

DeKalb County Government

FY 2013
BUDGET
PLAN

Overview

DEKALB COUNTY GOVERNMENT

- FY 2013 BUDGET -

2005 BOND ISSUE
A REFINANCING OF 1997 HEALTH FACILITY BONDS

County Tax Levy Year	Paid to PBC Oct 31st Fiscal Year	PBC Retires Fiscal Year	Principal Dec 1st	Interest Dec 1st	Interest Jun 1st	Expense	Total Payment	
2004	2005	2006	0	139,686	139,686	0	279,372	
2005	2006	2007	0	139,686	139,686	0	279,372	
2006	2007	** 2007	0	139,686	139,686	0	279,372	
2007	2008	2008	685,000	139,686	127,699	25,000	977,385	
2008	2009	2009	705,000	127,699	115,361	25,000	973,060	
2009	2010	2010	730,000	115,361	101,856	25,000	972,217	
2010	2011	2011	760,000	101,856	86,656	25,000	973,512	
2011	2012	2012	790,000	86,656	70,856	25,000	972,512	
2012	2013	2013	820,000	70,856	54,456	25,000	970,312	
2013	2014	2014	855,000	54,456	37,356	25,000	971,812	
2014	2015	2015	885,000	37,356	19,656	25,000	967,012	
2015	2016	2016	925,000	19,656	0	25,000	969,656	
2016	2017	2017	0	0	0	0	0	
			7,155,000	1,172,640	1,032,954	225,000	9,585,594	
			=====	=====	=====	=====	=====	
							Less Escrow Amounts	(698,430)
							Total Lease Payments	8,887,164
							=====	=====

Note: This re-finances the 1997 Bond Issue with a new average interest rate of 3.62% generating a savings of \$503,899.

The first 5 interest payments are paid from the Escrow Account.

Bonds are callable for Bonds due December 1, 2015 & 2016.

The interest rate on callable bonds is 3.70% and 3.85%, respectively.

** The fiscal year was extended to 13 months to end December 31, 2007 which changes the fiscal year that the principal payment is made.

These bonds were sold by the Public Building Commission.

**DEKALB COUNTY GOVERNMENT
FY 2013-2017 BUDGET
FIVE YEAR TRANSPORTATION IMPROVEMENT PROGRAM**

<u>Project Description</u>	<u>Project Cost</u>	<u>Funding Source</u>	<u>YEAR 1 Requested FY 2013</u>	<u>YEAR 2 Proposed FY 2014</u>	<u>YEAR 3 Proposed FY 2015</u>	<u>YEAR 4 Proposed FY 2016</u>	<u>YEAR 5 Proposed FY 2017</u>
14 RICH/COLTONVILLE ROADS							
A. Glidden Rd to Stonehenge	520,000	Federal					
	130,000	Local					130,000
15 SOMONAUK RD							
A. ROW I-88 -to Perry - Shldrs	225,000	Local	225,000				
B. North St to Cortland Center	450,000	Other		450,000			
C. I-88 to Perry - Shldrs	220,000	Local				200,000	
16 SUYDAM ROAD							
A. Rollo to Rt 23	1,000,000	Local					1,000,000
B. Br. over Buck Branch	500,000	Local		500,000			
C. Br. over Indian Cr.	1,500,000	Local			1,500,000		
17 WATERMAN ROAD							
A. ROW Duffy Rd to Perry Rd	300,000	Local	300,000				
B. Duffy Rd to Miller Rd	250,000	Local		250,000			
C. Miller Rd to Perry Rd	250,000	Local			250,000		
D. Duffy Rd to Perry Rd	2,000,000	Local				2,000,000	
18 WEST COUNTY LINE ROAD							
A. Lee Rd to Perry Rd	525,000	Other					
	175,000	Local	175,000				
B. Bridge Replacement	300,000	Local			300,000		
Totals	28,223,000		2,064,200	2,481,000	4,170,000	2,800,000	2,155,000

DEKALB COUNTY PUBLIC BUILDING COMMISSION
BOND PAYMENT SCHEDULE --- 2005 BOND ISSUE

	Lease Payment Year 2008	Lease Payment Year 2009	Lease Payment Year 2010	Lease Payment Year 2011	Lease Payment Year 2012	Lease Payment Year 2013	Lease Payment Year 2014	Lease Payment Year 2015	Lease Payment Year 2016
A	Lease Year Expenses (Nov - Oct)								
	977,385	973,060	972,218	973,513	972,513	970,313	971,813	967,013	969,656
	Nov 1 - Lease Payment								
B	Lease Year - Expense								
	685,000	705,000	730,000	760,000	790,000	820,000	855,000	885,000	925,000
	139,686	127,699	115,361	101,856	86,656	70,856	54,456	37,356	19,656
	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
	Sub-Total December 1st Expense								
	849,686	857,699	870,361	886,856	901,656	915,856	934,456	947,356	969,656
C	Year After Lease Yr - Expense								
	127,699	115,361	101,856	86,656	70,856	54,456	37,356	19,656	0
	June 1 - Interest								
D	Total Expense								
	977,385	973,060	972,217	973,512	972,512	970,312	971,812	967,012	969,656
E	Difference Revenue v Expense								
	0	0	1	1	1	1	1	1	0
F	Fiscal Year Expenses (Jan - Dec)								
	685,000	705,000	730,000	760,000	790,000	820,000	855,000	885,000	925,000
	279,372	255,398	230,722	203,712	173,312	141,712	108,912	74,712	39,312
	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
	Admin Expense								
	989,372	985,398	985,722	988,712	988,312	986,712	988,912	984,712	989,312
	Total Fiscal Year Expense								
G	Fiscal Year Expense Allocation								
	75%	513,750	528,750	547,500	570,000	592,500	615,000	641,250	663,750
	75%	209,529	191,549	173,042	152,784	129,984	106,284	81,684	56,034
	75%	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750
	Nursing Home Admin Expense								
	742,029	739,049	739,292	741,534	741,234	740,034	741,684	738,534	741,984
	Total Expense for Nursing Home Bonds								
	171,250	176,250	182,500	190,000	197,500	205,000	213,750	221,250	231,250
	69,843	63,850	57,681	50,928	43,328	35,428	27,228	18,678	9,828
	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250
	Public Health Admin Expense								
	247,343	246,350	246,431	247,178	247,078	246,678	247,228	246,178	247,328
	Total Expense for Public Health Bonds								
	989,372	985,399	985,723	988,712	988,312	986,712	988,912	984,712	989,312
	Total Fiscal Year Expense								
H	Difference Revenue v Expense								
	0	(1)	(1)	0	0	0	0	0	0

