000	914,000	0	65,600	4,000	983,600
2910	Court Services	0	240,800	5,000	245,800	1,174,000	0	214,600	0	1,388,600
4810	Facilities Management	0	75,200	0	75,200	703,000	83,500	859,400	20,200	1,666,100
4910	Comm Outreach Bldg	0	79,000	0	79,000	19,000	51,000	78,000	2,000	150,000
4920	Public Health Facility	0	0	0	0	0	0	180,000	0	180,000
4999	Utilization of Fund Balance	0	800,000	0	800,000	0	0	0	0	0
** Total General Fund		12,625,000	15,686,700	230,000	28,541,700	22,085,000	206,500	5,036,000	1,213,000	28,540,500

DEKALB COUNTY HEALTH DEPARTMENT
2015 Proposed Fee Increases

D

Program	2014 Fees	2015 Proposed Fee Increases	Estimated Revenue Generated	
ANIMAL CONTROL (Line Item 3531)				
Registration 1 year	1 year altered 17.00 1 year unaltered 34.00	1 year altered 19.00 1 year unaltered 38.00	\$37,000	
Registration 3 years	3 years altered 42.00 3 years unaltered 84.00	3 years altered 49.00 3 years unaltered 98.00		
Late Registration	10.00	15.00		
Inpoundment/Pickup First Offense	75.00	80.00		
Additional Dog/One Pickup	25.00	30.00		
Relinquishment	altered 50.00 unaltered 75.00			
FOOD SANITATION (Line Item 3543)				
Class A Food Establishment	520.00		\$13,000	
Class B Food Establishment	350.00			
Class C Food Establishment	185.00			
Class D Food Establishment	140.00			
Class E Food Establishment	1 day 50.00 2-4 days 100.00			
	140.00			
Plan Review - New Restaurant	385.00			
Plan Review - Established	210.00			
Restaurant Late Fee	50% of cost of license			
Non-Compliance Fee	55.00			
POTABLE WATER (Line Item 3542)				
Well Permit / Inspection / Sample	285.00	290.00		\$3,100
<i>\$100 well permit fee - State Statute</i>				
Water Sample with Collection	75.00			
Well Sealing Permit	75.00			
Monitoring Well Permit		100.00		
<i>\$100 first 10 holes; \$10 each additional</i>				
Geothermal Well		100.00		
<i>\$100 first 10 holes; \$10 each additional</i>				
Monitoring Well/Geothermal Well		100.00		
Sealing Permit		100.00		
<i>\$100 first 10 holes; \$10 each additional</i>				
SEWAGE (Line Item 3541)				
Septic Installer License	165.00	170.00		
Septic Permit - established	290.00	380.00		
Septic Permit - new	380.00			
REAL ESTATE INSPECTIONS (3551 and 3552)				
Well Inspection and Water Test Sample	165.00	170.00		
Additional Water Sample	55.00	40.00		
Septic Inspection	155.00	160.00		
CLINIC SERVICES		Based on current cost plus vaccine administration	\$31,100	
VITAL RECORDS				
First Copy (Birth)	15.00		\$6,500	
Each Additional Copy (Birth)	5.00	7.00		
First Copy (Death)	19.00	20.00		
Each Additional Copy (Death)	14.00	15.00		
TOTAL			\$90,700	

DEKALB COUNTY GOVERNMENT

P

FY 2015 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 2015 Budget as presented on September 3, 2014. 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 5, 2014. **Please use one form per item being appealed.**

Item Appealed:

Total Dollars Under Appeal:

What you would like to see happen:

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

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

TUESDAY, SEPTEMBER 30, 2014

--- SOONER IF POSSIBLE ---