

**DEKALB COUNTY GOVERNMENT
NARRATIVE FOR FY 2012 BUDGET**

Adopted November 16, 2011

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Budget Basis

1. The 2012 Budget represents revenues and expenditures from 73 cost centers across 46 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 the future years which are then difficult to deal with budget-wise.
2. The assessed value for the County is expected to decline by 5.7% from \$2,146,000,000 to \$2,025,000,000. Minimal new construction has occurred throughout the County and it is expected to only account for 0.7% of the County's assessed value. The value of the average \$200,000 home is expected to decline about 7%, reducing the value of the average home to \$186,000.
3. The General Fund Budget is based on utilizing \$840,000 of fund balance. If needed, this level of utilization can be repeated for a second year in 2013 and still keep the overall fund balance at a safe level of 25% to 30% of expenses as recommended by our outside auditing firm. The fund balance at the end of 2011 is projected to be about \$10,000,000 and by the end of 2012 it is projected to be \$9,160,000, which would be 34% of expenses.
4. Property tax levies for various funds were maintained at the same level as for 2011, except for the General Fund and the Mental Health Fund which proportionately divided the 0.7% increase allowed under the tax cap law for new construction. (The Mental Health Board requested \$100,000 more than this 0.7% increase.) The new construction levy assures that new developments pay an equitable share of taxes with long-term property owners. This has no added burden to current property owners whose tax bill should see no increase in 2012. The tax cap COLA for 2012 is 1.5%, but it is not being utilized in the levy.
5. For 2012, General Fund Departments were given the challenge of reducing expenses by 1.6% of their prior year budgets. With that as a base parameter, the departments then submitted their overall requests for 2012. Those requests are accepted as presented in the FY 2012 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.

6. Two Departments, Sheriff & State's Attorney, submitted budgets substantially in excess of the budget target - by \$225,000. In trying to accommodate those requests, it was noted that other departments generated savings of \$100,000 below budget targets. In addition, the original administrative target called for using \$800,000 in fund balance in 2012 and this has now been re-adjusted to \$900,000. The additional \$25,000 needed will have to come from each of those two offices not filling any staff openings during a period of turnover until their proportionate share is saved. (Sheriff \$21,000; St Attorney \$4,000)

Salaries & Benefits

7. Several labor contracts are already in place and this budget implements the salary increases in those contracts. The MAP (Sheriff's Officers) Union salaries are reflected of an arbitrated settlement that provides an average increase of 6.1%. The Sycamore Campus and Highway Department AFSCME Union will get a 2% increase on January 1, 2012 and an additional increase of 2% on July 1, 2012. The Health Department AFSCME Union will get a 3% increase on January 1, 2012 and another 2% increase on July 1, 2012. Open contracts for 2012 include the AFSCME Nursing Home Union, the Teamster Court Services Union, and the Operating Engineers at the Highway Department. Non-union increases are being set at 1.5% beginning January 1, 2012.
8. This budget also funds raises previously granted by the County Board for Elected Officials. As required by law, these were set at least 180 days prior to the elections in November, 2010 and range from 2% to 5%.
9. Last year the County began to look at adding an alternative health insurance plan, that being a High-Deductible Plan coupled with a Health Savings Account. The examination of that plan continued in the current year by defining a probable plan design and then examining specific claim data against that plan to see how current employees would be impacted by a change. Further discussions were held concerning the complexity of providing forums to employees to explain the new plan, the effects on the County a new plan would have in relation to Health Care Reform (specifically losing our "grand-father" status concerning implementation dates), and the impact of existing labor contracts.

After reviewing those various factors, the recommendation has emerged to continue with the traditional Preferred Provider Option (PPO) plan with Blue Cross in 2012. In 2013, employees would be offered the option of a PPO Plan or a High-Deductible Plan with a Health Savings Account. Because of the negative premium impact that a High-Deductible Plan would have on a PPO plan, 20% employee participation would be

required for the High-Deductible Plan before it would become reality in 2013. Offering a High-Deductible Plan includes the provision of the employer contributing its premium savings from a PPO plan to a Health Savings Account for the employee. Making the decision now regarding 2013 will provide adequate time to properly set up the new alternative plan and host multiple employee education programs well before it would be time for employees to enroll in a Health Plan in late 2012. Consideration will also be given during 2012 to move the traditional plan in 2013 from a two tier system (Single and Family) to a four tier system (Single, Employee plus Spouse, Employee plus Children, or Employee plus Spouse & Children) as well as equalizing the employer contribution percentage between Single and Family plans.

