

**DEKALB COUNTY GOVERNMENT
NARRATIVE FOR FY 2013 BUDGET**

Adopted November 21, 2012

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Budget Basis

1. The 2013 Budget represents revenues and expenditures from 71 cost centers across 45 different and independent funds. Revenues have been estimated realistically, but on the conservative side. The down-turn in the economy continues to put a strain on local revenues and financial difficulties at the State level makes some revenue projections less stable. Expenditures have been estimated realistically, but on the aggressive side. The vision is that expenses should reflect a “pay as you go” philosophy and not delay financial obligations for future generations. Much planning has been done to smooth out expenses in the long-term and minimize large “bumps” in expenditures in the future years which are then difficult to deal with budget-wise.
2. The assessed value for the County is expected to decline by almost 9% from \$2,029,000,000 to \$1,850,000,000. Minimal new construction has occurred throughout the County and it is expected to only account for 0.5% of the County’s assessed value at just over \$10,000,000. The value of the average \$200,000 home is expected to decline about 9%, reducing the value of the average home to \$182,000.
3. During 2012, the County’s outside independent auditing firm, Sikich LLP of Naperville, IL conducted a special review of what would be an appropriate General Fund balance at the end of each fiscal year. Their conclusion was 35% of annual expenditures, which would be \$8,065,000 for December 31, 2011. At the end of 2011 the fund balance was \$11,351,661 and it is projected to be \$10,500,000 at the end of 2012. That analysis is important background information in understanding the financial implications that the 2013 General Fund Budget is based on utilizing \$856,000 of fund balance. As it turns out, that level of utilization would still leave the fund balance at \$9,644,000. If needed, this near similar level of utilization could be repeated for a second year in 2014 and still keep the overall fund balance at a safe level as recommended by our outside auditors.
4. Property tax levies for various funds will decrease because of a combination of a declining assessed value and property tax rate limitations. This group includes Public Health with a reduction of \$45,000, Senior Services with a reduction of \$45,000 and Veteran’s Assistance with a reduction of \$54,000. Collectively, the three Highway Funds are able to grow by the 0.5% attributed to “new construction” by netting losses and gains into the Federal Matching Fund as the Highway General Fund and the Aid to Bridge Fund are under tax rate restrictions. Likewise the General Fund captures the balance of the new construction dollars, except that reserved for the Mental Health Fund with their 0.5% increase of about \$15,000.

5. The cost-of-living adjustment (COLA) under the Property Tax Cap Law is set at 3.0% for the 2013 year. This amount is based on the consumer price index for all urban consumers as published by the U.S. Department of Labor. About one-third (\$190,000) of this increase is allocated to three specific budgetary items for the Sheriff (see Item #16), the Public Defender (see Item #17) and Mental Health (see Item #29). The balance is reserved as a contingency for any additional funding the Board wishes to provide as described in Item #40 below.
6. For 2013, General Fund Departments were given the challenge of not increasing their Capital and their Commodity & Service expenses by more than 1.0% of their prior year budgets. With that as a base parameter, the departments then submitted their overall requests for 2013. Those requests are accepted as presented in the FY 2013 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. Three departments (Coroner, State's Attorney, and Public Defender) exceeded the 1% benchmark, but those higher percentages (which are relatively low dollar amounts) are accepted based on the justifications submitted.

Salaries & Benefits

7. Two 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 5.7%. The Teamster Union in the Court Services (Probation) Department is 3.0%. Open contracts for 2013 include three different AFSCME groups (Nursing Home Union, Public Health, and the Sycamore & Highway campuses) as well as the Operating Engineers (Highway Department) that has a wage re-opener clause in 2013, the final year of their two year agreement.
8. Non-union increases are being set at 1.0% for 2013, effective with the pay period beginning December 30, 2012. In an effort to continue to promote longevity, the non-union longevity schedule is increased by adding \$10 per pay-period after 15 years of service, \$15 after 20 years, and \$20 after 25 years completed.

