

DeKalb County Government



FY 2018 BUDGET PLAN

Overview

**DEKALB COUNTY GOVERNMENT
NARRATIVE FOR FY 2018 BUDGET
Adopted Budget November 15, 2017**

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Budget Basis

1. The 2018 Budget represents revenues and expenditures from 79 cost centers across 48 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.
2. The cost-of-living adjustment (COLA) under the Property Tax Cap Law is set at 2.1% for the 2017 levy year for 2018 collections. This amount (\$451,000 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 1.6% (\$344,000 total for all levies) is included to account for the increase from new construction.
3. Property tax levies for various non-General Fund levies are seeing a decrease of a net 2.2% from their 2017 budget group levy amounts. This group includes levies for Highway (+\$95,000), Aid to Bridges (-\$149,500), Federal Highway Matching (-\$18,000), Public Health (-\$8,500), Senior Services (-\$9,000), and Veterans Assistance (-\$11,000). Exact levies are displayed on Attachment A.

Two levies will show significant decreases for 2018. The Tort & Liability levy is being reduced by \$100,000 and is based on a five-year average expenditure total from the Tort & Liability Insurance Fund plus a 10% margin. The PBC Lease levy is being reduced by \$75,000 but still provides for a \$100,000 annual levy to fund improvements to the Sycamore campus building and grounds.

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 \$91,000 or 3.7% to capture both the allowable cost-of-living adjustment (\$52,000) and the new construction component (\$39,000). This will continue to 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 #35 below.

The General Fund captures the remaining increase from both the allowable cost-of-living adjustment (\$399,000) and new construction dollars (\$305,000) while Retirement (FICA) and Retirement (IMRF) remain at \$100,000 each.

4. The assessed value for the County is expected to increase to \$1,973,000,000 or 6.1% for the 2017 levy year which funds the FY 2018 budget. This is the third consecutive year that the assessed value has increased following five consecutive years of declining assessed value and indicates that the local real estate market continues on its path to recovery from the recession. New construction EAV is rebounding as well and is expected to account for 1.7% of the growth in the County's assessed value at approximately \$30 million. That would be the highest level of new construction since 2011. The value of the average home is expected to increase about 6% in tax year 2017. Looking back three years, the value of a \$200,000 home in 2014 will be increasing to almost \$233,000 in tax year 2017.
5. 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.

Over 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.

Since the combined fund balances in those other funds had increased, and since the 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 ideal fund balance level 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 2016, the unrestricted fund balance was \$7,024,461 or 26% of total expenditures. It is projected to decline by approximately \$900,000 in 2017 due primarily to reductions in sales tax revenue (both airline fuel sales tax and general sales tax declines), State of Illinois budget impacts to income tax and replacement tax revenue, and a continued decline in court related fees. That level of utilization would leave the fund balance at \$6.1 million which, based on budgeted expenditures, would equate to only 22% of expenditures. This budget encourages an update to the formula in early 2018 in advance of the 2019 budget process.

6. The goal for the 2018 Budget was to present a balanced budget for the second consecutive year as the foundation for beginning to replenish the fund balance of the General Fund which had been reduced due to planned drawdowns that helped the County maintain services during very difficult economic times. With that as the guideline, departments then submitted their overall requests for 2018. Since projected revenues for 2018 were initially 3% lower than 2017 budgeted revenues, the initial 2018 goal was to either have expenses be 3% lower or to find additional revenues. That goal of a balanced budget was accomplished in the end. It is represented by the originally submitted budget requests which are accepted as presented in the FY 2018 Budget Workbook that is distributed to the County Board (and available to the public) via the County's website, along with the highlights and exceptions as noted in the following paragraphs and in attached schedules A to D.

