

DeKalb County Government



FY 2016 BUDGET PLAN

Overview

**DEKALB COUNTY GOVERNMENT
NARRATIVE FOR FY 2016 BUDGET**

Adopted November 18, 2015

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Budget Basis

1. The 2016 Budget represents revenues and expenditures from 71 cost centers across 45 different and independent funds. Revenues have been estimated realistically, but on the conservative side. The downturn in the economy has put a strain on local revenues and many fee categories continue to generate revenue at levels below their historic averages. Additionally, financial difficulties continue at the State level which make some revenue projections less stable, with recent discussion focusing on both income taxes and property taxes. Expenditures have been estimated realistically, but on the aggressive side to provide somewhat of a cushion for unexpected events. 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 from a budget perspective with the Asset Replacement Fund being a prime example of this type of strategy.

2. The assessed value for the County is expected to increase by 2% from \$1,695,232,717 to \$1,729,000,000 for the 2015 levy year which funds the FY 2016 budget. This is the first year that the assessed value has increased since the 2009 levy year and follows five consecutive years of declining assessed value and may indicate that the local real estate market has finally turned the corner towards a recovery. However, new construction is still minimal throughout the County and is expected to only account for 0.8% of the County’s assessed value at approximately \$13.8 million. The value of the average home is expected to increase about 2% in 2015 following declines of 2% in 2014, 7% in 2013, 8% in 2012, 5% in 2011, and 4% in 2010. Looking back three years, the value of a \$200,000 home in 2012 will be increasing to almost \$186,000 in 2015 from its low point of just over \$182,000 in 2014.

3. During 2012, the County’s outside independent auditing firm, Sikich LLP of Naperville, Illinois, conducted a special review of what would be an appropriate General Fund balance at the end of each fiscal year. Their conclusion was 35% of annual expenditures would be appropriate at that time; however, the target should be re-evaluated and refined periodically to address changes in the operating or financing environment of the County.

Since that time, all seven factors of the target fund balance calculation have fluctuated based on operating results and economic factors, the most significant of which was the leverage category which provides a credit to the fund balance target based on the amount of fund balance available to the General Fund from other funds such as the Asset Replacement Fund, Medical Insurance Fund, Retirement Fund, Special Projects Fund, Tort & Liability Fund, etc.

Since the combined fund balances in those other funds had increased, and since the Section 5311 and Downstate Operating Assistance Program transportation grants had been transferred to and were being accounted for in a separate Transportation Grant Fund, the fund balance requirement in the General Fund was reviewed as of December 31, 2013 and the target was decreased from 35% of annual expenditures to 28%.

Furthermore, when the 2012 fund balance study was conducted, a subsequent year's operating budget deficit was not segregated out into the assigned fund balance category but was rather included in the unassigned fund balance category. Since then, a subsequent year's operating budget deficit has been segregated out into the assigned fund balance category. Since both the assigned fund balance and unassigned fund balance categories are subsets of the unrestricted fund balance category, this budget will clarify the fund balance target as follows:

- The target unrestricted fund balance in the General Fund shall be established as 28% of total expenditures as identified in the Statement of Revenues, Expenditures and Changes in Fund Balances for Governmental Funds from the most recently completed audited financial statements.

At the end of 2014, the unrestricted fund balance was \$8,611,857 or 33% of total expenditures. It is projected to be \$7,915,957 at the end of 2015 per the approved FY 2015 budget and budget amendment. That analysis is important background information in understanding the financial implications of the 2016 General Fund Budget being based on utilizing \$400,000 of fund balance. That level of utilization would still leave the fund balance at \$7.5 million, however, based on budgeted expenditures that would equate to only 27% of expenditures.

At this point, the goal for the FY 2017 budget is to eliminate any budget deficit in the General Fund. For FY 2018 and future years, the multi-year process to replenish the fund balance that has been diminished due to the recession and its long lasting impacts will begin.

4. The cost-of-living adjustment (COLA) under the Property Tax Cap Law is set at 0.8% for the 2015 levy year for 2016 collections in accordance with the budget parameters established for FY 2016. This amount is based on the consumer price index for all urban consumers as published by the U.S. Department of Labor. This increase is incorporated into the property tax levies found on Attachment A. An additional 0.8% is included to account for the increase from new construction.

5. Property tax levies for various funds that are at their property tax rate limitations will increase for the first time in six years because of the increase in assessed value. This group includes Senior Services with an increase of \$10,000, Public Health with an increase of \$10,000, Veteran's Assistance with an increase of \$15,000, and collectively, the three Highway Funds with a total increase of \$100,000.

Due to the sufficient fund balance accumulated in the Tort & Liability Fund, the Tort & Liability levy is decreased by \$80,000 from last year's extension in order to levy only the long-term average amount needed to pay claims and expenses in that fund, and re-allocating the reduced portion of the levy to the General Fund.

Three levies will remain the same from last year as they are sufficient to fund operations tied to the levies. Those are the Retirement-FICA levy, the Retirement-IMRF levy, and the PBC Lease levy.

The Mental Health Fund levy was originally decreased by \$75,000 but that levy is restored to the original budget request of \$2,375,000 plus an additional \$50,000 to capture allowable revenue under the Tax Cap (PTELL) law as part of a joint effort to fund the "Specialized Care & Treatment" line item in the Court Services budget as outlined in Items #37 and #40 below. The General Fund captures the remaining increase from both the allowable cost-of-living adjustment and new construction dollars.

6. For 2016, General Fund Departments were given the challenge of not increasing their Commodities & Services expenditures from their 2015 approved budget amounts in accordance with the budget parameters established for the FY 2016 budget. With that as a base parameter, the departments then submitted their overall requests for 2016. Those requests are accepted as presented in the FY 2016 Budget Workbook that is distributed to the County Board (and available to the public) via the County's website, with the highlights and exceptions as noted in the following paragraphs and attached schedules A through D. Departments also submitted detailed justifications for any line items in the Commodities & Services section that were \$10,000 or more. Those detailed justifications are included in the Workbook, as well as an inventory of all contracts that are awarded or administered by each Department.

Salaries & Benefits

7. Three labor contracts are already in place and this budget implements the salary increases in those contracts. The contract with the Operating Engineers union (Highway Department) includes a 2% increase effective January 1, 2016. The contract with the MAP Union for Sheriff's Officers includes a 2% increase to the pay scales effective January 1, 2016. The contract with the MAP Union for Court Services Officers includes a 1% increase to the pay scales effective January 1, 2016. The three separate contracts with AFSCME groups (Nursing Home, Public Health, and the Sycamore & Highway campuses) will all expire on December 31, 2015 and negotiations are not expected to be complete until sometime in 2016.
8. Non-union increases are being set at 1% for 2016, effective with the pay period beginning December 27, 2015. 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 Assistant Public Defenders from \$24,750 to \$25,000 per individual; the allocation for part-time Deputy Coroners increases from an aggregate of \$44,000 to \$44,500; ESDA Director from \$44,600 to \$45,000; the County Historian from \$7,100 to \$7,200; the Board of Review is increased from \$10,300 to \$10,400 for the Assessment Year starting May 1, 2016; 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. The County has established salaries for the County Board, Circuit Clerk, and Coroner in November of 2015 so that all candidates for those positions would be aware of the salary for the upcoming term.
11. The 2012 Adopted Budget mandated the County to take all appropriate actions to allow for the offering of an optional employee Health Savings Account compatible High-Deductible Health Insurance Plan to start as of January 1, 2013. For 2016, the High Deductible Plan has a single/family \$2,600/\$5,200 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 County's contribution to the Health Savings Account was set at 100% of premium savings for 2013, 95% for 2014, and 90% for 2015. For 2016 and 2017, the percentages are established at 85% and 80% respectively, to be revisited again in 2018 in conjunction with an overall strategy on managing the "Cadillac Tax" implications of high cost health plans.

The County completed an RFP process for its health insurance coverage in 2013 and approved transitioning to self-funded medical and dental plans effective January 1, 2014. The blended funding level for both the self-funded medical plan and the self-funded dental plan is budgeted at 6% for 2016 which includes a \$770,000 budgeted addition to plan reserves. If claims come in as expected for 2015 and 2016, reserve levels should increase to approximately \$2.8 million with the current target being 50% of maximum annual claims or \$3.2 million.

In 2015, the County approved moving from a two-tier premium system for health insurance to a four-tier premium system by adding premium tiers for "Employee & Spouse" and "Employee & Children" coverage categories in addition to the existing "Employee Only" and "Family" tiers. However, due to the cost impact of the higher premium on the full "Family" tier, the four-tier premium system was to be phased in over a period of five years resulting in approximately an additional \$16 to \$20 per month being added to the employee cost for the full "Family" tier for each of the next five years in addition to the required rate increase for that particular year. 2016 marks the second year of the five-year phase in to the four-tier premium system.

Since the phase in plan was designed to be cost neutral, all collective bargaining units were given the option of remaining on the two-tier premium system or adopting the four-tier premium system. The two MAP unions have elected to remain on the two-tier premium system but all other County employees on the health insurance plans are on the four-tier premium system.

Additionally, for the 2016 Plan Year, a "Basic" Health Insurance Plan will be introduced that provides minimum essential coverage at an affordable cost which will meet one of the Affordable Care Act's safe harbor thresholds and essentially eliminate any penalties being assessed against the County in the event an employee receives a subsidy from the insurance exchange. The "Basic" Plan will offer a lower monthly premium in exchange for higher out-of-pocket costs in the event benefits are utilized.

Employees will continue to pay 25% of the total health insurance premium costs for all plans and the County will be responsible for the remaining 75% of the cost.

12. Employees in positions that are eligible for Health Insurance may elect to participate in the County's Insurance Buyout Program. The payment to those employees electing this option for 2016 will be \$3,000, the same amount as in 2014 and 2015.
13. In 2008 pension funds experienced large investment losses across the nation and the County's pension funds managed by the Illinois Municipal Retirement Fund (IMRF) were no exception. Because of that, large increases were necessary beginning in 2010 to make up for the lost funds. That higher level of funding continues into 2016, though it appears that the County has reached a plateau regarding rates, as the regular IMRF rate decreases from 11.08% to 10.96% of covered salaries. The Sheriff's Law Enforcement Personnel (SLEP) rate also remains at a higher level of funding, but it will decrease as well from 20.94% to 20.75% of covered salaries. Additionally, recent legislation has resulted in IMRF sending out prepayment invoices to employers when certain criteria are met that increases a retiring employee's final rate of earnings. This occurs, for example, when an employee's final paycheck includes payment for accumulated leave time. Since the County has no funding mechanism established for these types of accelerated payment requests, a 0.12% surcharge will be charged to departments beginning in 2016 to accumulate funds for these accelerated payment requests. This surcharge is estimated to generate approximately \$30,000 in 2016.
14. As of January 1, 2016, term Life Insurance coverage for employees in positions eligible for Health Insurance is raised from \$49,000 to \$50,000, with no change in the rate per thousand of coverage.

Staffing Levels

15. In 2014, the County was contacted by IMRF regarding the payroll status of Regional Office of Education (ROE) employees. For a number of years, Sycamore Community Unit School District #427 has been reporting these employees to IMRF and being reimbursed by the ROE. IMRF has indicated that ROE employees are considered County employees and should be reported to IMRF by the County. This budget authorizes returning the affected ROE employees to the County's authorized personnel count provided that full reimbursement of all costs for those employees is received from ROE. This will result in offsetting increases in both budgeted revenues and budgeted expenditures with no net change to the fund balance, as well as an increase in the number of employees listed for ROE in the Organizational Table included in each fiscal year's budget. Currently, this involves nine ROE employees but that number could fluctuate in the future.

16. The Sheriff has requested that the two “Electronic Home Monitoring” deputy positions be shifted from the Patrol Division to the Corrections Division at a savings of \$2,000 per position. This change would better reflect areas of responsibility within the office. One position shift would happen for 2016 and the second position shift would happen when the position next becomes vacant. This request is approved.
17. The Sheriff has requested a change in the command structure in the Corrections Division. This change is precipitated by the Jail Expansion project and recognizes that the County is moving from being a small jail to a mid-sized jail. The request would create a “Chief of Corrections” position (at a pay \$5,000 above the current Lieutenant’s salary), maintain the Lieutenant position, and eliminate one of five Correction Sergeant positions, that being the Operations Sergeant. The net cost to the County is \$13,000 all of which would be covered by special funds controlled by the Sheriff and via overtime savings. This request is approved. In addition, ten percent of the Chief of Corrections salary and benefits will be charged to the Court Security budget so that the Court Security budget better reflects the true cost of operations.
18. The Public Defender has requested the addition of a mid-level attorney at a cost of \$94,000. Rationale for the request was workload given that additional courtrooms, Judges, and Specialty Courts have been added to the system. Given the Finance Committee’s desire to reduce the utilization of reserves, coupled with revenue streams that are not keeping pace with expenses, this request is denied. However, if it would be of help, though it is recognized that this would be a deviation from the current staffing structure, \$50,000 is offered to contract with an outside attorney, without benefits, to provide additional legal assistance.
19. The Planning Director has requested a salary increase for the Chief Building Inspector to take the recently hired employee from the top of the hiring range to the top of the salary range for the position. The increase in pay would recognize the professional job experience that the incumbent possessed when hired, and the cost of \$19,000 would come from an increase in fees charged by the Planning Office. However, the County’s pay system does not provide for rewarding experience beyond the initial 10% hiring range, therefore, this request is denied. Additionally, while the County’s financial policy would support charging fees that mirror costs, many factors need to be considered before the proposed fee policy is approved. This budget asks the Planning & Zoning Committee to further study the fee proposal against development policies to make sure both are in sync. This budget further requests that a fee proposal be presented to the County Board for action before the 2017 budget preparation begins in June of 2016.

