

DeKalb County Government



FY 2014 BUDGET PLAN

Overview

**DEKALB COUNTY GOVERNMENT
NARRATIVE FOR FY 2014 BUDGET
Adopted November 20, 2013
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Budget Basis

1. The 2014 Budget represents revenues and expenditures from 69 cost centers across 43 different and independent funds. Revenues have been estimated realistically, but on the conservative side. The downturn in the economy continues to put a strain on local revenues and financial difficulties at the State level makes some revenue projections less stable. Expenditures have been estimated realistically, but on the aggressive side. The vision is that expenses should reflect a “pay as you go” philosophy and not delay financial obligations for future generations. Much planning has been done to smooth out expenses in the long-term and minimize large “bumps” in expenditures in future years which are then difficult to deal with budget-wise.
2. The assessed value for the County is expected to decline by almost 8% from \$1,862,000,000 to \$1,715,000,000. Minimal new construction has occurred throughout the County and it is expected to only account for 0.8% of the County’s assessed value at just over \$11,000,000. The value of the average home is expected to decline about 8% this year following declines of 8% in 2012 and 5% in 2011. This has reduced the value of an average home from \$200,000 in 2010 to \$160,000 in 2013.
3. During 2012, the County’s outside independent auditing firm, Sikich LLP of Naperville, Illinois, conducted a special review of what would be an appropriate General Fund balance at the end of each fiscal year. Their conclusion was 35% of annual expenditures, which would be \$8,562,000 for December 31, 2012. At the end of 2012, the fund balance was \$11,103,939 and it is projected to be approximately \$10,251,000 at the end of 2013. That analysis is important background information in understanding the financial implications that the 2014 General Fund Budget is based on utilizing \$927,000 of fund balance. As it turns out, that level of utilization would still leave the fund balance at \$9,324,000. If needed, this near similar level of utilization could be repeated in 2015 and still keep the overall fund balance at a safe level as recommended by our outside auditors.
4. Property tax levies for various funds will decrease because of a combination of a declining assessed value and property tax rate limitations. This group includes Senior Services with a reduction of \$20,000, Public Health with a reduction of \$25,000, Veteran’s Assistance with a reduction of \$40,000, and collectively, the three Highway Funds with a total reduction of \$150,000. The General Fund captures the increase from new construction dollars with the exception of a \$55,000 increase reserved for the Mental Health Fund which approximates the 2.5% levy growth percentage.

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

Salaries & Benefits

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

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

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

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

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

The County completed an RFP process for its health insurance coverage in 2013 and approved transitioning to self-funded medical and dental plans effective January 1, 2014. The self-funded medical plan will be funded at a level that is 11.9% higher than FY 2013 premiums, and the self-funded dental plan will be funded at a level that is 13.2% lower than FY 2013 premiums. The blended funding level for both medical and dental plans combined is 10.9% higher than FY 2013 premiums.

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

- in the County's Insurance Buyout Program. The payment to those employees will increase from \$2,800 in 2013 to \$3,000 in 2014.
14. As of January 1, 2014, term Life Insurance coverage for employees is raised from \$47,000 to \$48,000. However, due to a rate reduction of more than 53% from \$0.30 per \$1,000 of coverage to \$0.14 per \$1,000 of coverage, savings in excess of \$40,000 in employee life insurance costs will be realized in FY 2014 even with the increased amount of insurance coverage.
 15. In 2008 pension funds experienced large investment losses across the nation and the County's pension funds managed by the Illinois Municipal Retirement Fund (IMRF) were no exception. Because of that, large increases were necessary beginning in 2010 to make up for the lost funds. That higher level of funding continues in 2014, though it appears that the County may have reached a plateau regarding rates as the regular IMRF rate decreases slightly from 12.07% to 11.75% of covered salaries. However, to lessen the departmental impact of these higher-than-normal rates, the County, through its "Rate Stabilization Fund", will subsidize the rates charged to departments by limiting their percentage for regular IMRF to 11.0%, up from 10.5% in 2013. This is possible because several years ago the County established a reserve fund to allow for more moderate rate increases each year until the rate charged equals the actuarially required rate. The Sheriff's Law Enforcement Personnel (SLEP) rate also stays at a higher level of funding, but also decreases slightly from 22.26% to 22.15% of covered salaries.

Staffing Levels

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

- annual cost of \$90,000 per officer. While the Sheriff has adequately stated his case for the need for additional officers, the higher priority has to be to appropriately fund and staff the Court Security function provided by the Sheriff's Office. However, rather than deny both positions, we have been able to work creatively with the Sheriff to find alternative sources of funding. The Sheriff has identified \$65,000 in new revenues to pay for 72% of the cost, leaving just \$25,000 to come from typical sources in the General Fund and, therefore, one Patrol Officer position is approved.
18. The Judiciary has requested that one half-time bailiff position should be added at 19 hours per week and a cost of \$13,000 per year. Generally, the Judiciary has had seven part-time non-jury bailiffs and two jury bailiffs. While we recognize the need for coverage of all the Courtrooms during times when Court is in session, we believe that the current hours allocated for part-time bailiffs is adequate to meet that need. We do recognize that one additional person needs to be hired so that the total individuals available for coverage are increased from a minimum of seven non-jury bailiffs to a minimum of eight non-jury bailiffs. The hours currently budgeted for part-time bailiffs of 7,280 hours per year, when divided up evenly to keep all individuals below 1,000 hours each year, should be sufficient. We do concur that the days that the jury bailiffs are working has increased and this budget authorizes \$20,000 in additional funding to meet that need.
 19. The Assessments Office has requested that the Chief Deputy's hours be increased from 35 hours per week to 40 hours per week at a cost of almost \$7,000 per year. An additional request is to increase the hours for the part-time Administrative Clerk C position from 29 hours per week to 35 hours per week, plus provide health insurance to this position, at a total annual cost of \$26,000. We concur with the need for more supervisory hours and to have someone prep the office in the morning and close it down at night and, therefore, approve the request to increase the hours for the Chief Deputy effective January 13, 2014. However, because of the high cost of the second request to increase the hours of an Administrative Clerk C, that request is denied.
 20. The County currently acts as a "flow-through" agent for rural grant funds for the Voluntary Action Center (VAC). The State of Illinois is now requiring that grant recipients provide increased monitoring of the agencies who ultimately receive the monies for providing the services. While this will take a substantial amount of staff time to provide this monitoring, the good news is that the cost of this monitoring (about \$16,000 in salary plus benefits) is an eligible grant expense. The task of a "Program Compliance Oversight Monitor" is being assigned to the Community Services Director. General oversight that includes quarterly progress reports, as well as employment parameters regarding the

- splitting of the Director's major job responsibilities, will be provided by the County Administrator. This will be effective with the start of the 2014 fiscal year and, in order to better isolate the costs associated with this "flow-through" grant, a new fund, the Federal Transportation Fund, will be established for FY 2014 to account for all activities related to this grant.
21. The County Administrator has requested four hours per week for part-time webmaster hours at a cost of \$3,800 per year. This will assist with timelier web updates, as well as assistance with social media updates and a mobile web application. As this money will be available from the savings from the new management team that came into place in 2013, this request is approved as of January 27, 2014.
 22. In response to the County's Annual Audit Report which expressed a concern and urgency that the County needed to improve security measures as it relates to technology, the Information Management Office (IMO) has requested an additional position of "Network Security Specialist (Class Number 2552)" at an annual cost of \$87,000. While it is very difficult to add a position in a very tight budget year, this is an issue that, if gone unchecked, could negatively impact all County departments and County operations. Therefore, this position is approved effective January 27, 2014. Because of the importance of the success of this position, IMO is required to provide four semi-annual updates to the Finance Committee concerning the implementation of security measures, with the first update being in August, 2014.
 23. The State's Attorney has requested the addition of two positions. The first position is for an additional Attorney at Level I at an annual cost of \$73,000 with benefits. The second position is for an additional Legal Secretary B position at a cost of \$55,000 with benefits. The State's Attorney makes a compelling case for these positions, but a tight budget makes this difficult to fulfill. The Level I Attorney is approved as a full-time position, effective as of January 27, 2014. However, to make this work economically, the salary and pension cost of the Chief Civil Attorney will be shifted to the Tort & Liability Insurance Fund via an interfund transfer from that fund to the General Fund. The Legal Secretary B position was originally denied but two part-time Secretary positions without benefits were added to the final budget during the Budget Appeal process at a cost not to exceed \$27,000.
 24. The Court Services Department has requested the addition of two "Pre-Trial Officer" positions to staff a new "Pre-Trial Services Program" at a cost of \$68,000 per officer, including benefits. This is a program that has been well-researched and planned for the last few years. Anticipated outcomes include reducing our jail population and more efficient use of the Court's time. The

staffing request is granted, effective January 27, 2014 as the reduced jail population, which should save minimally \$220,000 per year, will more than offset the cost of this program.

25. The Facility Management Office (FMO) has requested both an additional Maintenance III position at a cost of \$67,000 including benefits, and an additional 21 hours per week for the part-time General Maintenance worker at a cost of \$42,000, including benefits. Both requests are denied due to fiscal constraints.
26. The County Engineer has requested the upgrade of the Engineering Manager position to that of Assistant County Engineer. This request would revert back to the organizational structure in place several years ago where there was one person to be in charge of the Department in the County Engineer's absence. It would also allow for the County Engineer to spend more time on long-range planning than on daily operations. This request is approved with a salary range for the new position of \$70,000 to \$105,000. The anticipated cost of implementing this change is \$18,500 (including benefits). Funding is currently available within the Highway Engineering Fund and it will not impact property taxes.
27. The Community Services Department has requested additional hours for the Bi-Lingual Case Manager position. The request is to go from 24 hours per week to 40 hours per week at a cost of \$23,500 if the assumption of single insurance is correct, but at a cost of \$35,000 if the normal family insurance cost is assumed. The difference in this request from other Community Service positions is that this increase would be funded with County dollars, rather than Federal grant dollars. While the case is made that much of this time would be spent on the Evergreen Village Mitigation Project, this is a short-term need, perhaps just one year in length. Therefore, while the Mitigation Project would certainly be willing to pay their applicable share of using this position's time, it cannot commit to any long-term arrangements. Because the ongoing funding source would be County dollars, this request is denied.

Operating Issues

28. The Health Department has proposed various fee increases (Attachment D) as part of their annual review to match costs with fees charged. Their request includes increases for six different categories including Food Sanitation, Potable Water, Sewage, Adult Immunizations, Lung Clinic, and Vital Records. These increases are approved and are expected to generate approximately \$31,000 in additional revenues. Additionally, the final budget incorporates changes to the Health Department budget as approved by the Board of Health to account for the In-Person Counselor Grant Program revenue and expenditures, additional building

- rent revenue, and participation in the Asset Replacement Fund program for computer replacement costs. These changes will result in a projected fund balance that is \$67,800 higher than the originally proposed budget.
29. This budget continues with the County's policy to self-insure the risk normally covered under General Liability Insurance, Worker's Compensation Insurance, and Unemployment Insurance. Provisions are made within the Tort & Liability Insurance Fund to cover claims against the County. The County will continue to purchase Property insurance on a fully insured basis to cover any property related risks.
 30. The Asset Replacement Fund is used as a way to set aside monies out of an operating budget each year so that when assets need to be replaced enough monies are available to do so. This concept originally started for a systematic process of replacing squad cars for the Sheriff's Office. This process has become more important with the advent of the Tax Cap law as the "smoothing" of expenditures from one year to the next is the goal. The limits of a tax cap prevent spikes in expenditures from one year to the next. For FY 2014, the Asset Replacement Fund continues with just over \$520,000 placed into this fund to cover such items as police cars, computer network equipment, software, and police communication equipment, with projected purchases of \$1,340,000 for 2014. In 2011, the desktop computer replacement program was launched, and in 2014 that should be complete for all Departments that do not have a special funding source for technology.