Salaries & Benefits

7. As of January 1, 2018, five of the six labor contracts are already in place and this budget implements the salary increases in those contracts. The contract with the Operating Engineers Union (Highway Department) includes a 2.5% increase effective January 1, 2018. The contract with the MAP Union for Sheriff's Officers includes a 2.5% increase to the pay scales effective January 1, 2018 plus step movements. There are three separate contracts with AFSCME groups. The Public Health and Sycamore & Highway Campuses contracts include a 2% increase effective January 1, 2018, and the Nursing Home Campus contract includes a 1.5% increase effective January 1, 2018. The contract for the MAP Union for Court Services (Probation) Department expires on November 30, 2017 and negotiations are just beginning.
8. Non-union increases are being set at 2% for 2018, effective with the pay period beginning December 24, 2017. The Exempt Department Heads will also receive a 2% increase in pay as of the same date.
9. There are several miscellaneous salaries that the County sets for various appointed Boards and employees. Those salaries and any associated increases are: Conflict Assistant Public Defenders from \$25,500 to \$26,000 per individual; the allocation for part-time Deputy Coroners increases from an aggregate of \$45,500 to \$46,400; ESDA Director from \$46,000 to \$47,000; the County Historian from \$7,400 to \$7,600; the Board of Review is increased from \$10,600 to \$10,800 for the Assessment Year starting May 1, 2018; the Board of Review Alternates remain at their same per diem of \$70; the per diem for the Merit Commission remains at \$60; Jury Commissioners remain at \$2,500 per individual; and the Farmland Assessment Review Board per diem remains at \$50.

10. This budget implements salary changes previously granted by the County Board for Elected Officials. As required by law, these salaries must be set prior to the election and the County plans to establish salaries for the County Board, County Clerk & Recorder, County Sheriff, and the County Treasurer in Fall 2017 so all candidates for those positions will be aware of the salary for the four-year term.

11.
 - A. 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 2018, in order to maintain the High Deductible Health Plan as a Health Savings Account compatible plan, the single deductible will increase from \$2,600 to \$2,700. The family deductible will continue to be twice the single deductible and will therefore increase from \$5,200 to \$5,400. The traditional PPO Plan has a \$750/\$1,500 deductible provision for single/family coverage respectively.

 - B. 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, 85% for 2016, and 80% for 2017. For 2018, the percentage is established at 75%.

 - C. 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 giving it more flexibility in determining rates. Effective with the 2018 Plan Year, renewal rates will be set based on a four-year average rate increase on a one year lag basis. This will allow for an open enrollment period during the month of October each year giving employees more advance notice of any premium increase and eliminating some of the workload experienced during the peak time for payroll and benefits changes at year-end.

 - D. For 2018, the blended premium increase for both the self-funded medical plan and the self-funded dental plan will not exceed 6% which includes a \$375,000 budgeted addition to plan reserves. If claims come in as expected for 2017 and 2018, reserve levels should increase to approximately \$3.0 million with a current target amount of \$3.7 million, or 50% of maximum annual costs of \$7.3 million. This level of reserves is sufficient enough to implement a one-year lag method of premium adjustments without negatively affecting cash flow requirements.

 - E. Employees will continue to pay 25% of the total health insurance premium costs for the PPO and HDHP plans and the County will be responsible for the remaining 75% of the cost. However, the premium differential between the PPO Plan and the HDHP Plan is adjusted to reflect claim activity.

- F. 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. 2018 marks the fourth year of the five-year phase in to the four-tier premium system.
- G. 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.
- H. Effective with the 2017 Plan Year, dental insurance became a separate election for employees. This gave employees an option to elect dental insurance only if they desired it and it removed 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 become a reality in 2018 as the County will offer a third health plan available on a voluntary basis. This plan will offer coverage that provides minimum essential coverage at an affordable cost in such a way as to meet one of the Affordable Care Act’s safe harbor thresholds. This plan essentially eliminates any penalties from being assessed against the County if employees receive subsidies from the insurance exchange.
12. Employees in positions that are eligible for Health Insurance may elect to participate in the County’s Insurance Buyout Program. The payment to those employees electing this option for 2018 will be \$3,000, the same amount it has been since 2014.
 13. As of January 1, 2018, term Life Insurance coverage for employees in positions eligible for Health Insurance will be \$50,000, the same as it has been since 2016, with no change in the rate per thousand of coverage.