Renewal rates for 2012 were received and accepted from Blue Cross with an increase in premiums of 7.8%. This lower than anticipated rate increase comes in part by slightly changing the plan design to raise the employee cost of office visits from \$20 to \$25 and to increase the employee deductible for prescription drugs from \$10/\$35/\$50 to \$10/\$35/\$55 plus those amounts are doubled for mail order, as has been past practice.

10. An Open Enrollment period for Health Insurance is authorized for the 2012 Plan Year. For employees eligible for Health Insurance but choose to participate in the Insurance Buyout Program, the payment to those employees will increase from \$2,400 to \$2,600.
11. As of January 1, 2012, term Life Insurance coverage for employees is raised from \$45,000 to \$46,000, with no change anticipated in the rate per thousand of coverage.
12. In 2008 pension funds experienced large investment losses across the nation and the County's pension funds through 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 2012 with the County's regular IMRF rate slightly increasing from 11.25% to 11.57% 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 10.0%, up from 9.5% for 2011. 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 changes slightly from 21.23% to 21.78% of covered salaries.

Staffing Levels

13. With the anticipated opening of the expanded Courthouse midway through 2012, the Facility Management Office has requested an additional custodian at an annual cost of \$53,000 with benefits. Noting tight budget constraints, this request was reduced to allow for a part-time General Maintenance position of 19 hours per week, without benefits, at a total cost of \$16,500. This will be effective January 15, 2012.
14. The Judiciary has requested a staff re-alignment in anticipation of the move to a new Judicial Circuit in late 2012. The Administrative Assistant position is requested to be upgraded to Deputy Court Administrator (CT9 Level) coupled with a change in work week hours from 35 to 40. The new pay grade and added hours will be effective January 15, 2012 will have a cost of about \$8,500. This cost will be offset by the elimination of the part-time position of Law Clerk.
15. The Supervisor of Assessments has requested the hiring of a 3 member Alternate Board of Review to handle protests when the volume is high or when there is a conflict of interest. The pay would be \$70 per diem, plus mileage, for each member. The first year cost is expected to be \$2,500 and this request is approved as funding is within the budget target for that Department.
16. The Information Management Office has requested an upgrade of an Assistant Network Technician to a Level II (Class upgrade of 10%) to handle the radio and related equipment for the squad cars for the Sheriff's Office. This request is approved as of January 15, 2012 as the cost of \$5,000 will generate more than double the savings in contracts with outside vendors, plus a significant savings by minimizing the time an officer and squad car are "off-line".
17. The Sheriff requested to restore two positions that were cut in the FY2011 budget, that being one Detective (\$80,000) slot with a focus on drug enforcement and the other being a Communication Officer (\$68,000). Because FY 2012 is still under tight budget constraints, partly due to the labor contract for police officers that has a 6.1% average increase and a total cost of over \$325,000, only the Detective position is approved. Additionally, a request to upgrade a Corrections Officer to the level of Sergeant is approved in the Court Security Budget as of January 15, 2012. The \$6,500 cost will come from a dedicated fund for Court Security and not from the County's General Fund.

18. The County Clerk has requested several personnel changes. The request to move two positions (Administrative Clerk B and Office Assistant B) from the General Fund to the Micrographics Fund is accepted. Likewise the request to down-grade an open position in the Election's Office from an Office Assistant A to an Office Assistant B is accepted. Both of those changes result in a significant savings (\$80,000) to the General Fund and is helpful in balancing the overall budget. However, the additional request to increase the hourly wage of five employees by an average of 42 cents an hour (total cost of \$4,500) is not approved. While workload may shift during tight budgets, the overall functions under the County Clerk have remained relatively constant. Also, these employees are subject to collective bargaining and are already scheduled to receive a 2% increase on January 1 and another 2% on July 1st.
19. The Public Defender has offered the elimination of funding for her Law Clerk (\$7,500) for just the FY 2012 year in order to help meet the budget target for her office. This provision is accepted with a note that the position will continue to exist, but in a non-funded status.
20. The County Treasurer has offered to eliminate his summer part-time help, saving \$13,000. This will change his authorized positions by reducing one full-time Office Assistant B position to a 70% position (49 bi-weekly hours).
21. The County Administrator's offer to eliminate the Intern position (\$16,000) is accepted as of January 1st in order to meet the budget target for the County Board Office. This change also helps to restore funding for the Convention & Visitor's Bureau as well as per diem pay for various meetings of County Board members meetings not funded in 2011.
22. The Community Services Department has requested to upgrade the position of Office Coordinator to Grant Coordinator at a cost of \$4,500. This request follows the consolidation of the Department Director position between Community Services and the Mental Health Board and anticipated change of duties for staff. However, since the consolidation was just effective on September 1, 2011, it is felt that there should be a transition period of at least six months to make sure the consolidation is going to work and to give time to determine how duties may best shift with the new configuration, not just for Community Services, but also for Mental Health. Consequently, while this item is approved for funding in the budget, implementation is delayed until the first of the month following approval of the Health & Human Services Committee, but said approval must be after March 1, 2012. This will allow for at least a six month evaluation period of this new arrangement.