9. There are several miscellaneous salaries that the County sets for various appointed Boards and employees: Conflict Attorneys from \$23,600 to \$24,000 per individual; the allocation for part-time Deputy Coroners increases from an aggregate of \$42,240 to \$42,700; ESDA Director from \$42,786 to \$43,250; the part-time ESDA employee remains the same at \$2,600; the County Historian from \$6,733 to \$6,800 and the stipend for a primary assistant is set at \$3,900; the Board of Review is increased from \$9,900 to \$10,000 for the Assessment Year starting May 1, 2013; 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 salaries changes 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, 2012 and range from 0% to 3%.
11. The 2012 Adopted Budget mandated the County to take all appropriate actions to allow for the offering of an optional employee High-Deductible Health Insurance Plan, coupled with a Health Savings Account, to start as of January 1, 2013. Because the final premium amounts for 2013 had no negative premium impact on the PPO Plan by offering the option of a High-Deductible Plan, the required 20% employee participation rate for the High-Deductible Plan was dropped by the Finance Committee.

Offering a High-Deductible Plan includes the provision of the employer contributing some portion of the premium savings from a PPO plan to a Health Savings Account for the employee. This confirms the action of the Finance Committee which set the County's contribution to the Health Savings Account at 100% of premium savings for 2013, 95% for 2014 and 90% for 2015. In addition, the allocation of insurance premiums to be 25% for the employee and 75% for the employer is changed from a target that allowed some subsidies to an implemented policy. The County is maintaining a two-tier premium system, with a carve-out for retirees to add an "employee plus one" category. The High Deductible Plan will have a single/family \$2,500/\$5,000 deductible provision and the traditional PPO Plan will move to a \$750/\$1,500 deductible provision from the 2012 amounts of \$500/\$1,000.

Renewal rates for 2013 were received from Blue Cross with an increase in premiums of 22.6% for the modified traditional PPO Plan. Premiums for the High Deductible Plan will be 2.2% higher than the current 2012 PPO Plan. The overall high premium increase is the result of very high claim experience in 2011 and in 2012.

12. An Open Enrollment period for Health Insurance is authorized for the 2013 Plan Year. In addition, an Open Enrollment period is confirmed for both 2014 and 2015. This is being done now to raise the “comfort factor” for those employees who may wish to avail themselves of the new High Deductible Health Plan option, but who have lingering concerns as to whether or not that is the best plan for them.
13. For employees in positions that are eligible for Health Insurance but who have insurance coverage through other sources, they may elect to participate in the County’s Insurance Buyout Program. The payment to those employees will increase from \$2,600 to \$2,800.
14. As of January 1, 2013, term Life Insurance coverage for employees is raised from \$46,000 to \$47,000, 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 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 2013 with the County’s regular IMRF rate slightly increasing from 11.57% to 12.07% 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 10.5%, up from 10.0% for 2012. 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 21.78% to 22.26% of covered salaries.

Staffing Levels

16. The Sheriff has requested the restoration of two positions which were eliminated in the 2011 Budget. The first is a telecommunications operator in the Communications Division at a cost of \$73,000. The second position is a Corrections Officer at a cost of \$84,000. Only the Telecommunication position was originally approved, but through the appeal process, the Corrections Officer was added to the final budget.

17. The Public Defender has requested 7 different personnel changes totaling around \$267,000. The requested changes include (a) an additional Assistant Level 1 Attorney (\$73,000), (b) an additional Assistant Level 1 Attorney (\$73,000), (c) half-time Office Assistant B (\$14,800), (d) an Assistant Investigator (\$44,800), (e) elevate a Level 1 Attorney to a partial Level 2 attorney (\$5,000), (f) upgrade a Level 1 attorney to a Level 2 Attorney (\$7,000), and (g) upgrade a Level 2 Attorney to a Level 3 Attorney (\$49,600). The County's finances cannot support this magnitude of change. Additionally it is noted that not only will the County move to a new Judicial District in 2013, but a new Public Defender is expected to be appointed. Because of these significant changes, the permanent personnel requests are denied, but an allocation of \$50,000 is granted from the COLA portion of the Tax Cap Law (Item #5) to hire temporary help as needed in 2013. During the Budget Appeal Process, one entry level attorney (\$73,000) and full-time hours for the Investigator (\$37,000) was added to the final budget. The County Board amended the final budget by adding a second entry level attorney (\$74,000).
18. The Supervisor of Assessments has requested the addition of 9 hours of part-time help by increasing one person's part-time hours from 20 hours per week to 29 hours per week at a cost of \$7,300 per year. This request was originally denied, but added to the final budget during the Budget Appeal process.
19. This personnel item for the County Treasurer was voluntarily with-drawn by the County Treasurer.
20. The Court Security budget has seen a significant decline in annual revenues. Consequently, the funding of some positions that were charged to this fund will be transferred back to the General Fund. The Home Monitoring position at an annual cost of \$110,000, as well as one-third of the Lieutenant of Correction's salary (\$35,000) will now be paid by the General Fund. This should keep the Court Security Fund from running a deficit in 2013, but further changes will likely be needed in future years. The fee that operates this fund needs to be increased, but that will take State Legislation.