DEKALB COUNTY GOVERNMENT

- FY 2013 BUDGET -

2010 A&B BOND ISSUE

\$16,000,000

Fiscal Year	Interest June 15	Interest Dec 15	Principal Dec 15	Total Debt Payment	Federal Gov't Interest Rebate	Net Debt Payment
2010	0	0	0	0	0	0
2011	426,405	318,477	440,000	1,184,882	296,974	887,908
2012	316,453	316,453	510,000	1,142,906	252,528	890,378
2013	313,495	313,495	520,000	1,146,990	250,458	896,532
2014	309,309	309,309	545,000	1,163,618	247,527	916,091
2015	303,832	303,832	580,000	1,187,664	243,693	943,971
2016	297,133	297,133	615,000	1,209,266	239,004	970,262
2017	289,353	289,353	655,000	1,233,706	233,558	1,000,148
2018	279,757	279,757	700,000	1,259,514	226,841	1,032,673
2019	268,417	268,417	745,000	1,281,834	218,903	1,062,931
2020	255,231	255,231	790,000	1,300,462	209,673	1,090,789
2021	240,260	240,260	845,000	1,325,520	199,193	1,126,327
2022	223,402	223,402	900,000	1,346,804	187,393	1,159,411
2023	204,547	204,547	960,000	1,369,094	174,194	1,194,900
2024	183,475	183,475	1,020,000	1,386,950	159,444	1,227,506
2025	160,066	160,066	1,090,000	1,410,132	143,058	1,267,074
2026	133,416	133,416	1,160,000	1,426,832	120,074	1,306,758
2027	103,894	103,894	1,230,000	1,437,788	93,504	1,344,284
2028	71,975	71,975	1,310,000	1,453,950	64,778	1,389,172
2029	37,326	37,326	1,385,000	1,459,652	33,593	1,426,059
2,030	0	0	0	0	0	0
	4,417,746	4,309,818	16,000,000	24,727,564	3,594,390	21,133,174

1. Bond pricing was done on 09-22-2010 and the bond sale closed as of 10-14-2010.
2. The County received a rating of Aa1 from Moody's for this sale.
3. The Gross All-In True Interest Cost was 4.64% for Bond Series A & B combined.
4. The Net All-In True Interest Cost was 2.81% for Bond Series A & B combined.
5. Bonds are callable as of 12-15-2020 for Bonds due December 15, 2021 thru 2029.
6. Proceeds from Bond Issue are for bond issuance costs, expansion of the Courthouse, and expansion of the Jail.

DEKALB COUNTY GOVERNMENT

- FY 2013 BUDGET -

2010A BUILD AMERICA BOND ISSUE

\$10,030,000

Fiscal Year	Interest June 15	Interest Dec 15	Principal Dec 15	Total Debt Payment	35% Federal Gov't Interest Rebate	Net Debt Payment
2010	0	0	0	0	0	0
2011	218,805	163,423	440,000	822,228	133,780	688,448
2012	161,399	161,399	510,000	832,798	112,979	719,819
2013	158,441	158,441	520,000	836,882	110,909	725,973
2014	154,255	154,255	545,000	853,510	107,978	745,532
2015	148,778	148,778	580,000	877,556	104,144	773,412
2016	142,079	142,079	615,000	899,158	99,455	799,703
2017	134,299	134,299	655,000	923,598	94,009	829,589
2018	124,703	124,703	700,000	949,406	87,292	862,114
2019	113,363	113,363	745,000	971,726	79,354	892,372
2020	100,177	100,177	790,000	990,354	70,124	920,230
2021	85,206	85,206	845,000	1,015,412	59,644	955,768
2022	68,348	68,348	900,000	1,036,696	47,844	988,852
2023	49,493	49,493	960,000	1,058,986	34,645	1,024,341
2024	28,421	28,421	1,020,000	1,076,842	19,895	1,056,947
2025	5,012	5,012	205,000	215,024	3,509	211,515
2026		0		0		0
	1,692,779	1,637,397	10,030,000	13,360,176	1,165,561	12,194,615

1. Bond pricing was done on 09-22-2010 and the bond sale closed as of 10-14-2010.
2. The County received a rating of Aa1 from Moody's for this sale.
3. The Gross All-In True Interest Cost was 4.64% for Bond Series A & B combined.
4. The Net All-In True Interest Cost was 2.81% for Bond Series A & B combined.
5. Bonds are callable as of 12-15-2020 for Bonds due December 15, 2021 thru 2025.
6. Proceeds from Bond Series A are for bond issuance costs, expansion of the Courthouse, and expansion of the Jail.

DEKALB COUNTY GOVERNMENT
 - FY 2013 BUDGET -
 2010B RECOVERY ZONE BOND ISSUE

\$5,970,000

Fiscal Year	Interest June 15	Interest Dec 15	Principal Dec 15	Total Debt Payment	45% Federal Gov't Interest Rebate	Net Debt Payment
2010			0	0		
2011	207,600	155,054	0	362,654	163,194	199,460
2012	155,054	155,054	0	310,108	139,549	170,559
2013	155,054	155,054	0	310,108	139,549	170,559
2014	155,054	155,054	0	310,108	139,549	170,559
2015	155,054	155,054	0	310,108	139,549	170,559
2016	155,054	155,054	0	310,108	139,549	170,559
2017	155,054	155,054	0	310,108	139,549	170,559
2018	155,054	155,054	0	310,108	139,549	170,559
2019	155,054	155,054	0	310,108	139,549	170,559
2020	155,054	155,054	0	310,108	139,549	170,559
2021	155,054	155,054	0	310,108	139,549	170,559
2022	155,054	155,054	0	310,108	139,549	170,559
2023	155,054	155,054	0	310,108	139,549	170,559
2024	155,054	155,054	0	310,108	139,549	170,559
2025	155,054	155,054	885,000	1,195,108	139,549	1,055,559
2026	133,416	133,416	1,160,000	1,426,832	120,074	1,306,758
2027	103,894	103,894	1,230,000	1,437,788	93,504	1,344,284
2028	71,975	71,975	1,310,000	1,453,950	64,778	1,389,172
2029	37,326	37,326	1,385,000	1,459,652	33,593	1,426,059
2030	0	0		0		0
	2,724,967	2,672,421	5,970,000	11,367,388	2,428,829	8,938,559

1. Bond pricing was done on 09-22-2010 and the bond sale closed as of 10-14-2010.
2. The County received a rating of Aa1 from Moody's for this sale.
3. The Gross All-In True Interest Cost was 4.64% for Bond Series A & B combined.
4. The Net All-In True Interest Cost was 2.81% for Bond Series A & B combined.
5. Bonds are callable as of 12-15-2020 for Bonds due December 15, 2025 thru 2029.
6. Proceeds from Bond Series B are for bond issuance costs and expansion of the Courthouse.

DEKALB COUNTY GOVERNMENT

FY 2013 BUDGET

SALES TAX REVENUE FROM COUNTY FARM PROPERTY
(EAST SIDE OF SYCAMORE ROAD)

Years	Audited Fiscal Year	Projection of County Revenue in 1995	Actual County Revenue	Revenue without Sharing Agreement	Net Gain from Sharing Agreement	Status
0	1993	0	0	0	0	Actual
1	1994	0	0	0	0	Actual
2	1995	45,000	0	0	0	Actual
3	1996	210,938	136,864	34,216	102,648	Actual
4	1997	531,836	391,387	78,277	313,110	Actual
5	1998	545,132	846,822	169,364	677,458	Actual
6	1999	558,760	872,048	183,448	688,600	Actual
7	2000	572,729	1,003,020	190,664	812,356	Actual
8	2001	587,047	1,034,884	197,014	837,870	Actual
9	2002	601,724	1,066,585	208,932	857,653	Actual
10	2003	616,767	1,076,590	213,883	862,707	Actual
11	2004	632,186	1,274,589	242,187	1,032,402	Actual
12	2005	647,990	1,706,444	290,184	1,416,260	Actual
13	2006	664,190	1,788,263	356,259	1,432,004	Actual
14	2007	680,795	1,870,087	319,104	1,550,983	Actual
15	2008	697,815	1,815,323	320,933	1,494,390	Actual
16	2009	715,260	1,147,543	313,647	833,896	Actual
17	2010	733,142	1,370,439	289,622	1,080,817	Actual
18	2011	751,471	1,400,085	277,062	1,123,023	Actual
19	2012	770,258				
20	2013	789,514				
21	2014	809,252				
22	2015	829,483				
23	2016	850,220				
24	2017	871,476				
25	2018	893,263				
26	2019	915,595				
27	2020	938,485				
28	2021	961,947				
29	2022	985,996				
30	2023	1,010,646				
31	2024	1,035,912				
32	2025	1,061,810				
33	2026	1,088,355				
34	2027	1,115,564				
35	2028	1,143,453				
36	2029	1,172,039				
37	2030	1,201,340				
38	2031	1,231,374				
39	2032	1,262,158				
40	2033	1,293,712				
	Totals	32,024,634	18,800,973	3,684,796	15,116,177	

Shared Revenue based on 40 year agreement with City of DeKalb dated 10-20-1993.