14. A. 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 2018, though it appears that the County has reached a plateau regarding rates, as the regular IMRF rate decreases from 10.79% to 10.36% 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 20.68% to 19.42% of covered salaries.

B. 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 was increased to 0.21% effective January 1, 2017. Due to recent legislation that precludes the inclusion of vacation time from the calculations, this funding surcharge is eliminated from the 2018 budget as it is anticipated the volume of prepayment invoices will decline.

C. In early 2017, the Sheriff began the multi-year transition of converting Communications Division staff from SLEP pension coverage to IMRF pension coverage. In 2018, the savings for the one Communications Deputy hired since the effective date of the change will be over \$4,700. This is an annual savings moving forward. The 22 remaining positions would eventually be converted so the savings will continue to grow in future years.

Staffing Levels

15. The Public Defender has requested three personnel changes. He has requested one additional Level Two Attorney at a cost of \$115,000 (with benefits), one upgrade from a Level One Attorney to a Level Two Attorney at a cost of \$10,000 (with benefits) and one upgrade from a Level Two Attorney to a Level Three Attorney at a cost of \$9,000 (with benefits). While the reasons for the requests are sound, the lack of available funding necessitates the denial of these requests. However, it is noted that several years ago a program existed to collect reimbursements from clients based on ability to pay. Looking back over a 15 year period, revenues ranged from \$16,000 to over \$50,000 with a 15 year average of \$22,000. If the Public Defender was interested in resurrecting that program and quantifiable results were shown, the County would be open to reviewing the two position upgrades requested above.

16. The Court-Related budget group, during the final round of budget cuts, needed to identify \$148,000 of additional savings. To meet that amount, a new fee (see item #37), generating \$30,000 is being implemented for the Court Appointed Special Advocates (CASA) which then frees up a like amount of money in the General Fund; Court Services salaries and benefits are reduced by \$75,000 with specific cuts left to the Judiciary, including the ability to choose another budget category; the State's Attorney's Office is reduced \$50,000 in salaries and benefits with the elimination of one Level One attorney slot, but at the same time \$60,000 is allocated to the State's Attorney for each of two years from the Opportunity Fund to start a Diversion Program with the intent that said program will become self-supporting, including the addition of a now authorized full-time, 35 hours per week Diversion Coordinator (Job Class #2143, Hay Code CT7B) at a cost of \$60,000 (with benefits) effective January 7, 2018; the Public Defender's Office is awarded an additional \$12,000 in salaries and benefits to compensate attorneys who must now, in light of a new State law, cover weekend and holiday bond call, which was not known at the time of their hiring, with said additional compensation arrangements to be agreed upon by the Public Defender and the County Administrator and be effective for January 1, 2018; and \$5,000 saved by moving the expense for a Juror training video from the Judiciary budget to the Special Projects Fund budget.

17.
 - A. This budget memorializes the elimination of three positions in the Sheriff's Office that occurred during the 2017 fiscal year. One Patrol Deputy position had been dedicated to, and funded by, Kishwaukee College at a cost of \$122,000. Another Patrol Deputy position had been dedicated to, and funded by, Kishwaukee Hospital at a cost of \$122,000. The third position, a Communications Sergeant, was funded in part by our PSAP partners and part by the Sheriff's Special Law Enforcement Projects Fund at a cost of \$104,000. Since all three positions were not funded by the General Fund, the General Fund experiences no savings to help with the difficult 2018 budget year.

 - B. This budget also memorializes a change in staffing allocation between Court Services and Drug Court whereby the salary and benefits of one "Probation Officer – Adult" (Job Class #6720) are to be shared equally between Court Services and Drug Court. Previous budgets had allocated 100% of the cost of this position to Court Services rather than allocating 50% to Drug Court.