21. The Drug Court has requested that the Counselor position, previously funded by a special grant, be picked up as a permanent position with the expiration of the grant on September 30, 2012. This request is approved. The funding comes from court fees designated for Drug Court. In addition, it is noted that the Probation Services Fund will also provide funding to Drug Court of \$36,000 per year to support counseling services.

Operating Issues

22. Last year's Budget carried a provision to eliminate one Executive Committee meeting and one County Board meeting per year. That provision is continued into 2013. Likewise, Standing Committees are encouraged to continue to consolidate agendas as appropriate to eliminate one or more meetings in a year.
23. The Health Department has proposed various fee increases (Attachment #D) as part of their annual review to match costs with fees charged. Their request includes increases for six different categories including Animal Control, Food Sanitation, Potable Water, Sewage, Adult Immunizations, and Vital Records. These increases are approved and are expected to generate approximately \$33,000 in additional revenues.
24. 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.
25. 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 2013, the Asset Replacement Fund continues with just over \$750,000 placed into this fund to cover such items as police cars, computer network equipment, software, and police communication equipment with projected purchases of \$300,000 for 2013. In addition, in 2011, a desktop computer replacement program was launched with two departments joining at that point. The program will be finalized in 2013, attaining the goal of 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

26. The Health Department will receive \$384,000 (up from \$366,000 in FY 2012) to offset IMRF and FICA charges for their non-home care employees. This amount is based on the 10.5% department charge for IMRF and 7.65% for FICA. The Health Department is allocated \$191,000 (the same as in FY 2012) for building maintenance costs. The retirement amount is transferred to the Health Department from the County's General Fund, but the maintenance costs will be paid directly by the General Fund. The Animal Control program does not need a subsidy in 2013, down from the \$3,000 subsidy in 2012.
27. Funding is provided in FY 2013 for several entities: (a) Economic Development Corporation is approved at the requested \$45,000 (same as 2012); (b) Court Appointed Special Advocates (CASA) is approved at the requested \$40,000 (same as 2012); (c) Ag Extension is approved at the requested \$32,000 (same as 2012); (d) Soil & Water Conservation District is approved (via a Budget Appeal) at \$30,000 up from the 2012 amount of \$20,000 with the \$10,000 addition to come from the Opportunity Fund; (e) the Joiner History Room is increased by \$1,000 over the 2012 amount of \$11,000 to \$12,000; (f) the Visitor & Convention Bureau is approved (via a Budget Appeal) at \$15,000 which is \$5,000 more than their 2012 amount of \$10,000; (g) the Local Emergency Planning Commission, who was denied funding in 2012 at the requested \$12,000 level, has asked for \$1,600 in 2013 to provide minimal operating funds to help manage an estimated \$25,000 State training grant and that appropriation is granted; and (h) Community Services is granted \$7,000 (same amount as in 2012) for their administrative fee for managing the Senior Services grants.
28. The Children's Waiting Room will receive about \$22,000 in fee revenues, most of which comes from a special fee collected for that purpose. However, their projected operating cost for 2013 is \$36,000. Additional hours of staffing over the last couple of years has now caused expenses to exceed revenues and available fund balance. Through a Budget Appeal, \$14,000 is granted from the Opportunity Fund to assist with the short-fall. It is our understanding that it will take a change in State Legislation to raise this fee to provide increased funding for a permanent solution.
29. The Community Mental Health Board has requested a 5% (\$111,000) increase in their property tax levy. This amount would exceed what is available under the Tax Cap Law components which include (a) new construction of 0.5% (\$15,000) and (b) COLA of 3.0% (\$65,000). As in the previous year, the new construction amount of \$15,000 is approved (Item #4) as this captures new assessment to the County without burdening existing home-owners. Likewise, the COLA amount (see Item #5) of \$65,000 from the Tax Cap is also approved as an attempt to address the increased demand for Mental Health services, especially with the reductions in funding at the State level.