Boards & Agency Funding

31. The Health Department will receive \$399,000 (up from \$384,000 in FY 2013) to offset IMRF and FICA charges for their employees. This amount is based on the 11.0% department charge for IMRF and 7.65% for FICA. The Health Department is allocated \$180,000 (down from \$191,000 in FY 2013) for building maintenance costs. The retirement amount is transferred to the Health Department from the County's General Fund, but the maintenance costs will be paid directly by the General Fund. The Animal Control program does not need a subsidy in 2014 and also did not need one in 2013.
32. Funding is provided in FY 2014 for several entities: (a) Economic Development Corporation is approved at the requested \$45,000 (same as 2013); (b) Court Appointed Special Advocates (CASA) is approved at the requested \$40,000 (same as 2013); (c) Ag Extension is approved at the requested \$32,000 (same as 2013); (d) Soil & Water Conservation District is approved at \$25,000 (which is changed from the 2013 amount which was made up of \$20,000 in permanent

- money and \$10,000 in one-time money from the Opportunity Fund); (e) the Joiner History Room is approved at \$12,0000 (same as 2013); (f) the Convention & Visitors Bureau is approved at \$15,000 (same as 2013); (g) the Local Emergency Planning Commission is approved for \$1,600 (same as 2013); and (h) Community Services is granted \$7,000 (same as 2013) for their administrative fee for managing the Senior Services grants.
33. The Children's Waiting Room will receive about \$21,000 in fee revenues, most of which comes from a special fee collected for that purpose. While their projected operating cost for 2013 is \$36,000, it was stated in last year's budget that costs would need to be reduced as the County's additional contribution of \$14,000 from the Opportunity Fund was a one year commitment. While the County will contribute an additional \$3,000 in 2014 from the General Fund to bring the total operating allocation to \$24,000, substantial changes will be needed in how the Children's Waiting Room operates on a day to day basis. The County currently assesses a \$5 fee per eligible civil case filed which is less than the maximum fee of \$10 authorized by State Statutes. Accordingly, the County Board has the authority to increase the fee up to the current statutory maximum of \$10 but any fee increases beyond that would require State Legislation.
34. The Community Mental Health Board has requested a 5% (\$115,000) increase in their property tax levy. This amount would exceed what is available under the Tax Cap Law components which include (a) new construction of 0.8% (\$18,000) and (b) COLA of 1.7% (\$37,000). As in the previous year, the new construction amount of \$18,000 is approved as this captures new assessment to the County without burdening existing homeowners. Likewise, the rounded COLA amount of \$37,000 from the Tax Cap is also approved as an attempt to address the increased demand for Mental Health services, especially with the reductions in funding at the State level.

Bonds & Loans

35. In 2005, the debt on the Health Facility Building was refinanced and is now scheduled to be paid off by the end of the 2016 fiscal year. The annual \$1,000,000 debt service payment is prorated between the Rehab & Nursing Center which pays 75% (\$750,000) of the total, and a special property tax levy which pays 25% (\$250,000) of the total and represents that part of the facility used by Public Health and the Multi-Purpose Room.
36. The County is using sales tax money generated from a special "tax sharing agreement" with the City of DeKalb from sales at the former County Home site (west side of Sycamore Road), to finance portions of the Community Outreach

Building that opened in 2009. A payment of \$175,000 per year is made from the PBC Lease Fund to retire that debt which will be paid off in 2016.

37. The County sold \$16,000,000 in bonds in late September, 2010. This money was used to finance the Courthouse Expansion project, planning stages for the Jail Expansion project, and issuance and interest costs associated with the bond issue. These bonds will be repaid from sales tax money generated from a special “tax sharing agreement” with the City of DeKalb from sales at the former County Farm property (east side of Sycamore Road). That sales tax allocation of 0.75% is expected to generate about \$990,000 in 2014. In addition to sales tax revenue, the Federal Government is scheduled to pay 35% of the interest cost for bonds sold under the “Build America Bonds” Program, and 45% of the interest costs for bonds sold under the “Recovery Zone Bonds” Program. Both interest rebate programs were part of the Federal Economic Stimulus Package approved in 2009. However, because of Federal budget shortfalls, rebates were reduced by about 9% in 2013 and it is possible that reductions may continue in 2014. While the shortfall is of some concern, the requirements at the time of the bond sale were that the projected annual sales tax revenue had to be 25% more than the bond payment for that year. This gives some cushion to offset the rebate cutback as well if sales tax revenues should decline. The bonds will be fully retired on December 15, 2029.

Capital Projects

38. The project to build a 140 mile county-wide fiber optic network is expected to be completed by the end of 2014. The project was a recipient of a Federal Grant award in 2010 for over \$11 million with the total project cost in excess of \$14 million. The County is allocating \$50,000 to the after-grant portion of this project which will be used to finish up any minor island segments in the network, to assist with any needed local match money, and for start-up costs of the County’s DATA Consortium which will oversee the fiber network operation.
39. The planning for the Jail Expansion project started during 2011 and the Schematic Design phase was completed in September, 2012. Up to \$700,000 was allocated to this planning effort from the 2010 Bond Issue, though it is anticipated that perhaps \$250,000 will remain. The original 2014 Budget proposed using the remaining funds, along with funds in the Opportunity Fund, to construct a parking lot on the Sycamore campus to replace the parking that will be lost with the construction of an expanded Jail because it is desirable to complete this lot prior to the start of the Jail construction. However, this project was deferred during the Budget Appeal process to such a time as a more concrete timeline is available for the Jail Expansion project.

40. Like the past three years, no additional funding allocation is made to the Special Projects Fund and only minimal capital projects are approved for 2014. Projects that are approved include the Broadband network mentioned above (\$50,000), the final phase of the Sheriff's Digital Patrol System (\$25,000), a high-band repeater system for the Sheriff's Squad cars (\$32,000 in 2014 and \$32,000 in 2015), replacing the fencing at the County Cemetery (\$10,000), a bike path connector link to the Great Western Trail (\$20,000), potential (though not anticipated) costs associated with the Evergreen Village project that fall outside of the grant (\$25,000), and miscellaneous items that include database development and mobile web applications (\$43,000). The total budget is \$205,000.
41. There are four Renewal & Replacement Funds in place for various sites and buildings. Several projects were requested and approved for 2014. The projects include some reconfiguration and updating in the Administration Building (\$30,000), a new roof for the Garage (\$20,000), security cameras and fingerprint equipment for the Jail (\$75,000), carpet replacement in the Legislative Center (\$25,000), a new sound system for the Gathertorium (\$25,000), a dehumidification system for the Community Outreach Building (\$70,000), updates to the Multi-Purpose Room (\$25,000), and miscellaneous landscaping, painting, concrete repairs, and contingencies on both campuses (\$65,000). The total appropriation for the four funds, which will actually be part of the budget of the Public Building Commission and not of the County, is \$335,000 including contingencies.
42. Each year the Highway Department presents five-year plans for both their Equipment Replacement needs and their Transportation Improvement Program. For 2014, the purchase of eight major equipment items costing just over \$600,000 has been requested and accepted as part of the Highway budget. The Transportation Improvement Plan calls for work on nine projects at an estimated cost of \$2,810,000. The specific details of both plans are included in the Budget Workbook referenced above and available on the County's website.
43. For several years the County has been working to secure funding to remove the Evergreen Village Trailer Park from its current site because it sits in a floodplain and during heavy rains is a safety hazard to the residents. Federal and State grants have been secured to finance this project. This budget carries a spending authorization of \$4.0 million for 2014 and the multi-year project is expected to cost \$5.6 million when complete. Federal Grants are expected to cover \$4.2 million and State grants \$1.4 million. The timing of actual acquisitions of both the land and the mobile homes will impact which fiscal year expenditures are charged to and, accordingly, final budget adjustments may need to be made. The total project is expected to be completed by June 30, 2015. No local monies are

expected to be utilized for this project except incidental administrative costs and potential costs for managing the mobile home park between the time the County has total ownership of the park and the date it is finally closed.

44. The Opportunity Fund receives funding from a special “sales tax sharing agreement” with the City of DeKalb. The sales tax revenue in 2014 is projected at \$370,000 and is generated from the County’s fifty percent share of the City’s one-half cent home rule sales tax effective as of January 1, 2004 from retail sales on both the former County Farm and County Home sites. Two projects from this fund were proposed for 2014. First was the parking lot for the Sycamore Campus as noted in Item #39. The second project was funding of \$100,000 for a new program to create opportunities for entrepreneurs to start new businesses which satisfy a County-defined focus area. Because this idea was only in the conceptual stages as the budget was being discussed, no monies would have been spent on this program without separate, subsequent approval by the County Board. The intent of this budget item was to create awareness that both County Board members and staff intended to work on specific proposals to bring forward and there may be indirect costs associated with that exploration. Initial ideas were in the areas of creating markets for food products grown locally and in the area of technology development. Both of these projects were deferred during the Budget Appeal process until such a time as more definitive plans were developed for review by the County Board.

Contingency & Appeal Process

45. 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 elimination of \$8,400 in equipment purchases in the Public Defender’s budget due to participation in the Asset Replacement Fund program, the transfer of the cost of telephone and data charges in the amount of \$80,000 from the Non-Departmental Services budget to the Information Management Office budget, the transfer of the cost of the employee recognition program in the amount of \$3,000 from the Non-Departmental Services budget to the Administration budget, the elimination of a projected 3% (\$5,000) salary increase for the State’s Attorney pending official notification from the Illinois Department of Revenue of any authorized increase, the increase of salary reimbursement revenue in the State’s Attorney’s budget by \$17,000 in both FY 2013 and FY 2014, and an increase of \$30,400 in the salary contingency line item in the Non-Departmental Services budget.