20. An experimental job-sharing arrangement between Administration, IMO, and the County Clerk has proven successful with an Office Coordinator position. Responsibilities in three areas have been able to be consolidated into a centralized position to avoid duplication across offices and to increase overall efficiency. The net result has been an overall savings of almost \$9,000. Funding for the Assistant Network Technician position in the Information Management Office has also been eliminated for a savings of \$77,000. The intent of this budget item is to memorialize the consolidation and to have the Finance Office reflect the appropriate changes in the table of authorized positions and the related funding streams from the three offices.
21. This budget recognizes that the Jail Expansion project has necessitated a change in staffing patterns. The ramp up of new staffing began in 2015 and will continue through the time the Jail opens. While the transition staffing has been a part of the Jail Expansion project and approved there, this paragraph is to memorialize that 8 Corrections Officers will be added (2 in 2015, 4 in 2016, and 2 in 2017); 1 Maintenance II Worker will be added in FMO in 2017 (one other position request was denied), and no additional staff will be added in IMO (1 was requested). Monies for these positions will come from the Landfill Host Benefit Fee that is already in place.
22. The County Clerk has asked to increase the hours for an Office Assistant B position from 20 hours per week to 35 hours per week. This change would invoke full benefits and have a cost of \$35,000. In addition, the County Clerk has requested to upgrade the position of Office Assistant B to that of Office Assistant A in the Elections Division at a cost of \$3,000 because of increased job responsibilities within the election area. These positions are part of the General Fund and given the need to minimize the use of reserve funds within the General Fund, both requests are denied.
23. The Community Action Director has requested that the Coordinator position in her office be upgraded with a 5% salary increase (at a cost of \$2,500) with funding to come from the Federal Grant. The rationale for the increase is to assign the Coordinator the responsibility for preparing the annual Community Action Plan and maintaining the Community Services Block Grant. This request is approved as all funding is from a Federal Grant. Likewise, the Veteran's Assistance Commission is asking to increase the hours for one of their Administrative Clerk positions at a cost of \$11,000. As the Veteran's Office has an independent Board for oversight, and a dedicated tax levy for the office, this request is also approved.

24. The Highway Department has requested that the hourly rate for their summer help be increased from \$9.25 to \$10.00 to help with recruiting and retaining those employees. The total cost of just over \$3,000 for 6 employees is approved with funding to come from the County Motor Fuel Tax Fund.
25. Given that this budget has met the fund balance utilization target established by the Finance Committee and achieved the goal of reducing reliance on reserves to no more than \$400,000 for FY 2016, and since an outline has been presented indicating how the FY 2017 budget will be further reduced to eliminate any reliance on reserves for the subsequent fiscal year, the Temporary Hiring Policy adopted as Resolution R2015-48 on May 20, 2015 is rescinded immediately upon passage of the FY 2016 budget.

Operating Issues

26. The Asset Replacement Fund is used as a way to set aside monies out of an operating budget each year so that when equipment or software needs to be replaced, enough monies are available to do so. This concept originally started for a systematic process of replacing squad cars for the Sheriff's Office. This process has become more important with the advent of the Tax Cap law as the "smoothing" of expenditures from one year to the next is the goal. The limits of a tax cap prevent spikes in expenditures from one year to the next. For FY 2016, the Asset Replacement Fund continues with about \$744,000 placed into this fund to cover such items as police cars, computer network equipment, software, and police communication equipment, with purchases of \$1,425,000 for 2016.
27. 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 fee categories including Food Sanitation, Potable Water, Sewage, Real Estate Inspections, Clinic Services, and Vital Records. These increases are approved and are expected to generate about \$30,000 in additional revenues.
28. The Supervisor of Assessments budget is being reduced by \$40,000 to reflect costs incurred in 2015 that were directly related to the "quadrennial" year, where every fourth year all properties are re-assessed which necessitates additional newspaper publishing costs as well as mailing costs. This decrease in cycle costs for Assessments is replaced by Election cycle costs as 2016 will have two elections rather than the one election in 2015. Additionally, 2016 is a Presidential Election Year so election costs are higher than a normal election because of the increased interest. While the Elections budget initially requested to increase Commodities & Services by \$170,000, more fine-tuning of costs and the County Clerk's recommendation to reduce the number of precincts from 90 to 64, lowers the increase from 2015 to 2016 by \$70,000 from the original projection.

29. How costs for the Sheriff's E-911 Communication Center are allocated to the various users of the system has been the focus of much discussion in 2014 and 2015. The allocation formula beginning for the Service Year of July 1, 2014 through June 30, 2015 was changed to a system based on share of call volume. The plan was further amended to a two tier system. The first tier allocates costs based on call volume for those entities who were authorized to be in a PSAP (Public Safety Answering Point) at the start-up of the county-wide E-911 system. A second tier then allocates cost shares from the Sheriff's share of Tier One. The Tier Two allocation to small communities is done by the communities themselves working from an overall allocation amount that must be met. For the Service Year beginning July 1, 2016 through June 30, 2017 the amount to allocate is \$188,000, up from \$182,000 for the Service Year beginning July 1, 2015.
30. The Court Security Fund fee revenues (originally projected at \$300,000 for 2016) do not support the operating expenditures (\$543,000) and therefore the \$200,000 contribution required from the General Fund in 2015 would have grown to \$243,000 in 2016. The County's 2015 Legislative initiative to get approval to increase the Court Security Fee, subject to a cost study, was successful. Consequently, a formal fee study was done in late 2015 and the County Board will be asked to give immediate consideration to increasing the fee from \$25 per case filed to \$50 although the fee study indicated the fee could be set as high as \$77 if the cost of Bailiffs were also included. This budget anticipates the approval of a fee increase and the General Fund subsidy will be reduced to zero.
31. The Law Library Fund is projected to have a deficit balance at the end of the 2015 fiscal year of \$64,000. Based on initial budget requests for 2016, the deficit would grow to \$108,000 by the end of 2016. The County's General Fund cannot support this fund to that degree at this time. This budget seeks an increase in the Law Library fee from the \$10 currently being collected to \$21 which is the maximum allowed by State Statute. The revised fee will generate \$65,000 in total dollars against a recommended expense budget of \$80,000, leaving \$15,000 still to be funded by the General Fund. That General Fund subsidy is approved as part of this budget.
32. The Neutral Exchange program approved in 2014 has not met expectations with only minimal use during 2015. Consequently, that program, and the fee which generated about \$25,000 per year, will be discontinued for the 2016 fiscal year.
33. State law changed the compensation for jurors in late 2014 with an effective date in mid-2015. This change, which increases the per diem pay, but removes the payment for mileage, has a net cost to the County of \$10,000. Despite legislative promises that changes would be made so the net cost would be zero, those promises have not materialized; the budget is increased to reflect this new cost.

34. Membership in “Metro Counties”, an organization which provides legislative lobbying among other services on behalf of the largest counties in Illinois, is continued for the second of a two year trial period at \$5,000 from the Opportunity Fund. In 2015 Metro Counties had a large dues increase of 40% which gave the County pause for continuing membership. However, given the need for a presence in Springfield with the State’s fiscal crisis, the Board decided to continue membership on a “see as we go” basis. The County did have a major legislative success with our Court Security fee study initiative and for that reason this funding is continued for a second year.
35. The Landfill Host Benefit Fee is now fully effective and the maximum allowed per year tons is anticipated for 2016. At the maximum volumes, the County expects to receive \$2,350,000 in 2016. The allocation of that money will be as follows: \$200,000 will go for the County’s Solid Waste Program for education and special recycling collections and projects; \$100,000 will go to the Forest Preserve District for land and water conservation efforts as well as environmental education; \$370,000 will be used for staff transition costs to prepare for the new Jail space; and the remainder will be transferred to the Jail Expansion Fund to fund internal loan interest payments and construction costs. Once bonds are issued for the Jail Expansion project, the Solid Waste Program and Forest Preserve District will continue to receive their annual allocations, \$1,450,000 will be set aside for annual bond payments; \$500,000 will be used for staff transition costs, and \$100,000 will be used for paying back any needed internal borrowing and other contingencies.
36. The Sheriff requested increasing the budget for housing inmates in other counties from \$850,000 in 2015 to \$900,000 for 2016. When looking at 7 months of actual data in 2015, analyzed in three different models, and factoring in the (still somewhat new) pre-trial release program, the recommendation is to fund this cost at \$800,000 for 2016. We are hopeful that with the Courts moving to an afternoon bond call in late 2015 that the costs will be further reduced, but absent historical data, the recommendation does not utilize any additional savings from that change.
37. Court Services has requested a substantial increase for the Specialized Care & Treatment line item, going from \$100,000 to \$193,000. This is reflective of the placement of two juveniles in very expensive residential placements. Because these placements are court-ordered, the County must provide the funding. For 2016, the Mental Health Board will fund all costs between \$100,000 and \$193,000 (up to \$200,000 if necessary) as outlined in Items #5 and #40. That said, we encourage the County’s Law & Justice Committee and the Courts to work jointly to find alternatives to residential placements which may be more cost effective in helping a wider array of juveniles.

38. This budget continues with the County's policy to self-insure the risk normally covered under General Liability Insurance, Worker's Compensation Insurance, and Unemployment Insurance. Provisions are made within the Tort & Liability Insurance Fund to cover claims against the County. The County will continue to purchase Property insurance on a fully insured basis to cover any property related risks. The Tort & Liability Insurance tax levy is being reduced for 2016 to an amount that is anticipated to cover normal claims without impacting the current level of reserves for large claims.

Boards & Agency Funding

39. The Health Department will receive \$385,000 (down from \$405,000 in FY 2015) to offset IMRF and FICA charges for their employees. This amount is based on the 11.08% department charge for IMRF and 7.65% for FICA. The Health Department is allocated \$173,000 (down from \$180,000 in FY 2015) for building maintenance costs. The retirement amount is transferred to the Health Department from the County's General Fund, but the maintenance costs are paid directly by the General Fund. The Animal Control program has no subsidy in 2016 and also did not need one in 2015.
40. The Mental Health Board has not requested an increase in their property tax levy, leaving the levy at \$2,375,000. However, given the large fund balance that is in the Mental Health Fund (\$3,077,000 at the end of 2014), this levy was originally reduced by \$75,000. As part of a joint effort to fund the "Specialized Care & Treatment" line item in the Court Services budget as outlined in Item #37 above where the Mental Health Board will fund all costs between \$100,000 and \$200,000 (costs under \$100,000 and over \$200,000 will be paid by the County), that levy is restored to the original request of \$2,375,000 plus an additional \$50,000 to capture allowable revenue under the Tax Cap (PTELL) law (see Item #5 above). Any tax dollars collected above the \$100,000 threshold and not needed for this stated purpose, will be for the exclusive use of the Mental Health Board.
41. Funding is provided in FY 2016 for several entities: (a) Economic Development Corporation is approved at the requested \$45,000 (same as 2015); (b) Court Appointed Special Advocates (CASA) is approved at the requested \$40,000 (same as 2015); (c) Ag Extension is approved at \$32,000 (same as 2015); (d) Soil & Water Conservation District is approved at \$27,000 (up from \$25,000 in 2015, though less than the 2016 request of \$30,000); (e) the Joiner History Room is approved at \$10,000 (same as in 2015); (f) the Convention & Visitors Bureau is approved at \$15,000 (same as 2015); (g) the Local Emergency Planning Commission is approved for \$1,600 (same as 2015); and (h) Community Action is granted \$7,000 (same as 2015) for their administrative fee for managing the Senior Services grants.

Debt Service - Bonds

42. 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.
43. The County sold \$16,000,000 in bonds in late September, 2010. This money was used to finance the Courthouse Expansion project, planning stages for the Jail Expansion project, and issuance and interest costs associated with the bond issue. These bonds will be repaid from sales tax money generated from a special “tax sharing agreement” with the City of DeKalb from sales at the former County Farm property (east side of Sycamore Road). The sales tax allocation of 0.75% is expected to generate about \$980,000 in 2016. In addition to sales tax revenue, the Federal Government is scheduled to pay 35% of the interest cost for bonds sold under the “Build America Bonds” Program, and 45% of the interest costs for bonds sold under the “Recovery Zone Bonds” Program. Both interest rebate programs were part of the Federal Economic Stimulus Package approved in 2009. However, because of Federal budget shortfalls, rebates were reduced by 8.7% in 2013, 7.2% in 2014, 7.3% in 2015, and 2016 is expected to be a reduction of 6.8% (just over \$16,000). 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 as if sales tax revenues should decline. The bonds will be fully retired on December 15, 2029, subject to a call provision in December, 2020.
44. The County does not plan to sell bonds until 2017 and 2018 to pay for the Jail Expansion project which will break ground in May, 2016. Construction activity in 2016 is expected to be funded with cash and internal borrowing. In total, bonds, cash, and internal borrowing are expected to generate between \$33,000,000 and \$35,000,000 to cover construction costs. Bonds, when issued, are expected to be issued for 30 years and all debt will be retired using revenues from the Landfill Host Benefit Fee Agreement. Monies will be set aside at the rate of between \$1,400,000 and \$1,500,000 in the initial years and continue to escalate during the life of the bonds as the revenue stream is tied to a cost-of-living formula.