23. The State's Attorney has the unique request of seeking a down-grade of an Assistant State's Attorney Level III position to a Level I position, but seeks additional money (\$25,000) to implement the request. Early in 2011 a staffing change occurred which allowed the State's Attorney to give a majority of the existing attorneys a raise in exchange for not filling an open slot. The money requested for 2012 would allow the open position to once again be filled, albeit it a lower pay grade. However, the previously awarded raises which happened during a reduced staffing level, do not now go away. The same staffing level as existed in 2010 would be reinstated, but at a higher cost. While it is an appropriate public policy discussion as to what is the proper pay level for the attorneys, it does not seem like appropriate fiscal management to allow large raises to be implemented through this type of scenario. This request for additional funds is denied.
24. The Discretionary Drug Court is funded entirely through a grant. Because of that, staffing levels tend to fluctuate with the grant dollars and programs. Since no local funds are involved, three full-time staffing positions are approved: one Counselor, one After-Care Coordinator, and one Research Assistant.

Operating Issues

25. Last year's Budget carried a provision to reduce the County Board meetings from 12 to 10 as well as reduce the number of times each Committee met by two. A further provision stopped paying non-Committee members for attending Executive Committee meetings. The 2012 Budget restores all these items, except that no funding is provided to hold either an Executive Committee meeting or a County Board meeting in July, 2012. Standing Committees are encouraged to consolidate business items and meet less frequently where time permits.
26. 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 Animal Control, Food Sanitation, Potable Water, Sewage, Home Health Care, Immunizations, Lung Clinic and Vital Records. These increases are approved and are expected to generate approximately \$75,000 in additional revenues.
27. 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.

28. 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 2012, the Asset Replacement Fund continues with about \$830,000 placed into this fund to cover such items as police cars, computer network equipment, software, and police communication equipment with projected purchases of \$335,000 for 2012. In addition, in 2011, a desktop computer replacement program was launched with two departments joining at this point. The program continues in 2012 with the goal of eventually adding all General Fund Departments that do not have an outside funding source. The program is set-up to give the responsibility for what computers are replaced, with what, and when, to the Information Management Office (IMO).

Boards & Agency Funding

29. The Health Department will receive \$366,000 (down from \$375,000 in FY 2011) to offset IMRF and FICA charges for their non-home care employees. This amount is based on the 10.0% department charge for IMRF and 7.65% for FICA. The Health Department is allocated \$191,000 (the same as in FY 2011) 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 will receive \$3,000, up from zero in FY 2011. This is a case where user fees have not kept paced with costs and therefore tax dollars are balancing this budget.
30. Funding is continued in FY 2012 for several entities. In 2011 some agencies were reduced because of overall cuts, but those cuts are either now restored to their 2010 level or slightly increased: Economic Development Corporation is restored to \$45,000 from \$42,700; Court Appointed Special Advocates (CASA) is increased from \$35,000 to \$40,000; Ag Extension is restored to \$32,000 from \$30,400; Soil & Water Conservation District is restored to \$20,000 from \$19,000; the Joiner History Room is the same at \$11,000 as their 2010 amount; and Community Services continues at \$7,000 for their administrative fee for managing the Senior Services grants.

