

# DeKalb County Government



## FY 2017 BUDGET PLAN

Overview

**DEKALB COUNTY GOVERNMENT  
NARRATIVE FOR FY 2017 BUDGET**

**Adopted November 16, 2016**

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Budget Basis

1. When the 2016 Budget parameters were being developed, the Finance Committee set a goal of balancing the General Fund over a two-year period. At the start of this two-year goal, the budget was unbalanced by \$800,000. In 2016, the budget was required to be balanced within \$400,000 and be totally balanced with the 2017 budget. To accomplish this goal, many cuts would need to be made over a two year period and timing of cuts were to be looked at carefully to minimize the impact on existing employees. Consequently, it was also determined that as efforts were to be made to be “fair” to all Departments, expecting the “pain” of cuts to be spread throughout the organization, it was decided that fairness would be looked at in a two-year time frame, not each year individually.

In keeping with that two-year goal, the 2017 Budget is a balanced budget. General Fund revenues equal General Fund expenses. This budget was not easily balanced. When numbers from 2016 were extrapolated into 2017, we saw stagnant or declining revenues that were coupled with increasing expenses, which reflect the ongoing cost of doing business. With that in mind, we looked for revenues that could be increased above the normal inflationary trends and expenses that could be moved to other non-General Fund cost centers or that could be reduced. Unfortunately, this expenditure reduction has resulted in a number of additional staffing cuts above what was done in 2016. In making staffing cuts, the goal was to try and find ways where natural turnover or where retirements may occur so that actual layoffs would be minimized. Despite those efforts, some painful cuts remained to be made.

2. The 2017 Budget represents revenues and expenditures from 74 cost centers across 46 different and independent funds. Revenues have been estimated realistically, but on the conservative side. 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.

3. The assessed value for the County is expected to increase by 7% from \$1,741,385,699 to \$1,869,430,760 for the 2016 levy year which funds the FY 2017 budget. This is the second consecutive year that the assessed value has increased following five consecutive years of declining assessed value and indicates that the local real estate market may have finally turned the corner towards a recovery. However, new construction is still lagging somewhat throughout the County but is still expected to account for 1.1% of the County's assessed value at approximately \$18.4 million. The value of the average home is expected to increase about 7% in 2016. Looking back three years, the value of a \$200,000 home in 2013 will be increasing to more than \$216,000 in 2016.
4. 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 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% and defined 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 2015, the unrestricted fund balance was \$7,949,177 or 30% of total expenditures. It is projected to decline by approximately \$1.5 million in 2016 due primarily to reductions in sales tax and income tax revenues. That level of utilization would leave the fund balance at \$6.4 million which, based on budgeted expenditures, would equate to only 23% of expenditures.

5. The cost-of-living adjustment (COLA) under the Property Tax Cap Law is set at 0.7% for the 2016 levy year for 2017 collections. This amount (\$146,000 total for all levies) 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 1.1% (\$239,000 total for all levies) is included to account for the increase from new construction.
6. Property tax levies for various non-General Fund levies are being proportionately reduced as part of the 2017 budget balancing proposal. This group includes Senior Services with a decrease of \$13,000, Public Health with a decrease of \$13,000, Veteran's Assistance with a decrease of \$16,000, and collectively, the three Highway Funds with a total decrease of \$101,000.

Four levies will remain the same from last year as any reduction to those levies would need to be made up by the General Fund. Those levies are the Retirement-FICA levy, the Retirement-IMRF levy, the Tort & Liability levy, and the PBC Lease levy.

The Mental Health Fund levy is subject to a separate tax cap calculation from other levies subject to the tax cap. Accordingly, that levy is increased by \$44,000 or 1.8% to capture both the allowable cost-of-living adjustment (\$17,000) and the new construction component (\$27,000). This will provide a funding source for the joint effort to fund the "Specialized Care & Treatment" line item in the Court Services budget as outlined in Item #44 below.

The General Fund captures the remaining increase from both the allowable cost-of-living adjustment (\$129,000) and new construction dollars (\$212,000).

Due to the retirement of the debt on the Health Facility Building as described in Item #48 below, the total tax levy for 2016 will be \$271,000 lower than the total 2015 tax extension amount which will result in a 1.3% tax decrease for the average homeowner.

7. For 2017, General Fund Departments were given the challenge of not increasing their Commodities & Services expenditures from their 2016 approved budget amounts unless absolutely necessary and limiting any Capital Outlay requests to only those that could not be deferred to future years. With that as the guideline, the departments then submitted their overall requests for 2017. The proposed 2017 General Fund Commodities & Services and Capital Outlay requests are more than \$354,000 lower than in 2016. Those requests are accepted as presented in the FY 2017 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 to D.

Salaries & Benefits

8. As of January 1, 2017, all six labor contracts are already in place although the contract with the MAP Union for Court Services Officers does expire before year's end on November 30, 2017. 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, 2017. The contract with the MAP Union for Sheriff's Officers includes a 2.5% increase to the pay scales effective January 1, 2017. The contract with the MAP Union for Court Services Officers includes a 1% increase to the pay scales effective December 1, 2016. There are three separate contracts with AFSCME groups. The Public Health and Nursing Home contracts include a 2.25% increase effective January 1, 2017, and the Sycamore & Highway Campuses contract includes a 2% increase effective January 1, 2017.
9. Non-union increases are being set at 2% for 2017, effective with the pay period beginning December 25, 2016. The Exempt Department Heads will also receive a 2% increase in pay as of the same date.
10. 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 \$25,000 to \$25,500 per individual; the allocation for part-time Deputy Coroners increases from an aggregate of \$44,500 to \$45,500; ESDA Director from \$45,000 to \$46,000; the County Historian from \$7,200 to \$7,400; the Board of Review is increased from \$10,400 to \$10,600 for the Assessment Year starting May 1, 2017; 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.
11. 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.
12. 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 2017, 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, 90% for 2015, and 85% for 2016. For 2017, the percentage is established at 80%.

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 5% for 2017 which includes a \$300,000 budgeted addition to plan reserves. If claims come in as expected for 2016 and 2017, reserve levels should increase to approximately \$3.0 million with the current target being 50% of maximum annual costs or \$3.6 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. 2017 marks the third 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.

For the 2017 Plan Year, dental insurance will become a separate election for employees. This will give employees an option to elect dental insurance only if they desire it and it will remove the dental premium cost from the affordability calculations of the Affordable Care Act. The concept of a "Basic" Health Insurance Plan offering a lower monthly premium in exchange for higher out-of-pocket costs will be researched in order to provide minimum essential coverage at an affordable cost in such a way as to meet one of the Affordable Care Act's safe harbor thresholds and essentially eliminate any penalties being assessed against the County if employees receive subsidies from the insurance exchange.

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.

13. 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 2017 will be \$3,000, the same amount as in 2014, 2015, and 2016.
14. 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 2017, though it appears that the County has reached a plateau regarding rates, as the regular IMRF rate decreases from 10.96% to 10.79% 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 20.75% to 20.68% 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. In 2016, the County established a funding mechanism for these types of accelerated payment requests by adding a 0.12% surcharge to departments to accumulate funds for these costs. Based on the County's actual experience since 2012, this surcharge is being increased to 0.21% effective January 1, 2017 and is estimated to generate approximately \$55,000 in 2017.

15. As of January 1, 2017, term Life Insurance coverage for employees in positions eligible for Health Insurance will be \$50,000, the same as in 2016, with no change in the rate per thousand of coverage.

#### Staffing Levels

16. The Administration Office has two Deputy County Administrator part-time positions. Neither position is being funded in 2017 at a total savings of \$22,000 per year. Additionally, the Economic Development Coordinator (this memorializes that the title changed from County Board Coordinator during 2016, but at the same job classification of CT9) will now have that salary funded via the Opportunity Fund for a General Fund savings of \$50,000.
17. In the Finance Office, funding for the part-time Secretary A position is eliminated as well as the salary upgrade monies for the Assistant Finance Director position at a savings of \$15,000 per year.

18. The Information Management Office must continue with the loss of funding for one full-time Assistant Network Technician position. The funding for this position was cut with the approval of the 2016 Budget and continues in 2017 at a savings of \$78,000 to the General Fund.
  
19. The Assessments Office is being reduced by \$17,000 in salary and benefits. While Administrative staff was prepared to specify the staffing cuts to accomplish that financial goal, the Supervisor of Assessments was afforded the opportunity to first identify what she feels was the best way to accomplish that goal. Through the budget appeal process, an acceptable plan was developed utilizing a combination of increased revenue (\$3,000) and expenditure reductions (\$14,000). Currently, the sale of tax maps is deposited into the GIS Development Fund. This budget authorizes a fee increase for the sale of line maps from \$5 to \$10, for aerial maps from \$13 to \$18, and for Planning & Zoning pass-through maps from \$15 to \$25, and also authorizes the revenue from the sale of all tax maps to be deposited 50% into the GIS Development Fund and 50% into the General Fund effective January 1, 2017. Also, effective October 31, 2017, hours for the full-time Administrative Clerk C position in the department will be reduced from 35 hours per week to 29 hours per week which will convert this position to a part-time position no longer eligible for health insurance benefits. Additionally, once any of the Administrative Clerk C positions becomes vacant, that position cannot be filled for a minimum of 60 days. The reduction in hours, health insurance benefits, and 60-day vacancy, coupled with an expected health insurance category change within the department during 2017 from the Family category to the Employee and Spouse category, will generate the required \$17,000 in savings. This paragraph also memorializes an already implemented change to part-time staff by combining three part-time positions into two and redirecting some of the savings to increased hours and benefits, but those increased hours are kept below the 75% threshold (which is 30 hours per week for these part-time positions) to qualify for health insurance. A request has also been submitted to upgrade these two Administrative Clerk C positions to Administrative Clerk A positions at a cost of \$10,000 but that request is denied due to the fiscal constraints of balancing the General Fund budget.
  
20. The County Clerk & Recorder & Elections offices would be recommended for a salary and benefit reduction of one FTE to achieve a savings of at least \$27,000, but as a counter to that reduction, we feel a fee increase is a more viable option. In the independent fee study conducted in 2015 by the firm Fiscal Choice Consulting, LLC, it was determined that costs would justify a fee increase in the Micrographics recording charge from \$4.50 per document to just over \$9.00 per document. This budget recommends increasing the fee from \$4.50 to \$8.50. A fee at that level is below the maximum allowed, but still allows the position to be transferred from the General Fund and funded in the Micrographics Fund.



21. In cooperation with the County Treasurer, a plan has been worked out to move the part-time Office Assistant B (0.70 FTE) position to the Tax Sale Automation Fund as a full-time position with benefits effective December 26, 2016, and to eliminate the salary subsidy for one Accounting Clerk A position granted in a previous year. This will produce a net savings of \$15,000 for the General Fund and will allow the Treasurer flexibility in staffing levels as workloads change.
22. The Planning Department is recommended for a \$75,000 reduction for salary and benefits. As of the start of November, 2016, the department has three openings out of five authorized positions. With such a state of flux, including the position of Planning Director remaining vacant until late November, specific organization changes are delayed until no later than July 1, 2017 in order to give time for the new Department Head to assess department operations and recommend the best organizational structure. However, the salary and benefit reduction of at least \$75,000 must be achieved. Current arrangements for extended hours of the Administrative Clerk C and the temporary salary adjustment for the Code Enforcement Technician are extended until the re-organization is complete and approved by the County Administrator and the Planning & Zoning Committee.
23. The recommended reduction for the Judiciary budget will not have an immediate impact, but will generate savings in the future. As turnover occurs with the four Conflict Assistant Public Defender positions, when the positions are then filled with new employees, the positions will not be authorized to work more than 999 hours per year. This will eliminate the position qualifying for the IMRF pension program and once all four positions have been newly filled, the annual savings will be \$11,000 per year. This change does not impact the offering of health insurance for these positions which has been set out previously under separate provisions to create a more attractive salary package for these attorneys.
24. The Circuit Clerk has agreed to allow the allocation of the salary and benefits costs for a staff person to be moved from the General Fund to either the Document Storage Fund or the Court Automation Fund (as situations change from time to time) at a savings to the General Fund of \$45,000. In addition, it is noted that the Circuit Clerk has absorbed many of the technology costs for the Judiciary at a savings to the General Fund.

25. The Sheriff's Office has five cost centers in the General Fund and spends almost \$15,000,000 representing just over 50% of all General Fund monies. This significant piece of the General Fund pie translates into also receiving the largest dollar reduction of all departments. The 2017 budget originally called for a staffing cost reduction of \$275,000 which equates to about 3 officers, depending on which unit is impacted. However, through the budget appeal process, a combination of revenue enhancements and expenditure reductions was developed to achieve the \$275,000 target. One traffic unit Patrol Deputy will be eliminated from the budget at a cost savings of \$95,700.

Additionally, an administrative tow fee of \$300 is recommended that would be applicable when vehicles are towed for specified criminal or traffic offenses. This fee is expected to generate a minimum of \$175,000 annually. In order to cover any potential shortfall in administrative tow fee revenue, the fees will first be deposited into the Law Enforcement Projects Fund and then, in the last quarter of the fiscal year, a transfer will be made to the General Fund from the Law Enforcement Projects Fund for the amount needed to fund the remaining two positions for that year, which amount will be \$179,300 for 2017, and which amount will be increased in future years to include incremental salary and benefits costs for that year. This funding arrangement places the risks and rewards of revenue volatility within the Law Enforcement Projects Fund while ensuring the General Fund receives 100% reimbursement for the costs of the remaining two Officer positions in 2017 and all future years.