Capital & Special Projects

45. Last year money was appropriated from the County Farm Fund for the Facility Management Director to hire experts in the area of alternate energy sources, specifically for wind energy and solar energy. The idea was to determine the feasibility to use an alternate source of energy for the electric needs at the Community Outreach Building. Unfortunately, the cost of either system exceeded a reasonable payback period so no further appropriation is being sought for installing a system until technology is able to reduce the cost of building a system.
46. As mentioned above, the Jail Expansion project is expected to begin construction in May, 2016. A combination of cash, internal loans and the sale of alternate revenue bonds are expected to finance the project. The completed building is expected to open in July, 2018, with the primary construction phase lasting 20 months. The 2016 budget reflects a large increase in total county-wide expenses over 2015 because of this construction project. Expenses in 2016 are currently estimated at \$11,000,000 with total project costs estimated at \$33,000,000 to \$35,000,000 depending on what construction bid options are ultimately accepted.
47. While the Jail project is expected to include a half basement on the east end, a bid alternative will be issued to determine what the cost would be to complete the west half (about 12,000 square feet). This would be important space for the County to construct as it would provide for long-term storage of County equipment and records. Pre-bid estimates place the west half cost at \$1,200,000. The County Administrator is charged with working with County departments to determine if various internal funding sources could be pooled to build this space for future needs, much as was done with financing various spaces at the Community Outreach Building when that building was being constructed in 2008. In support of that effort, and to recognize that if this space is not constructed now it is unlikely to be possible in the future, a \$250,000 appropriation is being made from the "County Farm Fund" and another \$250,000 from the Opportunity Fund.
48. Another need that has become apparent with the Jail Expansion project moving forward is the loss of parking spaces where the Jail will be constructed. It is estimated that 60 permanent spaces will be lost and an additional 40 spaces will be lost during the construction period. Vacant land exists on the County campus to construct replacement parking spaces and it will be important to build those lots as soon as possible in the Spring of 2016. An appropriation of \$100,000 is being made from the Opportunity Fund to be used along with \$250,000 that has been set aside from the 2010 Bond Issue for that purpose. Once final costs for the additional parking spaces are known, more or less may be needed from the Opportunity Fund to complete the parking lots.

49. Like the past five years, no additional funding allocation is made to the Special Projects Fund and only minimal capital projects are approved for 2016. Projects that are approved include the Sheriff's high-band repeater system for the Squad cars (\$16,000 in 2014, \$24,000 in 2015, and \$40,000 in 2016), security camera recorder system for parking lots and key office areas (\$20,000), continuation of the County's participation with connector bike paths being constructed by municipalities (\$15,000), and miscellaneous items that include network infrastructure, mobile web applications, and comprehensive land and hazard mitigation plan updates (\$35,000). The total budget for these items is \$110,000.
50. An additional item that is being requested for the Special Projects Fund is a salary study. It has been about 25 years since the County conducted a formal salary study (by Hay & Associates) and this budget calls for a \$100,000 appropriation over a two year period, with just \$20,000 for 2016. With the tight economic times making it difficult to keep experienced staff, let alone increase staff to meet growing service needs, the counter-measure would be to make sure current, trained staff is not only paid appropriately, but that the job responsibilities are reflective of the needs of the County. The hope is to do much of the background work in-house and then when wage surveys and job analyses are needed, professional expertise can be retained.
51. In recent years, the Opportunity Fund has received funding from a special "sales tax sharing agreement" with the City of DeKalb. The sales tax revenue is generated from the County's fifty percent share of the City's one-half cent home rule sales tax that was effective as of January 1, 2004 from retail sales on both the former County Farm and County Home sites. For 2016, the amount from this portion of the sales tax is estimated to be \$312,000. Beginning with the 2015 Fiscal Year Budget, \$300,000 of the annual revenue was directed to the County General Fund to pay for general operating expenses. Revenues over that threshold, as well as existing fund balance reserves, remain in the Opportunity Fund. This allocation of funds continues for 2016.
52. Planned uses for the Opportunity Fund in 2016 include the west half buildout of the Jail Expansion basement for long-term storage needs (see Jail Expansion basement Item #47 above), the Sycamore Campus parking lot for \$100,000 (see parking lot Item #48 above), \$5,000 for Metro Counties membership for legislative initiatives (see Metro Counties Item #34 above), \$4,000 for costs related to a county-wide Economic Summit, and \$51,000 for the first year of a targeted economic development program. The economic development initiative revolves around starting a three-year trial program for developing an entrepreneurial incubator program managed by County staff. Former Home Care offices at the Community Outreach Building will be "rented" and made available for start-up business initiatives. The County's Economic Development Committee will have broad oversight for plan design and program evaluation.

53. There are four Renewal & Replacement Funds in place for various sites and buildings. Several projects were requested and approved for 2016. The major items included are Jail Security cameras (\$40,000), reconfigure the Courthouse basement to move storage areas and allow for offices for Drug Court (\$40,000), miscellaneous concrete projects (\$45,000), landscaping improvements (\$20,000), carpet and tile replacement in the Legislative Center (\$15,000), table and chair replacements in the Multi-Purpose Room (\$10,000), painting (\$10,000), Jail fencing (\$10,000), security enhancements at Community Outreach Building (\$10,000), and contingencies (\$20,000). 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 \$220,000 including contingencies. The request to upgrade the software on the HVAC controls at a cost of \$122,000 is delayed until the 2017 budget, though cost-saving opportunities should be looked at in conjunction with related items bid as part of the Jail Expansion project.
54. Each year the Highway Department presents five-year plans for both their Equipment Replacement needs and their Transportation Improvement Program. For 2016, the purchase of nine major equipment items costing just over \$700,000 has been requested and accepted as part of the Highway budget. Eight projects are included in the Transportation Improvement Plan at an estimated cost of \$8,400,000. The specific details of both plans are included in the Budget Workbook referenced above and available on the County's website. In addition, the Highway Department began to set aside an annual amount (\$100,000 in 2016) to build up a "Renewal & Replacement Fund" for capital needs for the Highway's buildings and grounds.

Alternatives & Appeal Process

55. There were several budget requests by Departments that were denied in order for the Finance Committee fund balance utilization goal to be met. That goal was to use no more than \$400,000 in fund balance reserves during fiscal year 2016. The second part of that goal was to position the County so that in 2017 no fund balance reserves would need to be used to balance the budget. If the Board wanted to fund any of the denied funding requests, two options exist: (a) re-prioritize recommended funding levels and drop a funded request replacing that with a denied request, and/or (b) utilize more than \$400,000 in fund balance reserves.
56. County Board Members, Department Heads, and Outside Agencies once again were offered an "appeal process" to object to the Budget as originally submitted by Administration. These appeals needed to be directed to the Finance Office by September 30, 2015. All appeals submitted by the deadline were heard by the appropriate County Board Standing Committee and, if successful at that level, were considered by the Finance Committee at their November 4, 2015 meeting. This budget incorporates all successful appeals and final budget reconciliation items that were approved by the Finance Committee at its November meeting.

DEKALB COUNTY GOVERNMENT

- FY 2016 BUDGET -

PROPERTY TAX LEVIES

				2016 Budget Based on Column E	
(A)	(B)	(C)	(D)	(E)	(F)
	Actual 2012	Actual 2013	Actual 2014	Budget 2015	Budget Legal Notice Publication 2015
1. Assessment Year	2012	2013	2014	2015	2015
2. Collection Year	2013	2014	2015	2016	2016

FUNDS:					
3. General	10,974,120	11,754,877	12,425,039	12,708,000	12,800,000
4. Retirement (FICA)	100,173	99,964	99,849	100,000	100,000
5. Retirement (IMRF)	100,173	99,964	99,849	100,000	100,000
6. Tort & Liability	1,050,137	888,802	680,127	600,000	600,000
7. PBC Lease	175,023	174,895	174,948	175,000	175,000
8. Highway	1,850,029	1,724,947	1,679,976	1,730,000	1,730,000
9. Aid to Bridges	925,015	849,956	839,988	865,000	865,000
10. Federal Hwy Match	800,078	849,956	839,988	865,000	865,000
11. Health	425,082	399,858	389,904	400,000	400,000
12. Mental Health	2,295,034	2,345,623	2,375,021	2,375,000	2,425,000
13. Senior Services	450,032	429,899	419,909	430,000	430,000
14. Veterans Assistance	555,046	514,842	504,840	520,000	520,000
15. Nursing Home	0	0	0	0	0
16. Tax Cap Totals	19,699,942	20,133,583	20,529,438	20,868,000	21,010,000
17. PBC Bonds - Not Capped	580,927	606,174	631,304	650,000	650,000
18. ** TOTAL TAX LEVY	20,280,869	20,739,757	21,160,742	21,518,000	21,660,000
=====					
19. Capped Dollar Change	585,350	433,641	395,855	338,562	480,562
20. Capped Percent Change	3.1%	2.2%	2.0%	1.6%	2.3%
21. Total Dollar Change	610,516	458,888	420,985	357,258	499,258
22. Total Percent Change	3.1%	2.3%	2.0%	1.7%	2.4%
23. Equalized Assessment ('000)	1,861,945	1,726,500	1,695,233	1,729,000	1,739,000
24. Percent Change from prior year	-8.2%	-7.3%	-1.8%	2.0%	2.6%
25. Property Tax Rate	1.08923	1.20126	1.24825	1.24453	1.24554
26. Market Value of \$200,000 Home since 2012	200,000	185,460	182,103	185,727	186,801
27. County Tax on this Home	660.80	670.54	682.81	695.81	700.83
28. Average Assessed Value of Cropland Acre	327	360	395	410	410
29. County Tax per Cropland Acre	3.56	4.32	4.94	5.11	5.11

FY 2016 ADOPTED BUDGET

ALL FUNDS

Fund #	Fund Name	Property Taxes	Other Revenues	Transfers Received	Total Received	Salaries & Benefits	Capital	Commodities & Services	Transfers Paid Out	FY2016
										Total Expenses
1111	General Fund	12,908,000	15,703,300	756,800	29,368,100	22,998,500	181,000	5,201,600	987,000	29,368,100
1211	Retirement	0	32,000	0	32,000	0	0	32,000	0	32,000
1212	Tort & Liability	600,000	90,400	72,600	763,000	0	0	983,000	0	983,000
1213	PBC Lease	825,000	141,000	0	966,000	0	575,000	338,500	0	913,500
1214	Micrographics	0	155,000	0	155,000	79,000	10,000	85,500	24,800	199,300
1219	Circuit Clerk Electronic Citation	0	17,100	0	17,100	0	0	4,000	0	4,000
1221	Circuit Clerk Operations	0	57,100	0	57,100	0	0	15,000	0	15,000
1222	Law Library	0	65,200	15,000	80,200	0	0	79,800	0	79,800
1223	Court Automation	0	301,500	0	301,500	286,000	98,000	87,000	5,000	476,000
1224	Child Support	0	30,600	0	30,600	68,000	0	7,200	0	75,200
1225	Probation Services	0	266,000	0	266,000	0	51,000	228,100	50,500	329,600
1226	Document Storage	0	300,900	0	300,900	99,000	0	129,000	0	228,000
1227	Tax Sale Automation	0	30,300	0	30,300	2,200	600	6,500	3,000	12,300
1228	GIS - Development	0	8,000	0	8,000	0	0	15,000	15,000	30,000
1229	Court Security	0	570,400	0	570,400	509,000	6,000	11,400	17,000	543,400
1231	Highway	1,730,000	279,500	400,000	2,409,500	1,498,000	868,800	987,800	106,000	3,460,600
1232	Engineering	0	70,800	198,000	268,800	258,000	20,300	70,300	0	348,600
1233	Aid to Bridges	865,000	175,500	115,000	1,155,500	121,000	1,445,000	250,000	32,500	1,848,500
1234	County Motor Fuel	0	1,398,900	0	1,398,900	586,000	1,050,000	500,000	400,000	2,536,000
1235	Federal Highway Matching	865,000	2,500	0	867,500	0	1,339,500	0	280,500	1,620,000
1236	R & R Highway Facilities	0	100	100,000	100,100	0	0	0	0	0
1241	Public Health	400,000	2,545,400	403,000	3,348,400	2,965,300	27,500	447,000	56,000	3,495,800
1242	Community Mental Health	2,375,000	7,000	2,000	2,384,000	223,200	1,000	2,084,300	165,000	2,473,500
1243	Community Action	0	297,000	7,000	304,000	237,000	0	27,600	5,000	269,600
1244	Comm Action - Revolving Loans	0	5,000	0	5,000	0	0	0	0	0
1245	Senior Services	430,000	300	0	430,300	0	0	423,000	7,000	430,000
1246	Veterans' Assistance	520,000	300	0	520,300	300,700	3,500	208,200	8,000	520,400
1247	Solid Waste Program	0	27,300	203,400	230,700	88,000	0	74,400	18,000	180,400
1248	Landfill Host Benefit	0	2,351,000	0	2,351,000	0	0	101,700	3,173,400	3,275,100
1471	Special Projects	0	1,000	0	1,000	0	130,000	0	0	130,000
1472	County Farm Land Sale	0	1,000	0	1,000	0	0	35,000	250,000	285,000
1475	Opportunity Fund	0	22,000	0	22,000	0	100,000	101,000	250,000	451,000
1476	Asset Replacement	0	59,000	685,000	744,000	0	1,425,000	0	0	1,425,000
1478	DATA Fiber Optic Network	0	424,000	0	424,000	0	11,000	184,000	10,000	205,000
1483	Transportation Grant	0	882,400	0	882,400	27,000	0	855,500	200	882,700
1485	Jail Expansion	0	10,000	3,100,000	3,110,000	0	9,665,000	1,335,000	0	11,000,000
1501	Build America Bonds 2010	0	908,000	0	908,000	0	900,000	1,000	0	901,000
1505	Recovery Zone Bonds 2010	0	297,300	0	297,300	0	311,000	1,000	0	312,000
2501	Rehab & Nursing Center	0	14,965,700	0	14,965,700	8,912,800	274,000	5,340,900	198,900	14,726,600
2601	Medical Insurance	0	6,660,000	0	6,660,000	0	0	5,996,000	0	5,996,000
3774	History Room	0	2,000	10,000	12,000	8,000	2,000	3,000	0	13,000
3775	Children's Waiting Room	0	32,100	0	32,100	0	0	24,000	0	24,000
3776	Drug Court	0	131,000	59,000	190,000	147,000	500	60,000	0	207,500
3802	St Attorney - Drug Prosecution	0	4,100	0	4,100	0	0	4,600	0	4,600
3803	Sheriff's Law Enforce Projects	0	103,000	0	103,000	0	29,700	30,000	64,000	123,700
9999	Non-General - Fund Bal Utilized	0	13,358,000	0	13,358,000	0	0	0	0	0
** Total Budget **		21,518,000	62,790,000	6,126,800	90,434,800	39,413,700	18,525,400	26,368,900	6,126,800	90,434,800