DEKALB COUNTY GOVERNMENT

- FY 2014 BUDGET -

PROPERTY TAX LEVIES

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

FY 2014 ADOPTED BUDGET

ALL FUNDS

Fund #	Fund Name					FY2014				
		Property Taxes	Other Revenues	Transfers Received	Total Received	Salaries & Benefits	Capital	Commodities & Services	Transfers Paid Out	Total Expenses
1111	General Fund	11,955,000	15,556,500	342,500	27,854,000	21,520,500	194,700	4,941,900	1,191,000	27,848,100
1211	Retirement	0	500	0	500	175,000	0	0	0	175,000
1212	Tort & Liability	1,050,000	72,000	55,100	1,177,100	0	0	983,000	100,000	1,083,000
1213	PBC Lease	775,000	174,000	0	949,000	0	0	985,000	0	985,000
1214	Micrographics	0	155,500	0	155,500	93,000	1,500	85,500	20,000	200,000
1219	Circuit Clerk Electronic Citation	0	15,000	0	15,000	0	0	4,000	0	4,000
1221	Circuit Clerk Operations	0	21,100	0	21,100	0	0	15,000	0	15,000
1222	Law Library	0	45,000	0	45,000	0	0	66,000	0	66,000
1223	Court Automation	0	181,000	0	181,000	250,000	98,000	87,000	5,000	440,000
1224	Child Support	0	29,100	0	29,100	65,000	0	7,200	0	72,200
1225	Probation Services	0	104,500	0	104,500	0	23,000	170,500	50,500	244,000
1226	Document Storage	0	185,800	0	185,800	66,000	75,000	55,000	0	196,000
1227	Tax Sale Automation	0	30,300	0	30,300	2,200	600	5,300	0	8,100
1228	GIS - Development	0	7,500	0	7,500	0	1,000	41,000	15,000	57,000
1229	Court Security	0	310,100	150,000	460,100	451,000	2,700	11,500	0	465,200
1231	Highway	1,725,000	241,000	400,000	2,366,000	1,387,000	842,700	979,800	7,000	3,216,500
1232	Engineering	0	75,800	276,900	352,700	226,000	43,500	6,800	0	276,300
1233	Aid to Bridges	850,000	162,000	275,000	1,287,000	107,000	1,235,000	250,100	125,000	1,717,100
1234	County Motor Fuel	0	1,854,800	0	1,854,800	566,000	703,350	500,000	400,000	2,169,350
1235	Fed Hwy Matching	850,000	182,900	0	1,032,900	0	801,700	0	151,900	953,600
1241	Public Health	400,000	2,631,400	411,000	3,442,400	3,066,300	2,600	494,700	47,000	3,610,600
1242	Community Mental Health	2,350,000	7,000	0	2,357,000	187,100	57,500	2,131,400	41,000	2,417,000
1243	Community Services	0	284,800	7,000	291,800	226,800	0	59,000	6,000	291,800
1244	Comm Srvs - Revolving Loans	0	5,000	0	5,000	0	0	0	0	0
1245	Senior Services	430,000	100	0	430,100	0	0	443,000	7,000	450,000
1246	Veterans' Assistance	515,000	2,100	0	517,100	269,000	23,300	213,500	4,000	509,800
1247	Solid Waste Program	0	90,400	0	90,400	43,700	0	36,800	12,000	92,500
1471	Special Projects	0	2,000	0	2,000	0	155,000	0	50,000	205,000
1472	County Farm Land Sale	0	2,000	0	2,000	0	0	25,000	0	25,000
1475	Opportunity Fund	0	373,000	0	373,000	0	0	0	0	0
1476	Asset Replacement	0	47,000	474,000	521,000	0	1,340,000	0	0	1,340,000
1478	DATA Fiber Optic Network	0	175,000	50,000	225,000	0	5,000	210,000	10,000	225,000
1483	Federal Transportation Grant	0	820,000	0	820,000	20,000	0	800,000	0	820,000
1488	FEMA Grant - Evergreen Village	0	4,000,000	0	4,000,000	0	3,900,000	100,000	0	4,000,000
1501	Build America Bonds 2010	0	864,000	0	864,000	0	855,000	1,000	0	856,000
1505	Recovery Zone Bonds 2010	0	352,200	0	352,200	0	311,000	1,000	0	312,000
2501	Rehab & Nursing Center	0	15,191,100	0	15,191,100	8,988,300	385,400	5,452,500	207,600	15,033,800
2601	Medical Insurance	0	6,343,000	0	6,343,000	0	0	6,560,000	0	6,560,000
3774	History Room	0	1,000	12,000	13,000	12,000	2,000	4,000	0	18,000
3775	Children's Waiting Room	0	21,000	3,000	24,000	0	1,000	24,000	0	25,000
3776	Drug Court	0	113,900	38,500	152,400	161,000	0	71,200	0	232,200
3802	St Attorney - Drug Prosecution	0	2,500	0	2,500	0	0	4,600	0	4,600
3803	Sheriff's Law Enforce Projects	0	128,800	0	128,800	0	32,000	36,900	45,000	113,900
9999	Non General - Fund Bal Utilized	0	3,082,200	0	3,082,200	0	0	0	0	0
** Total Budget **		20,900,000	53,943,900	2,495,000	77,338,900	37,882,900	11,092,550	25,863,200	2,495,000	77,333,650

DEKALB COUNTY GOVERNMENT

FY 2014 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	FY2014 Total Expenses
1110	Administration	0	0	0	0	484,000	200	49,000	2,800	536,000
1210	Finance	0	0	10,000	10,000	508,000	0	48,300	18,200	574,500
1290	Non-Departmental Services	11,955,000	8,320,000	54,500	20,329,500	129,400	4,000	345,000	701,300	1,179,700
1310	Information Management	0	243,000	88,000	331,000	905,000	4,100	127,000	187,500	1,223,600
1410	Supervisor of Assessments	0	43,000	0	43,000	452,000	0	43,000	2,700	497,700
1510	County Clerk	0	715,900	0	715,900	486,000	0	38,000	0	524,000
1530	Elections	0	10,100	0	10,100	123,100	0	364,400	0	487,500
1710	Planning	0	62,000	0	62,000	452,000	0	23,700	7,500	483,200
1810	Regional Office of Education	0	0	0	0	77,000	0	31,300	8,000	116,300
1910	Treasurer	0	42,500	0	42,500	288,000	0	31,900	0	319,900
2210	Judiciary	0	71,000	0	71,000	490,500	0	70,200	2,800	563,500
2220	Jury Commission	0	0	0	0	41,000	0	84,000	0	125,000
2310	Circuit Clerk	0	1,931,000	0	1,931,000	1,123,000	0	83,900	0	1,206,900
2410	Coroner	0	17,100	0	17,100	155,000	0	70,700	7,000	232,700
2510	ESDA	0	32,000	0	32,000	104,500	10,000	30,300	1,500	146,300
2540	Local Emergency Plan Comm	0	53,200	0	53,200	10,500	0	44,300	0	54,800
2610	Sheriff	0	961,000	45,000	1,006,000	5,773,000	26,500	407,000	38,000	6,244,500
2620	Sheriff's Merit Commission	0	7,000	0	7,000	5,000	0	22,500	0	27,500
2630	Sheriff's Auxiliary	0	0	0	0	0	3,000	6,500	0	9,500
2670	Sheriff's Communications	0	1,168,000	0	1,168,000	2,556,000	4,000	131,100	28,000	2,719,100
2680	Sheriff's Corrections	0	97,000	40,000	137,000	2,749,000	9,400	1,371,300	154,000	4,283,700
2710	State's Attorney	0	375,000	100,000	475,000	1,839,000	0	93,700	7,500	1,940,200
2810	Public Defender	0	105,000	0	105,000	893,000	0	64,900	4,200	962,100
2910	Court Services	0	217,500	5,000	222,500	1,176,000	0	248,000	0	1,424,000
4810	Facilities Management	0	75,200	0	75,200	680,000	82,500	848,400	20,000	1,630,900
4910	Comm Outreach Bldg	0	83,000	0	83,000	20,500	51,000	83,500	0	155,000
4920	Public Health Facility	0	0	0	0	0	0	180,000	0	180,000
4999	Utilization of Fund Balance	0	927,000	0	927,000	0	0	0	0	0
	** Total General Fund	11,955,000	15,556,500	342,500	27,854,000	21,520,500	194,700	4,941,900	1,191,000	27,848,100

**DEKALB COUNTY GOVERNMENT
FY 2014 BUDGET
HEALTH DEPARTMENT FEE INCREASES**

Program	2013 Fees	2014 Fee Increases	Estimated Additional Revenue Generated
ANIMAL CONTROL (Line Item 3531)			
Registration 1 year	1 year altered 17.00 1 year unaltered 34.00		
Registration 3 years	3 years altered 42.00 3 years unaltered 84.00		
Late Registration	10.00		
Inpoundment/Pickup First Offense	75.00		
Additional Dog/One Pickup	25.00		
Relinquishment	altered 50.00 unaltered 75.00		
FOOD SANITATION (Line Item 3543)			
Class A Food Establishment	500.00	520.00	\$11,000
Class B Food Establishment	330.00	350.00	
Class C Food Establishment	175.00	185.00	
Class D Food Establishment	135.00	140.00	
Class E Food Establishment	1 day 50.00 2-4 days 100.00 5+ days 135.00	140.00	
Plan Review - New Restaurant	370.00	385.00	
Plan Review - Established	200.00	210.00	
Restaurant Late Fee	50% of cost of license		
Non-Compliance Fee	50.00	55.00	
POTABLE WATER (Line Item 3542)			
Well Permit	*100.00		
Well Permit Inspection/Sample	175.00	185.00	\$500
Well Inspection & Water Test	165.00		
Water Sample Test	55.00		
Water Sample with Collection	75.00		
SEWAGE (Line Item 3541)			
Septic Installer License	165.00		
Septic Permit - established	280.00	290.00	\$700
Septic Permit - new	365.00	380.00	
Septic Inspection	155.00		
ADULT IMMUNIZATIONS			
Travel Consultation	50.00		
Immunizations	Vaccine Cost + 25.00	Vaccine Cost + 30.00	\$4,700
Flu Shots	38.00		
IMMUNIZATIONS			
Childhood Immunizations	15.00		
LUNG CLINIC			
T.B. Skin Test	15.00	18.00	\$3,900
VITAL RECORDS			
First Copy (Birth)	15.00		
Second Copy (Birth)	5.00		
First Copy (Death)	17.00	19.00	\$10,100
Second Copy (Death)	12.00	14.00	
Total			\$30,900

*State law prohibits increase.