Bonds & Loans

30. 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.
31. The County is using sales tax money, generated from a special "tax sharing agreement" with the City of DeKalb from sales at the former County Home site (west side of Sycamore Road), to finance portions of the Community Outreach Building that opened in 2009. A payment of \$175,000 per year is made from the PBC Lease Fund to retire that debt which should be paid off in 2016.
32. The County sold \$16,000,000 in bonds in late September, 2010. This money was used to finance the Courthouse Expansion project, planning stages for the Jail Expansion project, and issuance and interest costs associated with the bond issue. These bonds will be repaid from sales tax money generated from a special "tax sharing agreement" with the City of DeKalb from sales at the former County Farm property (east side of Sycamore Road). That sales tax allocation of 0.75% is expected to generate just over \$1,000,000 in 2013. In addition to sales tax revenue, the Federal Government will be pay 35% of the interest cost for bonds sold under the "Build America Bonds" Program and 45% of the interest costs for bonds sold under the "Recovery Zone Bonds" Program. Both interest rebate programs were part of the Federal Economic Stimulus Package approved in 2009. The bonds will be fully retired on December 15, 2029.

Capital Projects

33. The project to build a 140 mile county-wide fiber optic network is expected to be completed during early 2013. The project was a recipient of a Federal Grant award in 2010 for over \$11 million with the total project cost in excess of \$14 million. The County is allocating \$50,000 to the after-grant portion of this project which will be used to finish up any minor island segments in the network, to assist with any needed local match money, and for start-up costs of the County's DATA Consortium which will oversee the fiber network operation.

34. The planning for the Jail Expansion project started during 2011 and the Schematic Design phase was completed in September, 2012. Up to \$700,000 was allocated to this planning effort from the 2010 Bond Issue, though it is anticipated that perhaps \$200,000 will remain. The 2013 Budget anticipates using the remaining funds, along with funds in the Opportunity Fund, to construct a parking lot on the Sycamore campus. This would be done to replace the parking that will be lost with the construction of an expanded Jail and it would be desirable to complete this lot prior to the start of the Jail construction.
35. Like the past two years, no additional funding allocation is made to the Special Projects Fund and only minimal capital projects are approved for 2013. Projects that are approved include minor remodeling in the basement of the Courthouse to potentially house CASA offices (\$10,000), minor remodeling in the State's Attorney's Office in the Legislative Center if those offices are used by another department (\$10,000), the Broadband network mentioned above (\$50,000), the Sheriff's Digital Patrol System (\$19,000), final work on restoring monuments in the County Cemetery (\$30,000), bike path connector links (\$10,000), and miscellaneous items totaling \$46,000. In addition, monies are allocated for costs associated with expanding the landfill (\$25,000), but those will be off-set by revenues from the expansion applicant. The total budget is \$200,000.
36. There are four Renewal & Replacement Funds in place for various sites and buildings. Only minimal projects were requested and approved for 2013. The projects include work on the Administration Building parking lot (\$27,000), Administration Building sidewalk work (\$20,000) and carpet replacement in high traffic areas of the Legislative Center (\$25,000). 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 \$95,000, including contingencies.
37. Each year the Highway Department presents five-year plans for both their Equipment Replacement needs and their Transportation Improvement Program. For 2013 five major equipment items costing just over \$500,000 was requested, but that amount was reduced by \$237,500 through the Budget Appeal process. The Transportation Improvement Plan calls for work on seven projects at an estimated cost of \$2,065,000. The specific details of both plans are included in the Budget Workbook referenced above and available on the County's website.