DEKALB COUNTY GOVERNMENT

FY 2013 BUDGET

SPECIAL TAX REVENUE FROM COUNTY HOME PROPERTY
(WEST SIDE OF SYCAMORE ROAD)

Years	Fiscal Year	Land Lease Revenue	Local Sales Tax Revenue	Total Revenue To Share	County's Share of Revenues	City of DeKalb Expenses	County's Net Income	County's Debt Payment
0	1997	0	0	0	0	0	0	0
0	1998	0	0	0	0	0	0	901,781
0	1999	(78,950)	0	(78,950)	(39,475)	0	(39,475)	1,024,427
1	2000	52,500	0	52,500	52,500	0	52,500	1,018,883
2A	2001	13,125	0	13,125	13,125	0	13,125	0
2B	2001	8,750	2,690	11,440	5,720	2,083	3,637	1,017,508
3	2002	105,000	205,164	310,164	155,082	25,000	130,082	1,019,943
4	2003	105,000	246,854	351,854	175,927	25,000	150,927	1,016,183
5	2004	105,000	296,817	401,817	200,909	25,000	175,909	1,016,343
6	2005	105,000	356,006	461,006	230,503	25,000	205,503	1,020,183
7	2006	105,000	456,966	561,966	280,983	25,417	255,566	1,017,703
8	2007	105,000	460,961	565,961	282,981	30,000	252,981	976,518
9	2008	105,000	450,484	555,484	277,742	30,000	247,742	977,385
10	2009	105,000	500,557	605,557	302,779	30,000	272,779	973,060
11	2010	105,000	503,948	608,948	304,474	30,000	274,474	972,217
12	2011	105,000	520,299	625,299	312,749	30,417	282,332	973,512
13	2012	105,000				35,000		972,512
14	2013	105,000				35,000		970,312
15	2014	105,000				35,000		971,812
16	2015	105,000				35,000		967,012
17	2016	105,000				35,416		969,656
18	2017	105,000				40,000		0
19	2018	105,000				40,000		0
20	2019	105,000				40,000		0
21	2020	115,500				40,000		0
22	2021	115,500	Agreement with DeKalb ends 10-31-2021.			36,667		0
23	2022	115,500	0.25%	0	0.25%	0		0
Totals		2,231,925	4,000,746	5,046,171	2,555,999	650,000	2,278,082	18,776,950

1. Based on 20 year Intergovernmental Agreement with the City of DeKalb approved by the County Board on June 16, 1999. The agreement activated on November 1, 2001 when the required 50,000 gross square feet was approved for occupancy.
2. The County Board approved a lease agreement for the land for 50 years. The lease is recorded with the DeKalb County Recorder, Document #2001-003661, March 13, 2001.
3. The County and City of DeKalb will evenly split the net income each year, from November 1, 2001 through October 31, 2021, or until total net income equals total Debt Service payments for the 1997 Health Facility Bond Issue, whichever comes first. Local Sales Tax was 2.0% prior to 01-01-2004 and 2.5% after 12-31-2003.
4. The data applicable for the sharing of revenue appears for years 2B (11-01-2001) and after; it is reflective of the date the cash is received by the County, not date collected by the retail store.
5. The 1999 Land Lease negative amount refers to non-TIF pre-development costs.

DEKALB COUNTY GOVERNMENT

FY 2013 BUDGET

HISTORICAL PERSPECTIVE:

ENDING FUND BALANCES

<u>FUNDS</u>	<u>AUDITED FY 1990</u>	<u>AUDITED FY 1995</u>	<u>AUDITED FY 2000</u>	<u>AUDITED FY2005</u>	<u>AUDITED FY2010</u>	<u>AUDITED FY 2011</u>
Aid to Bridges	492,041	516,937	1,012,419	1,399,584	1,553,057	1,820,787
Asset Replacement	0	0	0	564,000	2,888,608	3,076,285
Broadband Grant	0	0	0	0	75,792	133,644
Build America Bonds	0	0	0	0	1,636,385	953,130
Child Support	27,891	7,343	72,133	23,511	11,839	43,083
Childrens Waiting Room	0	0	0	2,885	18,425	12,028
Cir. Clk. Electron. Cit	0	0	0	0	0	11,511
Cir.Clk Oper. + Admin.	0	0	0	0	55,802	80,614
Comm. Outreach Bldg.	0	0	0	0	(981,182)	0
Community Services	1,189	6,451	22,095	40,097	32,254	53,311
Comm Serv-Fin Aid	11,882	13,423	14,030	16,425	6,793	11,935
County Farm	0	1,752,760	1,158,228	920,696	767,021	758,925
County Motor Fuel	1,083,470	747,303	1,533,801	1,774,932	2,587,806	2,833,169
Court Automation	119,369	178,389	86,082	198,470	745,502	674,076
Courthouse Expansion	0	0	0	0	13,803,699	6,713,787
Court Security	0	72,734	303,150	177,823	580,077	350,871
Data Fiber Optics	0	0	0	0	0	75,016
Document Storage	0	270,498	561,098	119,845	310,844	399,858
Drug Court	0	0	0	0	325,527	264,912
Drug Prosecution	21,043	34	5,885	5,333	5,248	5,217
Engineering	13,452	103,704	105,483	236,903	347,308	347,308
Enhanced Drug Ct	0	0	0	0	0	(8,539)
Facilities Management	650,844	1,077,737	743,165	640,540	Gen Fund	Gen Fund
Fed Hwy Matching Tax	240,937	236,718	1,411,877	1,149,770	1,668,413	1,910,425
General Fund	2,348,266	3,300,401	4,186,063	6,117,185	10,765,654	11,528,970
GIS Development	0	284,611	460,647	579,518	544,281	549,561
Health	494,153	1,487,689	1,518,642	3,102,065	2,209,411	2,191,215
Highway	271,469	897,733	936,020	1,827,483	3,217,597	3,602,221
History Room	0	5,997	3,352	2,056	39,853	22,258
Jail Expansion	0	0	0	0	399,985	446,670
Law Library	(2,164)	1,389	57,501	115,197	145,929	154,240
Medical Insurance	150,712	696,136	(250,699)	275,566	975,318	1,045,897
Mental Health	401,347	693,505	1,296,734	1,689,122	2,277,000	2,501,335
Micrographics	253	77,927	45,141	191,774	202,744	211,636
Miscellaneous Depts.	217,174	221,233	1,768,563	975,877	0	0
Nursing Home	215,611	1,613,626	5,723,603	9,213,682	3,207,218	1,689,762
Opportunity Fund	0	0	0	2,127,911	3,218,548	3,177,785
PBC Lease	58,197	7,198	93,135	573,659	283,871	(408,674)
Probation Services	0	64,818	243,914	555,409	635,738	547,122
Recovery Zone Bonds	0	0	0	0	242,629	275,560
Retirement	475,006	686,533	1,293,130	2,457,141	1,586,324	1,259,705
Senior Services	0	0	212,414	282,016	383,715	344,643
Law Enforce Projects	0	0	0	72,119	231,732	287,603
Solid Waste Program	0	26,943	50,433	44,281	77,004	58,250
Special Projects	614,324	1,451,836	1,763,573	908,103	1,028,219	887,645
Tax Sale Automation	0	8,840	22,006	44,226	83,994	101,902
Tollway Access Loan	0	0	0	(1,940,637)	(384,606)	Closed
Tort & Liability	2,066,937	1,623,101	1,275,922	2,257,911	3,988,369	4,627,342
Veterans Assistance	0	0	0	0	319,304	295,689
TOTAL	9,973,403	18,133,547	27,729,540	38,742,478	62,118,749	55,919,690