DEKALB COUNTY GOVERNMENT
- FY 2014 BUDGET -
FIVE YEAR PLAN FOR ASSET REPLACEMENT

Adopted 11-20-2013				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Department (#1476-5530)	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Adopted FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018
Revenues								
R-7301 Sheriff's Vehicles	250,000	250,000	240,000	240,000	252,000	265,000	280,000	290,000
R-7301 Sheriff's Vehicles-Donation Adj (from R-5701)	0	0	0	(275,000)	0	0	0	0
R-7302 Coroner's Vehicle	5,400	5,400	6,000	7,000	8,000	8,000	8,000	8,000
R-7303 Planning's Vehicles	5,400	5,400	5,400	6,000	6,000	7,000	7,000	8,000
R-7304 County Administrator's Vehicle	2,700	2,700	0	0	0	0	0	0
R-7305 Animal Control Vehicles	5,000	5,000	6,000	7,000	7,000	7,000	7,000	8,000
R-7332 Sheriff's Information System	27,000	27,000	25,000	25,000	25,000	25,000	25,000	30,000
R-7335 IMO - Network Infrastructure	175,500	200,000	170,000	181,000	190,000	200,000	210,000	220,000
R-7335 ROE - Network Infrastructure	3,500	5,500	5,000	5,000	5,000	5,000	5,000	5,000
R-7337 Computers, Wireless, Security	8,000	31,000	29,800	60,000	60,000	62,000	62,000	63,000
R-7338 Facility Management Equipment	18,000	18,000	18,000	18,000	26,000	27,000	28,000	29,000
R-7342 Financial System	18,000	18,000	15,000	15,000	15,000	15,000	15,000	15,000
R-7343 Assessor / Treasurer Equipment	1,800	0	0	0	0	0	0	0
R-7360 Sheriff's Communication Center	90,000	90,000	80,000	50,000	50,000	50,000	50,000	50,000
A - 1 Total General Fund Contributions	610,300	658,000	600,200	339,000	644,000	671,000	697,000	726,000
R-4539 Communication Tower	22,000	22,000	22,000	22,000	22,000	24,000	24,000	24,000
R-5047 Vehicle Acquisition Fee (to D-7301)	13,666	12,305	15,000	15,000	17,000	17,000	18,000	18,000
R-5501 Interest (to D-7415 & D-7856 & D-7899)	11,058	9,066	10,000	10,000	20,000	20,000	20,000	20,000
R-5511 Sale of Capital Assets (to D-7301)	34,299	(29,797)	0	0	0	0	0	0
R-5701 Donations (to D-7301)	0	0	275,000	0	0	0	0	0
R-5905 Contr Fr: Veteran's Comm (to D-7335)	3,500	3,500	4,000	4,000	4,000	4,000	4,000	4,000
R-5921 Contr Fr: Highway (to D-7335)	0	4,000	5,000	7,000	4,000	4,000	4,000	4,000
R-5931 Contr Fr: Health (to D-7335 - Network)	42,000	43,500	20,000	25,000	46,000	48,000	50,000	50,000
R-5931 Contr Fr: Health (to D-7337 - Computers)	0	0	0	14,000	14,000	14,000	14,000	14,000
R-5932 Contr Fr: Mental Health (to D-7335)	2,000	1,500	1,000	1,000	2,000	2,000	2,000	2,000
R-5933 Contr Fr: Comm Serv (to D-7335)	3,000	3,000	3,000	4,000	4,000	4,000	4,000	4,000
R-5941 Contr Fr: Nursing Home (to D-7335)	62,000	72,000	60,000	73,000	75,000	75,000	75,000	75,000
R-5953 Contr Fr: Probation Services (to D-7337)	0	0	13,000	7,000	7,000	7,000	7,000	8,000
A - 2 Total All Revenue	803,823	799,074	1,028,200	521,000	859,000	890,000	919,000	949,000
Expenses								
E-7301 Sheriff's Vehicles	299,476	47,374	265,000	580,000	106,000	542,000	0	594,000
E-7302 Coroner's Vehicle	38,575	0	0	0	0	0	0	53,000
E-7303 Planning's Vehicles	0	21,882	0	25,000	0	0	0	0
E-7305 Animal Control Vehicles	18,205	1,059	0	0	0	0	0	32,000
E-7332 Sheriff's Information System	9,277	0	10,000	25,000	10,000	10,000	10,000	20,000
E-7335 Network Infrastructure	247,534	82,465	100,000	510,000	300,000	400,000	370,000	250,000
E-7337 Computers (Desktop Systems)	1,303	17,256	40,000	95,000	22,000	30,000	40,000	30,000
E-7338 Facility Management Equipment	0	0	75,000	5,000	21,000	16,000	51,000	0
E-7342 Financial System	0	0	0	30,000	0	0	150,000	0
E-7343 Treasurer Equipment	0	0	6,000	0	0	0	0	0
E-7360 Sheriff's Communication Center	1,776	4,320	10,000	20,000	200,000	20,000	20,000	0
E-7415 Cemetery Restoration	0	0	0	0	0	3,000	0	3,000
E-7856 Bike Path Resurfacing	0	0	0	40,000	0	0	0	40,000
E-7899 Miscellaneous Projects / Transfers In	0	0	(40,000)	0	0	0	0	0
E-7899 Miscellaneous Projects / Transfers Out	0	0	40,000	10,000	0	0	0	0
B Total Expenditures	616,146	174,356	506,000	1,340,000	659,000	1,021,000	641,000	1,022,000
C Ending Balance	3,076,285	3,701,003	4,223,203	3,404,203	3,604,203	3,473,203	3,751,203	3,678,203
Restricted Reserves at December 31st								
D-7301 Sheriff's Vehicles	914,739	1,099,873	1,364,873	764,873	927,873	667,873	965,873	679,873
D-7302 Coroner's Vehicle	3,825	9,225	15,225	22,225	30,225	38,225	46,225	1,225
D-7303 Planning's Vehicles	42,211	25,729	31,129	12,129	18,129	25,129	32,129	40,129
D-7304 County Administrator's Vehicle	26,700	29,400	29,400	29,400	29,400	29,400	29,400	29,400
D-7305 Animal Control Vehicles	9,905	13,846	19,846	26,846	33,846	40,846	47,846	23,846
D-7332 Sheriff's Information System	133,439	160,439	175,439	175,439	190,439	205,439	220,439	230,439
D-7335 Network Infrastructure	481,184	731,719	859,719	649,719	679,719	621,719	605,719	719,719
D-7337 Computers (Desktop Systems)	63,922	77,666	120,466	106,466	165,466	218,466	261,466	316,466
D-7338 Facility Management Equipment	166,602	184,602	127,602	140,602	145,602	156,602	133,602	162,602
D-7342 Financial System	104,658	122,658	137,658	122,658	137,658	152,658	17,658	32,658
D-7343 Treasurer Equipment	13,800	13,800	7,800	7,800	7,800	7,800	7,800	7,800
D-7355 Communication Tower	112,000	134,000	156,000	178,000	200,000	224,000	248,000	272,000
D-7360 Sheriff's Communication Center	795,042	880,722	950,722	980,722	830,722	860,722	890,722	940,722
D-7415 Cemetery Restoration	11,647	12,554	13,554	14,554	16,554	15,554	17,554	16,554
D-7856 Bike Path Resurfacing	81,535	87,881	94,881	61,881	75,881	89,881	103,881	77,881
D-7899 Miscellaneous Projects / Transfers	115,076	116,889	118,889	110,889	114,889	118,889	122,889	126,889
D Total Restricted Items	3,076,285	3,701,003	4,223,203	3,404,203	3,604,203	3,473,203	3,751,203	3,678,203

**DEKALB COUNTY GOVERNMENT
- FY 2014 BUDGET -
FIVE YEAR PLAN FOR SPECIAL PROJECTS**

Adopted 11-20-2013

				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Department (#1471-5240)	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Adopted FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018
A. Beginning Balance	\$1,028,219	\$887,645	\$738,857	\$576,909	\$373,909	\$304,909	\$292,909	\$380,909
Receipts:								
B. Contribution from General Fund	0	0	0	0	0	0	100,000	100,000
C. State Grant	9,241	16,887	0	0	0	0	0	0
D. Donations	27,548	17,600	4,000	0	0	0	0	0
E. Reimbursements / Landfill Expansion	15,720	7,400	0	0	0	0	0	0
F. Interest	3,486	1,958	2,000	2,000	3,000	3,000	3,000	3,000
G. Sale of Property	0	29,997	0	0	0	0	0	0
H. Total Revenue	55,995	73,842	6,000	2,000	3,000	3,000	103,000	103,000
I. Total Available	1,084,214	961,487	744,857	578,909	376,909	307,909	395,909	483,909
Intended Uses:								
7102 Landscaping	0	13,547	0	0	0	0	0	0
7121 Building Remodel - Courthouse - CASA	0	0	10,000	0	0	0	0	0
7121 Building Remodel - Legislative Center	0	0	10,000	0	0	0	0	0
7232 Bike Path	5,000	10,000	10,000	20,000	15,000	15,000	15,000	15,000
7321 Comprehensive Plan Update	1,030	0	0	0	0	0	0	0
7324 Waste Study / Landfill Expansion	15,720	7,400	0	0	0	0	0	0
7325 Hazard Mitigation	19,338	9,990	15,000	25,000	25,000	0	0	0
7329 Storm Water Study	10,000	0	0	0	0	0	0	0
7333 Mobile Web App	0	0	0	10,000	0	0	0	0
7334 Databases	0	0	0	20,000	0	0	0	0
7335 Network & Web Infrastructure	3,756	18,274	10,000	10,000	0	0	0	0
7336 Signage	0	0	5,000	0	0	0	0	0
7351 Telephone System	12,171	77	0	0	0	0	0	0
7375 Digital Patroller / Digital Recording	33,428	27,715	19,000	25,000	0	0	0	0
7377 Squad High Band Repeaters	0	0	0	32,000	32,000	0	0	0
7406 Energy Reduction Program	0	11,163	0	0	0	0	0	0
7412 Wireless Access Points	0	0	5,000	0	0	0	0	0
7414 Broadband Network	75,000	50,000	50,000	50,000	0	0	0	0
7415 Cemetery Restoration	21,126	29,742	28,948	10,000	0	0	0	0
7416 Convention & Visitor's Bureau	0	5,000	0	0	0	0	0	0
7852 Artwork (Pass-Through)	0	15,000	0	0	0	0	0	0
7858 HVAC Upgrades	0	24,722	0	0	0	0	0	0
7990 Capital Contingency	0	0	5,000	3,000	0	0	0	0
J. Total Expenditures	196,569	222,630	167,948	205,000	72,000	15,000	15,000	15,000
K. Ending Balance	887,645	738,857	576,909	373,909	304,909	292,909	380,909	468,909

DEKALB COUNTY GOVERNMENT

- FY 2014 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN
FOR SYCAMORE CAMPUS

Adopted 11-20-2013				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Department (#8400-7410)	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Adopted FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018
A. Beginning Balance	\$614,765	\$817,457	\$1,013,384	\$1,146,384	\$1,236,384	\$1,451,384	1,676,384	1,901,384
Receipts:								
4731 Lease Payment - County	166,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000
5501 Interest	51,505	34,772	40,000	40,000	40,000	50,000	50,000	50,000
B. Total Revenue	217,505	209,772	215,000	215,000	215,000	225,000	225,000	225,000
C. Total Available	832,270	1,027,229	1,228,384	1,361,384	1,451,384	1,676,384	1,901,384	2,126,384
Projects:								
7832 Parking Lot Construction / Repair	0	13,845	27,000	0	0	0	0	0
7834 Concrete Replacement & Repair	0	0	20,000	20,000	0	0	0	0
7837 Administration Bldg Reconfiguration	0	0	0	30,000	0	0	0	0
7847 Carpet/Tile Replacement (Leg Center)	0	0	35,000	25,000	0	0	0	0
7848 Roof (Maintenance Garage)	0	0	0	20,000	0	0	0	0
7866 Sound System	0	0	0	25,000	0	0	0	0
7877 Legis Center Boiler Hot Water System	14,813	0	0	0	0	0	0	0
7990 Capital Contingency / Administration	0	0	0	5,000	0	0	0	0
D. Total Expenditures	14,813	13,845	82,000	125,000	0	0	0	0
E. Ending Balance	817,457	1,013,384	1,146,384	1,236,384	1,451,384	1,676,384	1,901,384	2,126,384

DEKALB COUNTY GOVERNMENT

- FY 2014 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN
FOR HEALTH FACILITY
(NON-NURSING HOME AREAS)

Adopted 11-20-2013				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Department (#8450-7450)	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Adopted FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018
A. Beginning Balance	\$1,400,728	\$1,680,138	\$1,981,923	\$2,308,923	\$2,588,923	\$2,848,923	\$3,238,923	3,658,923
Receipts:								
4732 Lease Payment	275,000	300,000	325,000	325,000	350,000	375,000	400,000	0
5501 Interest & Miscellaneous	4,410	1,785	2,000	5,000	10,000	15,000	20,000	25,000
B. Total Revenue	279,410	301,785	327,000	330,000	360,000	390,000	420,000	25,000
C. Total Available	1,680,138	1,981,923	2,308,923	2,638,923	2,948,923	3,238,923	3,658,923	3,683,923
Projects:								
7831 Landscaping Improvements	0	0	0	10,000	10,000	0	0	0
7834 Sidewalks / Concrete Work	0	0	0	10,000	10,000	0	0	0
7841 General Painting	0	0	0	0	20,000	0	0	0
7847 Carpet / Tile Replacement	0	0	0	0	60,000	0	0	0
7857 Multi-Purpose Room Refurbishment	0	0	0	25,000	0	0	0	0
7990 Capital Contingency	0	0	0	5,000	0	0	0	0
D. Total Expenditures	0	0	0	50,000	100,000	0	0	0
E. Ending Balance	1,680,138	1,981,923	2,308,923	2,588,923	2,848,923	3,238,923	3,658,923	3,683,923

DEKALB COUNTY GOVERNMENT

- FY 2014 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN
FOR COMMUNITY OUTREACH BUILDING

Adopted 11-20-2013			YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	
Department (#8440-7440)	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Adopted FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018
A. Beginning Balance	\$100,026	\$150,259	\$200,447	\$248,600	\$219,600	\$270,600	\$322,600	374,600
Receipts:								
5501 Interest & Miscellaneous	233	188	500	1,000	1,000	2,000	2,000	3,000
5901 Contribution from County General Fund	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
B. Total Revenue	50,233	50,188	50,500	51,000	51,000	52,000	52,000	53,000
C. Total Available	150,259	200,447	250,947	299,600	270,600	322,600	374,600	427,600
Projects:								
7831 Landscaping Improvements	0	0	2,347	0	0	0	0	0
7841 General Painting	0	0	0	5,000	0	0	0	0
7858 HVAC - Energy Recovery Unit	0	0	0	70,000	0	0	0	0
7990 Capital Contingency	0	0	0	5,000	0	0	0	0
D. Total Expenditures	0	0	2,347	80,000	0	0	0	0
E. Ending Balance	150,259	200,447	248,600	219,600	270,600	322,600	374,600	427,600