38. 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 Federal and State grants will be finalized and awarded to the County for this project. This budget carries a spending authorization of \$1.5 million for 2013 and the multi-year project is expected to cost \$5.6 million when complete. Federal Grants are expected to cover \$4.2 million and State grants \$1.4 million. Once the grants are finalized and a project time-line is completed, final budget adjustments may need to be made. No local monies are expected to be utilized for this project, save incidental administrative costs.
39. The Opportunity Fund receives funding from a special "sales tax sharing agreement" with the City of DeKalb. The sales tax revenue in 2013 is projected at \$360,000 and is generated from the County's fifty percent share of the City's one-half cent home rule sales tax effective as of January 1, 2004 from retail sales on both the former County Farm and County Home sites. The only project planned for the Opportunity Fund is the parking lot for the Sycamore Campus as noted in Item # 34 above as well as funding for Soil & Water (#27 above) and the Children's Waiting Room (#28 above).

Contingency & Appeal Process

40. In addition to the use of COLA monies stated in Item #5 above, a special contingency pool of \$385,000 was available should the County Board want to address other needs not included in the Budget. For each \$10,000 utilized from this contingency, an average home-owner would see a tax increase of thirty-two cents. During the Budget Appeal process, \$125,000 of the \$385,000 was utilized.
41. County Board Members, Department Heads, and Outside Agencies once again utilized an "appeal process" to object to the Budget as originally submitted by Administration. Other ramifications of appeals that were not mentioned in the above paragraphs include the County Clerk voluntarily (a) changing an Office Assistant A position to two Office Assistant B part-time positions (20 hours per week each) and (b) not fill an open Administrative Clerk C position in 2013; a reduction by Facility Management in landscaping from \$20,000 to \$15,000 and \$10,000 for cleaning services; a reduction in the Sheriff's Office of \$3,000 for employee lockers and \$10,000 for the Vehicle Replacement Program; a \$2,000 reduction to not print storm water brochures but use the web instead; a reduction of \$16,000 for computer replacements by early implementing the replacement program; reduce juvenile detention costs by \$10,000 to reflect historical averages. Finally, the Court Interpreter was moved 100% to the Judiciary (previously part of Public Defender) to reflect the increased work load in the Judiciary.

DEKALB COUNTY GOVERNMENT

- FY 2013 BUDGET -

PROPERTY TAX LEVIES

(A)	(B)	(C)	(D)	2013 Budget Based on Column E	
				(E)	(F)
	Actual	Actual	Actual	Budget	Budget
1. Assessment Year	2009	2010	2011	2012	2012
2. Collection Year	2010	2011	2012	2013	2013

FUNDS:					
3. General	7,560,074	8,427,213	10,340,109	10,974,000	10,974,000
4. Retirement (FICA)	1,000,099	1,000,035	100,033	100,000	100,000
5. Retirement (IMRF)	1,000,099	1,000,035	100,033	100,000	100,000
6. Tort & Liability	920,029	950,023	1,050,040	950,000	1,050,000
7. PBC Lease	175,084	166,136	175,108	175,000	175,000
8. Highway	2,200,040	1,847,028	1,850,100	1,850,000	1,850,000
9. Aid to Bridges	1,000,099	950,023	950,008	925,000	925,000
10. Federal Hwy Match	800,035	760,061	760,087	800,000	800,000
11. Health	495,143	470,075	470,134	425,000	425,000
12. Mental Health	2,200,040	2,200,121	2,215,129	2,295,000	2,295,000
13. Senior Services	520,123	494,115	495,092	450,000	450,000
14. Veterans Assistance	669,112	635,137	608,719	555,000	555,000
15. Nursing Home	0	0	0	0	0