26. The Sheriff is also responsible for the Courthouse Security staffing and that is a separate budget outside of the General Fund. Even though the Court Security Fee was increased for 2016 from \$25 to \$50, that amount is still not enough to cover the cost of security due to the decreased level of filings/appearances subject to the fee. There are two choices to balance the budget, either to reduce the staff or increase the fee. While neither choice is desirable, the need for security becomes more apparent all the time with problems surfacing around the United States and consequently this budget recommends that the fee be increased from \$50 to \$64 as of January 1, 2017.
27. The State's Attorney was asked to reduce his salary and benefits cost by approximately \$75,000. That goal was achieved by the State's Attorney by reducing part-time Legal Secretary authorized hours from 38 hours per week to 19 hours per week and by reducing one full-time Legal Secretary B position.

28. The Public Defender has requested that (a) salary levels for attorneys should be increased and that (b) an additional upper level attorney should be hired at an annual salary and benefit cost of \$114,000. While the arguments are convincing, the financial goal of balancing the General Fund budget does not allow for these two increases. In addition, it is noted that \$50,000 was granted in the 2016 budget to allow for contracting for additional help, but that money has gone unspent. Consequently, that \$50,000 is removed from the Public Defender's budget and redirected to the overall goal of balancing the General Fund budget.
29. Court Services has requested an additional Pre-Trial Officer position at a cost of \$79,000 for salary and benefits. In making the request, Court Services points to the success of the program and the apparent (more than) offsetting savings to the County for housing prisoners with other Counties. While savings are real, the amount of savings is difficult to project. While the pre-trial program suggests that the jail population has been reduced at a savings of \$766,500 (35 inmates x \$60 per day x 365 days), the savings, when only looking at the Sheriff's budget for housing prisoners with other Counties, decreases to \$365,000. While determining whether adding a third Pre-Trial Officer would generate savings of more than the cost of the position is difficult to predict, the question becomes even harder to answer because when the expanded Jail opens in mid-2018, the County's daily costs will no longer fluctuate because most costs will then become "fixed" costs. However, we do still believe that the avoidance of medical costs, general liability costs, and a sundry of other small costs makes jail population reduction attractive. All of those savings may still be dwarfed by the long-term benefits to society and to the individual of simply not being incarcerated. With all of the above in mind, we approve the Pre-Trial Officer for a two year period effective January 9, 2017, using monies reserved for future Jail Operating costs, but not needed in 2017 or 2018. This two-year period should be adequate time to ascertain the benefits of a third Pre-Trial Officer and to try and identify a permanent funding source. The Law & Justice Committee is requested to monitor this on a quarterly basis.
30. The Facility Management Office has requested a position upgrade from Secretary B to that of Administrative Assistant at a cost of \$3,800. Given the funding concerns to balance the overall budget, this request is denied.
31. In order to document change over time, this budget item recognizes changes that impact two non-General Fund departments who have their own funding source and approval process. The Veteran's Assistance Commission is embarking on a five-year implementation plan to bring the Department Head salary in line with market conditions by bringing the top salary to \$80,000. In recognition of the increased duties of the Special Court Administrator such as the addition of Mental Health Court, the Drug Court is changing the title to Coordinator of Treatment Courts and doing a salary adjustment to \$59,000 per year as of January 1, 2017.

32. The Jail Transition Program creates a paradox in what has otherwise been a need to reduce staffing levels to balance the budget. While significant cuts are being made throughout the County, preparation for opening a new Jail in 2018 necessitates ramping up staffing to assure a timely and safe opening of the new facility.

The ramp-up of new staffing began in 2015 and will continue through the time the Jail opens. In summary, the transition will allow hiring 8 Corrections Officers (2 in 2015, 4 in 2016, and 2 as of October 1, 2017); 1 Maintenance II Worker will be added in FMO as of April 1, 2017 (one other position request was denied), and no additional staff will be added in IMO (1 was requested, but denied, though \$6,000 is reserved for 2018 for overtime costs at the point of actual cut-over of the new building). Monies for these positions will come from the Landfill Host Benefit Fee that is already in place.

33. A number of personnel changes occurred during the 2016 fiscal year that were approved, if required, by the oversight authority. Those changes are set forth below as a way to memorialize them from an historical perspective and for ease of retrieval through the years. Funding has already been provided and there is no additional impact on the General Fund.
- a. Probation Services – the addition of a part-time Drug Testing Technician at \$10 per hour (subject to increases) for approximately 7.5 hours per week at a total cost including FICA of just over \$4,000.
  - b. Probation Services – the addition of a part-time Pretrial/Drug/DUI Court Secretary for 27.5 hours per week at \$14 per hour (subject to increases) at a total cost, with benefits, of just over \$25,000. The costs of this position are being split evenly between Probation Services and Drug Court.
  - c. Community Action – the addition of a full-time Juvenile Justice Coordinator at a salary range of \$17.07 - \$26.64 (subject to increases) with full benefits.
  - d. Community Action – the upgrade in the job classification for the two Family Support Specialist positions from a CT8 to a CT7A and an increase in weekly hours from 37.5 to 40.0 hours.
  - e. Drug Court – the addition of a part-time Peer Mentor Support position at \$13 per hour (subject to increases) at an average of 18 hours per week for a total cost including FICA of around \$14,000.
  - f. Drug Court – the addition of a part-time House Manager for the Sober Living Home at \$13.50 per hour (subject to increases) at an average of 2 hours per day for a total cost including FICA of around \$8,500.
  - g. Mental Health Court – the addition of a full-time Counselor at \$25.10 per hour (subject to increases) for a total cost of about \$92,000 with full benefits.

- h. Mental Health Court – the addition of a full-time Probation Officer at \$21.21 per hour (subject to increases) for a total cost of about \$78,500 with full benefits.
- i. Mental Health Court – the addition of a part-time Secretary at \$13 per hour (subject to change) at an average of 22 hours per week for a total cost, with benefits, of about \$19,000.

### Operating Issues

- 34. 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 2017, the Asset Replacement Fund continues with about \$707,000 placed into this fund to cover such items as police cars, computer network equipment, software, and police communication equipment, with purchases of \$835,000 for 2017.
- 35. 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 five fee categories including Food Sanitation, Potable Water, Sewage, Clinic Services, and Vital Records. These increases are approved and are expected to generate almost \$24,000 in additional revenues.
- 36. Reductions are being made to various requests as reflected on the summary fund schedules including reducing Election costs by \$75,000 to better mirror expenses from the previous similar local election cycle in 2015; eliminating \$6,000 for a used vehicle for IMO as the staffing reduction in the Planning Department should either free up a vehicle for IMO or allow for one to be shared; transferring almost \$11,000 in mapping software and maintenance for the Assessments Office to the GIS Development Fund; reducing capital outlay to zero (from \$11,000) for the County Clerk and Election offices; moving \$14,000 in phone and data charges from IMO to Probation Services and further reducing IMO phone and data charges by an additional \$20,000; transferring \$13,000 of audit costs to the Nursing Home to reflect their share of that cost; and reducing FMO costs for copier leases, utilities, commercial services, and stock paper by a total of \$74,000.

37. The County currently has sales tax sharing agreements with the City of DeKalb to share revenues generated by the former “County Farm & Home” properties. This money pays for bond debt costs for the Courthouse Expansion and certain fixed costs for the City, but the revenues exceed the amount of money for existing obligations. Starting in 2017, the revenues which exceed obligations will be placed in the General Fund and that amount is estimated to be \$443,000.
38. The Landfill Host Benefit Fee is now fully effective and the maximum allowed per year tons is anticipated for both 2016 and 2017. At the maximum volumes, the County expects to receive in excess of \$2.3 million each year. For 2017, the allocation of fees collected over that two-year period will include: about \$203,000 will go towards the County’s Solid Waste Program for education and special recycling collections and projects; almost \$102,000 will go to the Forest Preserve District for land and water conservation efforts as well as environmental education; about \$607,000 will be used for staff transition costs to prepare for the new Jail space; almost \$473,000 will be paid out in internal loan interest payments; and \$2,205,000 will be transferred to the 2017 Alternate Revenue Bonds Fund to pay for 2017 bond interest costs and to set aside funds to abate the 2017 tax levy that will be in place once the bonds are issued for the Jail Expansion Project.
39. As a method to help balance the General Fund, this budget recommends increasing the GIS Fee from \$13 to \$24, generating \$130,000 per year. This increase is supported by the independent Fee Study conducted in 2015 by the firm Fiscal Choice Consulting, LLC.
40. Likewise, fee increases in the Sheriff’s Office are recommended as well for balancing the budget. Fees to be increased include Taking Bond on Process going from \$15 to \$30, generating \$7,000; Civil Process Fee going from \$37 to \$56, generating \$38,000; Body Attachment Fee going from \$50 to \$124, generating \$7,000; Evictions Fee going from \$175 to \$184, generating \$2,000; and Replevin/Mechanic’s Lien going from \$350 to \$600, generating a nominal amount on an annual basis. This increase is supported by the independent Fee Study conducted in 2015 by the firm Fiscal Choice Consulting, LLC.
41. Currently the tower rent from two cell phone companies are deposited in two different places, one for \$39,000 (which increases to \$45,000 in 2017) goes to the General Fund and the other one for almost \$30,000 goes to the Asset Replacement Fund to either refurbish the existing tower and/or to save for the eventual replacement of the tower. With adequate monies now set aside in the Asset Replacement Fund, that annual rental fee will be redirected to the General Fund.

42. Membership in “Metro Counties”, an organization which provides legislative lobbying among other services on behalf of the largest counties in Illinois, is discontinued starting in 2017 at a savings of \$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, but the County Board decided to continue membership for two years on a “see as we go” basis. With other lower cost alternatives for legislative initiatives, 2017 seems like the appropriate time to end this membership.
43. The Sheriff’s 2017 budget for housing inmates in other counties will remain the same as in 2016 at \$800,000. While it is recognized that the Pre-Trial Program run by Court Services is reducing inmate housing costs, the \$800,000 amount will be needed in 2018 for increased Jail operating costs when the new Jail opens. In the interim, the difference between the \$800,000 budget cost and the actual lower cost will fund a third Pre-Trial Officer for a two-year period in 2017 and 2018.
44. In the 2016 Budget, an arrangement was worked out between Court Services and the Community Mental Health Board for covering the cost of residential placements for juveniles. That concept is being expanded in 2017 so that the first \$75,000 of placement cost will be paid by Court Services, as well as any costs that exceed \$200,000. The Mental Health Board will be responsible for costs between \$75,000 and \$200,000. To help the Mental Health Board cover those costs, the tax levies, within the tax cap parameters, in both 2016 and 2017, have been maximized.
45. 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 for 2016, to be collected in 2017, is set at an amount that is expected to cover 95% of budgeted expenditures. Should claims for the year rise above that level, there are adequate reserves in the fund to cover larger claims.

Boards & Agency Funding

46. The Health Department will receive \$385,000 (the same as in FY 2016) to offset IMRF and FICA charges for their employees. This amount is based on the 11.0% department charge for IMRF and 7.65% for FICA. The County expects to spend \$173,000 for maintenance and utility costs of the Health Department and Multi-Purpose Room, the same as in 2016. 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 2017, save for the vehicle replacement program cost of \$7,000, and also that program did not need a subsidy in 2016.
47. Funding is provided in FY 2017 for several entities: (a) Economic Development Corporation is approved at the requested \$45,000 (same as in 2016), though \$5,000 of this will now come from the Opportunity Fund; (b) Court Appointed Special Advocates (CASA) is approved at the requested \$40,000 (same as in 2016); (c) Ag Extension is approved at \$31,000 (down from \$32,000 in 2016); (d) Soil & Water Conservation District is approved at \$27,000 (same as in 2016); (e) the Joiner History Room is approved at \$9,000 (down from \$10,000 in 2016); (f) the Convention & Visitors Bureau is approved at \$15,000 (same as in 2016) but the entire amount will now come from the Opportunity Fund; (g) the Local Emergency Planning Committee is approved for \$2,000 which is an increase from the 2016 amount of \$1,600 in order to leverage additional State dollars; and (h) Community Action is granted \$7,000 (same as 2016) for their administrative fee for managing the Senior Services grants.

Debt Service - Bonds

48. In 2005, the debt on the Health Facility Building was refinanced and in early 2016 the bonds were paid off several months early through a call provision which saved about \$22,000 in interest costs. The annual \$1,000,000 debt service payment had been prorated between the Rehab & Nursing Center which paid 75% (\$750,000) of the total, and a special property tax levy which paid 25% (\$250,000) of the total and represented that part of the facility used by Public Health and the Multi-Purpose Room.



49. 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 \$1,321,000 in 2017. 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, 6.8% in 2016, and 2017 is expected to be a reduction of 6.9% (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.
  
50. The County does not plan to sell bonds until 2017 (some may be delayed until 2018) to pay for the Jail Expansion project which broke ground in the Spring of 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 up to \$36,000,000 to cover “all-in” 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 and sales tax on the County Farm property. 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 Host Benefit Fee revenue stream is tied to a cost-of-living formula. The addition of the 2017 Alternate Revenue Bonds Fund to the FY 2017 budget increases both total revenues and total expenses by \$33,000,000 in order to record the bond sale proceeds and subsequent transfer of the net proceeds, after paying bond issuance costs, to the Jail Expansion Fund.