FY 2016 ADOPTED BUDGET

GENERAL FUND DEPARTMENTAL BUDGETS

Dept #	Department Name	Property Taxes	Other Revenues	Transfers Received	Total Received	Salaries & Benefits	FY2016			Total Expenses
							Capital	Commodities & Services	Transfers Paid Out	
1110	Administration	0	0	4,800	4,800	540,000	0	51,400	2,900	594,300
1210	Finance	0	0	10,000	10,000	535,000	0	48,900	18,000	601,900
1290	Non-Departmental Services	12,908,000	8,755,000	52,000	21,715,000	53,900	4,000	345,000	423,000	825,900
1310	Information Management	0	203,500	88,000	291,500	880,000	2,300	137,300	163,300	1,182,900
1410	Supervisor of Assessments	0	40,000	0	40,000	452,000	0	39,600	2,800	494,400
1510	County Clerk	0	650,000	0	650,000	489,000	1,000	38,000	0	528,000
1530	Elections	0	10,000	0	10,000	131,000	10,000	434,000	0	575,000
1710	Planning	0	54,900	0	54,900	466,000	0	24,000	7,500	497,500
1810	Regional Office of Education	0	110,000	0	110,000	184,000	0	31,700	10,000	225,700
1910	Treasurer	0	68,000	3,000	71,000	298,000	0	32,300	0	330,300
2210	Judiciary	0	69,300	0	69,300	522,000	0	107,400	2,800	632,200
2220	Jury Commission	0	0	0	0	47,000	0	93,100	0	140,100
2310	Circuit Clerk	0	1,890,000	0	1,890,000	1,149,000	0	83,900	0	1,232,900
2410	Coroner	0	17,000	0	17,000	165,000	0	71,700	7,000	243,700
2510	ESDA	0	32,000	0	32,000	107,000	8,500	30,700	1,500	147,700
2540	Local Emergency Plan Comm	0	21,200	0	21,200	13,600	0	9,200	0	22,800
2610	Sheriff	0	980,900	48,300	1,029,200	5,995,000	18,900	383,600	280,000	6,677,500
2620	Sheriff's Merit Commission	0	6,000	0	6,000	5,000	0	22,100	0	27,100
2630	Sheriff's Auxiliary	0	0	0	0	0	2,500	6,300	0	8,800
2670	Sheriff's Communications	0	1,198,000	1,200	1,199,200	2,737,000	3,300	129,500	38,000	2,907,800
2680	Sheriff's Corrections	0	127,500	451,500	579,000	3,419,000	7,000	1,458,100	4,000	4,888,100
2710	State's Attorney	0	294,000	0	294,000	1,772,000	0	96,200	0	1,868,200
2810	Public Defender	0	100,000	0	100,000	966,000	0	115,600	4,000	1,085,600
2910	Court Services	0	517,800	98,000	615,800	1,354,000	0	301,600	0	1,655,600
4810	Facilities Management	0	80,200	0	80,200	700,000	73,500	859,400	20,200	1,653,100
4910	Comm Outreach Building	0	78,000	0	78,000	18,000	50,000	78,000	2,000	148,000
4920	Public Health Facility	0	0	0	0	0	0	173,000	0	173,000
4999	Utilization of Fund Balance	0	400,000	0	400,000	0	0	0	0	0
** Total General Fund **		12,908,000	15,703,300	756,800	29,368,100	22,998,500	181,000	5,201,600	987,000	29,368,100

**DEKALB COUNTY GOVERNMENT
FY 2016 BUDGET
HEALTH DEPARTMENT FEE INCREASES**

Program	2015 Fees	2016 Proposed Fee Increases	Estimated Revenue Generated
ANIMAL CONTROL (Line Item 3531)			
Registration - 1 year altered	19.00		
Registration - 1 year unaltered	38.00		
Registration - 3 years altered	51.00		
Registration - 3 years unaltered	102.00		
Late Registration	15.00		
Inpoundment/Pickup First Offense	80.00		
Additional Dog/One Pickup	30.00		
Relinquishment Fee - altered	50.00		
Relinquishment Fee - unaltered	75.00		
FOOD SANITATION (Line Item 3543)			
Class A Food Establishment	750.00	775.00	<div style="display: flex; align-items: center; justify-content: center;"> } \$15,100.00 </div>
Class B Food Establishment (catering)	450.00	565.00	
Class B Food Establishment (no catering)		465.00	
Class C Food Establishment	350.00	400.00	
Class D Food Establishment	185.00	190.00	
<i>(Food Pantries are exempt from fee)</i>			
Class E Food Establishment	1 day 55.00		
•Application must be received 7 days prior to the event to avoid late fee	2-4 days 115.00		
•Not-for-profit 50% for Class E	5+ days 150.00		
Vending Machine Permit	25.00		
Mobile/Seasonal with Food Preparation	250.00	260.00	
Mobile/Seasonal without Food Preparation	170.00	180.00	
Plan Review - New Restaurant	450.00		
Plan Review - Established	250.00		
Restaurant Late Fee	50% of cost of license		
Non-Compliance Fee	75.00		
Cottage Food Registration Fee	25.00		
POTABLE WATER (Line Item 3542)			
Well Permit / Inspection / Sample	290.00	295.00	<div style="display: flex; align-items: center; justify-content: center;"> } \$1,500 </div>
<i>\$100 well permit fee - State Statute</i>			
Water Sample with Collection	75.00		
Well Sealing Permit	75.00	80.00	
Geothermal Well	100.00		
<i>\$100 first 10 holes; \$10 each additional</i>			
Monitoring Well/Geothermal Well Sealing Permit	100.00		
<i>\$100 first 10 holes; \$10 each additional</i>			
SEWAGE (Line Item 3541)			
Septic Installer License	170.00		<div style="display: flex; align-items: center; justify-content: center;"> } \$1,500 </div>
Septic Permit	380.00	390.00	
REAL ESTATE INSPECTIONS (3551 and 3552)			
Well Inspection and Water Test Sample	170.00	175.00	<div style="display: flex; align-items: center; justify-content: center;"> } \$8,300.00 </div>
Additional Water Sample	40.00		
Septic Inspection	160.00	165.00	
<u>CLINIC SERVICES</u>			\$8,300.00
VITAL RECORDS			
Birth Certificate - First Copy	15.00	16.00	<div style="display: flex; align-items: center; justify-content: center;"> } \$5,600 </div>
Birth Certificate - Each Additional Copy	7.00		
Death Certificate - First Copy	20.00	21.00	
Death Certificate - Each Additional Copy	15.00	16.00	
TOTAL			\$30,500.00

DEKALB COUNTY GOVERNMENT
- FY 2016 BUDGET -
FIVE YEAR PLAN FOR ASSET REPLACEMENT

Department (#1476-5530)				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Adopted FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Revenues								
R-7301 Sheriff's Vehicles	480,000	0	240,000	240,000	265,000	280,000	290,000	290,000
R-7302 Coroner's Vehicle	6,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
R-7303 Planning's Vehicles	5,400	6,000	6,000	6,000	6,000	6,000	6,000	6,000
R-7304 Co. Administrator's Vehicle	0	0	0	0	0	0	0	0
R-7305 Animal Control Vehicles	6,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
R-7332 Sheriff's Information System	25,000	25,000	25,000	25,000	25,000	25,000	25,000	30,000
R-7335 IMO - Network Infrastructure	170,000	181,000	178,000	157,000	165,000	180,000	220,000	220,000
R-7335 ROE - Network Infrastructure	5,000	5,000	4,300	7,000	5,000	5,000	5,000	5,000
R-7337 Computers, Wireless, Security	37,300	62,500	55,700	55,000	65,000	67,000	67,000	67,000
R-7338 Facility Management Equipment	18,000	18,000	18,000	18,000	18,000	18,000	22,000	25,000
R-7342 Financial System	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
R-7343 Assessor/Treasurer Equipment	0	0	0	0	0	0	0	0
R-7360 Sheriff's Communication Center	80,000	15,000	15,000	15,000	20,000	20,000	25,000	25,000
A - 1 Total General Fund Contributions	847,700	341,500	571,000	552,000	598,000	630,000	689,000	697,000
R-4520 State's Attorney Technology Fee	8,735	9,750	10,000	10,000	10,000	10,000	10,000	10,000
R-4539 Communication Tower	22,000	22,000	26,000	26,000	26,000	26,000	26,000	26,000
R-5047 Vehicle Acquisition Fee (to D-7301)	12,960	12,529	13,000	13,000	13,000	14,000	15,000	15,000
R-5501 Interest (to D-7415 & D-7856)	9,913	12,290	10,000	10,000	12,000	12,000	15,000	15,000
R-5511 Sale of Capital Assets (to D-7301)	10,210	40,418	0	0	0	0	0	0
R-5899 Miscellaneous (to D-7899)	0	836	0	0	0	0	0	0
R-5905 Contr Fr: Veteran's (to D-7335 - Network)	4,000	4,000	3,000	4,000	4,000	4,000	4,000	4,000
R-5905 Contr Fr: Veteran's (to D-7337 - Computers)	0	0	4,000	4,000	4,000	4,000	4,000	4,000
R-5921 Contr Fr: Highway (to D-7335)	5,000	7,000	7,500	6,000	6,000	8,000	8,000	8,000
R-5931 Contr Fr: Health (to D-7335 - Network)	20,000	25,000	31,000	32,000	32,000	34,000	36,000	38,000
R-5931 Contr Fr: Health (to D-7337 - Computers)	0	14,000	19,000	16,000	14,000	14,000	14,000	14,000
R-5932 Contr Fr: Mental Health (to D-7335)	1,000	1,000	1,200	1,500	2,000	2,000	2,000	2,000
R-5933 Contr Fr: Comm Action (to D-7335)	3,000	4,000	3,000	2,500	4,000	4,000	4,000	4,000
R-5941 Contr Fr: Nursing Home (to D-7335)	60,000	73,000	72,000	60,000	75,000	75,000	75,000	75,000
R-5953 Contr Fr: Probation Services (to D-7337)	13,000	7,000	7,000	7,000	7,000	7,000	8,000	8,000
A - 2 Total All Revenue	1,017,518	574,323	777,700	744,000	807,000	844,000	910,000	920,000
Expenses								
E-7301 Sheriff's Vehicles	326,047	271,933	110,000	542,000	0	600,000	0	125,000
E-7302 Coroner's Vehicle	0	0	0	0	0	50,000	0	0
E-7303 Planning's Vehicles	0	20,942	0	0	0	0	27,000	0
E-7304 Co. Administrator's Vehicle	0	0	0	0	0	0	0	0
E-7305 Animal Control Vehicles	0	179	0	0	0	27,000	29,000	0
E-7332 Sheriff's Information System	0	9,012	25,000	10,000	10,000	25,000	10,000	10,000
E-7335 Network Infrastructure	49,953	186,780	339,000	478,000	345,000	350,000	185,000	335,000
E-7337 Computers (Desktop Systems)	55,176	74,584	95,000	75,000	75,000	110,000	105,000	75,000
E-7338 Facility Management Equipment	77,740	0	21,000	60,000	50,000	28,000	54,000	2,000
E-7342 Financial System	0	0	40,000	25,000	125,000	0	0	0
E-7343 Assessor/Treasurer Equipment	6,000	0	0	0	0	0	0	0
E-7355 Communication Tower	0	0	0	0	0	0	0	0
E-7360 Sheriff's Communication Center	20,420	0	24,000	200,000	25,000	20,000	0	0
E-7415 Cemetery Restoration	0	0	0	0	3,000	0	3,000	3,000
E-7856 Bike Path Resurfacing	0	0	0	35,000	0	40,000	0	0
E-7899 Miscellaneous Projects / Transfers In	(40,000)	0	0	0	0	0	0	0
E-7899 Miscellaneous Projects / Transfers Out	40,000	0	10,000	0	0	0	0	0
B Total Expenditures	535,336	563,430	664,000	1,425,000	633,000	1,250,000	413,000	550,000
C Ending Balance	4,183,185	4,194,078	4,307,778	3,626,778	3,800,778	3,394,778	3,891,778	4,261,778
Designated Reserves at December 31st								
D-7301 Sheriff's Vehicles	1,276,996	1,058,010	1,201,010	912,010	1,190,010	884,010	1,189,010	1,369,010
D-7302 Coroner's Vehicle	15,225	22,225	29,225	36,225	43,225	225	7,225	14,225
D-7303 Planning's Vehicles	31,129	16,187	22,187	28,187	34,187	40,187	19,187	25,187
D-7304 Co. Administrator's Vehicle	29,400	29,400	29,400	29,400	29,400	29,400	29,400	29,400
D-7305 Animal Control Vehicles	19,846	26,667	33,667	40,667	47,667	27,667	5,667	12,667
D-7332 Sheriff's Information System	185,439	201,427	201,427	216,427	231,427	231,427	246,427	266,427
D-7335 Network Infrastructure	909,766	1,030,786	991,786	783,786	731,786	693,786	862,786	883,786
D-7337 Computers (Desktop Systems)	121,525	140,191	140,891	157,891	182,891	174,891	172,891	200,891
D-7338 Facility Management Equipment	124,862	142,862	139,862	97,862	65,862	55,862	23,862	46,862
D-7342 Financial System	137,658	152,658	127,658	117,658	7,658	22,658	37,658	52,658
D-7343 Assessor/Treasurer Equipment	7,800	0	0	0	0	0	0	0
D-7355 Communication Tower	156,000	178,000	204,000	230,000	256,000	282,000	308,000	334,000
D-7360 Sheriff's Communication Center	940,302	955,302	946,302	761,302	756,302	756,302	781,302	806,302
D-7415 Cemetery Restoration	13,543	14,771	15,771	16,771	14,971	16,171	14,671	13,171
D-7856 Bike Path Resurfacing	94,820	103,423	110,423	82,423	90,823	59,223	69,723	80,223
D-7899 Miscellaneous Projects / Transfers	118,874	122,169	114,169	116,169	118,569	120,969	123,969	126,969
D Total Designated Items	4,183,185	4,194,078	4,307,778	3,626,778	3,800,778	3,394,778	3,891,778	4,261,778