16. Tax Cap Totals	18,539,977	18,900,002	19,114,592	19,599,000	19,699,000

17. PBC Bonds - Not Capped	479,900	530,390	555,761	575,000	575,000

18. ** TOTAL TAX LEVY	19,019,877	19,430,392	19,670,353	20,174,000	20,274,000
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19. Capped Dollar Change	311,046	360,025	214,590	484,408	584,408
20. Capped Percent Change	1.7%	1.9%	1.2%	2.5%	3.1%
21. Total Dollar Change	336,332	410,515	239,961	503,647	603,647
22. Total Percent Change	1.8%	2.2%	1.3%	2.6%	3.1%
23. Equalized Assessment ('000)	2,230,373	2,146,459	2,029,064	1,850,000	1,875,000
24. Percent Change from prior year	1.3%	-3.8%	-5.5%	-8.8%	-7.6%
25. Property Tax Rate	0.85390	0.90523	0.96943	1.09049	1.08128
26. County Tax \$200,000/\$182,000 Home	569.27	603.49	646.29	661.56	655.98
27. County Tax on \$320 Cropland Acre	2.73	2.90	3.10	3.49	3.46

FY 2013 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	11,174,000	16,204,700	336,000	27,714,700	20,754,000	181,000	5,744,300	1,031,900	27,711,200
1211	Retirement	0	5,000	0	5,000	300,000	0	0	0	300,000
1212	Tort & Liability	950,000	72,000	59,000	1,081,000	0	0	978,000	0	978,000
1213	PBC Lease	750,000	189,000	0	939,000	0	0	960,000	0	960,000
1214	Micrographics	0	135,500	0	135,500	86,000	1,500	70,500	10,000	168,000
1219	Circuit Clerk Electronic Citation	0	15,000	0	15,000	0	0	4,000	0	4,000
1221	Circuit Clerk Operations	0	3,000	0	3,000	0	0	0	0	0
1222	Law Library	0	45,000	0	45,000	0	0	66,000	0	66,000
1223	Court Automation	0	247,000	0	247,000	265,000	83,000	102,000	5,000	455,000
1224	Child Support	0	33,000	0	33,000	46,000	0	7,200	0	53,200
1225	Probation Services	0	68,000	0	68,000	0	0	189,000	54,000	243,000
1226	Document Storage	0	231,000	0	231,000	62,000	75,000	55,000	0	192,000
1227	Tax Sale Automation	0	20,300	0	20,300	2,000	300	40,200	0	42,500
1228	GIS - Development	0	8,000	0	8,000	0	3,500	41,000	15,000	59,500
1229	Court Security	0	350,000	0	350,000	445,000	8,200	7,500	0	460,700
1231	Highway	1,850,000	244,700	400,000	2,494,700	1,334,000	350,000	949,400	55,000	2,688,400
1232	Engineering	0	76,000	227,000	303,000	234,000	10,000	5,400	0	249,400
1233	Aid to Bridges	925,000	166,000	0	1,091,000	102,000	602,000	250,100	0	954,100
1234	County Motor Fuel	0	1,632,000	0	1,632,000	556,000	888,000	500,000	400,000	2,344,000
1235	Fed Hwy Matching	800,000	11,500	0	811,500	0	745,000	0	177,000	922,000
1241	Public Health	425,000	4,057,000	423,000	4,905,000	4,221,700	15,000	976,800	32,000	5,245,500
1242	Community Mental Health	2,295,000	15,000	0	2,310,000	145,900	59,000	2,064,100	41,000	2,310,000
1243	Community Services	0	251,000	7,000	258,000	212,000	0	41,000	5,000	258,000
1244	Comm Svcs - Revolving Loans	0	5,000	0	5,000	0	0	0	0	0
1245	Senior Services	450,000	500	0	450,500	0	0	416,000	34,000	450,000
1246	Veterans' Assistance	555,000	2,000	0	557,000	303,000	18,300	211,300	4,000	536,600
1247	Solid Waste Program	0	90,400	0	90,400	42,400	0	60,500	12,000	114,900
1471	Special Projects	0	28,000	0	28,000	0	150,000	0	50,000	200,000
1472	County Farm Land Sale	0	3,000	0	3,000	0	0	20,000	0	20,000
1475	Opportunity Fund	0	375,000	0	375,000	0	300,000	25,000	24,000	349,000
1476	Asset Replacement	0	47,000	725,900	772,900	0	300,000	0	0	300,000
1478	DATA Fiber Optic Network	0	170,000	50,000	220,000	0	5,000	210,000	10,000	225,000
1479	Broadband Grant	0	350,000	0	350,000	17,000	305,000	28,000	0	350,000
1481	Courthouse Expansion	0	0	0	0	0	30,000	0	0	30,000
1485	Jail Expansion	0	0	0	0	0	200,000	0	0	200,000
1488	FEMA Grant - Evergreen Village	0	1,500,000	0	1,500,000	0	1,500,000	0	0	1,500,000
1501	Build America Bonds 2010	0	912,000	0	912,000	0	838,000	1,000	0	839,000
1505	Recovery Zone Bonds 2010	0	355,000	0	355,000	0	311,000	1,000	0	312,000
2501	Rehab & Nursing Center	0	14,506,800	0	14,506,800	9,087,300	135,000	4,807,100	176,000	14,205,400
2601	Medical Insurance	0	6,253,000	0	6,253,000	0	0	6,320,000	153,000	6,473,000
3774	History Room	0	0	12,000	12,000	12,000	2,000	4,000	0	18,000
3775	Children's Waiting Room	0	22,000	14,000	36,000	0	1,000	22,000	0	23,000
3776	Drug Court	0	130,000	36,000	166,000	164,900	0	77,100	1,000	243,000
3802	St Attorney - Drug Prosecution	0	2,500	0	2,500	0	0	2,500	0	2,500
3803	Sheriff's Law Enforce Projects	0	115,000	0	115,000	0	40,600	35,000	0	75,600
9999	Non General - Fund Bal Utilized	0	1,725,000	0	1,725,000	0	0	0	0	0
** Total Budget **		20,174,000	50,671,900	2,289,900	73,135,800	38,392,200	7,157,400	25,292,000	2,289,900	73,131,500