DEKALB COUNTY GOVERNMENT

FY 2013 BUDGET

HISTORICAL PERSPECTIVE:

ENDING CASH BALANCES

<u>FUNDS</u>	<u>AUDITED FY 1990</u>	<u>AUDITED FY 1995</u>	<u>AUDITED FY2000</u>	<u>AUDITED FY 2005</u>	<u>AUDITED FY 2010</u>	<u>AIUDITED FY 2011</u>
Aid to Bridges	463,948	520,902	962,691	1,693,618	1,521,442	1,826,656
Asset Replacement	0	0	0	564,000	292,032	3,047,164
Broadband Grant	0	0	0	0	378,279	497,530
Build America Bonds	0	0	0	0	1,636,200	953,130
Child Support	42,801	1,421	70,347	24,272	1,324	41,103
Childrens Waiting Room	0	0	0	1,535	16,565	10,388
Cir Clk Oper. + Admin.	0	0	0	0	53,581	78,887
Comm. Outreach Bldg.	0	0	0	0	37,355	10,340
Community Services	17,122	26,668	58,352	44,553	44,701	20,185
Comm Serv-Fin Aid	11,882	13,390	14,030	9,159	6,783	11,935
County Farm	0	1,851,195	1,150,734	917,148	767,021	758,925
County Motor Fuel	1,017,880	700,759	1,632,516	1,650,578	2,691,643	2,754,171
Court Automation	117,892	169,531	104,967	189,554	709,445	651,329
Court Security	0	65,745	292,130	168,129	559,029	338,222
Courthouse Expansion	0	0	0	0	13,945,228	8,383,677
Data Fiber Optics	0	0	0	0	0	75,016
Document Storage	25,242	261,445	555,914	113,756	293,143	393,204
Drug Court	0	0	0	0	302,804	265,391
Drug Prosecution	0	34	5,885	6,455	5,248	5,337
Engineering	38,888	43,296	26,946	173,727	352,145	286,804
Enhanced Drug Court	0	0	0	0	63,715	7,005
Facilities Management	639,592	1,077,737	767,407	674,379	MVD TO GEN	MVD to GEN
Fed Hwy Matching Tax	274,276	333,034	1,461,246	1,231,207	1,899,529	1,950,034
General Fund	1,940,535	3,063,122	3,486,782	4,944,345	9,420,914	9,995,097
GIS Development	0	290,572	476,480	580,103	548,299	550,498
Health	410,989	1,227,402	1,154,385	2,731,646	1,394,228	1,591,252
Highway	230,473	1,051,908	820,092	1,868,983	3,340,319	3,819,393
History Room	0	6,251	3,588	4,675	40,451	23,346
Jail Expansion	0	0	0	0	399,934	476,698
Law Library	3,462	3,476	57,286	116,839	146,977	159,634
Medical Insurance	348,645	718,905	109,717	528,566	1,353,106	1,403,935
Mental Health	401,962	696,888	1,309,487	1,690,219	2,353,552	2,545,358
Micrographics	13,390	90,441	47,550	194,110	204,992	211,670
Miscellaneous Depts.	217,070	223,612	1,769,615	752,126	0	0
Nursing Home	174,703	1,656,281	3,987,018	2,810,242	3,207,218	3,171,028
Opportunity Fund	0	0	712,964	2,118,408	3,211,030	1,689,762
PBC Lease	58,197	7,198	93,135	573,659	284,153	251,923
Probation Services	0	63,373	241,439	569,902	635,700	559,403
Recovery Zone Bonds	0	0	0	0	242,604	275,560
Retirement	446,020	741,882	1,295,907	2,468,087	1,584,229	1,258,799
Senior Services	0	0	245,932	330,278	462,508	405,383
Law Enforcement Proj.	0	0	0	79,370	264,704	357,215
Solid Waste Program	0	26,941	55,520	45,312	55,795	38,902
Special Projects	962,615	1,471,903	1,861,845	951,139	1,043,253	924,972
Tax Sale Automation	0	8,840	22,006	44,226	83,994	101,923
Tollway Access Loan	0	0	0	166,363	635,229	Closed
Tort & Liability	2,011,221	1,623,101	1,331,081	2,618,656	4,453,557	4,788,176
Veteran's Assistance	0	0	0	0	325,953	301,073
TOTAL	9,868,805	18,037,253	26,184,994	33,649,324	61,269,911	57,267,433