18. The Sheriff has also requested three new positions for the Corrections Division. The request is for one Deputy for the Electronic Home Monitoring (EHM) Program (\$96,000 with benefits), one Deputy to serve as Program Deputy (\$96,000 with benefits), and an Administrative Secretary (\$69,000 with benefits). Because of the budget constraints for 2018, this request was originally denied. However, through the appeal process, the Sheriff identified outside funding sources for the full-time, 40 hour per week Administrative Secretary (Job Class # 5515) and this position was approved effective June 1, 2018. In addition, should the EHM program be able to demonstrate that additional (and sufficient) revenues would be generated from this new position, above the currently budgeted \$85,000 for this program, then the Sheriff would be authorized to move forward with this position.
19. The Public Safety budget group, during the final round of budget cuts, needed to identify \$325,000 of additional savings. To meet that amount, the Sheriff increased the EHM fee to generate \$30,000 (see item #37), reduced staff by one additional Communications Officer (\$84,000), removed himself from the SLEP Pension system (\$29,000) and agreed to contribute \$182,000 from the Sheriff's Special Law Enforcement Projects Fund to cover the short-fall in personnel expenses that are appropriate to be charged to this fund.
20. The Assessments Office has requested three personnel changes. For the two part-time Administrative Clerk C positions, the request is to upgrade both to Administrative Clerk A positions for a 10% increase at a combined cost with benefits of about \$9,000. In addition, a new 29 hour per week position of Administrative Clerk C is requested at a cost of about \$25,000 with benefits. All three requests were denied because of budget constraints. However, during the appeal process, the two upgrades of Administrative Clerk C to A were approved, effective January 7, 2018 with the first year funds coming from staffing transitions and hiring delays in the IMO Office (item #24).
21. The Property Based Services budget group, during the final round of budget cuts, needed to identify \$50,000 of additional savings. To meet that amount, one-third of the hours for the part-time Building Inspector position were reduced (from 8 hours per week to 5 hours per week saving \$3,400); one day per week was cut from the Account Clerk A position in the Treasurer's Office (7 hours per week saving \$6,600) though these hours may be picked up by the Treasurer from her Tax Sale Automation Fund; the County Clerk re-adjusted his Election Budget (\$40,000) for the final savings.

22. The Court Service Department has been successful in securing a “Hope Probation Grant” in 2017. This budget memorializes personnel actions already taken during 2017 as a result of the Grant. The Drug Testing Technician hours were increased from 7.5 to 20 hours per week (resulting in adding IMRF benefits) and the rate of pay increased from \$10.20 per hour to \$13 per hour. This total increase of \$12,000 was paid 75% by the Hope grant and 25% by the Probation Services Fund. In addition a Program Coordinator position was added (\$81,000 with benefits) and this is paid 100% by the Hope grant.
23. The County Engineer has proposed a program to encourage his engineering staff to seek specialized areas of expertise. The request is twofold. One part of the request is to allow the County Engineer to hire his engineer staff at below the level of Engineer Tech III for a lesser cost, but then as the employee increases their expertise by training and classes, they could be moved to a higher classification with the County Engineer’s approval. Secondly, once an employee has attained the Engineer Tech III level, this program would allow them to become specialized in a specific area and be paid a stipend of up to 10% additional for that specialization. Incremental stipend movements are allowed during the period of acquiring an approved specialization. Initial specializations would be in “GIS” and “Bridges”, but additional areas could be added by the County Engineer as needs change. It is not anticipated (permitted) that an employee could be paid for two specializations at the same time nor may an employee, if being paid for a specialization, exceed 10% of the top of the range for an Engineer Tech III. This program is approved, starting January 7, 2018, with the notation that existing revenue sources are sufficient to pay the increased cost, which for 2018 is about \$13,000.
24. The Support Services budget group, during the final round of budget cuts, needed to identify \$112,000 of additional savings. To meet that amount, Facility Management Office (FMO) has reduced the full-time Offset Printer position (Job Class #5574) to 19 hours per week, which eliminates the health and pension benefits for a total savings of \$36,000. The Information Management Office (IMO) eliminated the full-time Network Tech II position (Job Class #2504) for a savings of \$85,000. The Administration Office reduced travel expenses by \$4,000 to offset an otherwise 2.2% reduction (\$4,000) to the outside agencies (item #39) funded by the County. In addition, the Finance Committee stipulated that the opening in the GIS Manager position, created with the promotion of the GIS Manager to IMO Director, should remain open for a period of 3 months from the date of the former IMO Director’s retirement date of October 15, 2017. The savings from the two personnel cuts by FMO and IMO equal \$121,000 and the savings from the IMO staff transitions and hiring delay save about \$45,000 to \$50,000. Part of this savings is used to fund the two salary upgrades (\$9,000) in the Assessments Office (item #20).