**DEKALB COUNTY GOVERNMENT
- FY 2016 BUDGET -
FIVE YEAR PLAN FOR SPECIAL PROJECTS**

Department (#1471-5240)	Actual FY 2013	Actual FY 2014	Estimated FY 2015	YEAR 1 Adopted FY 2016	YEAR 2 Projected FY 2017	YEAR 3 Projected FY 2018	YEAR 4 Projected FY 2019	YEAR 5 Projected FY 2020
A Beginning Balance 12-01	\$738,857	\$621,655	\$490,340	\$395,240	\$266,240	\$152,240	\$130,240	\$108,240
Receipts:								
B Contr. from General Fund	0	0	0	0	0	0	0	0
C State Grant	0	0	0	0	0	0	0	0
D Donations	4,000	6,755	0	0	0	0	0	0
E Reimbursements / Landfill Expansion	0	0	0	0	0	0	0	0
F Interest	1,532	1,741	1,500	1,000	3,000	3,000	3,000	3,000
G Sale of Property	0	0	0	0	0	0	0	0
H Miscellaneous	0	0	0	0	0	0	0	0
I Total Revenue	5,532	8,496	1,500	1,000	3,000	3,000	3,000	3,000
J Total Available	744,389	630,151	491,840	396,240	269,240	155,240	133,240	111,240
Intended Uses:								
7102 Landscaping	0	0	0	0	0	0	0	0
7106 Storage Facilities & Equip	0	0	0	0	0	0	0	0
7121 Bldg Remodel - Courthouse	238	9,696	0	0	0	0	0	0
7121 Bldg Remodel - Legislative Center	0	0	0	0	0	0	0	0
7129 Relocation Costs	0	0	0	0	0	0	0	0
7232 Bike Path	10,000	0	0	15,000	10,000	15,000	15,000	15,000
7321 Comprehensive Plan Update	0	0	0	5,000	0	0	0	0
7323 Salary Study	0	0	0	20,000	80,000	0	0	0
7324 Waste Study / Landfill Expansion	0	0	0	0	0	0	0	0
7325 Hazard Mitigation	7,000	2,640	3,000	3,000	0	0	0	0
7326 Fee/Ind Cost/Best Pract Study	0	0	15,600	0	0	0	0	0
7328 Ground Water Management Plan	0	0	0	0	0	0	0	0
7329 Storm Water Study	0	0	0	0	0	0	0	0
7333 Mobile Web App	0	0	0	15,000	0	0	0	0
7334 Databases	0	6,400	0	0	0	0	0	0
7335 Network & Web Infrastructure	7,854	0	0	10,000	10,000	10,000	10,000	10,000
7336 Signage	305	0	1,000	0	0	0	0	0
7375 Digital Patroller / Digital Recording	18,389	18,537	0	0	0	0	0	0
7377 Squad High Band Repeaters	0	16,268	32,000	40,000	14,000	0	0	0
7401 Security Systems	0	0	20,000	20,000	0	0	0	0
7406 Energy Reduction Program	0	0	0	0	0	0	0	0
7414 Broadband Network	50,000	50,000	25,000	0	0	0	0	0
7415 Cemetery Restoration	28,948	6,270	0	0	0	0	0	0
7416 Convention & Visitor's Bureau	0	0	0	0	0	0	0	0
7852 Artwork (Pass-thru)	0	0	0	0	0	0	0	0
7858 HVAC Upgrades	0	0	0	0	0	0	0	0
7990 Capital Contingency	0	30,000	0	2,000	3,000	0	0	0
K Total Expenditures	122,734	139,811	96,600	130,000	117,000	25,000	25,000	25,000
L Ending Balance	621,655	490,340	395,240	266,240	152,240	130,240	108,240	86,240

DEKALB COUNTY GOVERNMENT

- FY 2016 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN
FOR SYCAMORE CAMPUS

Department (#8400-7410)				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Adopted FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
A. Beginning Balance 12-01	\$1,013,384	\$1,085,161	\$1,199,777	\$1,033,777	\$1,139,777	\$1,242,777	1,387,777	1,379,777
Receipts:								
4731 Lease Payment - County	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000
5501 Interest & Transfers	26,894	19,127	0	16,000	8,000	10,000	12,000	15,000
B. Total Revenue	201,894	194,127	175,000	191,000	183,000	185,000	187,000	190,000
C. Total Available	1,215,278	1,279,288	1,374,777	1,224,777	1,322,777	1,427,777	1,574,777	1,569,777
Projects:								
7832 Parking Lot Construction / Repair	24,135	0	0	0	0	0	0	0
7834 Concrete Replacement & Repair	15,520	461	0	20,000	0	20,000	0	20,000
7836 Courthouse Reconfiguration	0	0	15,000	40,000	0	0	0	0
7837 Legis Ctr / Admin Bldg Reconfige	61,792	30,351	0	0	0	0	0	0
7841 General Painting	0	0	0	0	0	0	0	0
7846 Elevator Upgrades	0	0	175,000	0	0	0	175,000	0
7847 Carpet/Tile Replacement (Leg Ctr)	18,670	12,669	3,000	15,000	0	0	0	0
7848 Roof (Garage/Courthouse)	0	19,065	115,000	0	0	0	0	0
7855 Parking Lot Maintenance	0	0	17,000	0	20,000	0	20,000	0
7866 Video / Sound System	0	6,965	0	0	0	20,000	0	0
7873 Treasurer's Customer Counter Area	0	0	0	0	0	0	0	0
7874 Mapping Room Reconfiguration	0	0	0	0	0	0	0	0
7875 Energy Conservation Projects	0	0	6,000	0	0	0	0	0
7876 Solar Panels - Garage & Parking Lot	0	0	0	0	0	0	0	0
7972 HVAC Upgrades & Software	0	0	0	0	60,000	0	0	0
7990 Capital Contingency / Admin	10,000	10,000	10,000	10,000	0	0	0	0
D. Total Expenditures	130,117	79,511	341,000	85,000	80,000	40,000	195,000	20,000
E. UnDesignated Ending Balance	1,085,161	1,199,777	1,033,777	1,139,777	1,242,777	1,387,777	1,379,777	1,549,777

DEKALB COUNTY GOVERNMENT

- FY 2016 BUDGET -

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

Department (#8450-7450)				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Adopted FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
A. Beginning Balance 12-01	\$1,981,923	\$2,308,180	\$2,646,212	\$2,936,212	\$3,311,212	\$3,206,212	\$3,211,212	3,206,212
Receipts:								
4732 Lease Payment	325,000	350,000	375,000	400,000	0	0	0	0
5501 Interest & Misc	1,257	1,262	5,000	10,000	15,000	15,000	15,000	15,000
5901 Contribution from County	0	0	0	0	0	0	0	0
B. Total Revenue	326,257	351,262	380,000	410,000	15,000	15,000	15,000	15,000
C. Total Available	2,308,180	2,659,442	3,026,212	3,346,212	3,326,212	3,221,212	3,226,212	3,221,212
Projects:								
7831 Landscaping Improvements	0	0	0	10,000	10,000	0	10,000	0
7832 Parking Lot Maintenance	0	0	0	0	0	0	0	0
7834 Sidewalks / Concrete Work	0	0	0	10,000	10,000	0	0	20,000
7839 Storage Areas	0	0	0	0	0	0	0	0
7841 General Painting	0	0	0	0	20,000	10,000	0	0
7844 Salubrity Conference Room	0	0	60,000	0	0	0	0	0
7847 Carpet / Tile Replacement	0	0	3,000	0	60,000	0	0	0
7848 Roof / Attic	0	0	0	0	0	0	0	0
7851 Windows	0	0	0	0	0	0	0	0
7856 Nature Trail	0	0	0	0	0	0	0	0
7857 Multi-Purpose Room Refurbishment	0	13,230	10,000	10,000	0	0	0	20,000
7861 Emergency Power System	0	0	0	0	0	0	0	0
7862 Telephone System	0	0	0	0	0	0	0	0
7863 Security System	0	0	0	0	0	0	10,000	0
7869 Hot Water Reconfiguration	0	0	0	0	0	0	0	0
7957 Reconfigure Update Staff Areas	0	0	17,000	0	0	0	0	0
7972 HVAC Upgrades & Software	0	0	0	0	20,000	0	0	0
7990 Capital Contingency	0	0	0	5,000	0	0	0	0
D. Total Expenditures	0	13,230	90,000	35,000	120,000	10,000	20,000	40,000
E. Ending Balance	2,308,180	2,646,212	2,936,212	3,311,212	3,206,212	3,211,212	3,206,212	3,181,212

DEKALB COUNTY GOVERNMENT

- FY 2016 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN
FOR COMMUNITY OUTREACH BUILDING

Department (#8440-7440)				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Adopted FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
A. Beginning Balance 12-01	\$200,447	\$240,715	\$213,963	\$232,963	\$233,963	\$179,963	\$220,963	246,963
Receipts:								
5501 Interest & Misc	144	122	0	1,000	1,000	1,000	1,000	1,000
5901 Contribution from Co General Fund	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
B. Total Revenue	50,144	50,122	50,000	51,000	51,000	51,000	51,000	51,000
C. Total Available	250,591	290,837	263,963	283,963	284,963	230,963	271,963	297,963
Projects:								
7831 Landscaping Improvements	9,876	0	5,000	10,000	0	0	0	0
7832 Parking Lot Maintenance	0	20,050	0	0	0	0	0	0
7834 Sidewalks / Concrete Work	0	0	0	15,000	15,000	0	15,000	0
7839 Storage Areas	0	0	0	0	0	0	0	0
7841 General Painting	0	0	0	10,000	0	10,000	0	10,000
7847 Carpet / Tile Replacement	0	9,608	0	0	0	0	0	0
7848 Roof	0	0	0	0	0	0	0	0
7851 Windows	0	0	0	0	0	0	0	0
7856 Nature Trail	0	0	0	0	0	0	0	0
7858 HVAC - Energy Recovery Unit	0	47,216	20,000	0	70,000	0	0	0
7861 Emergency Power System	0	0	0	0	0	0	0	0
7862 Telephone System	0	0	0	0	0	0	0	0
7863 Security System	0	0	6,000	10,000	0	0	10,000	0
7972 HVAC Upgrades & Software	0	0	0	0	20,000	0	0	0
7990 Capital Contingency	0	0	0	5,000	0	0	0	0
D. Total Expenditures	9,876	76,874	31,000	50,000	105,000	10,000	25,000	10,000
E. Ending Balance	240,715	213,963	232,963	233,963	179,963	220,963	246,963	287,963

DEKALB COUNTY GOVERNMENT

- FY 2016 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN
FOR PUBLIC SAFETY BUILDING