DEKALB COUNTY GOVERNMENT

- FY 2014 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN
FOR PUBLIC SAFETY BUILDING

Adopted 11-20-2013			YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	
Department (#8460-7460)	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Adopted FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018
A. Beginning Balance	\$237,255	\$219,610	\$205,666	\$206,166	\$126,666	\$86,166	61,666	62,166
Receipts:								
5501 Interest	690	211	500	500	500	500	500	500
B. Total Revenue	690	211	500	500	500	500	500	500
C. Total Available	237,945	219,821	206,166	206,666	127,166	86,666	62,166	62,666
Projects:								
7956 Upgrade Jail Security Cameras	0	0	0	35,000	41,000	25,000	0	0
7957 Remodel 1st Floor - Records Storage	0	12,017	0	0	0	0	0	0
7964 Sallyport Door	0	2,138	0	0	0	0	0	0
7972 Boiler Replacement / HVAC Upgrades	18,335	0	0	0	0	0	0	0
7978 Live Scan Booking Equipment	0	0	0	40,000	0	0	0	0
7990 Capital Contingency / Administration	0	0	0	5,000	0	0	0	0
D. Total Expenditures	18,335	14,155	0	80,000	41,000	25,000	0	0
E. Ending Balance	219,610	205,666	206,166	126,666	86,166	61,666	62,166	62,666

**DeKalb County Government
FY 2014-2018 Budget
Highway Equipment Replacement**

#	Equipment	Year	Years in Cycle	Adopted 2014	2015	2016	2017	2018
1	198 Dump Truck	2000	12					
2	206 Dump Truck	2002	12	202,600				
3	210 Dump Truck	2004	12		214,000			
4	218 Dump Truck	2005	12			225,000		
5	223 Dump Truck	2006	12				237,000	
6	236 Dump Truck	2007	12					240,000
7	237 Dump Truck	2007	12					
8	243 Dump Truck	2008	12					
9	251 Dump Truck	2009	12					
10	252 Dump Truck	2009	12					
11	261 Dump Truck	2010	12					
12	203 Dump Truck (4x4)	1998	20	200,000				
13	192 Dump Truck (6x6)	2000	20		210,000			
14	186 Dump Truck (1 ton)(sprayer)	1999	12					
15	194 Dump Truck (1 ton)	2000	12	50,000				
16	211 Dump Truck (1 ton)	2003	12		55,000			
17	221 Dump Truck (1 ton)	2005	12				60,000	
18	245 Dump Truck (1 ton)	2008	12					
19	257 Shop Truck	2010	12					
20	183 Lift Truck	1997	12				90,000	
21	217 Pick-up Truck	2004	9	36,200				
22	238 Pick-up Truck (signs)	2007	9					
23	239 Pick-up Truck	2007	9			39,000		
24	242 Pick-up Truck	2007	9				41,000	
25	250 Pick-up Truck (signs)	2008	9					43,000
26	255 Pick-up Truck	2009	9					
27	259 Pick-up Truck	2010	9					
28	222 Pick-up Truck (Service Body)	2005	9		35,000			
29	215 Utility Truck	2004	8	37,500				
30	244 Utility Truck	2007	8			47,700		
31	254 Admin Car	2009	8					
32	263 Admin Car	2012	8					
33	262 Trailer	2011	15					
34	178 Tractor	1996	12					
35	199 Tractor	2000	12		42,000			
36	207 Tractor	2002	12				45,000	
37	219 Tractor	2004	12					46,000
38	235 Tractor	2006	12					
39	248 Tractor	2008	12					
40	08BM Mower Deck (Batwing)	2006	8	13,600				
41	09BM Mower Deck (Batwing)	2007	8		14,400			
42	10BM Mower Deck (Batwing)	2008	8			15,200		
43	11BM Mower Deck (Batwing)	2010	10				16,000	
44	01SM Mower Deck (6')	2000	10					11,500
45	172 Motor Grader	1995	20			250,000		
46	231 Wheel Loader	2005	10				210,000	
47	260 Wheel Loader	2010	10					
48	256 Excavator	2009	10					
49	249 Loader/Backhoe	2008	10					200,000
50	208 Loader/Util. w/trailer	2002	8	57,500				
51	246 Loader/Util. w/trailer	2008	8					60,000
52	123 Chip Spreader	1982	20					
53	174 Shoulder Machine (Road Widener)	1996	20					55,000
54	1A Asphalt Distributor	1960	20					
55	148 Roller - Rubber Tired	1959	15					
56	201 Roller - Rubber Tired	1999	15			80,000		
57	193 Roller - Steel w/trailer	1998	15		80,000			
58	136 Snowblower	1980	20			170,000		
59	861195 Pavement Router	2005	10					16,000
60	240 Chipper	2007	5		37,800			
61	96 Barricade Trailer	1973	10	12,000				
62	220 Crack Filler	2004	10		46,500			
63	195 Lawn Tractor	1984	10					5,000
64	214 Lawn Mower	2003	5			20,000		
65	861693 Lincoln Welder	1997	5					
66	862251 Pressure Washer-3 Phase							
67	NA Misc Tools & Equip	n/a	n/a	8,000	8,500	9,000	9,500	10,000
Totals				617,400	743,200	855,900	708,500	686,500

**DEKALB COUNTY GOVERNMENT
FY 2014-2018 BUDGET
FIVE YEAR TRANSPORTATION IMPROVEMENT PROGRAM**

<u>Project Description</u>	<u>Project Cost</u>	<u>Funding Source</u>	<u>YEAR 1 Adopted FY 2014</u>	<u>YEAR 2 Proposed FY 2015</u>	<u>YEAR 3 Proposed FY 2016</u>	<u>YEAR 4 Proposed FY 2017</u>	<u>YEAR 5 Proposed FY 2018</u>
1 AIRPORT RD							
A. Ext R.O.W Rt 64 - Plank Rd	375,000	Local				50,000	325,000
B. Rt 64 - Plank Rd.	2,000,000	Local					
C. Bridge on new alignment Over Blue Heron Creek	240,000 60,000	Other Local					60,000
D. Bridge over E. Br. Trib. Cr.	300,000	Local					300,000
E. Bridge Replacement Over Union Ditch	180,000 20,000	Other Local					40,000
2 CHICAGO ROAD							
A. Maplewood Rd to Somonauk	1,000,000	Local		1,000,000			
B. Shabbona to Rt 23	1,330,000	Local			1,330,000		
3 COLTONVILLE ROAD							
A. Br. over Kishwaukee River FY2016 Major Bridge Program	2,800,000 700,000	Federal Local		700,000			
4 EAST COUNTY LINE ROAD							
A. Br. over Union Ditch #3 Kane County Project	2,400,000 70,000	Federal Local	70,000				
B. RR Tracks to Rt 64	500,000 404,000 487,000 500,000	Other TARP Local Other	487,000				
5 FIVE POINTS ROAD							
A. Br. over Kishwaukee River	2,000,000 500,000	Federal Local	500,000				
6 GLIDDEN RD							
A. Dresser to Rt 64 - Shldr	100,000	Local	100,000				
7 GOELITZ RD							
A. Culvert @ Rt 38	90,000 10,000	Other Local			10,000		
8 KESLINGER RD							
A. Br. over Kishwaukee R.	1,000,000	Other		1,000,000			
9 PEACE ROAD							
A. Pleasant St to Bethany Rd	1,040,000 208,000	Federal Local	208,000				
10 PERRY ROAD							
A. Bridge over Battle Creek	400,000	Local	400,000				
11 PLANK RD							
A. Relocation @ Moose Range	1,120,000	Local/Other	20,000	100,000	500,000	500,000	
12 RICH/COLTONVILLE ROADS							
A. Glidden Rd to Stonehenge	520,000 130,000	Federal Local					130,000
13 SHABBONA ROAD							
A. Rt 30 to Perry Rd	1,000,000	Local				1,000,000	
B. Perry to Rt 38	1,400,000	Local					1,400,000

**DEKALB COUNTY GOVERNMENT
FY 2014-2018 BUDGET
FIVE YEAR TRANSPORTATION IMPROVEMENT PROGRAM**

<u>Project Description</u>	<u>Project Cost</u>	<u>Funding Source</u>	<u>YEAR 1 Adopted FY 2014</u>	<u>YEAR 2 Proposed FY 2015</u>	<u>YEAR 3 Proposed FY 2016</u>	<u>YEAR 4 Proposed FY 2017</u>	<u>YEAR 5 Proposed FY 2018</u>
14 SOMONAUK ROAD							
A. ROW I-88 to Perry - Shldr	225,000	Local	225,000				
B. North St to Cortland Center	450,000	Other					
C. I-88 to Perry - Shldr	200,000	Local			200,000		
D. North St to Bethany Rd	600,000	Local				600,000	
15 SUYDAM ROAD							
B. Br. over Buck Branch	500,000	Local	500,000				
C. Br. over Indian Cr.	1,500,000	Local		1,500,000			
16 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	
17 WEST COUNTY LINE ROAD							
B. Bridge Replacement	300,000	Local		300,000			
Totals	29,459,000		2,810,000	4,850,000	2,290,000	4,150,000	2,255,000

**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	
Lease Year Expenses (Nov - Oct)										

A Lease Year - Revenue										
Nov 1 - Lease Payment	977,385	973,060	972,218	973,513	972,513	970,313	971,813	967,013	969,656	
=====										
B Lease Year - Expense										
Dec 1 - Principal	685,000	705,000	730,000	760,000	790,000	820,000	855,000	885,000	925,000	
Dec 1 - Interest	139,686	127,699	115,361	101,856	86,656	70,856	54,456	37,356	19,656	
Dec 1 - Admin Cost	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										
June 1 - Interest	127,699	115,361	101,856	86,656	70,856	54,456	37,356	19,656	0	

D Total Expense	977,385	973,060	972,217	973,512	972,512	970,312	971,812	967,012	969,656	
=====										
E Difference Revenue vs. Expense	0	0	1	1	1	1	1	1	0	
=====										
F Fiscal Year Expenses (Jan - Dec)	2008	2009	2010	2011	2012	2013	2014	2015	2016	

Bonds	685,000	705,000	730,000	760,000	790,000	820,000	855,000	885,000	925,000	
Interest	279,372	255,398	230,722	203,712	173,312	141,712	108,912	74,712	39,312	
Admin Expense	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
Total Fiscal Year Expense	989,372	985,398	985,722	988,712	988,312	986,712	988,912	984,712	989,312	
=====										
G Fiscal Year Expense Allocation										
Nursing Home Bonds	75%	513,750	528,750	547,500	570,000	592,500	615,000	641,250	663,750	693,750
Nursing Home Interest	75%	209,529	191,549	173,042	152,784	129,984	106,284	81,684	56,034	29,484
Nursing Home Admin Expense	75%	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750
Total Expense for Nursing Home Bonds		742,029	739,049	739,292	741,534	741,234	740,034	741,684	738,534	741,984

Public Health Bonds	25%	171,250	176,250	182,500	190,000	197,500	205,000	213,750	221,250	231,250
Public Health Interest	25%	69,843	63,850	57,681	50,928	43,328	35,428	27,228	18,678	9,828
Public Health Admin Expense	25%	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250
Total Expense for Public Health Bonds		247,343	246,350	246,431	247,178	247,078	246,678	247,228	246,178	247,328

Total Fiscal Year Expense	989,372	985,399	985,723	988,712	988,312	986,712	988,912	984,712	989,312	
=====										
H Difference Revenue vs. Expense	0	(1)	(1)	0	0	0	0	0	0	
=====										

DEKALB COUNTY GOVERNMENT

- FY 2014 BUDGET -

2010 A&B BOND ISSUE

\$16,000,000

Fiscal Year	Interest June 15	Interest Dec 15	Principal Dec 15	Total Debt Payment	Scheduled Federal Government Interest Rebate	Scheduled Net Debt Payment	Actual Federal Government Interest Rebate	Actual Net Debt Payment
2010	0	0	0	0	0	0	0	0
2011	426,405	318,477	440,000	1,184,882	296,974	887,908	296,974	887,908
2012	316,453	316,453	510,000	1,142,906	252,528	890,378	252,528	890,378
2013	313,495	313,495	520,000	1,146,990	250,458	896,532	230,546	916,444
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		
2030	0	0	0	0	0	0		
	4,417,746	4,309,818	16,000,000	24,727,564	3,594,390	21,133,174	780,048	2,694,730

- Bond pricing was done on 09-22-2010 and the bond sale closed as of 10-14-2010.
- The County received a rating of Aa1 from Moody's for this sale.
- The Gross All-In True Interest Cost was 4.64% for Bond Series A & B combined.
- The Net All-In True Interest Cost was 2.81% for Bond Series A & B combined.
- Bonds are callable as of 12-15-2020 for Bonds due December 15, 2021 thru 2029.
- Proceeds from Bond Issue are for bond issuance costs, expansion of the Courthouse, and expansion of the Jail.
- Federal Government interest rate rebates became subject to sequester reductions effective March 1, 2013.