31. The Children's Waiting Room (which comes from a special fee collected for that purpose) will receive about \$24,000 in revenue. However, their projected operating cost for 2012 is \$33,500. As additional hours of coverage expands, the revenues are no longer able to support the cost. For 2012, an amount of about \$10,000 will be allocated from that fund balance to cover operations. This can not be sustained in the long run and a decision will need to be made to find alternatives, such as seeking a fee increase, subsidizing the program from the General Fund, or reducing the hours of coverage.
32. The DeKalb County Convention and Visitor's Bureau has requested \$10,000 to help with their programming needs. This money gets matched at the State level. In 2011 the County provided \$3,000 to assist with the printing of tourism brochures and gave \$5,000 in 2010. Consistent with other agencies in restoring them to 2010 levels, the 2012 appropriation is for \$5,000 from the General Fund, but also an additional \$5,000 is granted from the Special Projects Fund. Funding is not tied to a specific use, thereby meeting the State matching requirements.
33. The Local Emergency Planning Commission, anticipating the partial loss of Federal and State funding, has requested \$12,000 of local support. Given the tight budget constraints the County is under, the County is declining to take on any additional optional programs that result from Federal and State funding cuts.

Bonds & Loans

34. In 2004, the County contributed \$2,300,000 to the City of DeKalb to retire their obligation to the Illinois Tollway for the west access ramps at Peace Road and I-88. The County made that contribution by borrowing money from the Rehab & Nursing Center. This internal loan was set up to be repaid over a ten year period at 4% interest with the first annual payment made on July 1, 2005 in the amount of \$285,000. Monies to repay this loan through 2011 came from sales tax revenue from retail sales at the former County Farm and County Home sites. The money is shared revenue with the City of DeKalb from a sales tax increase of ½ cent by the City effective January 1, 2004. That agreement also precludes the City from seeking any share of any future Public Safety Sales Tax that the voters may approve for a Jail Expansion project. Because the Rehab & Nursing Center has a cash flow need for the balance of the loan, and because adequate money is on hand at the County, the loan is being paid off as of September 30, 2011 with no additional interest money owed. The monies from this revenue stream will now be placed in the Opportunity Fund.

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 also using sales tax money from the former County Home site (west side of Sycamore Road) to finance 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 should be paid off in 2016.
37. The County sold \$16,000,000 in bonds in late September, 2010. This money will be 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 re-paid from sales tax money generated from the County Farm property (east side of Sycamore Road) that formerly funded the Opportunity Fund. That sales tax allocation of 0.75% is expected to generate at least \$1,100,000 per year. In addition to sales tax revenue, the Federal Government will be paying part of the interest cost through both the "Build America Bonds" Program (35%) and the "Recovery Zone Bonds" Program (45%) which were both part of the Federal Economic Stimulus Package approved in 2009.

Capital Projects

38. A major capital project for 2012 is the Health Facility Parking Lot which includes fixing drainage issues, addressing safety concerns, and resurfacing. The \$350,000 to \$400,000 cost of the project which be shared equally with the Nursing Home. This project follows a 2011 engineering study and recommendation concerning the best way to alleviate the problems with that parking lot.
39. A major project that started in 2010 and will continue throughout much of 2012 is the expansion of the Courthouse. Substantial pay-outs for this \$15 million dollar project are expected to occur during 2012 with an expected completion date in the Summer of 2012.
40. Likewise, the project to build a 140 mile county-wide fiber optic network is expected to be completed during 2012. 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 an additional \$50,000 to this project for 2012, but the majority of the 20% required match is coming from both the State and the private sector.

41. The planning for the Jail Expansion project started during 2011 and the Schematic Design phase should be completed or nearly completed by the end of 2011. Up to \$800,000 was allocated to this planning effort from the 2010 Bond Issue. No substantial work is contemplated beyond this phase until a funding source for the construction phase of the Jail Expansion is secured. At the present time the expansion of the Landfill, if approved, will provide the funding for this project, but construction is unlikely to start before 2014.
42. Unlike many prior years, no additional funding allocation is made to the Special Projects Fund and only minimal capital projects are approved for 2012. Projects that are approved include the Broadband network mentioned above (\$50,000), the Sheriff's Digital Recorder System (\$24,000), continued work on restoring monuments in the County Cemetery (\$30,000), bike path connector links (\$10,000), timers, motion sensors, and other equipment to help reduce energy costs (\$5,000), hazard mitigation (\$10,000) (which should be grant funded if the project moves forward), and miscellaneous items totaling \$81,000. A budget of \$5,000 is approved for painting and carpet cleaning at the Legislative Center should the State's Attorney's Office be needed for other purposes once they move to the expanded Courthouse. In addition, monies are allocated for costs associated with expanding the landfill (\$50,000), but those will be off-set by revenues from the expansion applicant. A request from Facility Management for tracking software is not approved with the hopes that Microsoft's Outlook Task Manager can provide this function. The total appropriation for this fund is \$265,000.
43. There are four Renewal & Replacement Funds in place for various sites and buildings. Only minimal projects are approved for 2012. The projects include adding the Sheriff's Administrative Offices to the emergency power generator (\$10,000), sealing the Sycamore Campus parking lot (\$11,000), replacing the Sally Port Garage Door (\$6,000), and replacing the Records Storage System in the Sheriff's Office (\$12,000). 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 \$65,000 including contingencies.
44. Each year the Highway Department presents five-year plans for both their Equipment Replacement needs and their Transportation Improvement Program. For 2012 six major equipment items costing \$287,500 was requested. However, those purchases are denied, with the Board wanting to extend the useful life before replacement. The Transportation Improvement Plan calls for work on seven projects at an estimated cost of \$1,938,000. The specific details of both plans are included in the Budget Workbook referenced above and available on the County's website.
45. 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 flood plain and during heavy rains is a safety hazard to the residents. It appears at this writing that a grant may be