Capital & Special Projects

51. As mentioned above, the Jail Expansion project began construction in the Spring of 2016. A combination of cash, internal loans, and the sale of alternate revenue bonds are financing the project. The completed building is expected to open in mid-2018, with the primary construction phase lasting 20 months. The 2016 budget reflected a large increase in total County-wide expenses over 2015 because of this construction project. Expenses in 2017 will be even higher, currently estimated at \$23,000,000, as the majority of construction will take place in that year. Total “all-in” project costs are estimated at \$36,000,000.
52. While the Jail project was expected to include a half basement on the east end, a bid alternate was issued to determine what the cost would be to complete the west half (about 12,000 square feet). Because the bids were favorable, the construction contracts issued by the Public Building Commission, who is overseeing this project, included the full basement. This will be important space for the County as it will provide for long-term storage of County equipment and records, and it facilitated various mechanical rooms for the building and allowed a traditional type of elevator to be used. Once all pricing is known and the bond debt is issued, this budget renews the commitment made in the 2016 budget to help cover the cost of the full basement by providing a \$250,000 appropriation from the “County Farm Fund” and another \$250,000 from the Opportunity Fund.
53. Another need that became apparent with the Jail Expansion project moving forward was the need for parking spaces. In the space where the Jail is being constructed, 60 permanent spaces are lost and an additional 40 spaces are being temporarily lost during the construction period. Constructed on existing County land along State Street, a new parking lot was added in late fall of 2015 with finishing touches being made in 2016 and the final layer of blacktop will be put down in 2017 or 2018 after the Jail construction is completed. An appropriation of \$100,000 was made in 2016 from the Opportunity Fund, to be used along with \$250,000 that was set aside from the 2010 Bond Issue for that purpose. The appropriation from 2016 is being carried forward into 2017 (perhaps to 2018) when it is anticipated that the cash money will be needed.
54. Like the recent past years, no additional funding allocation is made to the Special Projects Fund and only minimal capital projects are approved for 2017. Projects that are approved include the Sheriff’s high-band repeater system for the Squad cars (\$40,000 in 2017 and \$62,000 in 2018), security camera recorder system for parking lots and key office areas (\$15,000), continuation of the County’s participation with connector bike paths being constructed by municipalities (\$20,000), and miscellaneous items that include network infrastructure, energy use reduction, and contingencies (\$25,000). The total budget for these items is \$100,000.

55. Planned uses for the Opportunity Fund in 2017 include two items rolled-over from 2016 which are (a) the build-out of the Jail Expansion basement for long-term storage needs for \$250,000 (see Item #52), and (b) the Sycamore Campus parking lot for \$100,000 (see Item #53). Economic Development items will consume most of the rest of the Opportunity Fund uses for 2017: (c) \$50,000 to pay the salary of the Economic Development Coordinator; (d) \$5,000 of the County's \$45,000 annual contribution to the DeKalb County Economic Development Corporation of which the County is a charter member; (e) \$15,000 for a contribution to the DeKalb Area Convention & Visitors Bureau; (f) \$51,000 for the second year (July 1, 2017 through June 30, 2018) of a three-year trial program for implementing a Business Incubator Program that is hoped to eventually be self-sustaining; and (g) \$35,000 to seek Community Economic Development (CEDs) certification which may help in grant opportunities for the County and the communities within the County. This initiative anticipates our Planning Director and Economic Development Coordinator will take lead roles in working with NIU's Center for Governmental Studies (previous work on the Economic Summit should provide a good basis for this certification process), the DeKalb County Economic Development Corporation, and the DeKalb County Community Foundation (utilizing their economic development grant program of \$20,000 to help offset costs). The total budget for the Opportunity Fund is \$506,000.
56. There are four Renewal & Replacement Funds in place for various sites and buildings. Several projects were requested and approved for 2017. The major items included are \$22,000 for the Public Safety Building for HVAC impacts of the Jail Expansion and \$50,000 for HVAC work at the Community Outreach Building to resolve humidity issues following a successful experiment with the Veteran's Assistance Office. The other projects are smaller in nature including carpet (\$20,000) in the Legislative Center (Court Services) and the Administration Building (County Clerk), security items including parking lot cameras (\$23,000), energy efficiency measures (\$10,000), general painting (\$25,000), concrete work (\$40,000), client and guest chairs (\$12,000) at the Health Department, and landscaping (\$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 \$250,000 including contingencies of \$28,000.
57. Each year the Highway Department presents five-year plans for both their Equipment Replacement needs and their Transportation Improvement Program. For 2017, the purchase of seven major equipment items costing just over \$700,000 has been requested and accepted as part of the Highway budget. Five projects are included in the Transportation Improvement Plan at an estimated cost of \$7,200,000. 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 of \$100,000 beginning in 2015 to build up a "Renewal & Replacement Fund" for capital needs for the Highway's buildings and grounds. The annual set aside amount will continue at \$100,000 for 2017.

58. The Sheriff has requested \$150,000 to build a 5,760 square foot cold storage building, most likely on the Highway Department grounds in DeKalb to provide space for squad cars not yet deployed and for large pieces of evidence. In the past, FMO has expressed a desire for cold storage space and often such space is needed for various County departments for excess equipment and supplies. This budget allocates up to \$250,000 for such space from the County Farm Fund and asks that the County Highway Committee oversees this project and that both short and long-term needs of various County departments are considered in this process. The cost of the project may expand if interested departments can provide their own additional funds. The County Farm Fund also includes \$35,000 for marketing County-owned land on the former County Farm property to maximize sales tax revenue from the special “tax sharing agreement” with the City of DeKalb (see Item #49) before it expires in 2033. These two items, combined with the build-out of the Jail Expansion basement for long-term storage needs for \$250,000 (see Item #52), total \$535,000 for the County Farm Fund budget for 2017.

#### Alternatives & Appeal Process

59. 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 reserves and that the operating revenues needed to meet or exceed operating expenses. If the County Board wants to fund any of the denied funding requests, two options exist: (a) re-prioritize recommended funding levels and drop a funded request replacing it with a denied request, and/or (b) utilize fund balance reserves thereby delaying for at least one more year accomplishing the goal of a balanced budget.
60. 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 28, 2016. 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 2, 2016 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 2017 BUDGET -

PROPERTY TAX LEVIES

(A)	(B)	(C)	(D)	2017 Budget Based on Column E	
				(E)	(F)
	Actual	Actual	Actual	Budget	Budget
1. Assessment Year	2013	2014	2015	2016	2016
2. Collection Year	2014	2015	2016	2017	2017
<b>FUNDS:</b>					
3. General	11,754,877	12,425,039	12,711,419	13,189,000	13,277,000
4. Retirement (FICA)	99,964	99,849	99,607	100,000	100,000
5. Retirement (IMRF)	99,964	99,849	99,607	100,000	100,000
6. Tort & Liability	888,802	680,127	596,076	600,000	600,000
7. PBC Lease	174,895	174,948	173,964	175,000	175,000
8. Highway	1,724,947	1,679,976	1,718,225	1,668,000	1,668,000
9. Aid to Bridges	849,956	839,988	859,200	834,000	834,000
10. Federal Hwy Match	849,956	839,988	859,200	834,000	834,000
11. Health	399,858	389,904	397,558	385,000	385,000
12. Senior Services	429,899	419,909	427,336	414,000	414,000
13. Veterans Assistance	514,842	504,840	516,669	501,000	501,000
14. Nursing Home	0	0	0	0	0
15. County Tax Cap Totals	17,787,959	18,154,417	18,458,863	18,800,000	18,888,000
16. Mental Health (Separate Tax Cap)	2,345,623	2,375,021	2,414,954	2,459,000	2,471,000
17. PBC Bonds - Not Capped	606,174	631,304	656,677	0	0
18. ** TOTAL TAX LEVY	20,739,757	21,160,742	21,530,493	21,259,000	21,359,000
19. Capped Dollar Change	383,051	366,457	304,446	341,137	429,137
20. Capped Percent Change	2.2%	2.1%	1.7%	1.8%	2.3%
21. Total Dollar Change	2,753,922	420,985	369,751	(271,493)	(171,493)
22. Total Percent Change	15.3%	2.0%	1.7%	-1.3%	-0.8%
23. Equalized Assessment ('000)	1,726,500	1,695,233	1,741,386	1,869,431	1,969,431
24. Percent Change from prior year	-7.3%	-1.8%	2.7%	7.4%	13.1%
25. Property Tax Rate	1.20126	1.24825	1.23640	1.13719	1.08453
26. Market Value of \$200,000 Home since 2013	200,000	196,380	201,722	216,548	228,147
27. County Tax on this Home	728.76	742.21	757.18	752.62	759.70
28. Average Assessed Value of Cropland Acre	360	395	410	430	430
29. County Tax per Cropland Acre	4.32	4.94	5.07	4.89	4.67

FY 2017 ADOPTED BUDGET

ALL FUNDS

Fund #	Fund Name	Property Taxes	Other Revenues	Transfers Received	Total Received	Salaries & Benefits	Capital	Commodities & Services	Transfers Paid Out	FY2017
										Total Expenses
1111	General Fund	13,389,000	14,811,800	1,208,600	29,409,400	23,405,000	140,300	4,888,100	976,000	29,409,400
1211	Retirement	0	57,000	0	57,000	0	0	56,000	0	56,000
1212	Tort & Liability	600,000	99,400	78,600	778,000	0	0	815,000	0	815,000
1213	PBC Lease	175,000	94,000	0	269,000	0	175,000	92,500	0	267,500
1214	Micrographics	0	184,000	0	184,000	110,000	10,000	85,500	24,800	230,300
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	14,500	0	14,500
1222	Law Library	0	65,000	14,000	79,000	0	0	79,800	0	79,800
1223	Court Automation	0	251,500	0	251,500	293,000	88,000	97,000	5,000	483,000
1224	Child Support	0	14,700	0	14,700	71,000	0	7,200	0	78,200
1225	Probation Services	0	196,000	0	196,000	17,000	26,500	150,600	50,500	244,600
1226	Document Storage	0	200,000	0	200,000	146,000	0	129,000	0	275,000
1227	Tax Sale Automation	0	30,400	0	30,400	35,900	3,000	6,500	0	45,400
1228	GIS - Development	0	8,000	0	8,000	0	0	21,000	0	21,000
1229	Court Security	0	573,000	0	573,000	467,000	12,800	0	18,100	497,900
1231	Highway	1,668,000	681,000	400,000	2,749,000	1,541,000	1,379,700	827,600	106,000	3,854,300
1232	Engineering	0	70,800	136,000	206,800	264,000	0	59,800	0	323,800
1233	Aid to Bridges	834,200	138,000	0	972,200	125,000	945,000	250,000	32,500	1,352,500
1234	County Motor Fuel	0	1,499,000	0	1,499,000	598,000	1,592,600	500,000	400,000	3,090,600
1235	Federal Highway Matching	834,200	3,000	0	837,200	0	1,324,400	0	103,500	1,427,900
1236	R & R Highway Facilities	0	0	100,000	100,000	0	75,000	0	0	75,000
1241	Public Health	385,000	2,574,000	405,000	3,364,000	3,082,200	3,000	508,500	59,000	3,652,700
1242	Community Mental Health	2,455,000	7,100	0	2,462,100	227,300	1,000	2,120,100	238,700	2,587,100
1243	Community Action	0	373,000	39,200	412,200	323,000	3,900	79,800	5,500	412,200
1244	Comm Action - Revolving Loans	0	5,200	0	5,200	0	0	0	0	0
1245	Senior Services	414,000	300	0	414,300	0	0	407,000	7,000	414,000
1246	Veterans' Assistance	500,000	0	0	500,000	310,500	3,500	177,600	7,500	499,100
1247	Solid Waste Program	0	25,400	203,400	228,800	92,000	0	114,800	18,000	224,800
1248	Landfill Host Benefit	0	2,324,000	0	2,324,000	0	472,500	101,700	3,015,500	3,589,700
1471	Special Projects	0	1,000	0	1,000	0	100,000	0	0	100,000
1472	County Farm Land Sale	0	1,000	0	1,000	0	250,000	35,000	250,000	535,000
1475	Opportunity Fund	0	40,000	0	40,000	0	100,000	106,000	300,000	506,000
1476	Asset Replacement	0	32,000	675,000	707,000	0	835,000	0	0	835,000
1478	DATA Fiber Optic Network	0	336,000	0	336,000	0	11,000	184,000	13,500	208,500
1483	Transportation Grant	0	1,098,000	0	1,098,000	27,700	0	1,069,500	200	1,097,400
1485	Jail Expansion	0	1,000	32,750,000	32,751,000	0	21,300,000	1,700,000	0	23,000,000
1501	Build America Bonds 2010	0	925,000	0	925,000	0	924,000	1,000	0	925,000
1505	Recovery Zone Bonds 2010	0	312,000	0	312,000	0	311,000	1,000	0	312,000
1506	Alternate Revenue Bonds 2017	0	33,002,000	2,205,000	35,207,000	0	702,000	750,000	32,250,000	33,702,000
2501	Rehab & Nursing Center	0	14,909,600	0	14,909,600	9,067,900	287,000	5,058,100	207,900	14,620,900
2601	Medical Insurance	0	6,740,000	0	6,740,000	0	0	6,440,000	0	6,440,000
3774	History Room	0	2,000	9,000	11,000	8,100	2,000	3,000	0	13,100
3775	Children's Waiting Room	0	30,000	0	30,000	0	0	24,000	0	24,000
3776-A	Drug Court	0	133,000	66,500	199,500	179,000	500	42,900	0	222,400
3776-B	Sober Living Home	0	18,000	0	18,000	7,700	0	8,700	2,500	18,900
3776-C	Mental Health Court	0	94,100	0	94,100	145,000	100	8,800	0	153,900
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	248,000	0	248,000	0	14,900	55,500	198,600	269,000
** Total Budget **		21,254,400	82,286,600	38,290,300	141,831,300	40,543,300	31,093,700	27,085,700	38,290,300	137,013,000