DEKALB COUNTY GOVERNMENT
 FY 2013 BUDGET
 HISTORICAL PERSPECTIVE:
 INTEREST EARNED

FUNDS	AUDITED FY 1990	AUDITED FY 1995	AUDITED FY 2000	AUDITED FY 2005	AUDITED 2010	AUDITED 2011
Aid to Bridges	35,269	12,146	38,356	26,802	10,175	7,971
Asset Replacement	0	0	0	0	19,145	11,059
Broadband Grant	0	0	0	0	33	636
Build America Bonds	0	0	0	0	191	1,143
Cir. Clk. Admin & Operat.	0	0	0	0	19	41
Child Support	2,123	149	2,992	712	29	50
Childrens Waiting Room	0	0	0	0	105	48
Comm, Outreach Bldg.	0	0	0	0	2,380	494
Community Services	0	385	369	112	15	13
Comm Serv-Fin Aid	910	0	482	496	329	1,236
County Farm	0	104,127	70,862	19,013	6,844	4,277
County Motor Fuel	70,582	22,488	72,899	33,129	11,589	9,328
Court Automation	7,377	5,653	5,373	2,795	3,514	2,066
Court Security	0	0	2,363	0	3,800	1,493
Courthouse Expansion	0	0	0	0	2,105	53,645
Data Fiber Optics	0	0	0	0	0	16
Document Storage	0	5,863	23,408	1,987	465	686
Drug Court	0	0	0	0	1,982	1,013
Drug Prosecution	0	0	0	0	37	16
Engineering	1,248	1,088	784	2,343	264	232
Enhanced Drug Court	0	0	0	0	0	57
Fed Hwy Matching Tax	19,245	8,433	74,767	22,153	10,149	6,753
General Fund	39,377	335,790	530,529	196,310	56,190	34,472
GIS Development	0	0	0	0	3,640	1,892
Health	26,825	48,966	43,233	59,039	8,615	6,485
Highway	20,146	42,310	49,459	40,147	18,022	12,035
History Room	0	0	0	0	232	122
Jail Expansion	0	0	0	0	53	320
Law Library	386	0	0	0	1,248	536
Medical Insurance	0	26,249	16,533	6,312	4,717	3,460
Mental Health	20,363	25,142	52,876	35,480	15,988	8,948
Micrographics	1,100	2,934	1,724	3,278	317	181
Miscellaneous Depts.	629	499	16,094	523	0	0
Nursing Home	22,894	33,816	270,644	270,835	85,687	53,435
Opportunity Fund	0	0	0	44,663	32,320	15,635
Probation Services	0	1,209	8,865	11,045	5,258	2,391
Retirement	26,296	12,846	45,453	57,323	14,710	6,635
Recovery Zone Bonds	0	0	0	0	25	204
Senior Services	0	0	8,003	4,838	2,209	565
Law Enforcement Proj.	0	0	0	0	1,766	1,023
Solid Waste Program	0	2	1,582	450	532	317
Special Projects	15,862	0	0	0	8,073	3,486
Tax Sale Automation	0	0	0	0	491	297
Tollway Access	0	0	0	0	3,612	0
Tort & Liability	131,021	80,750	63,909	63,650	34,232	19,612
Veterans Assistance	0	0	0	0	975	318
TOTAL	441,653	770,845	1,401,559	903,435	372,082	274,642

DEKALB COUNTY GOVERNMENT
FY 2013 BUDGET

HISTORICAL PERSPECTIVE:
PROPERTY TAXES COLLECTED

<u>FUNDS</u>	<u>AUDITED FY 1990</u>	<u>AUDITED FY 1995</u>	<u>AUDITED FY2000</u>	<u>AUDITED FY2005</u>	<u>AUDITED FY2010</u>	<u>AUDITED FY2011</u>
Aid to Bridges	57,893	225,173	593,155	660,126	995,508	943,947
Fed Hwy Matching Tax	284,589	447,402	593,155	767,405	796,357	755,192
General Fund	1,424,164	2,213,465	2,733,270	5,806,498	9,903,323	10,683,365
Health	131,360	0	275,228	356,070	492,863	467,070
Highway	568,569	894,805	1,186,319	1,534,810	2,189,915	1,835,208
Mental Health	603,305	929,390	1,281,224	1,680,305	2,189,918	2,186,037
Nursing Home	0	345,118	0	0	0	0
PBC Lease	1,379,857	988,259	1,289,520	1,804,327	677,943	692,062
Retirement	1,157,857	1,314,981	1,501,877	378	0	0
Senior Services	0	0	296,577	383,696	517,728	490,951
Tort & Liability	131,021	0	500,629	516,150	950,000	1,050,000
Veterans Assistance	0	0	0	0	666,082	631,074
TOTAL	<u>5,738,615</u>	<u>7,358,593</u>	<u>10,250,954</u>	<u>13,509,765</u>	<u>18,713,555</u>	<u>19,734,906</u>

DEKALB COUNTY GOVERNMENT

FY 2013 BUDGET

HISTORICAL PERSPECTIVE: "TAX CAP" SUMMARY
PROPERTY TAX EXTENSION LIMITATION LAW (PTELL)

TAX YEAR	COLLECTIBLE	<u>A</u>		EQUALIZED ASSESSED VALUE (EAV)	<u>B</u> NEW PROPERTY		<u>C</u> VOTER APPROVED	TOTAL PTELL LIMIT
		CONSUMER PRICE INDEX (CPI) ACTUAL	CONSUMER PRICE INDEX (CPI) LIMIT		ACTUAL VALUE	% INCREASE		
1991	1992	6.1%	5.0%	688,582,560	16,577,645	2.6%	0.0%	7.6%
1992	1993	3.1%	3.1%	763,443,943	15,393,226	2.2%	0.0%	5.3%
1993	1994	2.9%	2.9%	831,026,613	18,029,137	2.4%	0.0%	5.3%
1994	1995	2.7%	2.7%	895,337,685	35,482,752	4.3%	0.0%	7.0%
1995	1996	2.7%	2.7%	954,991,517	27,494,684	3.1%	0.0%	5.8%
1996	1997	2.5%	2.5%	1,010,532,207	25,346,268	2.7%	0.0%	5.2%
1997	1998	3.3%	3.3%	1,069,488,971	28,359,782	2.8%	3.8%	9.9%
1998	1999	1.7%	1.7%	1,133,173,030	30,339,808	2.8%	0.0%	4.5%
1999	2000	1.6%	1.6%	1,186,265,246	34,614,123	3.1%	0.0%	4.7%
2000	2001	2.7%	2.7%	1,249,858,572	42,738,580	3.6%	0.0%	6.3%
2001	2002	3.4%	3.4%	1,313,044,036	34,358,084	2.7%	0.0%	6.1%
2002	2003	1.6%	1.6%	1,375,430,314	36,610,746	2.8%	0.0%	4.4%
2003	2004	2.4%	2.4%	1,463,872,794	42,008,431	3.1%	0.0%	5.5%
2004	2005	1.9%	1.9%	1,534,517,472	60,470,056	4.1%	0.0%	6.0%
2005	2006	3.3%	3.3%	1,699,140,609	90,587,859	5.9%	0.0%	9.2%
2006	2007	3.4%	3.4%	1,886,297,529	94,867,269	5.6%	3.6%	12.6%
2007	2008	2.5%	2.5%	2,085,383,221	74,595,640	4.0%	0.0%	6.5%
2008	2009	4.1%	4.1%	2,202,386,290	45,191,551	2.2%	0.0%	6.3%
2009	2010	0.1%	0.1%	2,230,373,366	27,472,895	1.2%	0.0%	1.3%
2010	2011	2.7%	2.7%	2,146,459,168	37,442,885	1.7%	0.0%	4.4%
2011	2012	1.5%	1.5%	2,029,063,723	13,588,240	0.6%	0.0%	2.1%
2012	2013	3.0%	3.0%	(4)	(4)	(4)	0.0%	(4)

NOTES

1. Law first became effective for the 1991 tax year, collectible 1992, and initially only applied to Dupage, Kane, Lake, McHenry and Will Counties.
2. The 2000 tax year is the first year the "tax cap" law is effective for DeKalb County, following April, 1999, referendum.
3. Increases in property tax extensions are limited to the sum of, (A) the lesser of 5% or the increase in the national Consumer Price Index (CPI) for the year preceeding the levy year, (B) percentage of new property over the prior year EAV, and (C) the limitation can be increased for a taxing body with voter approval or via a successful referendum approving a new or expanded tax levy. The CPI used is for all urban consumers for all items as published by the United States Department of Labor.
4. Tax EAV and New Property amounts for Tax Year 2012 will not be available until May 1, 2013.
5. For more information, see the Illinois State Statute, Section 35 ILCS 200/18.