awarded to the County for this project. This budget carries a spending authorization of \$1.5 million for this year, though the total project could approach \$8 million before it is complete. Once finalized, budget adjustments may need to be made. No local matching monies are expected to be utilized for this grant.

46. The only project planned for the Opportunity Fund is site work on the Sycamore Campus. In mid-2012 the County will get possession to the two parcels of land, with three structures, that was purchased in 2009. Monies are appropriated for demolition of the structures, leveling the site, and doing sidewalk repairs as needed. With the Jail Expansion expected to begin within a couple of years, which means a loss of a large parking lot, money is also allocated in 2012 to design this area for a parking lot which will most likely need to be constructed in 2013.

Contingency & Appeal Process

47. Two major and complex murder cases (from 1957 and 2010) have put additional strain on both the State's Attorney's Office and the Public Defender's Office. This is expected to continue throughout 2012 if the cases move to trial. Because of the significant drain this will create for both offices, an additional \$50,000 is allocated in total for these cases. Funding will come from half of the \$100,000 in additional funds budgeted for the operation of the expanded Courthouse that will not be fully used in 2012 because the opening date is not expected until at least July 1, 2012.
48. County Board Members, Department Heads, and Outside Agencies once again utilized an "appeal process" to object to the Budget as originally submitted by Administration. Successful appeals were incorporated in the above paragraphs as appropriate, but one appeal covered a new area and was approved to reduce a full-time Administrative Clerk C position to half-time in the Supervisor of Assessments Office for a savings of \$23,000.
49. The County Board chose not to pay for successful appeals from a special contingency pool of \$285,000. The source of this fund was a property tax levy available under the Tax Cap Law. The dollars that could generated was based on a "cost-of-living-adjustment" formula, which for the 2012 budget year is 1.5%. For each \$10,000 utilized from this fund, an average home-owner would see a tax increase of thirty cents.
50. During the final budget mark-up at the Finance Committee, the Circuit Clerk asked that a study committee be established to address a concern of the continued disparity between union raises and non-union raises. The Finance Committee agreed that this was an important issue to address and directed the Administrative staff to conduct a study and to make a specific recommendation for action to the Finance Committee.