FY 2017 ADOPTED BUDGET

GENERAL FUND DEPARTMENTAL BUDGETS

Dept #	Department Name	Property Taxes	Other Revenues	Transfers Received	Total Received	Salaries & Benefits	Capital	Commodities & Services	Transfers Paid Out	FY2017
										Total Expenses
1110	Administration	0	0	54,800	54,800	534,000	0	48,300	2,700	585,000
1210	Finance	0	0	10,000	10,000	502,000	0	48,800	17,800	568,600
1290	Non-Departmental Services	13,389,000	8,253,800	65,000	21,707,800	0	4,000	320,000	421,200	745,200
1310	Information Management	0	340,300	75,000	415,300	911,000	3,300	108,600	151,500	1,174,400
1410	Supervisor of Assessments	0	46,000	0	46,000	446,000	0	42,100	2,800	490,900
1510	County Clerk	0	650,000	0	650,000	471,000	0	38,000	0	509,000
1530	Elections	0	10,000	0	10,000	136,000	0	335,000	0	471,000
1710	Planning	0	59,400	0	59,400	408,000	0	27,000	7,500	442,500
1810	Regional Office of Education	0	112,000	0	112,000	179,000	0	30,100	8,000	217,100
1910	Treasurer	0	120,600	0	120,600	289,000	0	32,800	0	321,800
2210	Judiciary	0	61,000	0	61,000	528,000	5,000	97,400	2,900	633,300
2220	Jury Commission	0	0	0	0	48,000	0	103,100	0	151,100
2310	Circuit Clerk	0	1,630,000	0	1,630,000	1,152,000	0	84,300	0	1,236,300
2410	Coroner	0	17,000	0	17,000	170,000	0	83,700	7,000	260,700
2510	ESDA	0	32,000	0	32,000	109,000	500	38,700	1,600	149,800
2540	Local Emergency Plan Comm	0	8,000	0	8,000	10,000	0	0	0	10,000
2610	Sheriff	0	1,001,000	182,600	1,183,600	5,855,000	4,000	370,900	281,000	6,510,900
2620	Sheriff's Merit Commission	0	4,000	0	4,000	5,000	0	21,800	0	26,800
2630	Sheriff's Auxiliary	0	0	0	0	0	0	8,000	0	8,000
2670	Sheriff's Communications	0	1,276,000	1,200	1,277,200	2,835,000	0	150,500	38,000	3,023,500
2680	Sheriff's Corrections	0	123,000	642,900	765,900	3,860,000	0	1,373,600	8,000	5,241,600
2710	State's Attorney	0	294,000	0	294,000	1,755,000	0	99,600	0	1,854,600
2810	Public Defender	0	100,000	0	100,000	979,000	0	65,600	4,000	1,048,600
2910	Court Services	0	515,500	130,000	645,500	1,472,000	0	322,100	0	1,794,100
4810	Facilities Management	0	80,200	47,100	127,300	731,000	73,500	785,400	22,000	1,611,900
4910	Comm Outreach Building	0	78,000	0	78,000	20,000	50,000	79,700	0	149,700
4920	Public Health Facility	0	0	0	0	0	0	173,000	0	173,000
4999	Utilization of Fund Balance	0	0	0	0	0	0	0	0	0
** Total General Fund **		13,389,000	14,811,800	1,208,600	29,409,400	23,405,000	140,300	4,888,100	976,000	29,409,400

**DEKALB COUNTY GOVERNMENT  
FY 2017 BUDGET  
HEALTH DEPARTMENT FEE INCREASES**

Program	2016 Fees	2017 Adopted Fee Increases	Estimated Revenue Generated
<b>ANIMAL CONTROL (Line Item 3531)</b>			
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		
<b>FOOD SANITATION (Line Item 3543)</b>			
Class A Food Establishment	775.00	790.00	\$11,700
Class B Food Establishment (catering)	565.00	575.00	
Class B Food Establishment (no catering)	465.00	475.00	
Class C Food Establishment	400.00		
Class D Food Establishment	190.00	200.00	
Bed & Breakfast Establishment		150.00	
<i>•Food Pantries are exempt from fee</i>			
Class E Food Establishment			
1 day	55.00		
2-4 days	115.00		
5+ days	150.00	160.00	
<i>•Application must be received 7 days prior to the event to avoid late fee</i>			
<i>•Not-for-profit, Non-PHF, Sampling Only - 50% for Class E</i>			
<i>•Restaurant Late Fee - 50% of cost of license</i>			
Vending Machine Permit	25.00	25.00	
Mobile/Seasonal with Food Preparation	260.00	280.00	
Mobile/Seasonal without Food Preparation	180.00		
Plan Review - New Restaurant	450.00	475.00	
Plan Review - Established	250.00	275.00	
Non-Compliance Fee	75.00	100.00	
Cottage Food Registration Fee	25.00		
<b>POTABLE WATER (Line Item 3542)</b>			
Water Well Permit* / Inspection / Sample	295.00		\$900
<i>•\$100 well permit fee - State Statute</i>			
Water Well Sealing Permit	80.00	90.00	
Water Sample with Collection	75.00		
Geothermal Well (up to 10 holes)	100.00		
<i>•\$10 each additional hole</i>			
Non-Community Water Sample (Nitrate)		25.00	
<b>SEWAGE (Line Item 3541)</b>			
Septic Installer/Pumper License	170.00	100.00	\$900
Septic Permit - Contractor Installed	390.00		
Septic Permit - Homeowner Installed		490.00	
<b>REAL ESTATE INSPECTIONS (3551 and 3552)</b>			
Well Inspection and One (1) Water Test Sample	175.00		\$4,700
Additional Water Sample Test at time of Scheduled Inspection	40.00		
Septic Inspection	165.00		
<b>CLINIC SERVICES</b>			\$6,400
Medicaid, Medicare, health Insurance and self-pay for immunizations, TB, maternal and child clinical services, and drug testing	Internal - Variable		
<b>VITAL RECORDS</b>			
Birth Certificate - First Copy	16.00		\$4,700
Birth Certificate - Each Additional Copy	7.00	8.00	
Death Certificate - First Copy	21.00		
Death Certificate - Each Additional Copy	16.00	17.00	
<b>TOTAL</b>			<b>\$23,700</b>



DEKALB COUNTY GOVERNMENT  
- FY 2017 BUDGET -  
FIVE YEAR PLAN FOR ASSET REPLACEMENT

Department (#1476-5530)				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Adopted FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021
<b>Revenues</b>								
R-7301 Sheriff's Vehicles	0	240,000	240,000	245,000	250,000	260,000	273,000	288,000
R-7302 Coroner's Vehicle	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
R-7303 Planning's Vehicles	6,000	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	7,000	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	181,000	158,000	157,000	145,000	165,000	180,000	220,000	220,000
R-7335 ROE - Network Infrastructure	5,000	4,300	7,000	5,000	5,000	5,000	5,000	5,000
R-7337 Computers, Wireless, Security	62,500	55,700	55,000	56,000	65,000	67,000	67,000	67,000
R-7338 Facility Management Equipment	18,000	18,000	18,000	19,000	20,000	22,000	24,000	26,000
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	15,000	17,000	15,000	15,000	15,000	20,000	25,000	25,000
<b>A - 1 Total General Fund Contributions</b>	<b>341,500</b>	<b>553,000</b>	<b>552,000</b>	<b>545,000</b>	<b>580,000</b>	<b>614,000</b>	<b>674,000</b>	<b>696,000</b>
R-4520 State's Attorney Technology Fee	9,750	10,816	10,000	10,000	10,000	10,000	10,000	10,000
R-4539 Communication Tower	22,000	25,600	26,000	0	0	0	0	0
R-5047 Vehicle Acquisition Fee (to D-7301)	12,529	15,749	12,000	12,000	12,000	12,000	12,000	12,000
R-5501 Interest (to D-7415 & D-7856)	12,290	13,226	10,000	10,000	12,000	12,000	15,000	15,000
R-5511 Sale of Capital Assets (to D-7301)	40,418	0	0	0	0	0	0	0
R-5899 Miscellaneous (to D-7899)	836	108	0	0	0	0	0	0
R-5905 Contr Fr: Veteran's (to D-7335 - Network)	4,000	3,000	4,000	3,500	4,000	4,000	4,000	4,000
R-5905 Contr Fr: Veteran's (to D-7337 - Computers)	0	4,000	4,000	4,000	4,000	4,000	4,000	4,000
R-5921 Contr Fr: Highway (to D-7335) - Network	7,000	7,500	6,000	6,000	6,000	6,000	7,000	8,000
R-5931 Contr Fr: Health (to D-7335 - Network)	25,000	31,000	32,000	30,000	32,000	33,000	34,000	35,000
R-5931 Contr Fr: Health (to D-7337 - Computers)	14,000	19,000	16,000	19,000	20,000	21,000	22,000	23,000
R-5932 Contr Fr: Mental Health (to D-7335)	1,000	1,200	1,500	1,500	2,000	2,000	2,000	2,000
R-5933 Contr Fr: Comm Action (to D-7335)	4,000	3,000	2,500	3,000	3,000	3,000	4,000	4,000
R-5941 Contr Fr: Nursing Home (to D-7335)	73,000	72,000	60,000	56,000	60,000	60,000	65,000	65,000
R-5953 Contr Fr: Probation Services (to D-7337)	7,000	7,000	7,000	7,000	7,000	7,000	8,000	8,000
<b>A - 2 Total All Revenue</b>	<b>574,323</b>	<b>766,199</b>	<b>743,000</b>	<b>707,000</b>	<b>752,000</b>	<b>788,000</b>	<b>861,000</b>	<b>886,000</b>
<b>Expenses</b>								
E-7301 Sheriff's Vehicles	271,933	62,351	500,000	100,000	600,000	0	125,000	1,200,000
E-7302 Coroner's Vehicle	0	0	0	0	50,000	0	0	0
E-7303 Planning's Vehicles	20,942	0	0	0	0	27,000	0	30,000
E-7304 Co. Administrator's Vehicle	0	0	0	0	0	0	0	0
E-7305 Animal Control Vehicles	179	0	0	0	27,000	29,000	0	0
E-7332 Sheriff's Information System	9,012	0	0	10,000	10,000	25,000	10,000	10,000
E-7335 Network Infrastructure	186,780	225,563	200,000	365,000	345,000	350,000	185,000	335,000
E-7337 Computers (Desktop Systems)	74,584	45,909	73,000	85,000	75,000	110,000	105,000	75,000
E-7338 Facility Management Equipment	0	13,484	60,000	50,000	28,000	54,000	2,000	0
E-7342 Financial System	0	16,160	25,000	25,000	125,000	0	0	0
E-7355 Communication Tower	0	0	0	0	0	0	0	0
E-7360 Sheriff's Communication Center	0	38,066	50,000	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	40,000	0	40,000	0	0	0
E-7899 Miscellaneous Projects / Transfers In	0	0	0	0	0	0	0	0
E-7899 Miscellaneous Projects / Transfers Out	0	0	0	0	0	0	0	0
<b>B Total Expenditures</b>	<b>563,430</b>	<b>401,533</b>	<b>948,000</b>	<b>835,000</b>	<b>1,328,000</b>	<b>615,000</b>	<b>430,000</b>	<b>1,653,000</b>
<b>C Ending Balance</b>	<b>4,194,078</b>	<b>4,558,744</b>	<b>4,353,744</b>	<b>4,225,744</b>	<b>3,649,744</b>	<b>3,822,744</b>	<b>4,253,744</b>	<b>3,486,744</b>
<b>Designated Reserves at December 31st</b>								
D-7301 Sheriff's Vehicles	1,058,010	1,251,408	1,003,408	1,160,408	822,408	1,094,408	1,254,408	354,408
D-7302 Coroner's Vehicle	22,225	29,225	36,225	43,225	225	7,225	14,225	21,225
D-7303 Planning's Vehicles	16,187	22,187	28,187	34,187	40,187	19,187	25,187	1,187
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	26,667	33,667	40,667	47,667	27,667	5,667	12,667	19,667
D-7332 Sheriff's Information System	201,427	226,427	251,427	266,427	281,427	281,427	296,427	316,427
D-7335 Network Infrastructure	1,030,786	1,085,223	1,155,223	1,040,223	972,223	915,223	1,071,223	1,079,223
D-7337 Computers (Desktop Systems)	140,191	190,798	209,798	220,798	251,798	250,798	256,798	293,798
D-7338 Facility Management Equipment	142,862	147,378	105,378	74,378	66,378	34,378	56,378	82,378
D-7342 Financial System	152,658	151,498	141,498	131,498	131,498	36,498	51,498	66,498
D-7355 Communication Tower	178,000	203,600	229,600	229,600	229,600	229,600	229,600	229,600
D-7360 Sheriff's Communication Center	955,302	934,236	899,236	714,236	704,236	704,236	729,236	754,236
D-7415 Cemetery Restoration	14,771	16,093	17,093	18,093	16,293	17,493	15,993	14,493
D-7856 Bike Path Resurfacing	103,423	112,681	79,681	86,681	55,081	63,481	73,981	84,481
D-7899 Miscellaneous Projects / Transfers	122,169	124,923	126,923	128,923	131,323	133,723	136,723	139,723
<b>D Total Designated Items</b>	<b>4,194,078</b>	<b>4,558,744</b>	<b>4,353,744</b>	<b>4,225,744</b>	<b>3,649,744</b>	<b>3,822,744</b>	<b>4,253,744</b>	<b>3,486,744</b>