Department (#8460-7460)				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Adopted FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
A. Beginning Balance 12-01	\$205,666	\$205,141	\$174,822	\$132,922	\$83,922	\$57,922	58,922	59,922
Receipts:								
5501 Interest	125	103	100	1,000	1,000	1,000	1,000	1,000
5901 General Fund	0	0	0	0	0	0	0	0
5939 Opportunity Fund	0	0	0	0	0	0	0	0
B. Total Revenue	125	103	100	1,000	1,000	1,000	1,000	1,000
C. Total Available	205,791	205,244	174,922	133,922	84,922	58,922	59,922	60,922
Projects:								
7951 Roof Replacement	0	0	0	0	0	0	0	0
7953 Fire Alarm Update	0	0	0	0	0	0	0	0
7955 Relocate Corrections Security Room	0	0	0	0	0	0	0	0
7956 Upgrade Jail Security Cameras	0	30,422	10,000	40,000	5,000	0	0	0
7957 Remodel 1st Floor - Records Storage	0	0	0	0	0	0	0	0
7960 Jail Door Upgrades	0	0	0	0	0	0	0	0
7961 Jail Shower Valve Replacement	0	0	0	0	0	0	0	0
7962 Water Heater Replacement	0	0	0	0	0	0	0	0
7963 Commo Center Air Conditioning	0	0	0	0	0	0	0	0
7964 Sallyport Door	0	0	0	0	0	0	0	0
7966 Carpet and Tile Replacement	0	0	0	0	0	0	0	0
7967 Electrical & Computer Cabling	0	0	0	0	0	0	0	0
7971 Guard Corridor Control Upgrades	0	0	0	0	0	0	0	0
7972 HVAC Upgrades & Software	0	0	0	0	22,000	0	0	0
7973 Generator	0	0	0	0	0	0	0	0
7974 Fencing & Repairs	0	0	0	10,000	0	0	0	0
7976 Painting - Cell Bars	0	0	0	0	0	0	0	0
7978 Live Scan Booking Equipment	650	0	32,000	0	0	0	0	0
7990 Capital Contingency / Admin	0	0	0	0	0	0	0	0
D. Total Expenditures	650	30,422	42,000	50,000	27,000	0	0	0
E. Ending Balance	205,141	174,822	132,922	83,922	57,922	58,922	59,922	60,922

DEKALB COUNTY GOVERNMENT

- FY 2016 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN
FOR HIGHWAY FACILITIES

Adopted				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Department (#1236-3580)	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Adopted FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
A. Beginning Balance	\$0	\$0	\$0	\$100,100	\$200,200	\$197,700	\$222,500	239,450
Receipts:								
5501 Interest	0	0	100	100	500	1,000	1,500	2,000
5921 Contribution from Highway Fund	0	0	100,000	100,000	100,000	65,000	66,950	68,960
B. Total Revenue	0	0	100,100	100,100	100,500	66,000	68,450	70,960
C. Total Available	0	0	100,100	200,200	300,700	263,700	290,950	310,410
Projects:								
7111 Shop Drain in DeKalb	0	0	0	0	0	0	0	23,200
7111 Shop Drain in Waterman	0	0	0	0	0	0	0	0
7112 Flooring at DeKalb Office	0	0	0	0	0	0	0	11,600
7113 A/C Units at DeKalb Office	0	0	0	0	82,400	0	0	0
7114 5 Overhead Doors - Cold Storage	0	0	0	0	0	0	51,500	0
7114 4 Overhead Doors - DeKalb	0	0	0	0	0	0	0	47,800
7114 2 Overhead Doors - Mayfield	0	0	0	0	20,600	0	0	0
7114 4 Overhead Doors - Waterman	0	0	0	0	0	41,200	0	0
7115 Roof at DeKalb Office	0	0	0	0	0	0	0	0
7115 Salt Bin Re-Roof	0	0	0	0	0	0	0	14,500
7116 Security Keypad Replacement	0	0	0	0	0	0	0	23,900
7225 Parking Lot Resurface	0	0	0	0	0	0	0	0
7721 Crane	0	0	0	0	0	0	0	0
7804 Gas Pumps	0	0	0	0	0	0	0	0
D. Total Expenditures	0	0	0	0	103,000	41,200	51,500	121,000
E. Ending Balance	0	0	100,100	200,200	197,700	222,500	239,450	189,410

**DeKalb County Government
FY 2016-2020 Budget
Highway Equipment Replacement**

#	Equipment	Year	Years in		2016	2017	2018	2019	2020	
			Cycle							
218	Dump Truck	2005	12		220,500					
223	Dump Truck	2006	12			227,100				
236	Dump Truck	2007	12				241,000			
237	Dump Truck	2007	12				241,000			
243	Dump Truck	2008	12						248,000	
251	Dump Truck	2009	12							
252	Dump Truck	2009	12							
261	Dump Truck	2011	12							
266	Dump Truck	2014	12							
273	Dump Truck	2015	12							
274	Dump Truck	2015	12							
283	Dump Truck	2016	12							
203	Dump Truck (4x4)	1998	20				400,000			
192	Dump Truck (6x6)	2000	20						450,000	
211	Dump Truck (1 ton)	2003	12	57,000						
221	Dump Truck (1 ton)	2005	12			58,750				
245	Dump Truck (1 ton)	2008	12						61,000	
268	Dump Truck (1 ton)	2014	12							
257	Shop Truck	2010	12							
183	Lift Truck	1997	12			90,000				
255	Pick-up Truck	2009	9				43,500			
259	Pick-up Truck w/lift	2011	9						52,000	
264	Pick-up Truck w/lift	2012	9							
267	Pick-up Truck (Signs)	2014	9							
270	Pick-up Truck (Signs)	2015	9							
271	Pick-up Truck	2014	9							
272	Pick-up Truck	2014	9							
277	Pick-up Truck	2015	9							
278	Pick-up Truck	2015	9							
280	Pick-up Truck	2015	9							
222	Pick-up Truck (Service Body)	2005	9	41,000						
254	Admin Car	2009	8			30,000				
263	Admin Car	2012	6				25,000			
262	Trailer	2011	15							
178	Tractor	1996	12							
199	Tractor	2000	12	43,500						
207	Tractor	2002	12			45,000				
235	Tractor	2006	12				48,000			
248	Tractor	2008	12						50,000	
281	Tractor	2015	12							
258	Mower Deck (Batwing)	2008	8	17,000						
265	Mower Deck (Batwing)	2010	10						20,000	
269	Mower Deck (Batwing)	2014	10							
279	Mower Deck (Batwing)	215	10							
225	Mower Deck (6')	2000	10				11,500			
231	Wheel Loader	2005	10			210,000				
260	Wheel Loader	2010	10						235,000	
256	Excavator	2009	10					175,000		
249	Loader/Backhoe	2008	10				200,000			
246	Loader/Util. w/trailer	2008	8	60,000						
282	Grader	2015	20							
275	Loader/Util. w/trailer	2014	8							
174	Shoulder Machine (Road Widener)	1996	20				55,000			
201	Roller - Rubber Tired	1999	15			80,000				
193	Roller - Steel w/trailer	1998	15	80,000						
136	Snowblower	1980	20	170,000						
861195	Pavement Router	2005	10				16,000			
240	Chipper	2007	10			37,800				
96	Barricade Trailer	1973	10					12,000		
220	Crack Filler	2004	10			46,500				
195	Lawn Tractor	1984	10				5,000			
214	Lawn Mower	2003	5	20,000						
861693	Miller Welder	2013	5				4,000			
862251	Pressure Washer-3 Phase	2007	10			4,500				
NA	Misc Tools & Equip	n/a	n/a	9,000	9,500	10,000	10,500	11,000		
Total					718,000	839,150	745,000	752,500	1,127,000	

**DEKALB COUNTY GOVERNMENT
FY 2016-2020 BUDGET
FIVE YEAR TRANSPORTATION IMPROVEMENT PROGRAM**

<u>Project Description</u>	<u>Project Cost</u>	<u>Funding Source</u>	<u>Proposed FY 2016</u>	<u>Proposed FY 2017</u>	<u>Proposed FY 2018</u>	<u>Proposed FY 2019</u>	<u>Proposed FY 2020</u>
1 AIRPORT RD							
A. Ext R.O.W Rt 64 - Plank Rd	375,000	Local				50,000	325,000
B. Rt 64 to Plank Rd	2,000,000	Local					
C. Bridge on new alignment over Blue Heron Creek	240,000	Other					240,000
60,000		Local					60,000
D. Bridge over E. Br. Trib. Cr.	300,000	Local					300,000
E. Bridge Replacement over Union Ditch	180,000	Other					180,000
20,000		Local					20,000
2 BARBER GREENE ROAD							
A. Rt 23 to Peace Rd	680,000	Federal			680,000		
170,000		Local			170,000		
3 BASE LINE ROAD							
A. Bridge over Coon Creek	360,000	Federal				360,000	
90,000		Local				90,000	
4 CHICAGO ROAD							
A. Maplewood Rd to Somonauk R	1,125,000	Local					
B. Shabbona to Rt 23	1,330,000	Local		1,330,000			
5 COLTONVILLE ROAD							
A. Bridge over S Branch of Kishwaukee River	2,576,000	Federal					
644,000		Local					
6 EAST COUNTY LINE ROAD							
A. Bridge over Union Ditch #3	2,400,000	Federal	2,400,000				
70,000		Local	70,000				
500,000		Other	500,000				
8 GLIDDEN ROAD							
A. Rt 72 to Cherry Valley Rd	500,000	Local	550,000				
9 GOELITZ ROAD							
A. Culvert at Rt 38	90,000	Other			90,000		
10,000		Local			10,000		
10 MELMS ROAD							
A. Bridge over Coon Creek	600,000	Federal	600,000				
150,000		Local	150,000				
11 MCNEAL ROAD							
A. Bridge over S Branch of Kishwaukee River	2,400,000	Federal		2,400,000			
480,000		TBP		480,000			
120,000		Local		120,000			
12 MOTEL ROAD							
A. Bridge over E Branch of Kishwaukee River	880,000	Federal					880,000
220,000		Local					220,000
13 NORTH FIRST STREET							
A. Rich Rd to Old State Rd	400,000	Local			400,000		
14 PLANK ROAD							
A. Rt 23 to Lindgren Road	248,000	Federal	248,000				
62,000		Local	62,000				
B. Relocation E of Lindgren Rd	6,000,000	Local/Other		250,000	750,000	3,000,000	2,000,000
15 RICH / COLTONVILLE ROADS							
A. Glidden Rd to Stonehenge	520,000	Federal			520,000		

**DEKALB COUNTY GOVERNMENT
FY 2016-2020 BUDGET
FIVE YEAR TRANSPORTATION IMPROVEMENT PROGRAM**

<u>Project Description</u>	<u>Project Cost</u>	<u>Funding Source</u>	<u>Proposed FY 2016</u>	<u>Proposed FY 2017</u>	<u>Proposed FY 2018</u>	<u>Proposed FY 2019</u>	<u>Proposed FY 2020</u>
	130,000	Local			130,000		
16 SHABBONA ROAD							
A. Rt 30 to Perry Rd	800,000	Federal	800,000				
	200,000	Local	200,000				
B. Perry Rd to Rt 38	1,000,000	Federal	1,000,000				
	250,000	Local	250,000				
17 SOMONAUK ROAD							
A. Bridge over Somonauk Creek	650,000	Local	650,000				
B. Bridge Over Little Rock Creek	600,000	Local		600,000			
C. North St to Bethany Rd	600,000	Local		600,000			
D. Bridge over Buck Branch	500,000	Local				500,000	
18 SOUTH PAW PAW ROAD							
A. W. & E. Br. of Paw Paw Run	800,000	Federal					
	160,000	TBP					
	40,000	Local					
19 STONE QUARRY ROAD							
A. Cherry Valley Rd to Boone Co	100,000	Local	100,000				
20 SUYDAM ROAD							
A. Bridge over Buck Branch	500,000	Local					
B. Bridge over Indian Creek	1,000,000	Local			1,000,000		
C. Rollo Rd to Rt 23	1,200,000	Federal				1,200,000	
	300,000	Local				300,000	
D. Rt 23 to Gletty Rd	1,200,000	Local					1,500,000
21 WATERMAN ROAD							
A. Duffy Rd to McGirr	800,000	Local	800,000				
B. McGirr Rd to Perry Rd	1,000,000	Local		1,000,000			
C. Duffy Rd to Perry Rd	800,000	Local			800,000		
Totals	38,430,000		8,380,000	6,780,000	4,550,000	5,500,000	5,725,000

DEKALB COUNTY GOVERNMENT

- FY 2016 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 June 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.

These bonds were sold by the Public Building Commission.

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

**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 Year - 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	693,750
Nursing Home Interest	75%	209,529	191,549	173,042	152,784	129,984	106,284	81,684	29,484
Nursing Home Admin Expense	75%	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	741,984

Public Health Bonds	25%	171,250	176,250	182,500	190,000	197,500	205,000	213,750	231,250
Public Health Interest	25%	69,843	63,850	57,681	50,928	43,328	35,428	27,228	9,828
Public Health Admin Expense	25%	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	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 2016 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	229,581	934,037
2015	303,832	303,832	580,000	1,187,664	243,693	943,971	226,512	961,152
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	1,236,141	4,589,919

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.
7. Federal Government interest rate rebates became subject to sequester reductions effective March 1, 2013.

DEKALB COUNTY GOVERNMENT

- FY 2016 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	100,150	753,360
2015	148,778	148,778	580,000	877,556	104,144	773,412	96,802	780,754
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	545,802	3,677,172

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.
7. Federal Government interest rate rebates became subject to sequester reductions effective March 1, 2013.