25. The opening of the Jail Expansion in mid-2018 creates a paradox in what has otherwise been a need to reduce costs to balance the budget. While significant cuts are being made throughout the County, the opening of the new Jail with an additional 40 to 45 inmates necessitates additional staffing.

The ramp-up of new staffing began in 2015 and will continue through the time the Jail opens. In summary, the transition plan allowed the hiring of 8 Corrections Officers (2 in 2015, 4 in 2016, and 2 in 2017) and 1 Maintenance II Worker in 2017 for the Facility Management Department. Monies for these positions have been previously allocated by the County Board from the Landfill Host Benefit Fee that is already in place.

Operating Issues

26. The Asset Replacement Fund is used as a way to set aside monies out of an operating budget each year so that when equipment or software needs to be replaced, enough monies are available to do so. This concept originally started for a systematic process of replacing squad cars for the Sheriff's Office. This process has become more important with the advent of the Tax Cap law as the "smoothing" of expenditures from one year to the next is the goal. The limits of a tax cap prevent spikes in expenditures from one year to the next. For FY 2018, the Asset Replacement Fund continues with \$723,000 placed into this fund to cover such items as police cars, computer network equipment, software, and police communication equipment, with purchases of \$1,510,000.
27. A sundry of revenue enhancements or expenditure reductions are being made to original departmental requests as reflected on the summary fund schedules including: reducing Election costs by \$40,000 to better mirror expenses from previous election cycles; adding \$10,000 to Election revenue to reflect the State's share of training for Election Judges, eliminating \$1,500 in IMO capital, removing \$10,000 from FMO capital for HVAC because of the major software HVAC upgrade being funded by the PBC in 2018; moving \$5,000 of a Judiciary expense for a Juror training video to Special projects, reducing Public Defender expenses by \$7,250 to more closely reflect historical levels of spending; reducing Corrections capital by \$34,250 by moving \$10,000 for a key system to the Jail expansion project and reducing the allowance for Jail copiers to under \$10,000; shifting some ROE costs (\$5,000) to their agency funds that were a result of the launching a professional development program in-house for area teachers; no longer needing to subsidize (\$14,000) the Law Library; reducing our contribution to the Local Emergency Planning effort by \$400; increasing GIS revenues by \$11,000; and increasing State's Attorney revenues by \$7,000.

28. The Health Department has proposed various fee increases (Attachment D) as part of their annual review to match costs with fees charged. Their request includes increases for three fee categories including Animal Control, Food Sanitation, and Real Estate Inspections. These increases are approved and are expected to generate about \$5,000 in additional revenues.
29. 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. For 2018, the revenues which exceed obligations will be placed in the General Fund and that amount is estimated to be \$357,000.
30. The Community Host Benefit Fee (for the Landfill) is now fully effective and the maximum allowed per year tons is anticipated for 2018. At the maximum volumes, the County expects to receive about \$2,372,000. For 2018, the allocation of fees collected goes to multiple places, though the allocation is shifting from previous years: about \$131,000 (down \$75,000 from the prior formula calculation of \$206,000 and now directed to the County General Fund) will go towards the County’s Solid Waste Program for education and special recycling collections and projects; about \$28,000 (down \$75,000 from the prior formula calculation of \$103,000 and now directed to the County General Fund) will go to the Forest Preserve District for land and water conservation efforts as well as environmental education; \$410,000 will be used for staff transition costs to prepare for the new Jail space for a mid-year opening; \$250,000 will be used for Jail operating costs for the second half of 2018 after the Jail opens; and \$1,573,200 will be paid out to the Jail Debt Service Fund for future principal and interest costs.
31. In addition to the above paragraph, in 2017 the County Board approved allowing additional tonnage for Special Waste above the regular 500,000 ton per year limit. The monies generated from that waste, estimated at \$283,000 if 40% of the 200,000 special waste maximum is received, is designated to pay off internal County loans for a new Sheriff’s Radio Communication System which is expected to be operational by late 2018 at a cost not to exceed \$4,000,000.
32. Drug Court, in their budget submission, noted that by January of 2018 they expect to exhaust their fund balance which they have been using for operations. It is noted that they expect to be \$80,000 short during 2018 between revenues and expenses. While seeking other grants and fund-raising is taking place, if those do not materialize to the levels needed, the Drug Court has indicated that they will request funding from the County’s General Fund. Given that the General Fund already has demands exceeding resources, and that substantial General Fund cuts are in the making, no funding for Drug Court should be anticipated. However, during the budget appeal process, the Board has agreed to revisit this funding request if Drug Court is not successful in securing adequate grant funds.