DEKALB COUNTY GOVERNMENT  
- FY 2017 BUDGET -  
FIVE YEAR PLAN FOR SPECIAL PROJECTS

Department (#1471-5240)				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Adopted FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021
<b>A Beginning Balance 12-01</b>	<b>\$621,655</b>	<b>\$490,340</b>	<b>\$436,490</b>	<b>\$384,990</b>	<b>\$285,990</b>	<b>\$148,990</b>	<b>\$46,990</b>	<b>\$24,990</b>
<b>Receipts:</b>								
B Contr. from General Fund	0	0	0	0	0	0	0	0
C State Grant	0	304	0	0	0	0	0	0
D Donations	6,755	0	0	0	0	0	0	0
E Reimbursements / Landfill Expansion	0	0	0	0	0	0	0	0
F Interest	1,741	1,386	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
<b>I Total Revenue</b>	<b>8,496</b>	<b>1,690</b>	<b>1,500</b>	<b>1,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>J Total Available</b>	<b>630,151</b>	<b>492,030</b>	<b>437,990</b>	<b>385,990</b>	<b>288,990</b>	<b>151,990</b>	<b>49,990</b>	<b>27,990</b>
<b>Intended Uses:</b>								
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	9,696	0	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	0	0	15,000	20,000	20,000	15,000	15,000	15,000
7321 Comprehensive Plan Update	0	0	0	0	0	0	0	0
7323 Salary Study	0	0	0	0	20,000	80,000	0	0
7324 Waste Study / Landfill Expansion	0	0	0	0	0	0	0	0
7325 Hazard Mitigation	2,640	2,805	3,000	0	0	0	0	0
7326 Fee/Ind Cost/Best Pract Study	0	15,600	0	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	10,000	0	0	0	0	0
7334 Databases	6,400	0	0	0	0	0	0	0
7335 Network & Web Infrastructure	0	0	0	10,000	10,000	10,000	10,000	10,000
7336 Signage	0	0	0	0	0	0	0	0
7375 Digital Patroller / Digital Recording	18,537	0	0	0	0	0	0	0
7377 Squad High Band Repeaters	16,268	0	0	40,000	62,000	0	0	0
7401 Security Systems	0	12,135	20,000	15,000	15,000	0	0	0
7406 Energy Reduction Program	0	0	5,000	10,000	10,000	0	0	0
7414 Broadband Network	50,000	25,000	0	0	0	0	0	0
7415 Cemetery Restoration	6,270	0	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	30,000	0	0	5,000	3,000	0	0	0
<b>K Total Expenditures</b>	<b>139,811</b>	<b>55,540</b>	<b>53,000</b>	<b>100,000</b>	<b>140,000</b>	<b>105,000</b>	<b>25,000</b>	<b>25,000</b>
<b>L Ending Balance</b>	<b>490,340</b>	<b>436,490</b>	<b>384,990</b>	<b>285,990</b>	<b>148,990</b>	<b>46,990</b>	<b>24,990</b>	<b>2,990</b>

DEKALB COUNTY GOVERNMENT

- FY 2017 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN  
FOR SYCAMORE CAMPUS

Department (#8400-7410)				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Adopted FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021
<b>A. Beginning Balance 12-01</b>	<b>\$1,085,161</b>	<b>\$1,199,777</b>	<b>\$1,035,203</b>	<b>\$1,116,317</b>	<b>\$1,272,317</b>	<b>\$1,375,317</b>	<b>1,520,317</b>	<b>1,512,317</b>
<b>Receipts:</b>								
4731 Lease Payment - County	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000
5501 Interest & Transfers	19,127	4,335	21,000	31,000	8,000	10,000	12,000	15,000
<b>B. Total Revenue</b>	<b>194,127</b>	<b>179,335</b>	<b>196,000</b>	<b>206,000</b>	<b>183,000</b>	<b>185,000</b>	<b>187,000</b>	<b>190,000</b>
<b>C. Total Available</b>	<b>1,279,288</b>	<b>1,379,112</b>	<b>1,231,203</b>	<b>1,322,317</b>	<b>1,455,317</b>	<b>1,560,317</b>	<b>1,707,317</b>	<b>1,702,317</b>
<b>Projects:</b>								
7832 Parking Lot Construction / Repair	0	0	0	0	0	0	0	0
7834 Concrete Replacement & Repair	461	0	0	10,000	0	20,000	0	20,000
7836 Courthouse Reconfiguration	0	23,392	0	0	0	0	0	0
7837 Legis Ctr / Admin Bldg Reconfige	30,351	33,689	11,916	0	0	0	0	0
7841 General Painting	0	0	0	0	0	0	0	0
7846 Elevator Upgrades	0	150,194	0	0	0	0	175,000	0
7847 Flooring (Leg Ctr & Admin)	12,669	0	970	20,000	0	0	0	0
7848 Roof (Garage/Courthouse)	19,065	107,532	0	0	0	0	0	0
7855 Parking Lot Maintenance	0	13,455	0	0	20,000	0	20,000	0
7858 HVAC Upgrades & Software	0	0	96,000	0	60,000	0	0	0
7866 Video / Sound System	6,965	0	0	0	0	20,000	0	0
7875 Energy Conservation Projects	0	5,647	6,000	10,000	0	0	0	0
7876 Solar Panels - Garage & Parking Lot	0	0	0	0	0	0	0	0
7990 Capital Contingency / Admin	10,000	10,000	0	10,000	0	0	0	0
<b>D. Total Expenditures</b>	<b>79,511</b>	<b>343,909</b>	<b>114,886</b>	<b>50,000</b>	<b>80,000</b>	<b>40,000</b>	<b>195,000</b>	<b>20,000</b>
<b>E. UnDesignated Ending Balance</b>	<b>1,199,777</b>	<b>1,035,203</b>	<b>1,116,317</b>	<b>1,272,317</b>	<b>1,375,317</b>	<b>1,520,317</b>	<b>1,512,317</b>	<b>1,682,317</b>

DEKALB COUNTY GOVERNMENT

- FY 2017 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 2014	Actual FY 2015	Estimated FY 2016	Adopted FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021
<b>A. Beginning Balance 12-01</b>	\$2,308,180	\$2,646,212	\$2,922,897	\$3,317,236	\$3,252,236	\$3,147,236	\$3,152,236	3,147,236
Receipts:								
4732 Lease Payment	350,000	375,000	400,000	0	0	0	0	0
5501 Interest & Misc	1,262	1,347	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>B. Total Revenue</b>	<b>351,262</b>	<b>376,347</b>	<b>405,000</b>	<b>10,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>C. Total Available</b>	<b>2,659,442</b>	<b>3,022,559</b>	<b>3,327,897</b>	<b>3,327,236</b>	<b>3,267,236</b>	<b>3,162,236</b>	<b>3,167,236</b>	<b>3,162,236</b>
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	20,000	10,000	0	0	20,000
7839 Storage Areas	0	0	0	0	0	0	0	0
7841 General Painting	0	0	0	10,000	20,000	10,000	0	0
7844 Salubrity Conference Room	0	59,675	0	0	0	0	0	0
7847 Carpet / Tile Replacement	0	2,548	0	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	13,230	21,056	10,661	0	0	0	0	20,000
7858 HVAC Upgrades & Software	0	0	0	0	20,000	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	0	15,000	0	0	10,000	0
7869 Hot Water Reconfiguration	0	0	0	0	0	0	0	0
7957 Reconfigure Update Staff Areas	0	16,383	0	12,000	0	0	0	0
7990 Capital Contingency	0	0	0	8,000	0	0	0	0
<b>D. Total Expenditures</b>	<b>13,230</b>	<b>99,662</b>	<b>10,661</b>	<b>75,000</b>	<b>120,000</b>	<b>10,000</b>	<b>20,000</b>	<b>40,000</b>
<b>E. Ending Balance</b>	<b>2,646,212</b>	<b>2,922,897</b>	<b>3,317,236</b>	<b>3,252,236</b>	<b>3,147,236</b>	<b>3,152,236</b>	<b>3,147,236</b>	<b>3,122,236</b>

DEKALB COUNTY GOVERNMENT

- FY 2017 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 2014	Actual FY 2015	Estimated FY 2016	Adopted FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021
<b>A. Beginning Balance 12-01</b>	<b>\$240,715</b>	<b>\$213,963</b>	<b>\$232,913</b>	<b>\$238,013</b>	<b>\$189,013</b>	<b>\$205,013</b>	<b>\$246,013</b>	<b>272,013</b>
<b>Receipts:</b>								
5501 Interest & Misc	122	124	100	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>B. Total Revenue</b>	<b>50,122</b>	<b>50,124</b>	<b>50,100</b>	<b>51,000</b>	<b>51,000</b>	<b>51,000</b>	<b>51,000</b>	<b>51,000</b>
<b>C. Total Available</b>	<b>290,837</b>	<b>264,087</b>	<b>283,013</b>	<b>289,013</b>	<b>240,013</b>	<b>256,013</b>	<b>297,013</b>	<b>323,013</b>
<b>Projects:</b>								
7831 Landscaping Improvements	0	8,382	20,000	10,000	0	0	0	0
7832 Parking Lot Maintenance	20,050	14,566	0	0	0	0	0	0
7834 Sidewalks / Concrete Work	0	0	0	10,000	15,000	0	15,000	0
7839 Storage Areas	0	0	0	0	0	0	0	0
7841 General Painting	0	0	0	15,000	0	10,000	0	10,000
7847 Carpet / Tile Replacement	9,608	0	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 Upgrades & Software	47,216	3,000	25,000	50,000	20,000	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	5,226	0	8,000	0	0	10,000	0
7990 Capital Contingency	0	0	0	7,000	0	0	0	0
<b>D. Total Expenditures</b>	<b>76,874</b>	<b>31,174</b>	<b>45,000</b>	<b>100,000</b>	<b>35,000</b>	<b>10,000</b>	<b>25,000</b>	<b>10,000</b>
<b>E. Ending Balance</b>	<b>213,963</b>	<b>232,913</b>	<b>238,013</b>	<b>189,013</b>	<b>205,013</b>	<b>246,013</b>	<b>272,013</b>	<b>313,013</b>

DEKALB COUNTY GOVERNMENT

- FY 2017 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 2014	Actual FY 2015	Estimated FY 2016	Adopted FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021
<b>A. Beginning Balance 12-01</b>	\$205,141	\$174,822	\$115,352	\$115,452	\$90,452	\$90,452	90,452	90,452
Receipts:								
5501 Interest	103	87	100	0	0	0	0	0
5901 General Fund	0	0	0	0	0	0	0	0
5939 Opportunity Fund	0	0	0	0	0	0	0	0
<b>B. Total Revenue</b>	<b>103</b>	<b>87</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C. Total Available</b>	<b>205,244</b>	<b>174,909</b>	<b>115,452</b>	<b>115,452</b>	<b>90,452</b>	<b>90,452</b>	<b>90,452</b>	<b>90,452</b>
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	30,422	49,771	0	0	0	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	22,000	0	0	0	0
7973 Generator	0	0	0	0	0	0	0	0
7974 Fencing & Repairs	0	0	0	0	0	0	0	0
7976 Painting - Cell Bars	0	0	0	0	0	0	0	0
7978 Live Scan Booking Equipment	0	9,786	0	0	0	0	0	0
7990 Capital Contingency / Admin	0	0	0	3,000	0	0	0	0
<b>D. Total Expenditures</b>	<b>30,422</b>	<b>59,557</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. Ending Balance</b>	<b>174,822</b>	<b>115,352</b>	<b>115,452</b>	<b>90,452</b>	<b>90,452</b>	<b>90,452</b>	<b>90,452</b>	<b>90,452</b>

DEKALB COUNTY GOVERNMENT

- FY 2017 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 2014	Actual FY 2015	Estimated FY 2016	Adopted FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021
<b>A. Beginning Balance</b>	\$0	\$0	\$100,100	\$200,200	\$225,200	\$202,100	\$216,600	170,249
<b>Receipts:</b>								
5501 Interest	0	0	100	0	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>B. Total Revenue</b>	0	0	100,100	100,000	100,500	66,000	68,450	70,960
<b>C. Total Available</b>	0	0	200,200	300,200	325,700	268,100	285,050	241,209
<b>Projects:</b>								
7111 Shop Drain in DeKalb	0	0	0	0	0	0	22,510	0
7111 Shop Drain in Waterman	0	0	0	0	0	0	0	0
7112 Flooring at DeKalb Office	0	0	0	0	0	0	11,255	0
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	51,500	0	0
7114 4 Overhead Doors - DeKalb	0	0	0	0	0	0	45,020	0
7114 4 Overhead Doors - Waterman	0	0	0	0	41,200	0	0	0
7115 Roof at DeKalb Office	0	0	0	75,000	0	0	0	0
7115 Salt Bin Re-Roof	0	0	0	0	0	0	13,506	0
7116 Security Keypad Replacement	0	0	0	0	0	0	22,510	0
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
<b>D. Total Expenditures</b>	0	0	0	75,000	123,600	51,500	114,801	0
<b>E. Ending Balance</b>	0	0	200,200	225,200	202,100	216,600	170,249	241,209