DEKALB COUNTY GOVERNMENT

- FY 2014 BUDGET -

2010A BUILD AMERICA BOND ISSUE

\$10,030,000

Fiscal Year	Interest June 15	Interest Dec 15	Principal Dec 15	Total Debt Payment	Scheduled 35% Federal Government Interest Rebate	Scheduled Net Debt Payment	Actual 35% Federal Government Interest Rebate	Actual Net Debt Payment
2010	0	0	0	0	0	0	0	0
2011	218,805	163,423	440,000	822,228	133,780	688,448	133,780	688,448
2012	161,399	161,399	510,000	832,798	112,979	719,819	112,979	719,819
2013	158,441	158,441	520,000	836,882	110,909	725,973	102,091	734,791
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	0	0	0		
	1,692,779	1,637,397	10,030,000	13,360,176	1,165,561	12,194,615	348,850	2,143,058

- Bond pricing was done on 09-22-2010 and the bond sale closed as of 10-14-2010.
- The County received a rating of Aa1 from Moody's for this sale.
- The Gross All-In True Interest Cost was 4.64% for Bond Series A & B combined.
- The Net All-In True Interest Cost was 2.81% for Bond Series A & B combined.
- Bonds are callable as of 12-15-2020 for Bonds due December 15, 2021 thru 2025.
- Proceeds from Bond Series A are for bond issuance costs, expansion of the Courthouse, and expansion of the Jail.
- Federal Government interest rate rebates became subject to sequester reductions effective March 1, 2013.

DEKALB COUNTY GOVERNMENT

- FY 2014 BUDGET -

2010B RECOVERY ZONE BOND ISSUE

\$5,970,000

Fiscal Year	Interest June 15	Interest Dec 15	Principal Dec 15	Total Debt Payment	Scheduled 45% Federal Government Interest Rebate	Scheduled Net Debt Payment	Actual 45% Federal Government Interest Rebate	Actual Net Debt Payment
2010	0	0	0	0	0	0	0	0
2011	207,600	155,054	0	362,654	163,194	199,460	163,194	199,460
2012	155,054	155,054	0	310,108	139,549	170,559	139,549	170,559
2013	155,054	155,054	0	310,108	139,549	170,559	128,454	181,654
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	0	0		
	2,724,967	2,672,421	5,970,000	11,367,388	2,428,829	8,938,559	431,197	551,673

- Bond pricing was done on 09-22-2010 and the bond sale closed as of 10-14-2010.
- The County received a rating of Aa1 from Moody's for this sale.
- The Gross All-In True Interest Cost was 4.64% for Bond Series A & B combined.
- The Net All-In True Interest Cost was 2.81% for Bond Series A & B combined.
- Bonds are callable as of 12-15-2020 for Bonds due December 15, 2025 thru 2029.
- Proceeds from Bond Series B are for bond issuance costs and expansion of the Courthouse.
- Federal Government interest rate rebates became subject to sequester reductions effective March 1, 2013.

**DEKALB COUNTY GOVERNMENT
FY 2014 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 FY 2005</u>	<u>AUDITED FY 2010</u>	<u>AUDITED FY 2012</u>
Aid to Bridges	492,041	516,937	1,012,419	1,399,584	1,553,057	2,427,522
Asset Replacement	0	0	0	564,000	2,888,608	3,701,003
Broadband Grant	0	0	0	0	75,792	135,845
Build America Bonds	0	0	0	0	1,636,385	989,078
Child Support	27,891	7,343	72,133	23,511	11,839	45,630
Childrens Waiting Room	0	0	0	2,885	18,425	2,224
Cir. Clk. Electron. Cit	0	0	0	0	0	23,469
Cir. Clk Oper. + Admin.	0	0	0	0	55,802	98,602
Comm. Outreach Bldg.	0	0	0	0	(981,182)	0
Community Services	1,189	6,451	22,095	40,097	32,254	56,720
Comm Serv-Fin Aid	11,882	13,423	14,030	16,425	6,793	17,120
County Farm	0	1,752,760	1,158,228	920,696	767,021	635,037
County Motor Fuel	1,083,470	747,303	1,533,801	1,774,932	2,587,806	3,611,129
Court Automation	119,369	178,389	86,082	198,470	745,502	589,559
Courthouse Expansion	0	0	0	0	13,803,699	125,890
Court Security	0	72,734	303,150	177,823	580,077	70,355
Data Fiber Optics	0	0	0	0	0	115,185
Document Storage	0	270,498	561,098	119,845	310,844	486,864
Drug Court	0	0	0	0	325,527	230,822
Drug Prosecution	21,043	34	5,885	5,333	5,248	5,519
Engineering	13,452	103,704	105,483	236,903	347,308	335,784
Facilities Management	650,844	1,077,737	743,165	640,540	MVD TO GEN	MVD TO GEN
Fed Hwy Matching Tax	240,937	236,718	1,411,877	1,149,770	1,668,413	2,522,901
General Fund	2,348,266	3,300,401	4,186,063	6,117,185	10,765,654	11,103,939
GIS Development	0	284,611	460,647	579,518	544,281	536,633
Health	494,153	1,487,689	1,518,642	3,102,065	2,209,411	2,042,615
Highway	271,469	897,733	936,020	1,827,483	3,217,597	3,720,569
History Room	0	5,997	3,352	2,056	39,853	23,961
Jail Expansion	0	0	0	0	399,985	243,014
Law Enforce Projects	0	0	0	72,119	231,732	402,816
Law Library	(2,164)	1,389	57,501	115,197	145,929	107,206
Medical Insurance	150,712	696,136	(250,699)	275,566	975,318	1,074,171
Mental Health	401,347	693,505	1,296,734	1,689,122	2,277,000	2,710,274
Micrographics	253	77,927	45,141	191,774	202,744	73,691
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	10,367,679
Opportunity Fund	0	0	0	2,127,911	3,218,548	3,298,949
PBC Lease	58,197	7,198	93,135	573,659	283,871	(298,476)
Probation Services	0	64,818	243,914	555,409	635,738	461,764
Recovery Zone Bonds	0	0	0	0	242,629	322,676
Retirement	475,006	686,533	1,293,130	2,457,141	1,586,324	985,164
Senior Services	0	0	212,414	282,016	383,715	345,109
Solid Waste Program	0	26,943	50,433	44,281	77,004	35,400
Special Projects	614,324	1,451,836	1,763,573	908,103	1,028,219	738,857
Tax Sale Automation	0	8,840	22,006	44,226	83,994	121,309
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	5,395,689
Veterans Assistance	0	0	0	0	319,304	424,875
TOTAL	9,973,403	18,133,547	27,729,540	38,742,478	62,119,049	60,464,142

**DEKALB COUNTY GOVERNMENT
FY 2014 BUDGET
HISTORICAL PERSPECTIVE:
ENDING CASH BALANCES**

<u>FUNDS</u>	<u>AUDITED FY 1990</u>	<u>AUDITED FY 1995</u>	<u>AUDITED FY 2000</u>	<u>AUDITED FY 2005</u>	<u>AUDITED FY 2010</u>	<u>AUDITED FY 2012</u>
Aid to Bridges	463,948	520,902	962,691	1,693,618	1,521,442	2,443,071
Asset Replacement	0	0	0	564,000	292,032	3,731,188
Broadband Grant	0	0	0	0	378,279	502,580
Build America Bonds	0	0	0	0	1,636,200	814,078
Child Support	42,801	1,421	70,347	24,272	1,324	43,867
Childrens Waiting Room	0	0	0	1,535	16,565	564
Cir Clk Oper. + Admin.	0	0	0	0	53,581	98,438
Cir. Clk. Electronic Citation	0	0	0	0	0	22,324
Comm. Outreach Bldg.	0	0	0	0	37,355	0
Community Services	17,122	26,668	58,352	44,553	44,701	45,837
Comm Serv-Fin Aid	11,882	13,390	14,030	9,159	6,783	17,120
County Farm	0	1,851,195	1,150,734	917,148	767,021	635,037
County Motor Fuel	1,017,880	700,759	1,632,516	1,650,578	2,691,643	3,532,302
Court Automation	117,892	169,531	104,967	189,554	709,445	583,312
Court Security	0	65,745	292,130	168,129	559,029	55,162
Courthouse Expansion	0	0	0	0	13,945,228	140,542
Data Fiber Optics	0	0	0	0	0	115,185
Document Storage	25,242	261,445	555,914	113,756	293,143	475,410
Drug Court	0	0	0	0	302,804	223,915
Drug Prosecution	0	34	5,885	6,455	5,248	5,684
Engineering	38,888	43,296	26,946	173,727	352,145	339,299
Enhanced Drug Court	0	0	0	0	63,715	0
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	2,521,809
General Fund	1,940,535	3,063,122	3,486,782	4,944,345	9,420,914	10,025,836
GIS Development	0	290,572	476,480	580,103	548,299	538,499
Health	410,989	1,227,402	1,154,385	2,731,646	1,394,228	1,813,667
Highway	230,473	1,051,908	820,092	1,868,983	3,340,319	3,793,523
History Room	0	6,251	3,588	4,675	40,451	24,317
Jail Expansion	0	0	0	0	399,934	243,014
Law Enforcement Proj.	0	0	0	79,370	264,704	478,319
Law Library	3,462	3,476	57,286	116,839	146,977	117,812
Medical Insurance	348,645	718,905	109,717	528,566	1,353,106	1,492,611
Mental Health	401,962	696,888	1,309,487	1,690,219	2,353,552	2,785,693
Micrographics	13,390	90,441	47,550	194,110	204,992	46,179
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	5,528,121
Opportunity Fund	0	0	712,964	2,118,408	3,211,030	3,216,706
PBC Lease	58,197	7,198	93,135	573,659	284,153	186,393
Probation Services	0	63,373	241,439	569,902	635,700	472,719
Recovery Zone Bonds	0	0	0	0	242,604	272,676
Retirement	446,020	741,882	1,295,907	2,468,087	1,584,229	984,769
Senior Services	0	0	245,932	330,278	462,508	404,812
Solid Waste Program	0	26,941	55,520	45,312	55,795	13,677
Special Projects	962,615	1,471,903	1,861,845	951,139	1,043,253	734,707
Tax Sale Automation	0	8,840	22,006	44,226	83,994	121,355
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	5,506,138
Veterans Assistance	0	0	0	0	325,953	433,348
TOTAL	9,868,805	18,037,253	26,184,994	33,649,324	61,269,911	55,581,615