33. 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 tax year 2017, to be collected in 2018, is set at \$500,000. This amount should be sufficient when average actual expenses are looked at using 3, 5, and 10 year averages. Should claims for the year rise above that level, that fund has adequate reserves to cover larger claims.
34. In the past few years, IMRF has assessed “penalties” for what they call “accelerated payments” to entities whose payouts to terminating employees has the impact of inflating an employee’s pension. One big factor causing this assessment was the payout of unused vacation time. The law has now been changed not to penalize entities for vacation payouts and that savings will be reflected in the budget by charging Departments only the actual IMRF rate without an addition for this financial contingency. However, some pensions are still inflated by practices of departments with either separate Boards or under an elected official. This budget now clarifies that the financial responsibility for those payouts and assessments needs to be borne by Departments within their budgeted dollars.
35. 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 was expanded in 2017 so that the first \$75,000 of placement cost was to be paid by Court Services, as well as any costs that exceed \$200,000. The Mental Health Board was responsible for costs between \$75,000 and \$200,000. To help the Mental Health Board cover those costs, their tax levy, within the tax cap parameters, was maximized. This arrangement continues for 2018. (See item #3 addressing first \$75,000.)
36. The Sheriff’s 2018 budget for housing inmates in other counties will only reflect six months of expenses as the new Jail is expected to be open in mid-2018. Therefore, while 2017 is on pace to spend around \$900,000 for housing inmates outside of DeKalb County, only \$450,000 is budgeted in 2018. Because 2016 had a lower usage rate, the anticipated “excess” funds were used to hire a third Pre-Trial Officer for Court Services for a two year period, that being 2017 and 2018. However, during 2017, outside inmate expenses once again increased and to cover those increased costs while maintaining a balanced budget for 2018, the Court Services budget for 2018 has been reduced by \$75,000. (See item #16 for additional information on this Court Services reduction.)

37. Two fee increases are approved effective on January 1, 2018. The fee the Sheriff charges for the Electronic Home Monitoring (EHM) program will be increased from \$6.50 per day to \$12.00 per day, expecting that to generate an additional \$30,000 per year. A new fee, to assist with funding the Court Appointed Special Advocate (CASA) program is approved for \$30 per applicable case, with the expectation that this fee will generate at least \$30,000 per year. This will replace 75% of the annual monies contributed to CASA by the County's General Fund.

Boards & Agency Funding

38. The Health Department will receive \$374,000 to offset IMRF and FICA charges for their employees. This amount is based on a 10.36% department charge for IMRF and 7.65% for FICA. The County expects to spend \$169,000 for maintenance and utility costs of the Health Department and Multi-Purpose Room. 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 2018, save for the vehicle replacement program cost of \$9,000.
39. Funding is provided in FY 2018 for several entities: (a) Economic Development Corporation is approved at the requested \$45,000 (same as in 2017), with \$5,000 of this coming from the Opportunity Fund; (b) Court Appointed Special Advocates (CASA) is approved at the requested \$40,000 (same as in 2017), though in 2018, 25% (\$10,000) will come from the General Fund and 75% (\$30,000) will come from a new Court fee of \$30 per applicable case; (c) Ag Extension is approved at \$31,000 (same as in 2017); (d) Soil & Water Conservation District is approved at \$27,000 (same as in 2017); (e) the Joiner History Room is approved at \$9,000 (same as in 2017); (f) the Convention & Visitors Bureau is approved at \$15,000 (same as in 2017) from the Opportunity Fund; (g) the Local Emergency Planning Committee is approved for \$2,000 (same as in 2017), and (h) Community Action is granted \$7,000 (same as 2017) for their administrative fee for managing the Senior Services grants.