DEKALB COUNTY GOVERNMENT

- FY 2012 BUDGET -

PROPERTY TAX LEVIES

(A)	(B)	(C)	(C)	2012 Budget Based on Column D	
				(D)	(E)
	Actual 2008	Actual 2009	Actual 2010	Budget 2011	Budget Legal Notice Publication 2011
1. Assessment Year	2008	2009	2010	2011	2011
2. Collection Year	2009	2010	2011	2012	2012
FUNDS:					
3. General	7,360,155	7,560,074	8,427,213	10,340,000	10,340,000
4. Retirement (FICA)	994,157	1,000,099	1,000,035	100,000	100,000
5. Retirement (IMRF)	994,157	1,000,099	1,000,035	100,000	100,000
6. Tort & Liability	859,151	920,029	950,023	950,000	1,050,000
7. PBC Lease	175,090	175,084	166,136	175,000	175,000
8. Highway	2,202,386	2,200,040	1,847,028	1,850,000	1,850,000
9. Aid to Bridges	994,157	1,000,099	950,023	950,000	950,000
10. Federal Hwy Match	795,282	800,035	760,061	760,000	760,000
11. Health	492,233	495,143	470,075	470,000	470,000
12. Mental Health	2,200,184	2,200,040	2,200,121	2,215,000	2,215,000
13. Senior Services	521,966	520,123	494,115	495,000	495,000
14. Veterans Assistance	640,013	669,112	635,137	635,000	635,000
15. Nursing Home	0	0	0	0	0
16. Tax Cap Totals	18,228,931	18,539,977	18,900,002	19,040,000	19,140,000
17. PBC Bonds - Not Capped	454,614	479,900	530,390	550,000	550,000
18. ** TOTAL TAX LEVY	18,683,545	19,019,877	19,430,392	19,590,000	19,690,000
19. Capped Dollar Change	1,064,893	311,046	360,025	139,998	239,998
20. Capped Percent Change	6.2%	1.7%	1.9%	0.7%	1.3%
21. Total Dollar Change	1,090,179	336,332	410,515	159,608	259,608
22. Total Percent Change	6.2%	1.8%	2.2%	0.8%	1.3%
23. Equalized Assessment ('000)	2,202,386	2,230,373	2,146,459	2,025,000	2,100,000
24. Percent Change from prior year	5.6%	1.3%	-3.8%	-5.7%	-2.2%
25. Property Tax Rate	0.84948	0.85390	0.90523	0.96741	0.93762
26. County Tax \$200,000/\$186,000 Home	566.32	569.27	603.49	599.79	590.70
27. County Tax on \$220 Cropland Acre	1.87	1.88	1.99	2.13	2.06

FY 2012 ADOPTED BUDGET

ALL FUNDS

Fund #	Fund Name	Property Taxes	Other Revenues	Transfers Received	Total Received	Salaries & Benefits	Capital	Commodities & Services	Transfers Paid Out	Total Expenses
1111	General Fund	10,540,000	15,645,300	200,000	26,385,300	19,251,000	108,700	5,925,500	1,099,000	26,384,200
1211	Retirement	0	15,000	0	15,000	300,000	0	0	0	300,000
1212	Tort & Liability	950,000	91,000	59,000	1,100,000	0	0	938,000	0	938,000
1213	PBC Lease	725,000	191,000	0	916,000	0	0	285,000	650,000	935,000
1214	Micrographics	0	135,000	0	135,000	82,000	0	8,900	10,000	100,900
1219	Circuit Clerk Electronic Citation	0	4,000	0	4,000	0	0	4,000	0	4,000
1221	Circuit Clerk Operations	0	28,000	0	28,000	0	0	10,000	0	10,000
1222	Law Library	0	62,000	0	62,000	0	5,000	67,000	0	72,000
1223	Court Automation	0	268,000	0	268,000	168,000	85,000	100,000	5,000	358,000
1224	Child Support	0	33,000	0	33,000	42,000	0	7,200	0	49,200
1225	Probation Services	0	57,000	0	57,000	0	4,000	178,000	5,000	187,000