FY 2013 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	FY2013 Total Expenses
1110	County Board	0	0	0	0	390,000	1,000	36,300	4,000	431,300
1210	Finance	0	0	10,000	10,000	587,000	0	49,500	18,000	654,500
1290	Non-Departmental Services	11,174,000	9,098,000	205,000	20,477,000	99,000	4,000	1,190,800	402,000	1,695,800
1310	Information Management	0	216,000	75,000	291,000	799,000	400	46,600	176,500	1,022,500
1410	Supervisor of Assessments	0	43,000	0	43,000	436,000	0	46,500	2,500	485,000
1510	County Clerk	0	500,000	0	500,000	454,000	0	64,000	0	518,000
1530	Elections	0	19,200	0	19,200	133,000	0	221,000	0	354,000
1710	Planning	0	62,000	0	62,000	445,000	0	23,500	6,900	475,400
1810	Regional Office of Education	0	0	0	0	73,000	0	31,000	8,000	112,000
1910	Treasurer	0	70,000	0	70,000	294,000	0	31,600	0	325,600
2210	Judiciary	0	71,000	0	71,000	456,000	0	65,200	2,500	523,700
2220	Jury Commission	0	0	0	0	39,000	0	84,000	0	123,000
2310	Circuit Clerk	0	2,122,000	0	2,122,000	1,123,000	0	83,900	0	1,206,900
2410	Coroner	0	18,000	0	18,000	150,000	0	70,000	6,000	226,000
2510	ESDA	0	32,000	0	32,000	103,000	10,000	30,000	1,500	144,500
2540	Local Emergency Plan Comm	0	25,000	0	25,000	0	0	26,600	0	26,600
2610	Sheriff	0	946,000	0	946,000	5,602,000	10,900	402,300	274,000	6,289,200
2620	Sheriff's Merit Commission	0	7,000	0	7,000	5,000	0	22,500	0	27,500
2630	Sheriff's Auxiliary	0	0	0	0	0	1,500	6,500	0	8,000
2670	Sheriff's Communications	0	1,150,000	0	1,150,000	2,528,000	3,500	129,000	103,000	2,763,500
2680	Sheriff's Corrections	0	122,000	41,000	163,000	2,721,000	6,200	1,558,300	3,000	4,288,500
2710	State's Attorney	0	366,000	0	366,000	1,680,000	0	89,900	0	1,769,900
2810	Public Defender	0	125,000	0	125,000	973,000	6,000	65,000	4,000	1,048,000
2910	Court Services	0	195,800	5,000	200,800	986,000	0	248,000	0	1,234,000
4810	Facilities Management	0	75,700	0	75,700	660,000	77,500	849,300	20,000	1,606,800
4910	Comm Outreach Bldg	0	85,000	0	85,000	18,000	50,000	92,000	0	160,000
4920	Public Health Facility	0	0	0	0	0	10,000	181,000	0	191,000
4999	Utilization of Fund Balance	0	856,000	0	856,000	0	0	0	0	0
** Total General Fund		11,174,000	16,204,700	336,000	27,714,700	20,754,000	181,000	5,744,300	1,031,900	27,711,200