Debt Service - Bonds

40. 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 \$1,252,000 in 2018. 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, 6.9% in 2017, and 2018 will be at 6.6% (just under \$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.

41. The County sold \$33,905,000 in bonds in June, 2017 to pay for the Jail Expansion project which broke ground in the Spring of 2016. Construction activity in 2016 was funded with cash and internal borrowing. In total, bonds and cash (landfill revenues from 2014 and 2015) are expected to generate up to \$36,000,000 to cover “all-in” project costs. The bonds were issued for 30 years at a very favorable average interest cost of 3.6% and all debt will be retired using revenues from the Landfill Host Benefit Fee Agreement and sales tax on the County Farm property. Annual debt service payments are initially about \$1.2 million and go as high as \$3.2 million when the County Farm sales tax revenue stream comes into play in the years 2030 through 2034. The bonds will be fully retired on January 15, 2047, subject to a call provision in January, 2026.

Capital & Special Projects

42. The Jail Expansion project began construction in the Spring of 2016. The primary construction phase is expected to reach “substantial completion” by the end of January of 2018 and then the completed building is expected to open in mid-2018 once all systems are tested and staff training is completed. The 2018 Budget still reflects construction costs, as did 2016 and 2017. Total “all-in” project costs from start to finish, are estimated at \$36,000,000.
43. 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, which will be important space for the County over the long-term. Previous County budgets allowed for the possibility of special funding for this basement space with a \$250,000 appropriation from the “County Farm Fund” and another \$250,000 from the Opportunity Fund. However, because of a better-than-expected interest rate for the 2017 Bond Issue, as well as favorable project timing to maximize Host Benefit Fee (Landfill) revenues, this special funding of \$500,000 is no longer needed.

44. 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 were lost and an additional 40 spaces were 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 made in 2016 and the final layer of blacktop will be put down in 2018 after the Jail construction is completed. An appropriation of \$100,000 was made from the Opportunity Fund, to be used along with monies that were set aside from the 2010 Bond Issue for this parking. However, as noted in the above item, favorable interest rates received at the time of the 2017 Bond Issue removes the need to use these monies from the Opportunity Fund.
45. Planned uses for the Opportunity Fund in 2018 include (a) \$50,000 to pay towards the salary and benefits of the Economic Development Coordinator in the Community Development Office; (b) \$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; (c) \$15,000 for a contribution to the DeKalb Area Convention & Visitors Bureau; (d) \$52,000 for the third year (July 1, 2018 through June 30, 2019) of a three-year trial program for implementing a Business Incubator Program that is hoped to eventually be self-sustaining; (e) \$50,000 to fund implementation initiatives that emerged during 2017 when the County, along with a grant from the Community Foundation and cost-sharing with NIU, funded a process to seek a Community Economic Development Strategy (CEDS) certification. The certification, if awarded, may help in grant opportunities for the County and the communities within the County; and (f) \$60,000 for a State's Attorney Diversion Program (see item #16). The total budget for the Opportunity Fund is \$232,000.
46. There are four Renewal & Replacement Funds in place for various sites and buildings. Several projects were requested and approved for 2018. The major items included are \$140,000 for software upgrades for HVAC systems in all facilities managed by FMO, as well as an additional \$40,000 for a mechanical engineer to begin the necessary evaluations and documentation to replace HVAC units in a future year; \$45,000 to begin demolition of the old Jail kitchen; \$15,000 for technology upgrades in the Multi-Purpose Room; and \$20,000 for Gathertorium furniture. The other projects, which are not specifically defined but include things normal to a campus, are concrete replacement and repair (\$50,000); general painting (\$25,000); carpet and other flooring (\$25,000); security items (\$15,000); energy efficiency measures (\$10,000); 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 \$430,000 including contingencies of \$25,000.