1226	Document Storage	0	251,000	0	251,000	114,000	75,000	55,000	0	244,000
1227	Tax Sale Automation	0	16,300	0	16,300	2,500	0	13,800	0	16,300
1228	GIS - Development	0	11,000	0	11,000	18,000	1,500	28,500	15,000	63,000
1229	Court Security	0	420,000	0	420,000	596,000	41,800	11,600	35,000	684,400
1231	Highway	1,850,000	220,700	400,000	2,470,700	1,241,000	61,800	947,300	154,000	2,404,100
1232	Engineering	0	47,300	260,800	308,100	286,000	5,000	5,300	0	296,300
1233	Aid to Bridges	950,000	18,200	0	968,200	97,000	233,000	250,100	0	580,100
1234	County Motor Fuel	0	1,689,000	0	1,689,000	550,000	998,000	500,000	400,000	2,448,000
1235	Fed Hwy Matching	760,000	152,000	0	912,000	0	964,700	0	90,800	1,055,500
1241	Public Health	470,000	4,437,000	409,000	5,316,000	4,275,900	17,000	1,130,000	48,500	5,471,400
1242	Community Mental Health	2,215,000	15,000	0	2,230,000	114,000	59,000	2,119,500	33,500	2,326,000
1243	Community Services	0	222,800	7,000	229,800	189,000	0	46,700	5,000	240,700
1244	Comm Svcs-Financial Aid	0	5,100	0	5,100	0	0	0	0	0
1245	Senior Services	495,000	2,000	0	497,000	0	0	460,000	35,000	495,000
1246	Veterans' Assistance	635,000	0	0	635,000	247,000	6,000	187,600	3,500	444,100
1247	Solid Waste Program	0	92,400	0	92,400	42,900	0	71,600	12,000	126,500
1471	Special Projects	0	60,000	0	60,000	0	215,000	0	50,000	265,000
1472	County Farm Land Sale	0	5,000	0	5,000	0	200,000	20,000	0	220,000
1475	Opportunity Fund	0	405,000	0	405,000	0	110,000	0	0	110,000
1476	Asset Replacement	0	57,500	773,500	831,000	0	334,000	0	0	334,000
1478	DATA Fiber Optic Network	0	260,000	50,000	310,000	0	25,000	215,000	10,000	250,000
1479	Broadband Grant	0	2,200,000	0	2,200,000	33,000	3,100,000	302,000	0	3,435,000
1481	Courthouse Expansion	0	30,000	0	30,000	0	5,050,000	511,000	0	5,561,000
1485	Jail Expansion	0	2,000	0	2,000	0	0	25,000	0	25,000
1488	FEMA Grant - Evergreen Village	0	1,500,000	0	1,500,000	0	0	1,500,000	0	1,500,000
1501	Build America Bonds 2010	0	1,004,000	0	1,004,000	0	833,000	2,000	0	835,000
1505	Recovery Zone Bonds 2010	0	382,000	0	382,000	0	311,000	2,000	0	313,000
2501	Rehab & Nursing Center	0	14,018,000	0	14,018,000	8,644,800	700,000	4,610,700	188,000	14,143,500
2601	Medical Insurance	0	5,560,000	0	5,560,000	0	0	5,555,000	0	5,555,000
3774	History Room	0	0	11,000	11,000	12,000	1,000	4,000	0	17,000
3775	Children's Waiting Room	0	24,000	0	24,000	0	5,000	34,000	0	39,000
3776	Drug Court	0	187,200	0	187,200	96,000	0	110,300	1,000	207,300
3778	Discretionary Drug Court	0	100,000	0	100,000	89,000	0	12,700	0	101,700
3802	St Attorney - Drug Prosecution	0	2,000	0	2,000	0	0	5,600	0	5,600
3803	Sheriff's Law Enforce Projects	0	46,000	0	46,000	0	14,000	19,000	0	33,000
9999	Non General - Fund Bal Utilized	0	7,452,000	0	7,452,000	0	0	0	0	0
** Total Budget **		19,590,000	57,423,800	2,170,300	79,184,100	36,491,100	13,563,500	26,278,900	2,850,300	79,183,800