**DeKalb County Government  
FY 2017-2021 Budget  
Highway Equipment Replacement**

#	Equipment	Year Purchased	Years in Cycle	2017	2018	2019	2020	2021
283	Dump Truck	2016	12					
218	Dump Truck	2006	12	227,100				
223	Dump Truck	2007	12			241,000		
236	Dump Truck	2007	12			241,000		
237	Dump Truck	2008	12				248,000	
243	Dump Truck	2009	12					255,000
251	Dump Truck	2009	12					
252	Dump Truck	2011	12					
261	Dump Truck	2014	12					
266	Dump Truck	2015	12					
273	Dump Truck	2015	12					
274	Dump Truck	2016	12					
203	Dump Truck (4x4)	1998	20		400,000			
192	Dump Truck (6x6)	2000	20				450,000	
284	Dump Truck (1 ton)	2016	12					
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				
278	Pick-up Truck (PT)	2009	9		43,500			
280	Pick-up Truck (Jerry)	2011	9				52,000	
277	Pick-up Truck (Josh)	2012	9					54,000
255	Pick-up Truck (Kevin)	2014	9					
259	Pick-up Truck w/liftgate	2015	9					
264	Pick-up Truck w/liftgate	2014	9					
267	Pick-up Truck (Signs)	2014	9					
270	Pick-up Truck (Signs)	2015	9					
271	Pick-up Truck (Foreman)	2015	9					
272	Pick-up Truck (Brad)	2015	9					
222	Shop Truck	2016	9					
254	Admin Car	2009	8	30,000				
263	Admin Car	2011	6		25,000			
262	Trailer	2011	15					
286	Tractor	2015	12					
286	Tractor	2016	12					
207	Tractor	2002	12	45,000				
281	Tractor	2006	12			48,000		
235	Tractor	2008	12				50,000	
248	Tractor	2015	12					
253	Mower Deck (Batwing)	2016	10					
258	Mower Deck (Batwing)	2010	10				20,000	
265	Mower Deck (Batwing)	2014	10					
269	Mower Deck (Batwing)	2015	10					
225	Mower Deck (6')	2000	10		11,500			
231	Wheel Loader (Waterman)	2005	10	210,000				
260	Wheel Loader (DeKalb)	2010	10				235,000	
256	Excavator	2009	10			175,000		
249	Loader/Backhoe	2008	10		200,000			
246	Loader/Util. w/trailer (wheel)	2016	8					
282	Grader	2015	20					
275	Loader/Util. w/trailer (track)	2014	8					
174	Shoulder Machine (Road Widener)	1996	20		55,000			
201	Roller - Rubber Tired	1999	15		80,000			
193	Roller - Steel w/trailer	2016	15					
136	Snowblower	1980	20			175,000		
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 (Kuborn)	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	9,500	10,000	10,500	11,000	
<b>Total</b>				<b>721,350</b>	<b>907,800</b>	<b>902,500</b>	<b>1,127,000</b>	<b>309,000</b>



**DEKALB COUNTY GOVERNMENT  
FY 2017-2021 BUDGET  
FIVE YEAR TRANSPORTATION IMPROVEMENT PROGRAM**

<u>Project Description</u>	<u>Project Cost</u>	<u>Funding Source</u>	<u>Proposed FY 2017</u>	<u>Proposed FY 2018</u>	<u>Proposed FY 2019</u>	<u>Proposed FY 2020</u>	<u>Proposed FY 2021</u>
1 AIRPORT ROAD							
A. Realignment S of Rt 64 - ROW	50,000	Local				50,000	
B. Realignment S of Rt 64	500,000	Local					500,000
C. Rt 64 - Swanson Rd - ROW	150,000	Local				150,000	
D. Bridge over E. Br. Trib. Cr.	250,000	Local					250,000
E. Rt 64 - Mt Hunger Rd	500,000	Local					500,000
F. Mt Hunger Rd - Swanson Rd	500,000	Local					500,000
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. Shabbona to Rt 23	1,330,000	Local			1,330,000		
5 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				
6 LEE ROAD / WEST COUNTY LINE ROAD							
A. Rt 30 to Lee; Lee to Tower Rd	650,000	Local					650,000
7 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			
8 MOTEL ROAD							
A. Bridge over E Branch of Kishwaukee River	880,000	Federal				880,000	
	220,000	Local				220,000	
9 NORTH FIRST STREET							
A. North of Rich Road	100,000	Local			100,000		
10 PEACE ROAD							
A. Intersection Improvements	600,000	Local/Other	100,000	500,000			
11 PLANK ROAD							
A. Safety Shoulders E of Lindgren	1,250,000	Local/Other	250,000	1,000,000			
B. Relocation E of Lindgren Rd	6,000,000	Local/Other		250,000	750,000	3,000,000	2,000,000
12 RICH / COLTONVILLE ROADS							
A. Glidden Rd to Stonehenge	650,000	Local			650,000		
13 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	778,000	Local	778,000				
	272,000	TARP	272,000				
D. Bridge over Buck Branch	500,000	Local			500,000		
E. Culvert carrying Union Ditch #1	150,000	Local	150,000				

**DEKALB COUNTY GOVERNMENT  
FY 2017-2021 BUDGET  
FIVE YEAR TRANSPORTATION IMPROVEMENT PROGRAM**

<u>Project Description</u>	<u>Project Cost</u>	<u>Funding Source</u>	<u>Proposed FY 2017</u>	<u>Proposed FY 2018</u>	<u>Proposed FY 2019</u>	<u>Proposed FY 2020</u>	<u>Proposed FY 2021</u>
14 SUYDAM ROAD							
A. Bridge over Indian Creek	1,000,000	Local		1,000,000			
B. Rollo Rd to Rt 23	1,200,000	Federal				1,200,000	
	300,000	Local				300,000	
C. Rt 23 to Gletty Rd	1,250,000	Local					1,250,000
15 WATERMAN ROAD - Duffy Rd to Perry Rd							
A. Pavement Reconstruction	2,000,000	Local	2,000,000				
B. Grading Shoulders & Ditches	1,000,000	Local		1,000,000			
C. Hot Mix Asphalt Paving	1,500,000	Local			1,500,000		
<b>Totals</b>	<b>32,100,000</b>		<b>7,170,000</b>	<b>8,200,000</b>	<b>5,280,000</b>	<b>5,800,000</b>	<b>5,650,000</b>

**DEKALB COUNTY GOVERNMENT**

**- FY 2017 BUDGET -**

**2005 BOND ISSUE  
A REFINANCING OF 1997 HEALTH FACILITY BONDS**

<b>County Tax Levy Year</b>	<b>Paid to PBC Oct 31st Fiscal Year</b>	<b>PBC Retires Fiscal Year</b>	<b>Principal Dec 1st</b>	<b>Interest Dec 1st</b>	<b>Interest the Next June 1st</b>	<b>Expense</b>	<b>Total Payment</b>
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
			<b>7,155,000</b>	<b>1,172,640</b>	<b>1,032,954</b>	<b>225,000</b>	<b>9,585,594</b>
			=====	=====	=====	=====	
							<b>Less Escrow Amounts (698,430)</b>
							<b>Less Early Call Interest Savings (22,059)</b>
							-----
							<b>Total Lease Payments 8,865,105</b>
							=====

**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 were paid from the Escrow Account.

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

The 2016 Bonds were called and retired on May 9, 2016, saving \$22,059 in interest.

The interest rate on callable bonds was 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	Lease Payment Year	Lease Payment Year	Lease Payment Year	Lease Payment Year	Lease Payment Year	Lease Payment Year	Lease Payment Year	Lease Payment Year	Lease Payment Year
<b>Lease Year Expenses (Nov - Oct)</b>	2008	2009	2010	2011	2012	2013	2014	2015	2016	
<b>A Lease Year - Revenue</b>										
Nov 1 - Lease Payment	977,385	973,060	972,218	973,513	972,513	970,313	971,813	967,013	969,656	
<b>B Lease Year - Expense</b>										
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	
<b>C Year After Lease Year - Expense</b>										
June 1 - Interest	127,699	115,361	101,856	86,656	70,856	54,456	37,356	19,656	0	
<b>D Total Expense</b>	977,385	973,060	972,217	973,512	972,512	970,312	971,812	967,012	969,656	
<b>E Difference Revenue vs. Expense</b>	0	0	1	1	1	1	1	1	0	
<b>F Fiscal Year Expenses (Jan - Dec)</b>	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	
<b>Total Fiscal Year Expense</b>	989,372	985,398	985,722	988,712	988,312	986,712	988,912	984,712	989,312	
<b>G Fiscal Year Expense Allocation</b>										
Nursing Home Bonds	75%	513,750	528,750	547,500	570,000	592,500	615,000	641,250	663,750	693,750
Nursing Home Interest	75%	209,529	191,549	173,042	152,784	129,984	106,284	81,684	56,034	29,484
Nursing Home Admin Expense	75%	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750
Total Expense for Nursing Home Bonds		742,029	739,049	739,292	741,534	741,234	740,034	741,684	738,534	741,984
Public Health Bonds	25%	171,250	176,250	182,500	190,000	197,500	205,000	213,750	221,250	231,250
Public Health Interest	25%	69,843	63,850	57,681	50,928	43,328	35,428	27,228	18,678	9,828
Public Health Admin Expense	25%	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250
Total Expense for Public Health Bonds		247,343	246,350	246,431	247,178	247,078	246,678	247,228	246,178	247,328
<b>Total Fiscal Year Expense</b>		989,372	985,399	985,723	988,712	988,312	986,712	988,912	984,712	989,312
<b>H Difference Revenue vs. Expense</b>	0	(1)	(1)	0	0	0	0	0	0	

**DEKALB COUNTY GOVERNMENT**

**- FY 2017 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	222,632	986,634
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	1,458,773	5,576,553

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 2017 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	92,642	806,516
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	638,444	4,483,688

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

**DEKALB COUNTY GOVERNMENT**

**- FY 2017 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	129,990	180,118
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	820,328	1,092,866

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

**DEKALB COUNTY GOVERNMENT  
FY 2017 BUDGET  
HISTORICAL PERSPECTIVE:  
ENDING FUND BALANCES**

<u>FUNDS</u>	<u>AUDITED FY 1990</u>	<u>AUDITED FY 1995</u>	<u>AUDITED FY 2000</u>	<u>AUDITED FY 2005</u>	<u>AUDITED FY 2010</u>	<u>AUDITED FY 2015</u>
Aid to Bridges	492,041	516,937	1,012,419	1,399,584	1,553,057	2,055,326
Asset Replacement	0	0	0	564,000	2,888,608	4,558,744
Broadband Grant	0	0	0	0	75,792	0
Build America Bonds	0	0	0	0	1,636,385	1,091,951
Child Support	27,891	7,343	72,133	23,511	11,839	18,371
Childrens Waiting Room	0	0	0	2,885	18,425	4,633
Cir. Clk. Electronic Cit.	0	0	0	0	0	74,008
Cir. Clk. Oper. & Admin.	0	0	0	0	55,802	184,927
Comm. Outreach Bldg.	0	0	0	0	(981,182)	0
Community Services	1,189	6,451	22,095	40,097	32,254	49,700
Comm Serv-Fin Aid	11,882	13,423	14,030	16,425	6,793	32,693
County Farm	0	1,752,760	1,158,228	920,696	767,021	554,204
County Motor Fuel	1,083,470	747,303	1,533,801	1,774,932	2,587,806	3,263,000
Court Automation	119,369	178,389	86,082	198,470	745,502	405,222
Court Security	0	72,734	303,150	177,823	580,077	63,108
Courthouse Expansion	0	0	0	0	13,803,699	0
Data Fiber Optics	0	0	0	0	0	886,466
Document Storage	0	270,498	561,098	119,845	310,844	616,442
Drug Court	0	0	0	0	325,527	148,868
Drug Prosecution	21,043	34	5,885	5,333	5,248	14,310
Engineering	13,452	103,704	105,483	236,903	347,308	666,745
Evergreen Vil. Oper.	0	0	0	0	0	0
FEMA Grant Evergreen	0	0	0	0	0	3,819
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	2,780,132
Fed Trans. Grant	0	0	0	0	0	273
General Fund	2,348,266	3,300,401	4,186,063	6,117,185	10,765,654	8,210,480
GIS Development	0	284,611	460,647	579,518	544,281	441,208
Health	494,153	1,487,689	1,518,642	3,102,065	2,209,411	2,253,158
Highway	271,469	897,733	936,020	1,827,483	3,217,597	2,639,656
History Room	0	5,997	3,352	2,056	39,853	37,100
Jail Expansion	0	0	0	0	399,985	943,138
Landfill Host Benefits	0	0	0	0	0	5,929
Law Enforce Projects	0	0	0	72,119	231,732	543,273
Law Library	(2,164)	1,389	57,501	115,197	145,929	5,405
Medical Insurance	150,712	696,136	(250,699)	275,566	975,318	2,106,750
Mental Health	401,347	693,505	1,296,734	1,689,122	2,277,000	3,147,611
Micrographics	253	77,927	45,141	191,774	202,744	122,110
Miscellaneous Depts.	217,174	221,233	1,768,563	975,877	0	0
Neutral Exchange Program	0	0	0	0	0	0
Nursing Home	215,611	1,613,626	5,723,603	9,213,682	3,207,218	11,059,626
Opportunity Fund	0	0	0	2,127,911	3,218,548	3,447,232
PBC Lease	58,197	7,198	93,135	573,659	283,871	226,719
Probation Services	0	64,818	243,914	555,409	635,738	490,250
Recovery Zone Bonds	0	0	0	0	242,629	351,960
Retirement	475,006	686,533	1,293,130	2,457,141	1,586,324	508,875
Senior Services	0	0	212,414	282,016	383,715	170,299
Solid Waste Program	0	26,943	50,433	44,281	77,004	86,065
Special Projects	614,324	1,451,836	1,763,573	908,103	1,028,219	436,490
Tax Sale Automation	0	8,840	22,006	44,226	83,994	181,510
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	6,636,286
Veterans Assistance	0	0	0	0	319,304	628,206
<b>TOTAL</b>	<b>9,973,403</b>	<b>18,133,547</b>	<b>27,729,540</b>	<b>38,742,478</b>	<b>62,119,049</b>	<b>62,152,273</b>