DEKALB COUNTY GOVERNMENT

- FY 2016 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	129,431	180,677
2015	155,054	155,054	0	310,108	139,549	170,559	129,710	180,398
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	690,338	912,748

- 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 2016 BUDGET
HISTORICAL PERSPECTIVE:
ENDING FUND BALANCES**

FUNDS	AUDITED FY 1990	AUDITED FY 1995	AUDITED FY 2000	AUDITED FY 2005	AUDITED FY 2010	AUDITED FY 2014
Aid to Bridges	492,041	516,937	1,012,419	1,399,584	1,553,057	2,612,957
Asset Replacement	0	0	0	564,000	2,888,608	4,194,078
Broadband Grant	0	0	0	0	75,792	0
Build America Bonds	0	0	0	0	1,636,385	1,059,676
Child Support	27,891	7,343	72,133	23,511	11,839	27,173
Childrens Waiting Room	0	0	0	2,885	18,425	(4,220)
Cir. Clk. Electronic Cit.	0	0	0	0	0	56,281
Cir. Clk. Oper. & Admin.	0	0	0	0	55,802	153,046
Comm. Outreach Bldg.	0	0	0	0	(981,182)	0
Community Services	1,189	6,451	22,095	40,097	32,254	95,857
Comm Serv-Fin Aid	11,882	13,423	14,030	16,425	6,793	27,503
County Farm	0	1,752,760	1,158,228	920,696	767,021	633,827
County Motor Fuel	1,083,470	747,303	1,533,801	1,774,932	2,587,806	3,689,421
Court Automation	119,369	178,389	86,082	198,470	745,502	372,698
Court Security	0	72,734	303,150	177,823	580,077	41,142
Courthouse Expansion	0	0	0	0	13,803,699	0
Data Fiber Optics	0	0	0	0	0	717,008
Document Storage	0	270,498	561,098	119,845	310,844	544,311
Drug Court	0	0	0	0	325,527	197,282
Drug Prosecution	21,043	34	5,885	5,333	5,248	6,375
Engineering	13,452	103,704	105,483	236,903	347,308	592,061
Evergreen Vil. Oper.	0	0	0	0	0	25,448
FEMA Grant Evergreen	0	0	0	0	0	2,319
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	2,499,694
Fed Trans. Grant	0	0	0	0	0	57
General Fund	2,348,266	3,300,401	4,186,063	6,117,185	10,765,654	8,905,861
GIS Development	0	284,611	460,647	579,518	544,281	492,398
Health	494,153	1,487,689	1,518,642	3,102,065	2,209,411	2,386,886
Highway	271,469	897,733	936,020	1,827,483	3,217,597	3,237,858
History Room	0	5,997	3,352	2,056	39,853	32,448
Jail Expansion	0	0	0	0	399,985	236,550
Landfill Host Benefits	0	0	0	0	0	562,296
Law Enforce Projects	0	0	0	72,119	231,732	544,694
Law Library	(2,164)	1,389	57,501	115,197	145,929	(8,934)
Medical Insurance	150,712	696,136	(250,699)	275,566	975,318	1,590,197
Mental Health	401,347	693,505	1,296,734	1,689,122	2,277,000	3,077,381
Micrographics	253	77,927	45,141	191,774	202,744	119,172
Miscellaneous Depts.	217,174	221,233	1,768,563	975,877	0	0
Neutral Exchange Program	0	0	0	0	0	12,788
Nursing Home	215,611	1,613,626	5,723,603	9,213,682	3,207,218	11,091,439
Opportunity Fund	0	0	0	2,127,911	3,218,548	3,570,534
PBC Lease	58,197	7,198	93,135	573,659	283,871	149,075
Probation Services	0	64,818	243,914	555,409	635,738	463,401
Recovery Zone Bonds	0	0	0	0	242,629	359,484
Retirement	475,006	686,533	1,293,130	2,457,141	1,586,324	553,390
Senior Services	0	0	212,414	282,016	383,715	268,265
Solid Waste Program	0	26,943	50,433	44,281	77,004	32,707
Special Projects	614,324	1,451,836	1,763,573	908,103	1,028,219	490,340
Tax Sale Automation	0	8,840	22,006	44,226	83,994	163,989
Tollway Access Loan	0	0	0	(1,940,637)	(384,606)	0
Tort & Liability	2,066,937	1,623,101	1,275,922	2,257,911	3,988,369	6,387,681
Veterans Assistance	0	0	0	0	319,304	545,744
TOTAL	9,973,403	18,133,547	27,729,540	38,742,478	62,119,049	62,809,638

**DEKALB COUNTY GOVERNMENT
FY 2016 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 2014</u>
Aid to Bridges	463,948	520,902	962,691	1,693,618	1,521,442	3,834,180
Asset Replacement	0	0	0	564,000	2,892,032	4,202,793
Broadband Grant	0	0	0	0	378,279	0
Build America Bonds	0	0	0	0	1,636,200	996,035
Child Support	42,801	1,421	70,347	24,272	1,324	25,719
Childrens Waiting Room	0	0	0	1,535	16,565	325
Cir. Clk. Electronic Citation	0	0	0	0	0	54,949
Cir. Clk. Oper. & Admin.	0	0	0	0	53,581	69,972
Comm. Outreach Bldg.	0	0	0	0	37,355	0
Community Services	17,122	26,668	58,352	44,553	44,701	36,329
Comm Serv-Fin Aid	11,882	13,390	14,030	9,159	6,783	27,503
County Farm	0	1,851,195	1,150,734	917,148	767,021	633,827
County Motor Fuel	1,017,880	700,759	1,632,516	1,659,578	2,691,643	4,113,277
Court Automation	117,892	169,531	104,967	189,554	709,445	359,564
Court Security	0	65,745	292,130	168,129	559,029	25,887
Courthouse Expansion	0	0	0	0	13,945,228	0
Data Fiber Optics	0	0	0	0	0	702,136
Document Storage	25,242	261,445	555,914	113,756	293,143	531,802
Drug Court	0	0	0	0	302,804	199,006
Drug Prosecution	0	34	5,885	6,455	5,248	6,449
Engineering	38,888	43,296	26,946	173,727	352,145	333,790
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	3,460,760
Fed Trans. Grant	0	0	0	0	0	91,671
Evergreen Village Operating	0	0	0	0	0	129,918
FEMA Grant Evergreen	0	0	0	0	0	315,602
FEMA Grant Montoya	0	0	0	0	0	4,636
General Fund	1,940,535	3,063,122	3,486,782	4,944,345	9,420,914	7,542,860
GIS Development	0	290,572	476,480	580,103	548,299	492,398
Health	410,989	1,227,402	1,154,385	2,731,646	1,394,591	2,154,074
Highway	230,473	1,051,908	820,092	1,868,983	3,340,319	3,302,788
History Room	0	6,251	3,558	4,675	40,451	32,855
Jail Expansion	0	0	0	0	399,934	236,550
Landfill Host Benefit	0	0	0	0	0	427,908
Law Enforcement Proj.	0	0	0	79,370	264,704	618,444
Law Library	3,462	3,476	57,286	116,839	146,977	1,648
Medical Insurance	348,645	718,905	109,717	528,566	1,353,106	2,942,204
Mental Health	401,962	696,888	1,309,487	1,690,219	2,353,552	3,190,737
Micrographics	13,390	90,441	47,550	194,110	204,992	124,866
Miscellaneous Depts.	217,070	23,612	1,569,615	752,127	0	0
Neutral Exchange Program	0	0	0	0	0	10,436
Nursing Home	174,703	1,656,281	3,987,018	2,810,242	2,969,998	4,193,900
Opportunity Fund	0	0	-	2,118,408	3,211,030	3,558,417
PBC Lease	58,197	7,198	93,135	573,659	284,153	137,704
Probation Services	0	63,373	241,439	569,902	635,700	450,440
Recovery Zone Bonds	0	0	0	0	242,604	338,677
Retirement	446,020	741,882	1,259,907	2,468,087	1,584,229	583,440
Senior Services	0	0	245,932	330,278	462,508	309,118
Solid Waste Program	0	26,941	55,520	45,312	55,795	34,652
Special Projects	962,615	1,471,903	1,861,845	951,139	1,043,253	495,065
Tax Sale Automation	0	8,840	22,006	44,226	83,994	164,027
Tollway Access Loan	0	0	0	166,363	635,229	0
Tort & Liability	2,011,221	1,623,101	1,331,081	2,618,656	4,435,557	6,900,549
Veterans Assistance	0	0	0	0	325,953	552,699
TOTAL	9,868,805	17,837,253	25,236,000	33,658,325	63,615,054	58,952,586

**DEKALB COUNTY GOVERNMENT
FY 2016 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 2014</u>
Aid to Bridges	35,269	12,146	38,356	26,802	10,175	9,022
Asset Replacement	0	0	0	0	19,145	12,290
Broadband Grant	0	0	0	0	33	0
Build America Bonds	0	0	0	0	191	1,138
Child Support	2,123	149	2,992	712	29	60
Childrens Waiting Room	0	0	0	0	105	3
Cir. Clk. Electronic Cit.	0	0	0	0	0	16
Cir. Clk. Oper. & Admin.	0	0	0	0	19	58
Comm. Outreach Bldg.	0	0	0	0	2,380	0
Community Services	0	385	369	112	15	12
Comm Serv-Fin Aid	910	408	482	496	329	864
County Farm	0	104,127	70,862	19,013	6,844	1,206
County Motor Fuel	70,582	22,488	72,899	33,129	11,589	11,200
Court Automation	7,377	5,653	5,373	2,795	3,514	1,012
Court Security	0	0	2,363	0	3,800	208
Courthouse Expansion	0	0	0	0	2,105	0
Data Fiber Optics	0	0	0	0	0	1,360
Document Storage	0	5,863	23,408	1,987	465	939
Drug Court	0	0	0	0	1,982	580
Drug Prosecution	0	0	0	0	37	17
Engineering	1,248	1,088	784	2,343	264	134
Fed Hwy Matching Tax	19,245	8,433	74,767	22,153	10,149	10,923
Federal Trans. Grant	0	0	0	0	0	57
Evergreen Village Oper	0	0	0	0	0	170
FEMA Grant Evergreen	0	0	0	0	0	1,031
General Fund	39,377	335,790	530,529	196,310	56,190	23,837
GIS Development	0	0	0	0	3,640	1,533
Health	26,825	48,966	43,233	59,039	8,615	3,461
Highway	20,146	42,310	49,459	40,147	18,022	11,787
History Room	0	0	0	0	232	95
Jail Expansion	0	0	0	0	53	240
Landfill Host Benefit	0	0	0	0	0	116
Law Enforcement Proj.	0	0	0	0	1,766	1,811
Law Library	386	0	0	0	1,248	99
Medical Insurance	0	26,249	16,533	6,312	4,717	5,673
Mental Health	20,363	25,142	52,876	35,480	15,988	6,947
Micrographics	1,100	2,934	1,724	3,278	317	40
Miscellaneous Depts.	629	7,120	16,094	5,430	284	0
Neutral Exchange Program	0	0	0	0	0	4
Nursing Home	22,894	33,816	270,644	270,835	85,687	29,494
Opportunity Fund	0	0	0	44,663	32,320	10,733
PBC Lease	0	0	0	0	3,039	844
Probation Services	0	1,209	8,865	11,045	5,258	843
Recovery Zone Bonds	0	0	0	0	25	374
Retirement	26,296	12,846	45,453	57,323	14,710	2,666
Senior Services	0	0	8,003	4,838	2,209	342
Solid Waste Program	0	2	1,582	450	532	40
Special Projects	15,862	0	0	0	8,073	1,742
Tax Sale Automation	0	0	0	0	491	417
Tollway Access	0	0	0	0	3,612	0
Tort & Liability	131,021	80,750	63,909	63,650	34,232	21,321
Veterans Assistance	0	0	0	0	975	1,633
TOTAL	441,653	777,874	1,401,559	908,342	375,405	178,392

**DEKALB COUNTY GOVERNMENT
FY 2016 BUDGET**

**HISTORICAL PERSPECTIVE:
PROPERTY TAXES COLLECTED**

<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 2014</u>
Aid to Bridges Fund	57,893	225,173	593,155	660,126	995,508	845,340
Community Mental Health Fund	603,305	929,390	1,281,224	1,680,305	2,189,918	2,332,885
Federal Highway Matching Tax	284,589	447,402	593,155	767,405	796,357	845,340
General Fund	1,424,164	2,213,465	2,733,270	5,806,497	9,903,323	12,165,283
Highway Fund	568,569	894,805	1,186,319	1,534,810	2,189,915	1,715,578
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	776,838
Public Health Fund	131,360	0	275,228	356,070	492,863	397,691
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	427,559
Tort & Liability Fund	131,021	0	500,629	516,150	915,899	883,975
Veterans Assistance Fund	0	0	0	0	666,082	512,048
TOTAL	5,738,615	7,358,593	10,250,954	13,509,764	19,345,536	20,902,537

DEKALB COUNTY GOVERNMENT

FY 2016 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>		<u>C</u>	TOTAL PTELL LIMIT
		CONSUMER PRICE INDEX (CPI-U)			NEW PROPERTY			
		ACTUAL	LIMIT		ACTUAL VALUE	% INCREASE	VOTER APPROVED	
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%	1,726,500,218	8,461,501	0.5%	0.0%	2.2%
2014	2015	1.5%	1.5%	1,695,232,717	9,310,517	0.5%	0.0%	2.0%
2015	2016	1.5%	1.5%	(4)	(4)	(4)		(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 the 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)** the 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 2015 will not be available until May 1, 2016.
5. For more information, see Illinois State Statute, Section 35 ILCS 200/18.