FY 2012 ADOPTED BUDGET

GENERAL FUND DEPARTMENTAL BUDGETS

Dept #	Department Name	Property Taxes	Other Revenues	Transfers Received	Total Received	Salaries & Benefits	Capital	Commodities & Services	Transfers Paid Out	Total Expenses
1110	County Board	0	0	0	0	398,000	0	42,800	2,700	443,500
1210	Finance	0	0	10,000	10,000	574,000	1,500	51,100	18,000	644,600
1290	Non-Departmental Services	10,540,000	8,593,000	42,000	19,175,000	0	29,000	1,190,000	385,000	1,604,000
1310	Information Management	0	201,300	75,000	276,300	761,000	8,000	46,200	200,000	1,015,200
1410	Supervisor of Assessments	0	42,000	0	42,000	412,000	5,000	49,400	0	466,400
1510	County Clerk	0	507,000	0	507,000	486,000	600	64,700	0	551,300
1530	Elections	0	104,000	0	104,000	142,000	2,000	256,600	0	400,600
1710	Planning	0	57,000	0	57,000	423,000	0	23,300	5,400	451,700
1810	Regional Office of Education	0	0	0	0	71,000	2,000	30,700	5,500	109,200
1910	Treasurer	0	105,000	0	105,000	275,000	0	35,600	0	310,600
2210	Judiciary	0	71,000	0	71,000	430,000	2,000	65,200	0	497,200
2220	Jury Commission	0	0	0	0	38,000	0	84,000	0	122,000
2310	Circuit Clerk	0	2,093,000	0	2,093,000	1,056,000	0	83,900	0	1,139,900
2410	Coroner	0	15,000	0	15,000	145,000	0	52,400	5,400	202,800
2510	ESDA	0	30,000	0	30,000	97,000	10,000	30,000	0	137,000
2540	Local Emergency Plan Comm	0	13,000	0	13,000	0	0	13,000	0	13,000
2610	Sheriff	0	845,000	0	845,000	5,092,000	6,500	402,300	283,000	5,783,800
2620	Sheriff's Merit Commission	0	2,000	0	2,000	5,000	0	22,500	0	27,500
2630	Sheriff's Auxiliary	0	0	0	0	0	1,500	5,000	0	6,500
2670	Sheriff's Communications	0	1,095,000	0	1,095,000	2,346,000	4,700	129,400	113,000	2,593,100
2680	Sheriff's Corrections	0	162,000	68,000	230,000	2,511,000	9,000	1,643,800	9,000	4,172,800
2710	State's Attorney	0	378,000	0	378,000	1,638,000	2,900	82,700	0	1,723,600
2810	Public Defender	0	125,000	0	125,000	736,000	0	42,500	4,000	782,500
2910	Court Services	0	196,000	5,000	201,000	961,000	0	258,000	0	1,219,000
4810	Facilities Management	0	81,000	0	81,000	635,000	24,000	928,400	18,000	1,605,400
4910	Comm Outreach Bldg	0	90,000	0	90,000	19,000	0	101,000	50,000	170,000
4920	Public Health Facility	0	0	0	0	0	0	191,000	0	191,000
4999	Utilization of Fund Balance	0	840,000	0	840,000	0	0	0	0	0
** Total General Fund		10,540,000	15,645,300	200,000	26,385,300	19,251,000	108,700	5,925,500	1,099,000	26,384,200

**DEKALB COUNTY HEALTH DEPARTMENT
FY 2012 ADOPTED BUDGET
2012 Fee Increases**

Attachment D

Program	2011 Fees	2012 Proposed Fee Increases	Estimated Revenue Generated
ANIMAL CONTROL (Line Item 3531)			
Registration 1 year	15.00	17.00	\$22,000
Registration 3 years	38.00	42.00	
Late Registration	10.00		
Inpoundment/Pickup First Offense	75.00		
Additional Dog/One Pickup	25.00		
FOOD SANITATION (Line Item 3543)			
Class A Food Establishment	460.00	480.00	\$10,400
Class B Food Establishment	300.00	315.00	
Class C Food Establishment	155.00	165.00	
Class D Food Establishment	125.00	130.00	
Class E Food Establishment			
1 day	40.00	45.00	
2-4 days	90.00	95.00	
5+ days	125.00	130.00	
Plan Review - New Restaurant	340.00	355.00	
Plan Review - Established	180.00	190.00	
Restaurant Late Fee	50% of cost of license		
Non-compliance Fee		45.00	
POTABLE WATER (Line Item 3542)			
Well Permit	*100.00	*100.00	\$460
Well Permit Inspection/Sample	155.00	165.00	
Well Inspection & Water Test	155.00	165.00	
Water Sample Test	50.00	55.00	
Water Sample with Collection	70.00	75.00	
SEWAGE (Line Item 3541)			
Septic Installer License	155.00	160.00	\$980
Septic Permit - established	260.00	270.00	
Septic Permit - new	335.00	350.00	
Septic Inspection	145.00	155.00	
HOME HEALTH CARE (Line Item 4035/4603)			
Admission & High Tech Visit	195.00	205.00	\$12,500
Skilled Nursing	170.00	180.00	
Physical Therapy	170.00	180.00	
Speech Therapy	170.00	180.00	
Occupational Therapy	170.00	180.00	
Medical Social Worker	195.00	205.00	
Home Health Aide	90.00	95.00	
ADULT IMMUNIZATIONS			
Travel Consultation	Individual: 35.00 Family: 60.00	50.00 75.00	8,000.00
Immunizations	Vaccine Cost + 15.00	Vaccine Cost + 25.00	
Flu Shots	35.00		
IMMUNIZATIONS			
Childhood Immunizations	12.00	15.00	\$3,795
LUNG CLINIC			
T.B. Skin Test	12.00	15.00	\$5,185
VITAL RECORDS			
First Copy (Birth)	14.00	15.00	\$11,000
Second Copy (Birth)	4.00	5.00	
First Copy (Death)	15.00		
Second Copy (Death)	8.00	10.00	

* State law prohibits increase