**DEKALB COUNTY GOVERNMENT
FY 2014 BUDGET
HISTORICAL PERSPECTIVE:
INTEREST EARNED**

<u>FUNDS</u>	<u>AUDITED FY 1990</u>	<u>AUDITED FY 1995</u>	<u>AUDITED FY 2000</u>	<u>AUDITED FY 2005</u>	<u>AUDITED FY 2010</u>	<u>AUDITED FY 2012</u>
Aid to Bridges	35,269	12,146	38,356	26,802	10,175	3,709
Asset Replacement	0	0	0	0	19,145	9,067
Broadband Grant	0	0	0	0	33	278
Build America Bonds	0	0	0	0	191	1,157
Cir. Clk. Admin & Operat.	0	0	0	0	19	94
Child Support	2,123	149	2,992	712	29	95
Childrens Waiting Room	0	0	0	0	105	6
Comm. Outreach Bldg.	0	0	0	0	2,380	0
Community Services	0	385	369	112	15	12
Comm Serv-Fin Aid	910	0	482	496	329	1,122
County Farm	0	104,127	70,862	19,013	6,844	2,076
County Motor Fuel	70,582	22,488	72,899	33,129	11,589	5,178
Court Automation	7,377	5,653	5,373	2,795	3,514	1,222
Court Security	0	0	2,363	0	3,800	316
Courthouse Expansion	0	0	0	0	2,105	0
Data Fiber Optics	0	0	0	0	0	169
Document Storage	0	5,863	23,408	1,987	465	836
Drug Court	0	0	0	0	1,982	607
Drug Prosecution	0	0	0	0	37	14
Engineering	1,248	1,088	784	2,343	264	142
Fed Hwy Matching Tax	19,245	8,433	74,767	22,153	10,149	3,682
General Fund	39,377	335,790	530,529	196,310	56,190	15,301
GIS Development	0	0	0	0	3,640	1,326
Health	26,825	48,966	43,233	59,039	8,615	4,096
Highway	20,146	42,310	49,459	40,147	18,022	7,673
History Room	0	0	0	0	232	65
Jail Expansion	0	0	0	0	53	324
Law Enforcement Proj.	0	0	0	0	1,766	1,085
Law Library	386	0	0	0	1,248	320
Medical Insurance	0	26,249	16,533	6,312	4,717	2,503
Mental Health	20,363	25,142	52,876	35,480	15,988	5,736
Micrographics	1,100	2,934	1,724	3,278	317	78
Miscellaneous Depts.	629	499	16,094	523	0	0
Nursing Home	22,894	33,816	270,644	270,835	85,687	20,988
Opportunity Fund	0	0	0	44,663	32,320	8,472
PBC Lease	0	0	0	0	3,039	606
Probation Services	0	1,209	8,865	11,045	5,258	612
Retirement	26,296	12,846	45,453	57,323	14,710	1,724
Recovery Zone Bonds	0	0	0	0	25	317
Senior Services	0	0	8,003	4,838	2,209	183
Solid Waste Program	0	2	1,582	450	532	64
Special Projects	15,862	0	0	0	8,073	1,958
Tax Sale Automation	0	0	0	0	491	254
Tollway Access	0	0	0	0	3,612	Closed
Tort & Liability	131,021	80,750	63,909	63,650	34,232	7,011
Veterans Assistance	0	0	0	0	975	143
TOTAL	441,653	770,845	1,401,559	903,435	375,121	110,621

**DEKALB COUNTY GOVERNMENT
FY 2014 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 FY2012</u>
Aid to Bridges Fund	57,893	225,173	593,155	660,126	995,508	944,180
Community Mental Health Fund	603,305	929,390	1,281,224	1,680,305	2,189,918	2,201,569
Federal Highway Matching Tax	284,589	447,402	593,155	767,405	796,357	755,426
General Fund	1,424,164	2,213,465	2,733,270	5,806,497	9,903,323	10,786,872
Highway Fund	568,569	894,805	1,186,319	1,534,810	2,189,915	1,838,762
Nursing Home Fund	0	345,118	0	0	0	0
PBC Lease Fund	1,379,857	988,259	1,289,520	1,804,327	677,943	726,395
Public Health Fund	131,360	0	275,228	356,070	492,863	467,261
Retirement Fund	1,157,857	1,314,981	1,501,877	378	0	0
Senior Services Fund	0	0	296,577	383,696	517,728	492,050
Tort & Liability Fund	131,021	0	500,629	516,150	915,899	1,043,611
Veterans Assistance Fund	0	0	0	0	666,082	604,990
TOTAL	5,738,615	7,358,593	10,250,954	13,509,764	19,345,536	19,861,116

DEKALB COUNTY GOVERNMENT

FY 2014 BUDGET

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

<u>TAX YEAR</u>	<u>COLLECTIBLE</u>	<u>A</u>		<u>EQUALIZED ASSESSED VALUE (EAV)</u>	<u>B</u>		<u>C</u>	<u>TOTAL PTELL LIMIT</u>
		<u>CONSUMER PRICE INDEX (CPI-U) ACTUAL</u>	<u>CONSUMER PRICE INDEX (CPI-U) LIMIT</u>		<u>NEW PROPERTY ACTUAL VALUE</u>	<u>NEW PROPERTY % INCREASE</u>		
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%	1,313,044,436	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%	1,861,945,488	11,119,707	0.5%	0.0%	3.5%
2013	2014	1.7%	1.7%	(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 was the first year the "tax cap" law was 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. Taxable EAV and New Property amounts for Tax Year 2013 will not be available until May 1, 2014.
5. For more information, see Illinois State Statute, Section 35 ILCS 200/18.

DEKALB COUNTY GOVERNMENT

FY 2014 BUDGET

**HISTORICAL PERSPECTIVE:
CHANGES IN EQUALIZED ASSESSED VALUE AND DOLLARS LEVIED**

BUDGET FISCAL YEAR	TAX RATE	TAXABLE EAV	% EAV CHANGE	PROPERTY		
				TAX DOLLARS EXTENDED	DOLLAR AMOUNT CHANGE	PERCENT CHANGE
1981	0.68090	483,659,368	8.5%	3,293,237	117,141	3.7%
1982	0.76970	527,259,863	9.0%	4,058,319	765,083	23.2%
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	508,144,359	2.5%	5,496,947	167,761	3.1%
1989	1.09000	527,735,458	3.9%	5,812,716	315,769	5.7%
1990	1.07150	569,179,545	7.9%	6,098,759	286,043	4.9%
1991	1.06350	635,111,601	11.6%	6,754,412	655,653	10.8%
1992	0.98230	688,582,560	8.4%	6,763,947	9,535	0.1%
1993	0.90550	763,443,943	10.9%	6,912,985	149,038	2.2%
1994	0.84220	831,026,613	8.9%	6,952,369	39,384	0.6%
1995	0.82270	895,337,685	7.7%	7,365,943	413,574	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%	8,257,059	406,073	5.2%
1998	0.83540	1,069,488,971	5.8%	8,934,511	677,452	8.2%
1999	0.83430	1,133,173,030	6.0%	9,454,063	519,552	5.8%
2000	0.84970	1,186,265,246	4.7%	10,079,696	625,633	6.6%
2001	0.85310	1,249,858,572	5.4%	10,662,543	582,848	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	0.85390	2,230,373,366	1.3%	19,045,158	336,327	1.8%
2011	0.90523	2,146,459,168	-3.8%	19,430,392	385,234	2.0%
2012	0.96943	2,029,063,723	-5.5%	19,670,352	239,960	1.2%
2013	1.08923	1,861,945,488	-8.2%	20,280,869	610,516	3.1%

DEKALB COUNTY, ILLINOIS

FY 2014 BUDGET

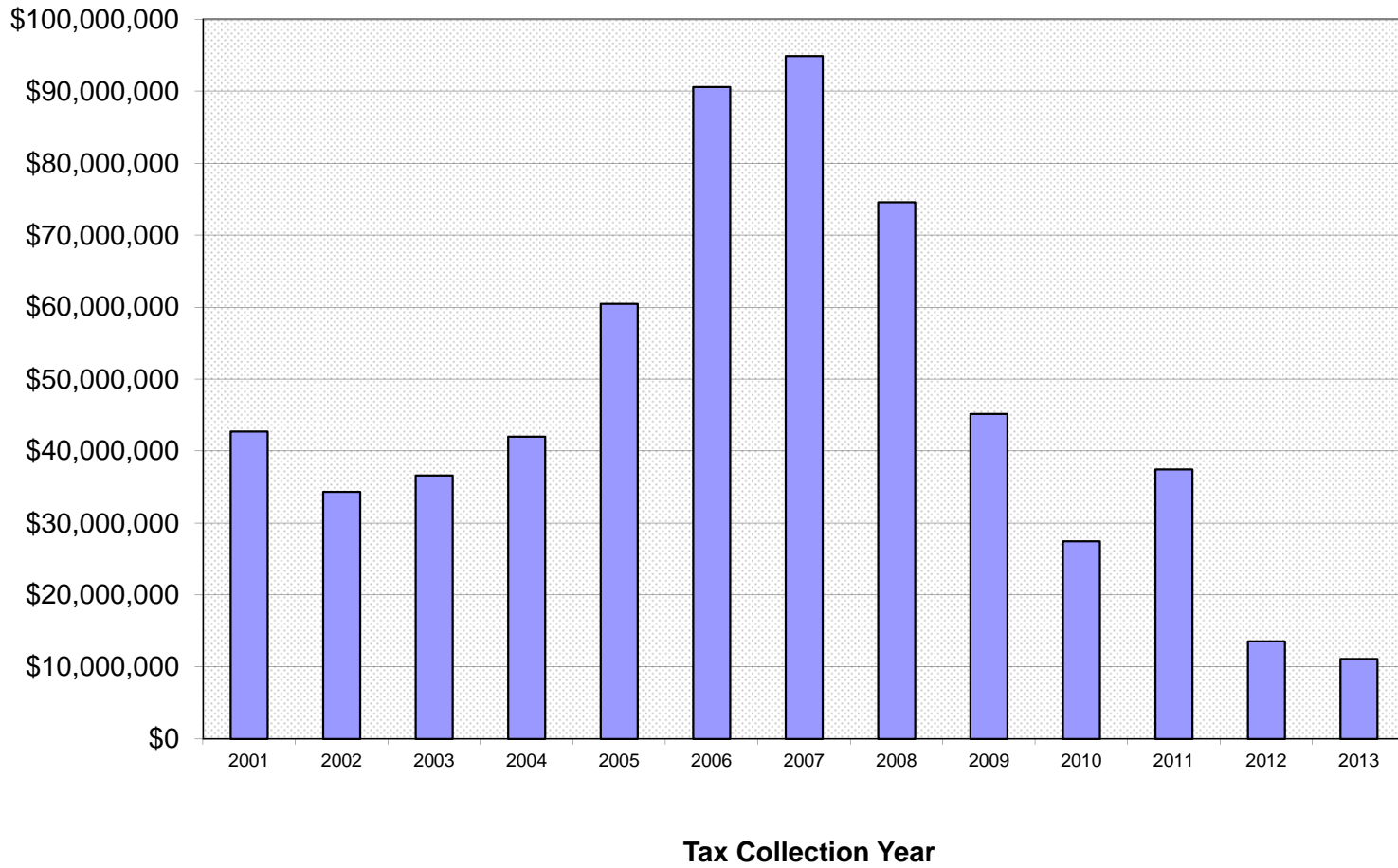
TAXABLE ASSESSED VALUE BY CATEGORY

<u>Year Tax Assessed</u>	<u>Year Tax Paid</u>	<u>Total Taxable EAV</u>	<u>Ag Land</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Railroad</u>	<u>Windfarms</u>
<u>Dollar Amounts:</u>								
1984	1985	499,211,496	153,688,700	228,762,141	97,267,706	18,770,841	722,108	0
1989	1990	569,179,545	130,352,784	295,679,175	118,472,376	23,139,112	1,536,098	0
1994	1995	895,337,685	158,247,836	538,423,931	160,473,867	36,144,060	2,047,991	0
1999	2000	1,186,265,246	195,384,214	727,513,640	212,503,430	46,454,534	4,409,428	0
2004	2005	1,534,517,472	171,844,272	1,028,197,143	271,009,331	58,328,147	5,138,579	0
2009	2010	2,230,373,366	214,195,347	1,537,486,975	385,210,521	85,878,727	7,601,796	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
2011	2012	2,029,063,723	222,189,549	1,342,234,566	353,426,698	77,375,831	10,192,044	23,645,035
2012	2013	1,861,945,488	225,202,830	1,203,717,898	328,094,678	70,291,982	11,270,896	23,367,204