DEKALB COUNTY HEALTH DEPARTMENT

Attachment D

2012 Fees

2013 Proposed Fee Increases

Program	2012 Fees	2013 Proposed Fee Increases	Estimated Revenue Generated
ANIMAL CONTROL (Line Item 3531)			
Registration 1 year	17.00	1 year altered 17.00 1 year unaltered 34.00	\$20,400
Registration 3 years	42.00	3 years altered 42.00 3 years unaltered 84.00	
Late Registration	10.00	10.00	
Inpoundment/Pickup First Offense	75.00	75.00	
Additional Dog/One Pickup	25.00	25.00	
Relinquishment		altered 50.00 unaltered 75.00	
FOOD SANITATION (Line Item 3543)			
Class A Food Establishment	480.00	500.00	\$8,240
Class B Food Establishment	315.00	330.00	
Class C Food Establishment	165.00	175.00	
Class D Food Establishment	130.00	135.00	
Class E Food Establishment			
1 day	45.00	50.00	
2-4 days	95.00	100.00	
5+ days	130.00	135.00	
Plan Review - New Restaurant	355.00	370.00	
Plan Review - Established	190.00	200.00	
Restaurant Late Fee	50% of cost of license	50% of cost of license	
Non-Compliance Fee	45.00	50.00	
POTABLE WATER (Line Item 3542)			
Well Permit	*100.00	*100.00	\$140
Well Permit Inspection/Sample	165.00	175.00	
Well Inspection & Water Test	165.00	165.00	
Water Sample Test	55.00	55.00	
Water Sample with Collection	75.00	75.00	
SEWAGE (Line Item 3541)			
Septic Installer License	160.00	165.00	\$700
Septic Permit - established	270.00	280.00	
Septic Permit - new	350.00	365.00	
Septic Inspection	155.00	155.00	
HOME HEALTH CARE (Line Item 4035/4603)			
Skilled Nursing	200.00	200.00	
Physical Therapy	220.00	220.00	
Speech Therapy	220.00	220.00	
Occupational Therapy	220.00	220.00	
Medical Social Worker	205.00	205.00	
Home Health Aide	95.00	95.00	
ADULT IMMUNIZATIONS			
Travel Consultation		Individual: 50.00 Family: 75.00	\$375
Immunizations	Individual: 50.00 Family: 75.00 Vaccine Cost + 25.00	Individual: 50.00 Family: 75.00 Vaccine Cost + 25.00	
Flu Shots	35.00	38.00	
IMMUNIZATIONS			
Childhood Immunizations	15.00	15.00	
LUNG CLINIC			
T.B. Skin Test	15.00	15.00	
VITAL RECORDS			
First Copy (Birth)	15.00	15.00	Estimate 5% increase due to integration with County Clerk's office. \$3,200
Second Copy (Birth)	5.00	5.00	
First Copy (Death) Jan-June 2012	15.00		
First Copy (Death) July-Dec 2012	17.00	17.00	
Second Copy (Death) Jan-June 2012	10.00		
Second Copy (Death) July - Dec 2012	12.00	12.00	

* State law prohibits increase