DEKALB COUNTY GOVERNMENT

FY 2013 BUDGET

HISTORICAL PERSPECTIVE:
CHANGES IN EQUALIZED ASSESSED VALUE AND DOLLARS LEVIED

BUDGET FISCAL YEAR	TAX RATE	TAXABLE EAV	% EAV CHANGE	PROPERTY TAX DOLLARS LEVIED	AMOUNT DOLLAR CHANGE	PERCENT DOLLAR CHANGE
1983	0.79840	536,040,165	1.7%	4,279,745	221,426	5.5%
1984	0.85090	510,956,353	-4.7%	4,347,728	67,983	1.6%
1985	1.07710	499,211,496	-2.3%	5,377,007	1,029,279	23.7%
1986	1.10780	487,007,042	-2.4%	5,395,064	18,057	0.3%
1987	1.07510	495,692,099	1.8%	5,329,186	-65,878	-1.2%
1988	1.07610	511,772,339	3.2%	5,496,947	167,761	3.1%
1989	1.09000	533,276,705	4.2%	5,812,716	315,769	5.7%
1990	1.07150	569,179,545	6.7%	6,098,760	286,044	4.9%
1991	1.06350	635,111,601	11.6%	6,754,413	655,653	10.8%
1992	0.98230	688,582,560	8.4%	6,763,947	9,534	0.1%
1993	0.90550	763,443,943	10.9%	6,912,983	149,036	2.2%
1994	0.84220	831,026,613	8.9%	6,952,367	39,384	0.6%
1995	0.82270	895,337,685	7.7%	7,365,943	413,576	5.9%
1996	0.82210	954,991,517	6.7%	7,850,985	485,042	6.6%
1997	0.81710	1,010,532,207	5.8%	8,257,058	406,073	5.2%
1998	0.83540	1,069,488,971	5.8%	8,934,511	677,453	8.2%
1999	0.83430	1,133,173,030	6.0%	9,454,062	519,551	5.8%
2000	0.84970	1,186,265,246	4.7%	10,079,696	625,634	6.6%
2001	0.85310	1,249,858,572	5.4%	10,662,543	582,847	5.8%
2002	0.86716	1,313,044,436	5.1%	11,386,196	723,653	6.8%
2003	0.86685	1,375,430,314	4.8%	11,922,918	536,722	4.7%
2004	0.85734	1,463,872,794	6.4%	12,550,367	627,449	5.3%
2005	0.86786	1,534,517,472	4.8%	13,317,463	767,096	6.1%
2006	0.85466	1,699,140,609	10.7%	14,521,875	1,204,412	9.0%
2007	0.86677	1,886,297,529	11.0%	16,349,861	1,827,986	12.6%
2008	0.84486	2,085,383,221	10.6%	17,618,652	1,268,791	7.8%
2009	0.84948	2,202,386,290	5.6%	18,708,831	1,090,179	6.2%
2010	0.85367	2,230,373,366	1.3%	19,045,158	336,327	1.8%
2011	0.90498	2,146,459,168	-3.8%	19,425,026	379,868	2.0%
2012	0.96943	2,029,063,723	-5.5%	19,670,352	245,326	1.3%