DEKALB COUNTY GOVERNMENT

FY 2016 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%
2014	1.20126	1,726,500,218	-7.3%	20,739,757	458,888	2.3%
2015	1.24825	1,695,232,717	-1.8%	21,160,742	420,985	2.0%

DEKALB COUNTY, ILLINOIS

FY 2016 BUDGET

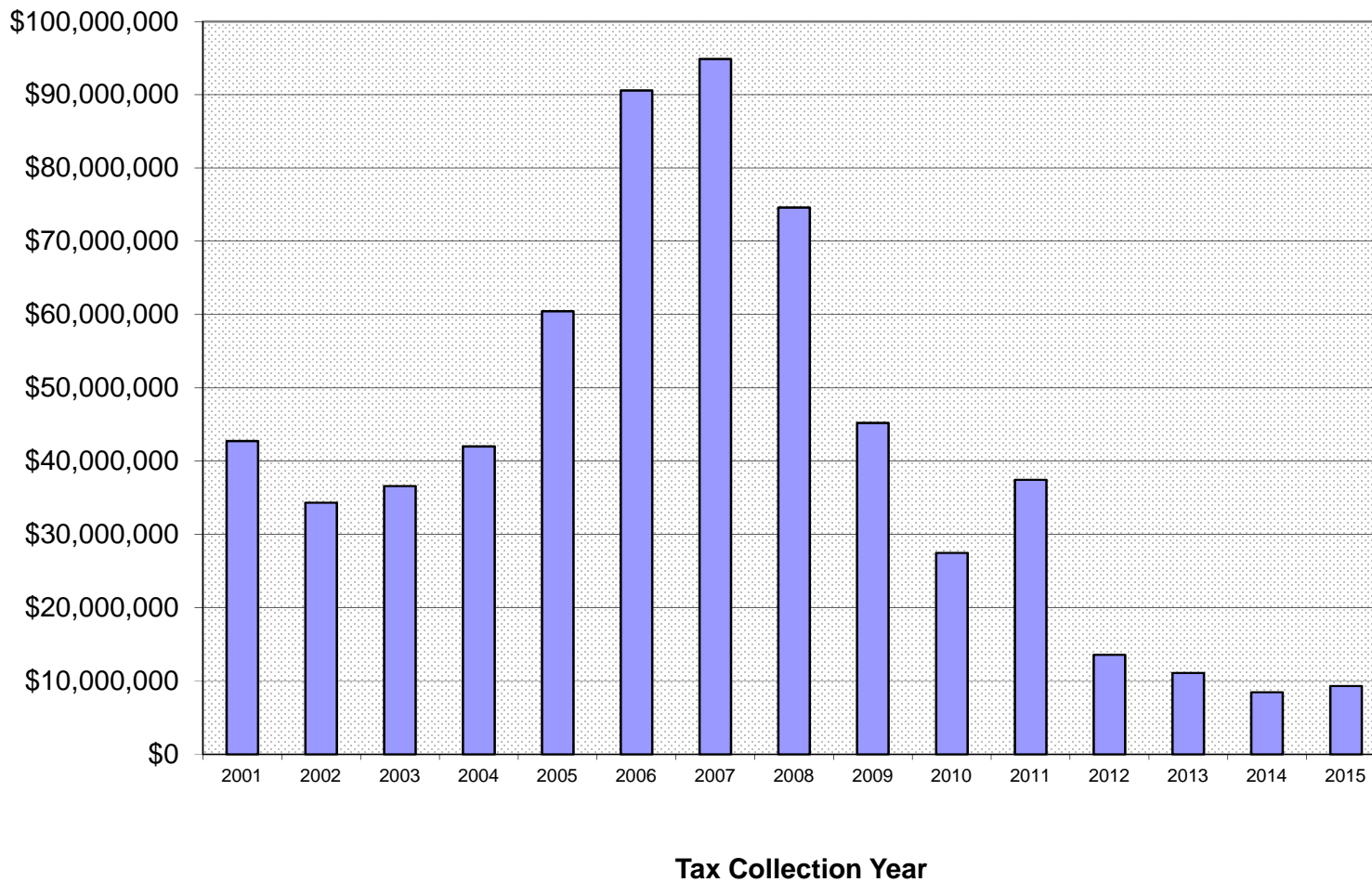
TAXABLE ASSESSED VALUE BY CATEGORY

<u>Year 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
2013	2014	1,726,500,218	229,953,779	1,092,178,852	304,200,449	64,745,100	12,671,730	22,750,308
2014	2015	1,695,232,717	242,825,462	1,058,676,740	295,757,699	62,468,830	13,597,374	21,906,612

Percentage of Total:

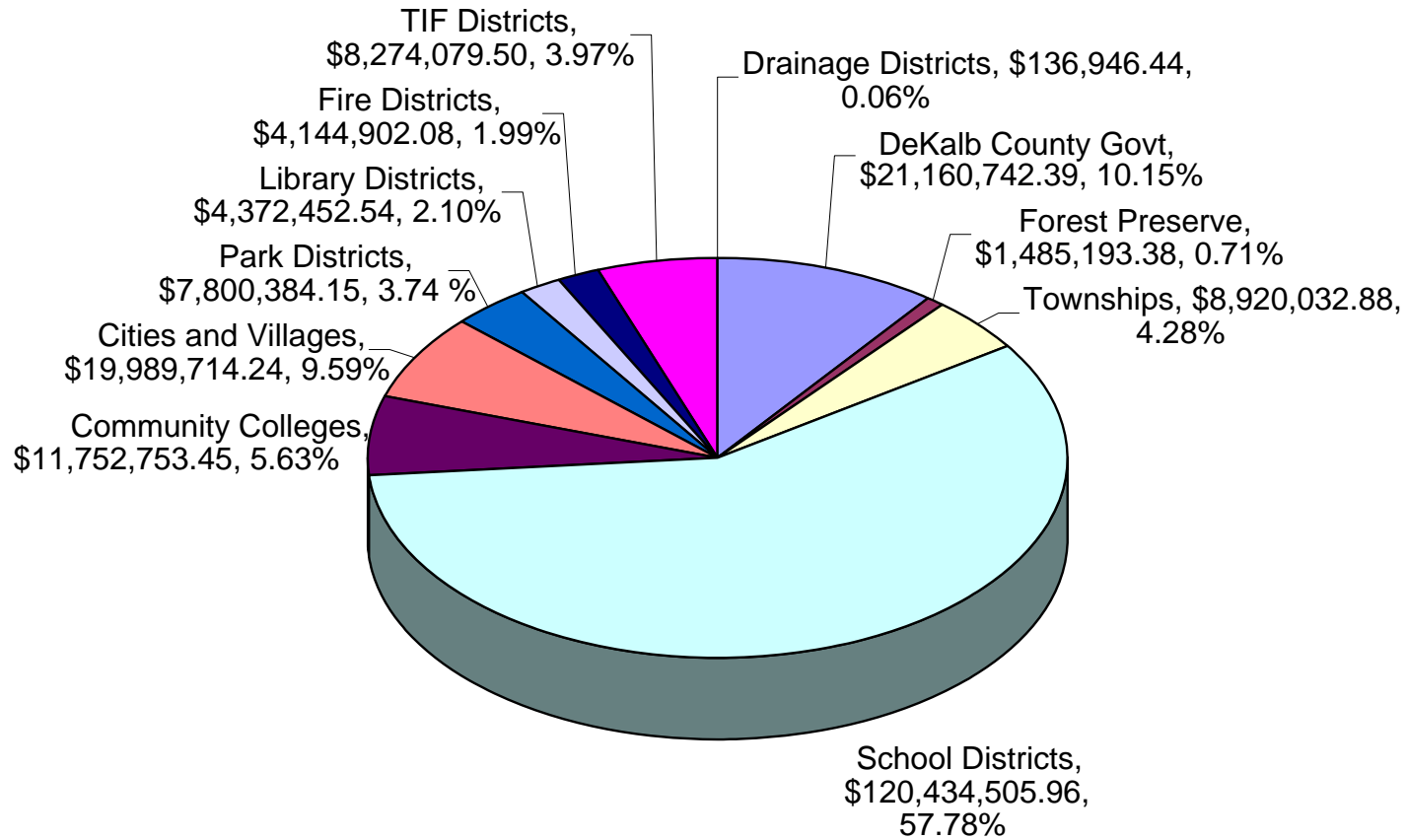
1984	1985	100.0%	30.8%	45.8%	19.5%	3.8%	0.1%	0.0%
1989	1990	100.0%	22.9%	51.9%	20.8%	4.1%	0.3%	0.0%
1994	1995	100.0%	17.7%	60.1%	17.9%	4.0%	0.2%	0.0%
1999	2000	100.0%	16.5%	61.3%	17.9%	3.9%	0.4%	0.0%
2004	2005	100.0%	11.2%	67.0%	17.7%	3.8%	0.3%	0.0%
2009	2010	100.0%	9.6%	68.9%	17.3%	3.9%	0.3%	0.0%
2010	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%
2013	2014	100.0%	13.3%	63.3%	17.6%	3.8%	0.7%	1.3%
2014	2015	100.0%	14.3%	62.5%	17.4%	3.7%	0.8%	1.3%

**DEKALB COUNTY, ILLINOIS
NEW CONSTRUCTION ASSESSED VALUE
Tax Collection Years 2001 to 2015**



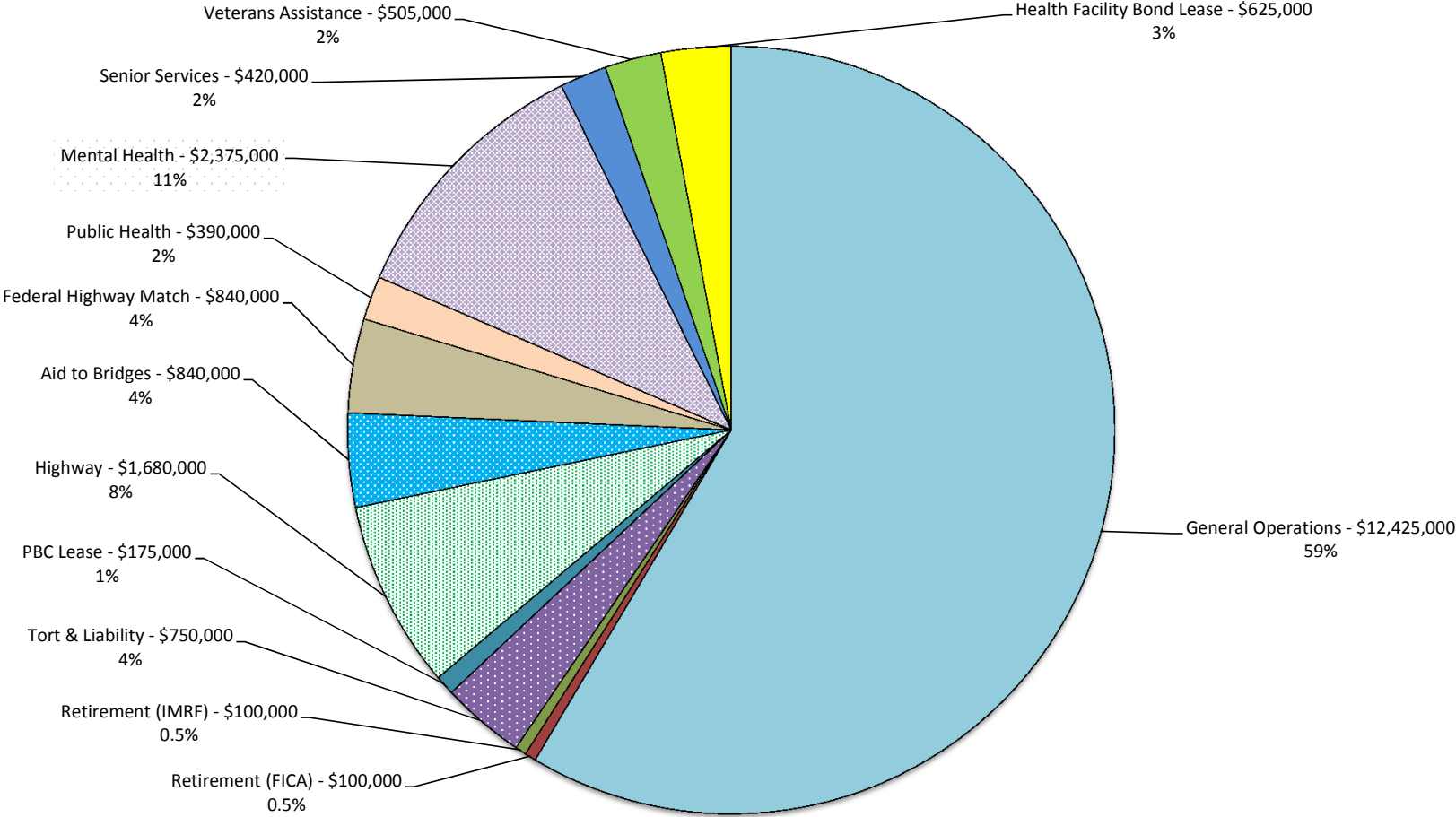
2015 Property Tax Distributions

Christine J. Johnson, DeKalb County Treasurer/Collector



Total 2014 Tax Dollars to be Collected & Distributed in 2015: \$208,471,707.01

DeKalb County Property Tax Levy of \$21,225,000 Based on 2014 Tax Year, Payable in 2015



General Operations - \$12,425,000	Retirement (FICA) - \$100,000	Retirement (IMRF) - \$100,000	Tort & Liability - \$750,000
PBC Lease - \$175,000	Highway - \$1,680,000	Aid to Bridges - \$840,000	Federal Highway Match - \$840,000
Public Health - \$390,000	Mental Health - \$2,375,000	Senior Services - \$420,000	Veterans Assistance - \$505,000
Health Facility Bond Lease - \$625,000			

DEKALB COUNTY GOVERNMENT

FY 2016 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	71%	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	56%	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 2016 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	16.0	61.3%	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 2016 BUDGET
DEKALB COUNTY CONSTRUCTION PROJECTS**

<u>Date</u>	<u>Project Completed / Building Opened</u>
12-11-2015	State Street Parking Lot - Sycamore
08-31-2015	Salubrity Board Room - Health Department
05-30-2014	Land Acquisition - Evergreen Village Mobile Home Park
11-26-2013	Land Acquisition - 10615 Thompson Road, Sycamore, IL
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