**DEKALB COUNTY GOVERNMENT  
FY 2017 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 2015</u>
Aid to Bridges	463,948	520,902	962,691	1,693,618	1,521,442	3,135,891
Asset Replacement	0	0	0	564,000	2,892,032	4,560,879
Broadband Grant	0	0	0	0	378,279	0
Build America Bonds	0	0	0	0	1,636,200	753,157
Child Support	42,801	1,421	70,347	24,272	1,324	17,018
Childrens Waiting Room	0	0	0	1,535	16,565	993
Cir. Clk. Electronic Citation	0	0	0	0	0	72,718
Cir. Clk. Oper. & Admin.	0	0	0	0	53,581	71,606
Comm. Outreach Bldg.	0	0	0	0	37,355	0
Community Services	17,122	26,668	58,352	44,553	44,701	39,258
Comm Serv-Fin Aid	11,882	13,390	14,030	9,159	6,783	32,693
County Farm	0	1,851,195	1,150,734	917,148	767,021	554,204
County Motor Fuel	1,017,880	700,759	1,632,516	1,659,578	2,691,643	3,276,361
Court Automation	117,892	169,531	104,967	189,554	709,445	350,881
Court Security	0	65,745	292,130	168,129	559,029	37,762
Courthouse Expansion	0	0	0	0	13,945,228	0
Data Fiber Optics	0	0	0	0	0	896,846
Document Storage	25,242	261,445	555,914	113,756	293,143	597,759
Drug Court	0	0	0	0	302,804	164,188
Drug Prosecution	0	34	5,885	6,455	5,248	14,619
Engineering	38,888	43,296	26,946	173,727	352,145	179,973
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	3,434,941
Fed Trans. Grant	0	0	0	0	0	19,236
Evergreen Village Operating	0	0	0	0	0	0
FEMA Grant Evergreen	0	0	0	0	0	38,114
FEMA Grant Montoya	0	0	0	0	0	0
General Fund	1,940,535	3,063,122	3,486,782	4,944,345	9,420,914	6,690,207
GIS Development	0	290,572	476,480	580,103	548,299	441,208
Health	410,989	1,227,402	1,154,385	2,731,646	1,394,591	1,739,279
Highway	230,473	1,051,908	820,092	1,868,983	3,340,319	3,117,775
History Room	0	6,251	3,558	4,675	40,451	37,086
Jail Expansion	0	0	0	0	399,934	896,853
Landfill Host Benefit	0	0	0	0	0	38,366
Law Enforcement Proj.	0	0	0	79,370	264,704	624,432
Law Library	3,462	3,476	57,286	116,839	146,977	15,716
Medical Insurance	348,645	718,905	109,717	528,566	1,353,106	3,538,158
Mental Health	401,962	696,888	1,309,487	1,690,219	2,353,552	3,242,554
Micrographics	13,390	90,441	47,550	194,110	204,992	130,463
Miscellaneous Depts.	217,070	23,612	1,569,615	752,127	0	0
Neutral Exchange Program	0	0	0	0	0	0
Nursing Home	174,703	1,656,281	3,987,018	2,810,242	2,969,998	4,637,390
Opportunity Fund	0	0	-	2,118,408	3,211,030	3,427,601
PBC Lease	58,197	7,198	93,135	573,659	284,153	160,348
Probation Services	0	63,373	241,439	569,902	635,700	491,466
Recovery Zone Bonds	0	0	0	0	242,604	279,702
Retirement	446,020	741,882	1,259,907	2,468,087	1,584,229	538,586
Senior Services	0	0	245,932	330,278	462,508	205,561
Solid Waste Program	0	26,941	55,520	45,312	55,795	103,988
Special Projects	962,615	1,471,903	1,861,845	951,139	1,043,253	439,128
Tax Sale Automation	0	8,840	22,006	44,226	83,994	181,510
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	6,891,602
Veterans Assistance	0	0	0	0	325,953	625,918
<b>TOTAL</b>	<b>9,868,805</b>	<b>17,837,253</b>	<b>25,236,000</b>	<b>33,658,325</b>	<b>63,615,054</b>	<b>56,743,999</b>

**DEKALB COUNTY GOVERNMENT  
FY 2017 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 2015</u>
Aid to Bridges	35,269	12,146	38,356	26,802	10,175	9,565
Asset Replacement	0	0	0	0	19,145	13,226
Broadband Grant	0	0	0	0	33	0
Build America Bonds	0	0	0	0	191	1,157
Child Support	2,123	149	2,992	712	29	19
Childrens Waiting Room	0	0	0	0	105	8
Cir. Clk. Electronic Cit.	0	0	0	0	0	19
Cir. Clk. Oper. & Admin.	0	0	0	0	19	70
Comm. Outreach Bldg.	0	0	0	0	2,380	0
Community Services	0	385	369	112	15	14
Comm Serv-Fin Aid	910	408	482	496	329	6
County Farm	0	104,127	70,862	19,013	6,844	1,164
County Motor Fuel	70,582	22,488	72,899	33,129	11,589	13,505
Court Automation	7,377	5,653	5,373	2,795	3,514	112
Court Security	0	0	2,363	0	3,800	373
Courthouse Expansion	0	0	0	0	2,105	0
Data Fiber Optics	0	0	0	0	0	1,777
Document Storage	0	5,863	23,408	1,987	465	1,110
Drug Court	0	0	0	0	1,982	500
Drug Prosecution	0	0	0	0	37	30
Engineering	1,248	1,088	784	2,343	264	71
Fed Hwy Matching Tax	19,245	8,433	74,767	22,153	10,149	12,161
Federal Trans. Grant	0	0	0	0	0	16
Evergreen Village Oper	0	0	0	0	0	79
FEMA Grant Evergreen	0	0	0	0	0	602
General Fund	39,377	335,790	530,529	196,310	56,190	21,263
GIS Development	0	0	0	0	3,640	1,374
Health	26,825	48,966	43,233	59,039	8,615	5,766
Highway	20,146	42,310	49,459	40,147	18,022	10,918
History Room	0	0	0	0	232	113
Jail Expansion	0	0	0	0	53	266
Landfill Host Benefit	0	0	0	0	0	1,499
Law Enforcement Proj.	0	0	0	0	1,766	1,900
Law Library	386	0	0	0	1,248	0
Medical Insurance	0	26,249	16,533	6,312	4,717	13,336
Mental Health	20,363	25,142	52,876	35,480	15,988	10,497
Micrographics	1,100	2,934	1,724	3,278	317	39
Miscellaneous Depts.	629	7,120	16,094	5,430	284	0
Neutral Exchange Program	0	0	0	0	0	6
Nursing Home	22,894	33,816	270,644	270,835	85,687	20,457
Opportunity Fund	0	0	0	44,663	32,320	12,682
PBC Lease	0	0	0	0	3,039	877
Probation Services	0	1,209	8,865	11,045	5,258	1,149
Recovery Zone Bonds	0	0	0	0	25	348
Retirement	26,296	12,846	45,453	57,323	14,710	2,131
Senior Services	0	0	8,003	4,838	2,209	742
Solid Waste Program	0	2	1,582	450	532	123
Special Projects	15,862	0	0	0	8,073	1,385
Tax Sale Automation	0	0	0	0	491	483
Tollway Access	0	0	0	0	3,612	0
Tort & Liability	131,021	80,750	63,909	63,650	34,232	23,095
Veterans Assistance	0	0	0	0	975	2,304
<b>TOTAL</b>	<b>441,653</b>	<b>777,874</b>	<b>1,401,559</b>	<b>908,342</b>	<b>375,405</b>	<b>188,336</b>

**DEKALB COUNTY GOVERNMENT  
FY 2017 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 2015</u>
Aid to Bridges Fund	57,893	225,173	593,155	660,126	995,508	837,137
Community Mental Health Fund	603,305	929,390	1,281,224	1,680,305	2,189,918	2,366,931
Federal Highway Matching Tax	284,589	447,402	593,155	767,405	796,357	837,137
General Fund	1,424,164	2,213,465	2,733,270	5,806,497	9,903,323	12,206,142
Highway Fund	568,569	894,805	1,186,319	1,534,810	2,189,915	1,674,252
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	803,521
Public Health Fund	131,360	0	275,228	356,070	492,863	388,580
Retirement Fund	1,157,857	1,314,981	1,501,877	378	0	
Senior Services Fund	0	0	296,577	383,696	517,728	418,484
Tort & Liability Fund	131,021	0	500,629	516,150	915,899	0
Veterans Assistance Fund	0	0	0	0	666,082	503,113
<b>TOTAL</b>	<b>5,738,615</b>	<b>7,358,593</b>	<b>10,250,954</b>	<b>13,509,764</b>	<b>19,345,536</b>	<b>20,035,296</b>

**DEKALB COUNTY GOVERNMENT**

**FY 2017 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>		VOTER APPROVED	TOTAL PTELL LIMIT
		CONSUMER PRICE INDEX (CPI-U)			NEW PROPERTY			
		ACTUAL	LIMIT		ACTUAL VALUE	% INCREASE		
1991	1992	6.1%	5.0%	688,582,560	16,577,645	2.6%	0.0%	7.6%
1992	1993	3.1%	3.1%	763,443,943	15,393,226	2.2%	0.0%	5.3%
1993	1994	2.9%	2.9%	831,026,613	18,029,137	2.4%	0.0%	5.3%
1994	1995	2.7%	2.7%	895,337,685	35,482,752	4.3%	0.0%	7.0%
1995	1996	2.7%	2.7%	954,991,517	27,494,684	3.1%	0.0%	5.8%
1996	1997	2.5%	2.5%	1,010,532,207	25,346,268	2.7%	0.0%	5.2%
1997	1998	3.3%	3.3%	1,069,488,971	28,359,782	2.8%	3.8%	9.9%
1998	1999	1.7%	1.7%	1,133,173,030	30,339,808	2.8%	0.0%	4.5%
1999	2000	1.6%	1.6%	1,186,265,246	34,614,123	3.1%	0.0%	4.7%
2000	2001	2.7%	2.7%	1,249,858,572	42,738,580	3.6%	0.0%	6.3%
2001	2002	3.4%	3.4%	1,313,044,436	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%	1,741,385,699	15,021,113	0.9%	0.0%	2.4%
2016	2017	0.7%	0.7%	(4)	(4)	(4)	0.0%	(4)

**NOTES**

1. Law first became effective for the 1991 tax year, collectible 1992, and initially only applied to Dupage, Kane, Lake, McHenry, and Will Counties.
2. The 2000 tax year was the first year the "tax cap" law was effective for DeKalb County, following 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 2016 will not be available until May 1, 2017.
5. For more information, see Illinois State Statute, Section 35 ILCS 200/18.