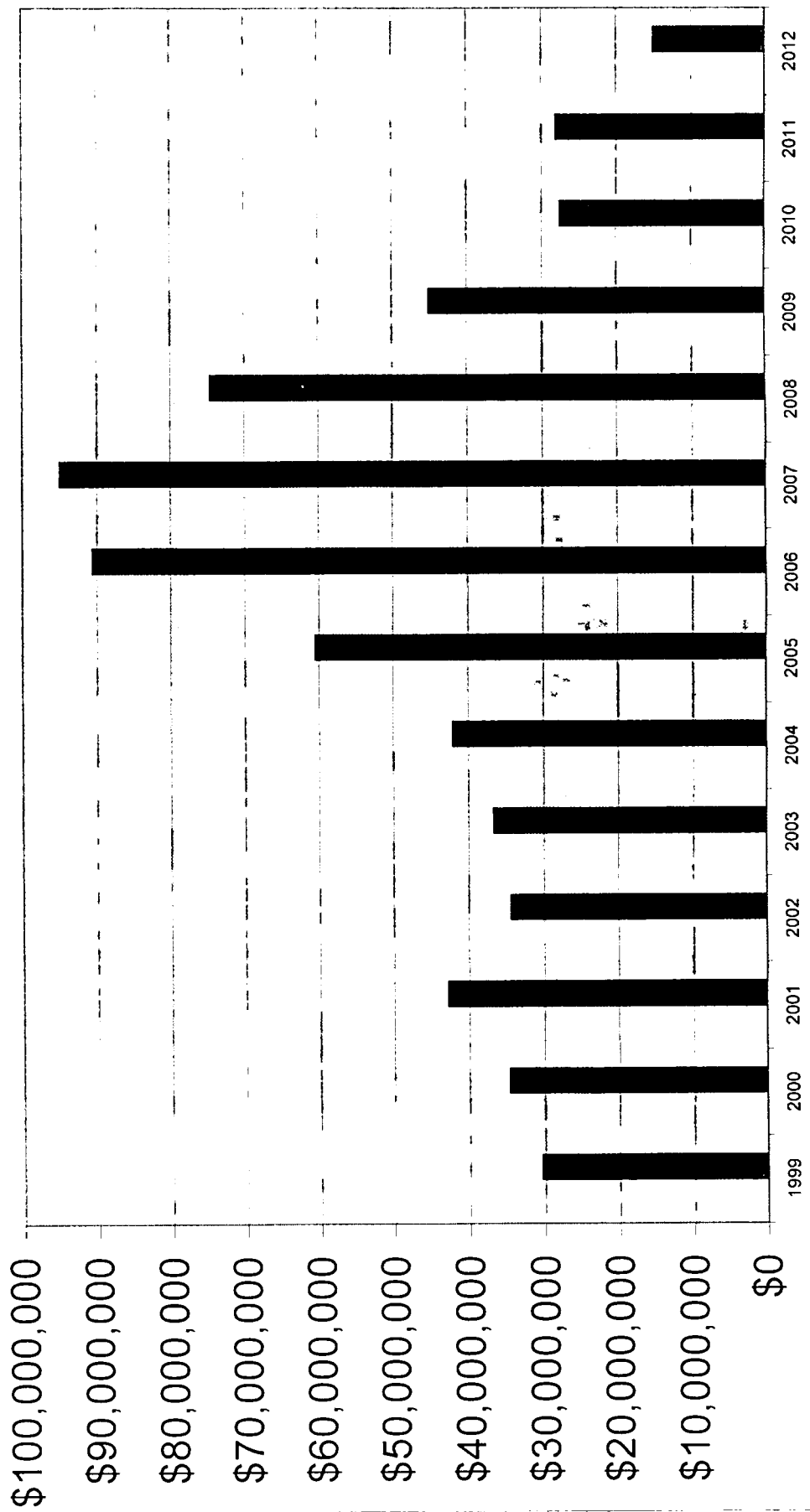
DEKALB COUNTY, ILLINOIS

FY 2013 BUDGET

TAXABLE ASSESSED VALUE BY CATEGORY

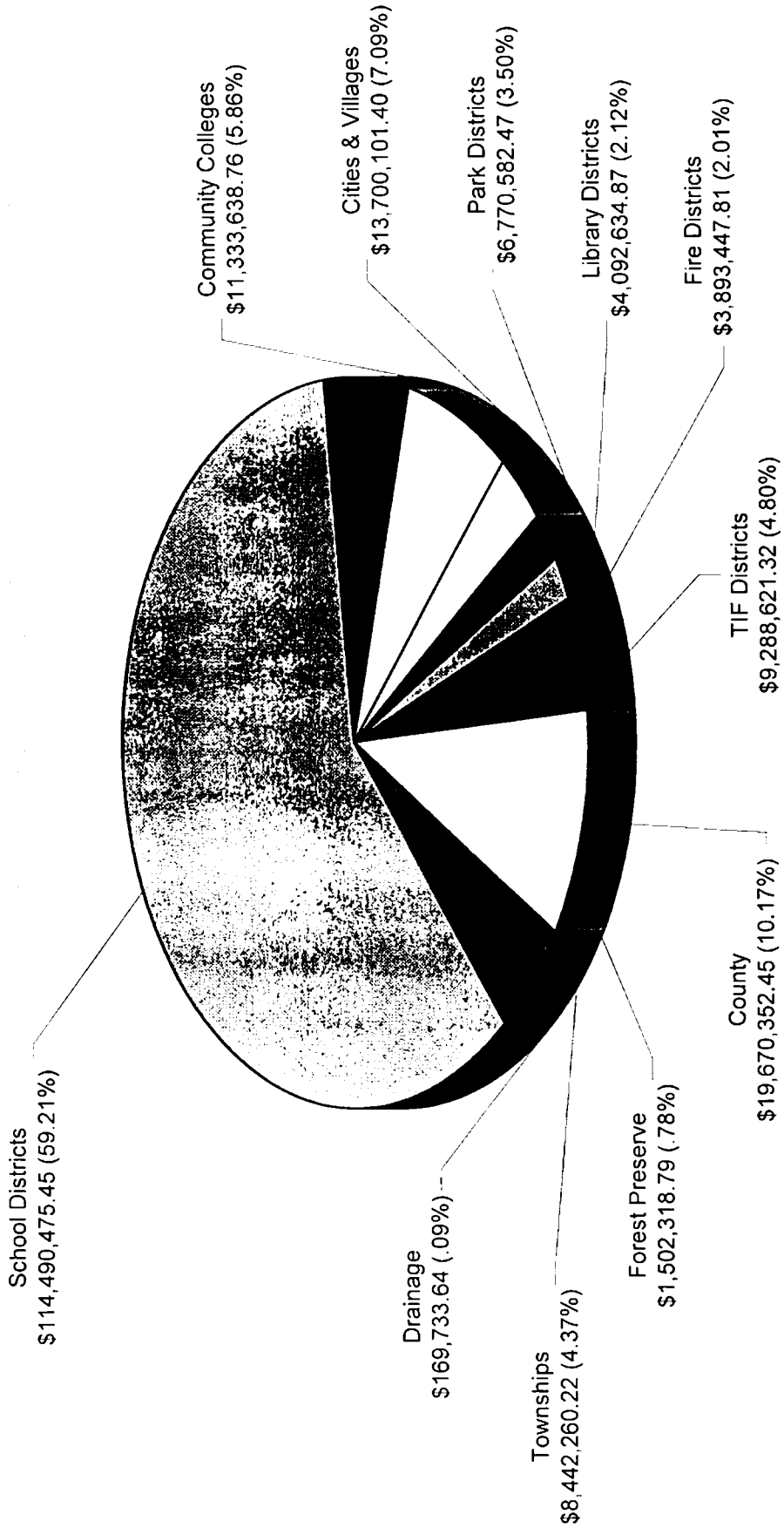
Assess Tax Year	Year Tax Paid	Total	Ag Land	Residential	Commercial	Industrial	Railroad	Windfarms	Mineral
1984	1985	499,211,496	153,688,700	228,762,141	97,267,706	18,770,841	722,106	0	0
1999	2000	1,186,265,246	195,384,214	727,513,640	212,503,430	46,454,534	4,409,428	0	0
2004	2005	1,534,517,472	171,844,272	1,028,197,143	271,009,331	58,328,147	5,138,579	0	0
2009	2010	2,230,373,366	214,195,347	1,537,486,975	385,210,521	85,878,727	7,601,796	0	0
2010	2011	2,146,459,168	218,496,085	1,448,751,942	364,432,726	81,206,653	9,304,289	24,267,473	0
2011	2012	2,029,063,723	198,822,345	1,342,234,566	353,426,698	77,375,831	10,192,044	23,367,204	23,645,035
1984	1985	100.0%	30.8%	45.8%	19.5%	3.8%	0.1%	0.0%	0.0%
1999	2000	100.0%	16.5%	61.3%	17.9%	3.9%	0.4%	0.0%	0.0%
2004	2005	100.0%	11.2%	67.0%	17.7%	3.8%	0.3%	0.0%	0.0%
2009	2010	100.0%	9.6%	68.9%	17.3%	3.9%	0.3%	0.0%	0.0%
2010	2011	100.0%	10.2%	67.5%	17.0%	3.8%	0.4%	1.1%	0.0%
2011	2012	100.0%	9.8%	66.2%	17.4%	3.8%	0.5%	1.2%	1.2%