Percentage of Total:

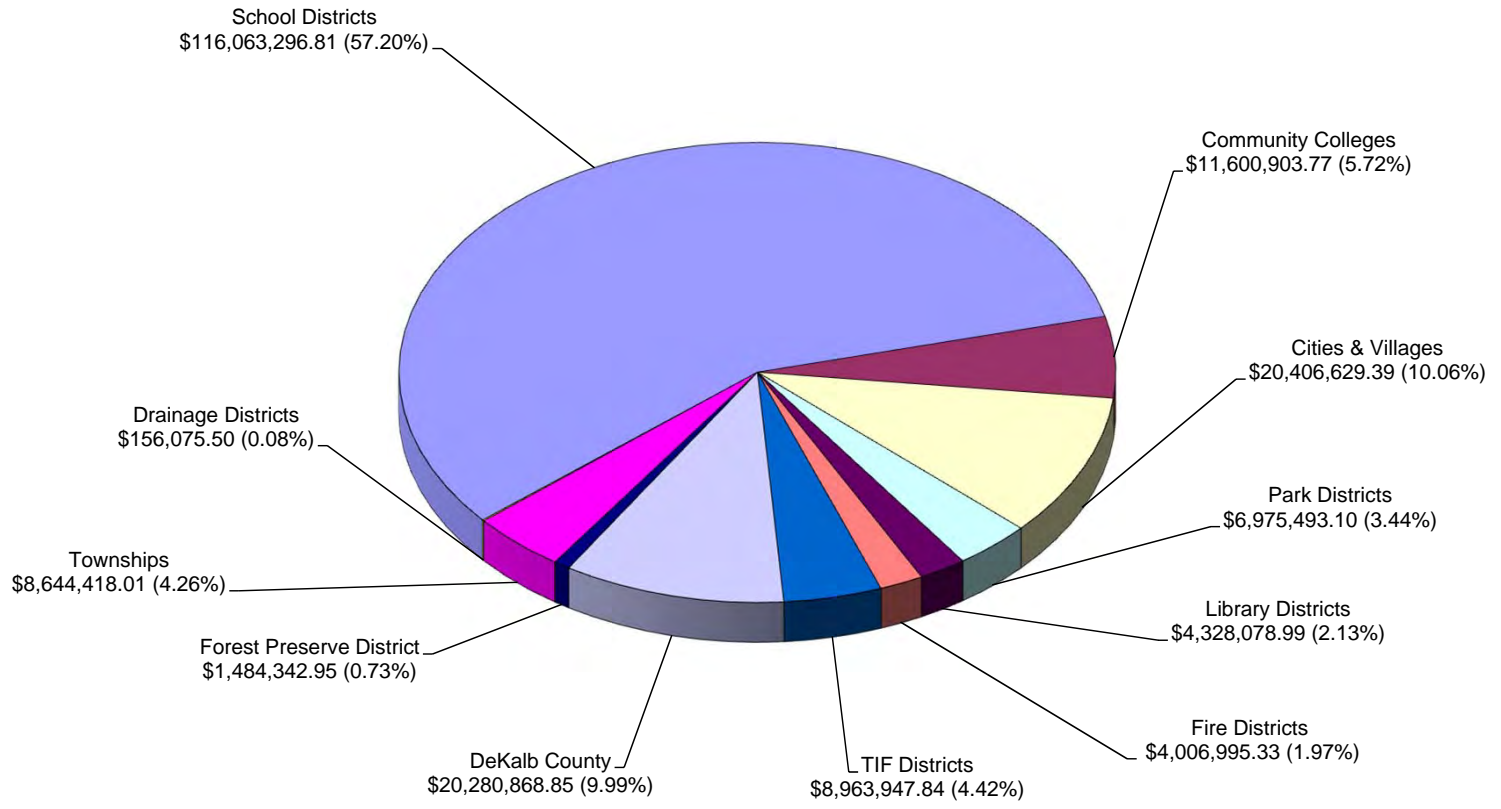
1984	1985	100.0%	30.8%	45.8%	19.5%	3.8%	0.1%	0.0%
1989	1990	100.0%	22.9%	51.9%	20.8%	4.1%	0.3%	0.0%
1994	1995	100.0%	17.7%	60.1%	17.9%	4.0%	0.2%	0.0%
1999	2000	100.0%	16.5%	61.3%	17.9%	3.9%	0.4%	0.0%
2004	2005	100.0%	11.2%	67.0%	17.7%	3.8%	0.3%	0.0%
2009	2010	100.0%	9.6%	68.9%	17.3%	3.9%	0.3%	0.0%
2010	2011	100.0%	10.2%	67.5%	17.0%	3.8%	0.4%	1.1%
2011	2012	100.0%	11.0%	66.2%	17.4%	3.8%	0.5%	1.2%
2012	2013	100.0%	12.1%	64.6%	17.6%	3.8%	0.6%	1.3%

**DEKALB COUNTY, ILLINOIS
NEW CONSTRUCTION ASSESSED VALUE
Tax Collection Years 2001 to 2013**



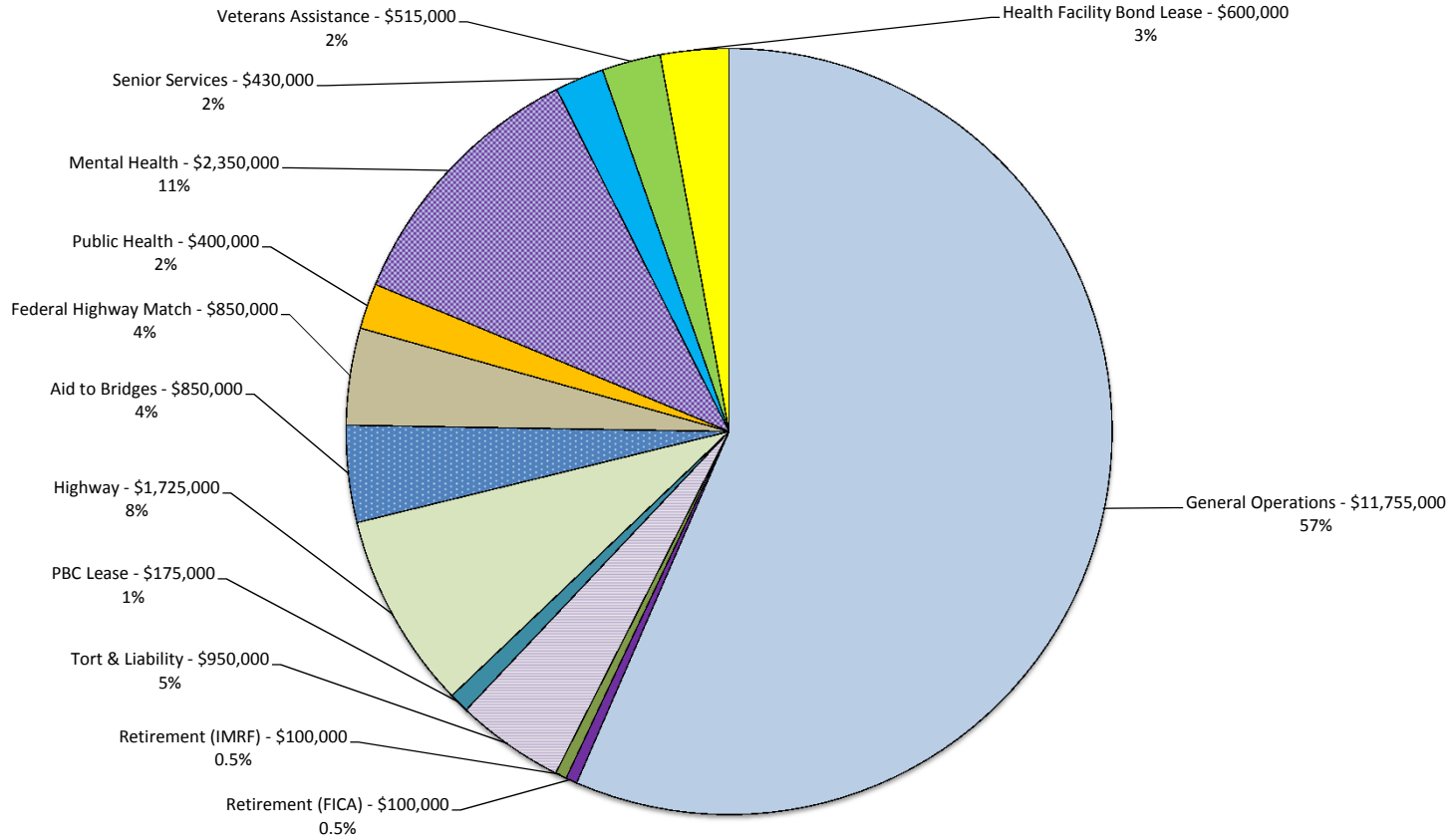
2012 Property Tax Distributions

Christine J. Johnson, DeKalb County Treasurer/Collector



Total 2012 Tax Dollars to be Collected and Distributed in 2013: \$202,911,050.54

**DeKalb County Property Tax Levy of \$20,800,000
Based on 2013 Tax Year, Payable in 2014**



General Operations - \$11,755,000	Retirement (FICA) - \$100,000	Retirement (IMRF) - \$100,000	Tort & Liability - \$950,000
PBC Lease - \$175,000	Highway - \$1,725,000	Aid to Bridges - \$850,000	Federal Highway Match - \$850,000
Public Health - \$400,000	Mental Health - \$2,350,000	Senior Services - \$430,000	Veterans Assistance - \$515,000
Health Facility Bond Lease - \$600,000			

DEKALB COUNTY GOVERNMENT

FY 2014 BUDGET

DEKALB COUNTY REFERENDUMS

<u>Date</u>	<u>Ballot Question</u>	<u>Type</u>	<u>YES</u>	<u>%</u>	<u>NO</u>	<u>%</u>	<u>TOTAL</u>
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 Veterans Tax Levy	Binding	7,373	63%	4,396	37%	11,769
03-21-2006	Increase Forest Preserve 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 2014 BUDGET

~BUDGET MONITORING PERCENTAGES~

Period Ending	Personal Services (6000-6999)		Commodities & Services (8000-9999)
	Payrolls	Percentages	
January 31	3.0	11.5%	0.0% - 8.3%
February 28	5.0	19.2%	8.3% - 16.7%
March 31	7.0	26.8%	16.7% - 25.0%
April 30	9.0	34.5%	25.0% - 33.3%
May 31	11.0	42.1%	33.3% - 41.7%
June 30	13.0	49.8%	41.7% - 50.0%
July 31	15.0	57.5%	50.0% - 58.3%
August 31	18.0	69.0%	58.3% - 66.7%
September 30	20.0	76.6%	66.7% - 75.0%
October 31	22.0	84.3%	75.0% - 83.3%
November 30	24.0	92.0%	83.3% - 91.7%
December 31	26.0	99.6%	91.7% - 100.0%
THIRTEENTH PERIOD	26.1	100.0%	100.0%

NOTE: The above represents target percentages 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 one-time expenditures at any given point during the year.

**DEKALB COUNTY GOVERNMENT
FY 2014 BUDGET
DEKALB COUNTY CONSTRUCTION PROJECTS**

<u>Date</u>	<u>Project Completed / Building Opened</u>
09-30-2013	Broadband Fiber Optic Network Completed
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 Building
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 Building
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