**DEKALB COUNTY GOVERNMENT**

**FY 2017 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%
2016	1.24384	1,741,385,699	2.7%	21,530,493	369,751	1.7%

**DEKALB COUNTY, ILLINOIS**

**FY 2017 BUDGET**

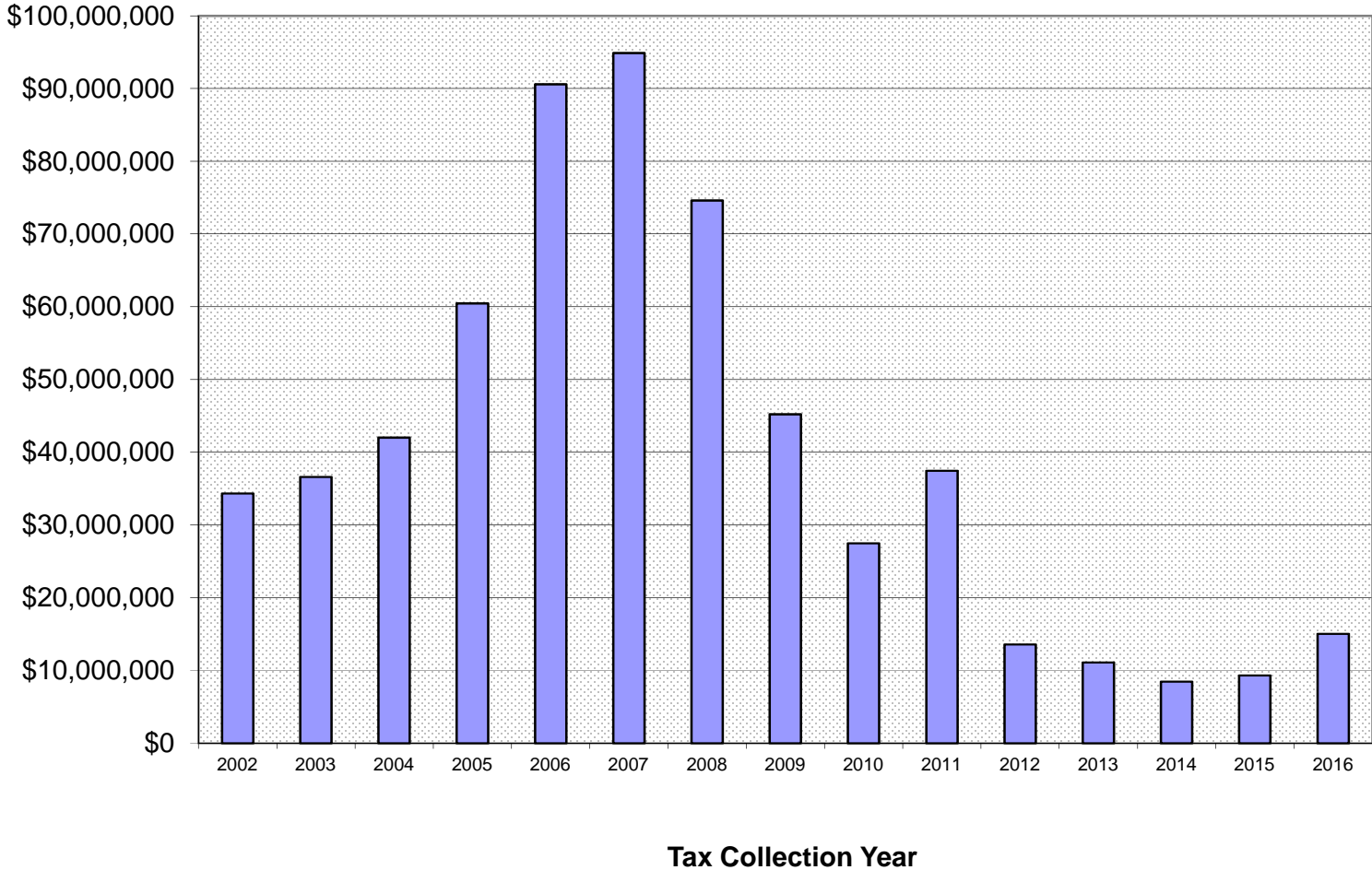
**TAXABLE ASSESSED VALUE BY CATEGORY**

<u>Year Tax Assessed</u>	<u>Year Tax Paid</u>	<u>Total Taxable EAV</u>	<u>Ag Land</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Railroad</u>	<u>Windfarms</u>
<u>Dollar Amounts:</u>								
1984	1985	499,211,496	153,688,700	228,762,141	97,267,706	18,770,841	722,108	0
1989	1990	569,179,545	130,352,784	295,679,175	118,472,376	23,139,112	1,536,098	0
1994	1995	895,337,685	158,247,836	538,423,931	160,473,867	36,144,060	2,047,991	0
1999	2000	1,186,265,246	195,384,214	727,513,640	212,503,430	46,454,534	4,409,428	0
2004	2005	1,534,517,472	171,844,272	1,028,197,143	271,009,331	58,328,147	5,138,579	0
2009	2010	2,230,373,366	214,195,347	1,537,486,975	385,210,521	85,878,727	7,601,796	0
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
2015	2016	1,741,385,699	250,644,358	1,084,596,587	305,223,369	64,932,636	14,943,765	21,044,984

Percentage of Total:

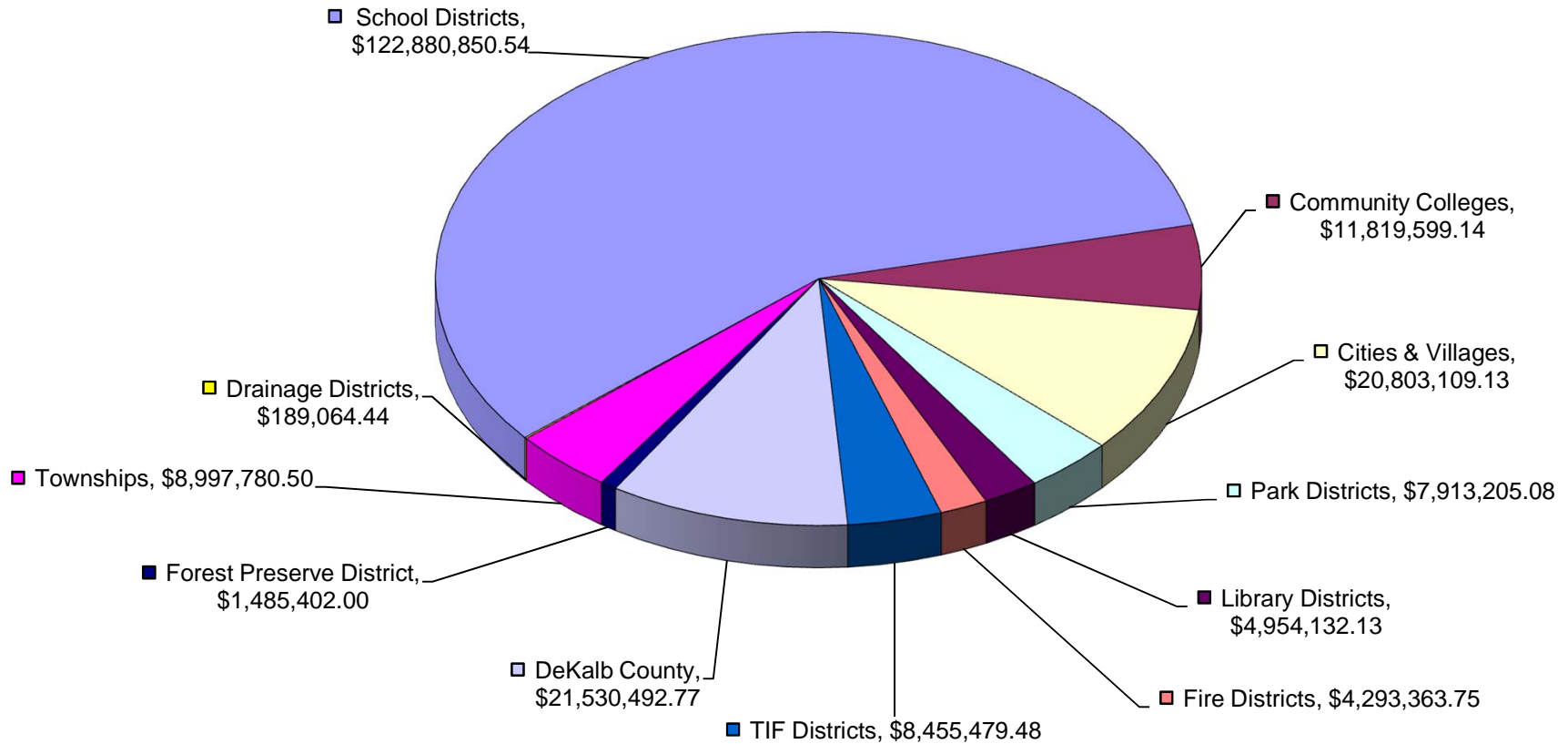
1984	1985	100.0%	30.8%	45.8%	19.5%	3.8%	0.1%	0.0%
1989	1990	100.0%	22.9%	51.9%	20.8%	4.1%	0.3%	0.0%
1994	1995	100.0%	17.7%	60.1%	17.9%	4.0%	0.2%	0.0%
1999	2000	100.0%	16.5%	61.3%	17.9%	3.9%	0.4%	0.0%
2004	2005	100.0%	11.2%	67.0%	17.7%	3.8%	0.3%	0.0%
2009	2010	100.0%	9.6%	68.9%	17.3%	3.9%	0.3%	0.0%
2014	2015	100.0%	14.3%	62.5%	17.4%	3.7%	0.8%	1.3%
2015	2016	100.0%	14.4%	62.3%	17.5%	3.7%	0.9%	1.2%

**DEKALB COUNTY, ILLINOIS  
NEW CONSTRUCTION ASSESSED VALUE  
Tax Collection Years 2002 to 2016**



# 2016 Property Tax Distributions

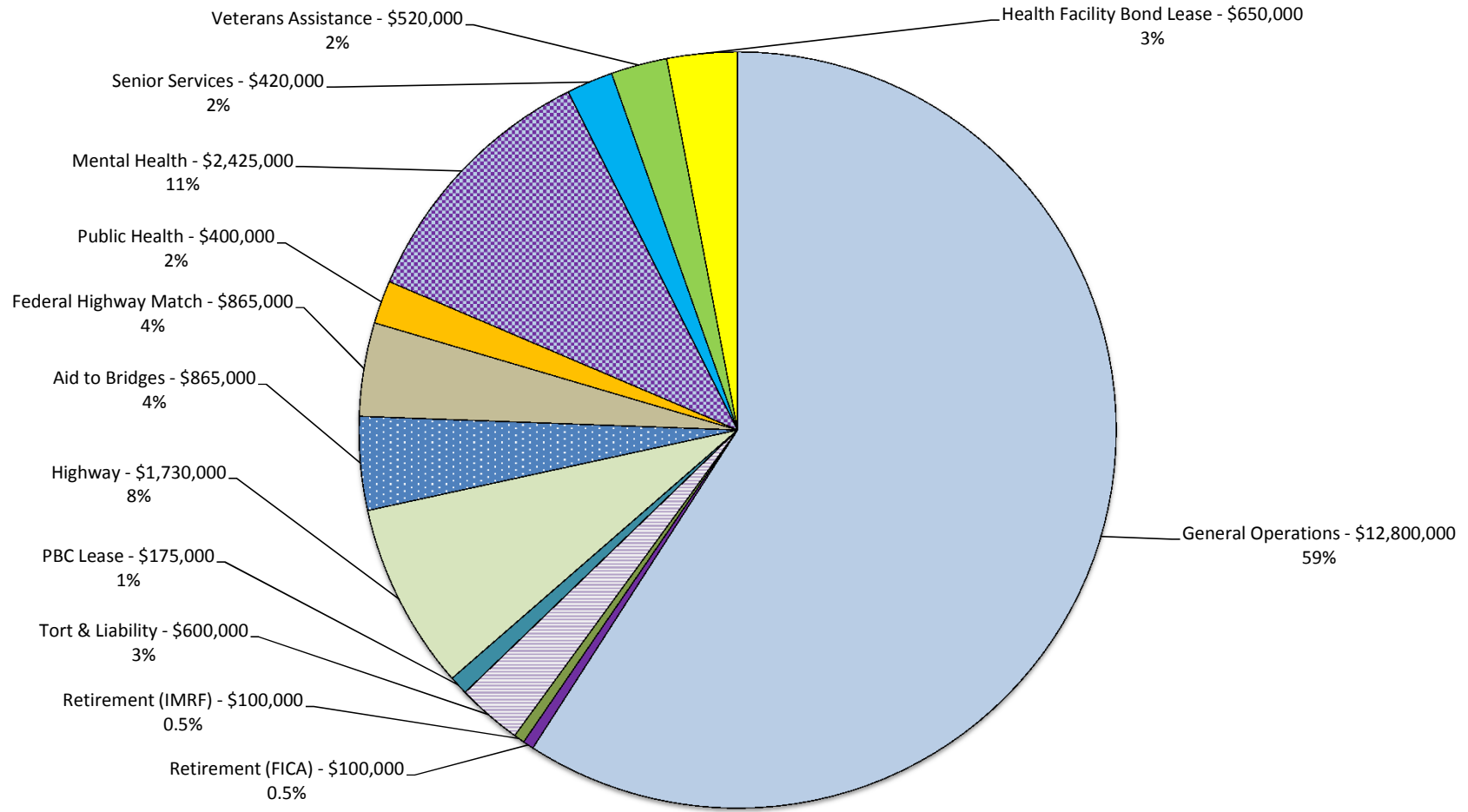
Christine J. Johnson, DeKalb County Treasurer/Collector



Total 2015 Tax Dollars to be Collected and Distributed in 2016: \$213,322,478.96



## DeKalb County Property Tax Levy of \$21,660,000 Based on 2015 Tax Year, Payable in 2016



General Operations - \$12,800,000	Retirement (FICA) - \$100,000	Retirement (IMRF) - \$100,000	Tort & Liability - \$600,000
PBC Lease - \$175,000	Highway - \$1,730,000	Aid to Bridges - \$865,000	Federal Highway Match - \$865,000
Public Health - \$400,000	Mental Health - \$2,425,000	Senior Services - \$420,000	Veterans Assistance - \$520,000
Health Facility Bond Lease - \$650,000			

**DEKALB COUNTY GOVERNMENT**

**FY 2017 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 2017 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 2017 BUDGET  
DEKALB COUNTY CONSTRUCTION PROJECTS**

Date	Project Completed / Building Opened
12-30-2016	Land Donation - 15 acres adjacent to Landfill
08-17-2016	Ribbon-Cutting for Business Incubator Program
06-15-2016	Ground Breaking for Jail Expansion
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
06-29-2005	Rehab & Nursing Center - Nature Trail Completed
04-25-2002	Legislative Center
03-01-2001	Transportation (Highway) Facility
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