DEKALB COUNTY, ILLINOIS NEW CONSTRUCTION ASSESSED VALUE



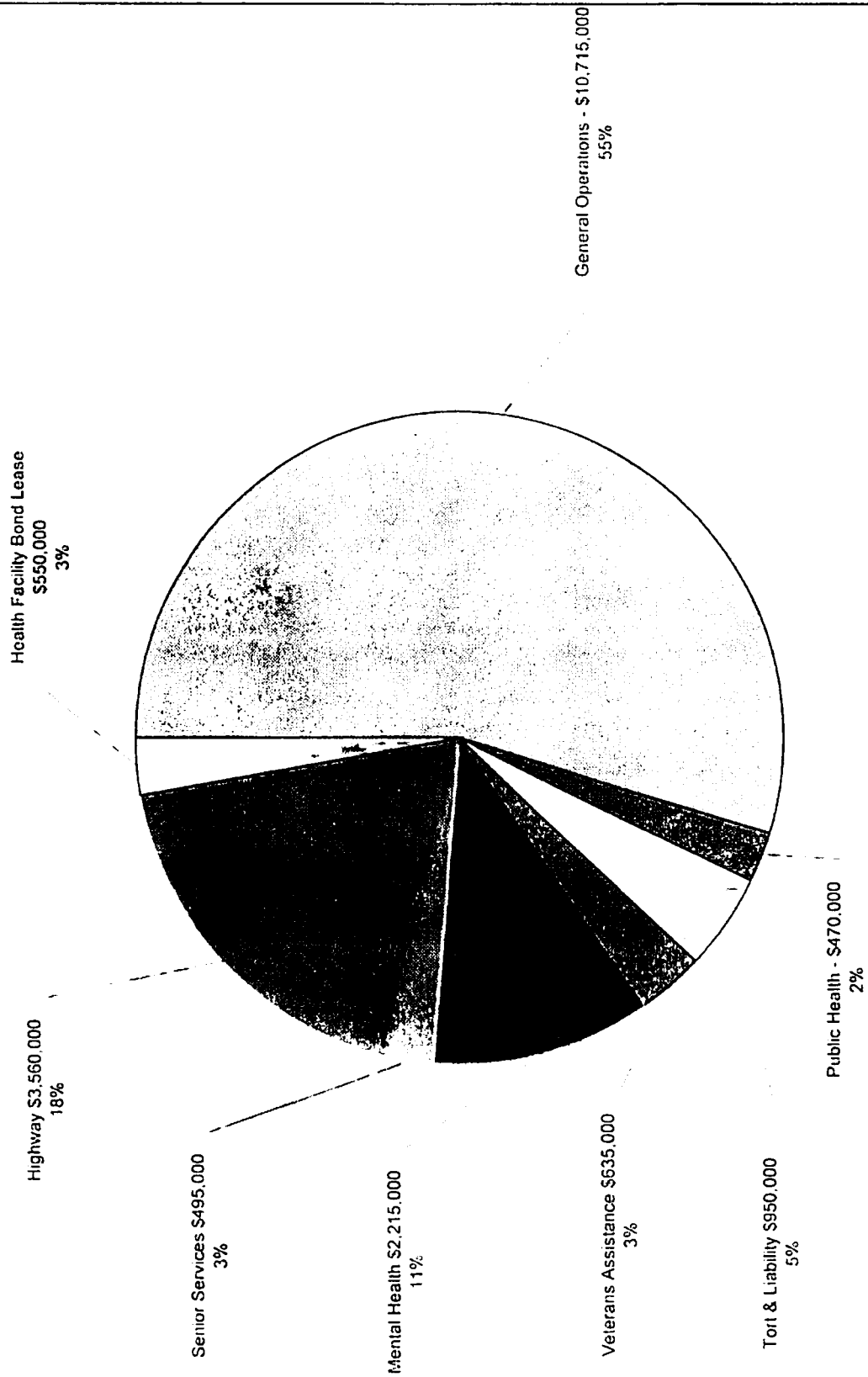
2011 Property Tax Distributions

Mark A. Todd, DeKalb County Treasurer/Collector



Total 2011 Tax Dollars to be Collected and Distributed in 2012: \$193,354,167.00

DEKALB COUNTY PROPERTY TAX LEVY OF \$19,590,000
BASED ON 2011 TAX YEAR, PAYABLE IN 2012



DEKALB COUNTY GOVERNMENT

FY 2013 BUDGET

DEKALB COUNTY REFERENDUMS

Date	Ballot Question	Type	YES	%	NO	%	TOTAL
06-14-1966	Nursing Home Addition (\$1.25M)	Binding	6,014	70%	2,570	30%	8,584
04-04-1967	Create Mental Health Board	Binding	3,878	56%	3,059	44%	6,937
01-14-1969	Nursing Home - 3rd Floor (\$0.8M)	Binding	3,382	59%	2,366	41%	5,748
03-21-1972	County Home Rule	Binding	4,161	32%	8,883	68%	13,044
11-02-1976	Eliminate Recorder of Deeds	Binding	18,013	79%	4,825	21%	22,838
11-02-1982	Reduce General Fund Rate 25%	Binding	9,217	49%	9,759	51%	18,976
11-07-1989	Surcharge for E-911 (84 cents)	Binding	5,981	75%	1,964	25%	7,945
04-02-1991	Nursing Home 10 Cent Tax Levy	Binding	4,472	57%	3,376	43%	7,848
11-05-1991	Eliminate County Auditor	Binding	4,349	52%	4,053	48%	8,402
11-03-1992	Property Tax Limitation (2%)	Advisory	20,317	70%	8,506	30%	28,823
11-02-1993	Extension Service 3% Tax Levy	Binding	3,030	30%	7,052	70%	10,082
11-05-1996	Nursing Home - Keep Ownership	Advisory	17,777	70%	7,744	30%	25,521
04-01-1997	Senior Services 2.5% Tax Levy	Binding	9,479	62%	5,726	38%	15,205
11-04-1997	Public Safety 0.5% Sales Tax - Tax Abate	Binding	3,879	47%	4,296	53%	8,175
11-03-1998	Public Safety 0.5% Sales Tax - Tax Abate	Binding	7,924	39%	12,379	61%	20,303
04-13-1999	Property Tax Extension Limitation	Binding	8,140	55%	6,532	45%	14,672
03-16-2004	Public Safety 0.5% Sales Tax - Jail	Binding	6,755	47%	7,491	53%	14,246
03-21-2006	Create 3 Cent Veteran's Tax Levy	Binding	7,373	63%	4,396	37%	11,769
03-21-2006	Increase Forest Prs Levy to 6 Cents for Land Acquisition (from 3.25 Cents)	Binding	6,163	52%	5,639	48%	11,802
11-07-2006	Public Safety 0.5% Sales Tax - Jail	Binding	10,656	43%	13,902	57%	24,558

DEKALB COUNTY GOVERNMENT

FY 2013 BUDGET

~BUDGET MONITORING PERCENTAGES~

Period Ending	Personal Services (6000-6999)		Commodities & Services (8000-9999)
	Payrolls	Percentages	
January 31	2.0	8.0%	0.0 - 8.3%
February 28	4.0	16.7%	8.3 - 16.7%
March 31	6.0	25.0%	16.7 - 25.0%
April 30	8.0	33.3%	25.0 - 33.3%
May 31	10.0	38.5%	33.3 - 41.7%
June 30	13.0	50.0%	41.7 - 50.0%
July 31	15.0	57.7%	50.0 - 58.3%
August 31	17.0	65.4%	58.3 - 66.7%
September 30	19.0	73.1%	66.7 - 75.0%
October 31	22.0	84.6%	75.0 - 83.3%
November 30	24.0	92.3%	83.3 - 91.7%
December 31	26.0	100.0%	91.7 - 100.0%
THIRTEENTH			100.0%

NOTE: The above represents targets that managers may use when monitoring department budgets. The percentages show the approximate percent of a budget which should not be exceeded at various points in time. The capital portion (accounts 7000-7999) for a department's budget is not shown, as those expenditures are more often a one-time expense at a given point during the year.

**DEKALB COUNTY GOVERNMENT
FY 2013 BUDGET
DEKALB COUNTY CONSTRUCTION PROJECTS**

<u>Date</u>	<u>Project Completed / Building Opened</u>
11-11-2012	Courthouse Expansion Dedication
04-04-2011	Ground Breaking for Courthouse Expansion
09-30-2010	Community Outreach Building - Storage Area
01-13-2009	Community Outreach Building
10-31-2007	Moved Jail Control Room to 2nd Floor
01-10-2007	New Radio Tower-East of Public Safety Bldg.
06-29-2005	Rehab & Nursing Center - Nature Trail Completed
04-25-2002	Legislative Center
03-01-2001	Transportation (Highway) Facility
06-22-2000	Sheriff's Office - Communication Center
03-09-2000	Rehab & Nursing Center
06-22-1999	Health Department & Multi-Purpose Room
06-24-1998	Joiner History Room to Sycamore Library
05-29-1996	Purchased Highway Building - Waterman
11-01-1994	Conference Room East
11-01-1992	Sycamore Campus Garage
08-15-1992	Communication Tower at Public Safety Bldg
09-03-1991	Voluntary Action Center Kitchen
11-21-1990	Highway Salt Storage Building
06-26-1988	Voluntary Action Center Garage
07-18-1987	Joiner History Room Established
06-14-1987	Courthouse Restoration Dedication
04-15-1984	Administration Building Conversion
02-01-1980	Public Safety Building
10-01-1979	Ben Gordon Mental Health Center