47. Like the recent past years, no additional funding allocation is made to the Special Projects Fund and only minimal capital projects are approved for 2018. Projects that are approved include 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 (\$25,000), energy use reduction (\$10,000), a Juror training video (\$5,000) and miscellaneous items that include a mobile web app, signage, and contingencies (\$30,000). The total budget for these items is \$85,000.
48. Each year the Highway Department presents five-year plans for both their Equipment Replacement needs and their Transportation Improvement Program. For 2018, the purchase of eleven major equipment items costing \$665,000 has been requested and accepted as part of the Highway budget. Eight projects are included in the Transportation Improvement Plan at an estimated cost of \$7,865,000 of which \$2,463,000 is the local cost. 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 2018.
49. The Sheriff has requested \$60,000 to construct an outdoor shooting range on County-owned property at the NE corner of Somonauk and Gurler Roads, adjacent to the Landfill. This outdoor training area is needed to be in compliance with new State of Illinois requirements for various types of firearm training. This request is approved with monies to come from the County Farm Fund.
50. In 2017, an appropriation was approved from the County Farm Fund for a cold storage building, to be constructed on the Highway Department grounds. The Sheriff, along with Facility Management, had requested \$150,000 to build an almost 6,000 square foot cold storage building. This would provide space for squad cars not yet deployed and for large pieces of evidence. The higher appropriation (increased from \$250,000 in 2017 to \$300,000 for 2018) was to take into account that other Departments may also have a need for such storage and a subset of the space may need temperature or humidity control. The County Engineer, along with the County Highway Committee, was asked to oversee the project. The project did not get past the planning stages in 2017 and the monies are now re-authorized for 2018.
51. The County Farm Fund also includes \$40,000 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 before it expires in 2033. This item, combined with the two items above, totals \$400,000 from the County Farm Fund.

52. As noted above in the paragraph about Special Waste revenues from the Landfill, the Sheriff was approved in 2017 for a new Radio Communication System that should be operational by the end of 2018. The cost is projected not to exceed \$4,000,000 and the majority of those monies are budgeted for in 2018. To help with the cost, the Emergency Telephone System Board (ETSB/E-911) has contributed \$600,000. The balance of the funds will be obtained from internal borrowing (at an initial interest rate of 3%) and will be paid back over time from the Special Waste revenues.

Balancing the Budget

53. When the Administrative Budget Recommendation was made on September 6, 2017, the General Fund was “out of balance” by \$740,000. This was largely the result of the loss of airline fuel sales tax revenue with the departure of American Airlines out of Sycamore and ramifications from the State of Illinois cutting local funds to balance their own budget after going two years without a State budget. The budget started \$1,500,000 out of balance, but by making adjustments that benefited all General Fund Departments, the shortfall was reduced to \$740,000. Early in the budget process, the Finance Committee requested that when the final budget was passed as a recommendation on November 1, 2017, the General Fund should be in balance. To that end, the “Disaster Budget” format developed a few years back was invoked. That format grouped related services into broad categories and then sought prorated reductions (or revenue enhancements) from those categories, rather than calculating a prorated amount per Department. The narrative paragraphs noted throughout this final document reflect various expense cuts and revenue enhancements to close out the \$740,000 deficit.

Alternatives & Appeal Process

54. There were several budget requests by Departments that were denied in order for the Finance Committee fund balance utilization goal to be met for the General Fund. That goal was to use no reserves and that the operating revenues needed to meet or exceed operating expenses. If the County Board wanted to fund any of the denied funding requests, two options existed: (a) re-prioritize recommended funding levels and drop a funded request replacing it with a denied request, and/or (b) utilize fund balance reserves for one year to maintain vital services in anticipation that another year would see more economic recovery and therefore not necessitate the cuts currently being contemplated. In the end, the 2018 Budget utilized only option (a) and the General Fund budget is now balanced.
55. 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. 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 1, 2017 meeting.

DEKALB COUNTY GOVERNMENT

- FY 2018 BUDGET -

PROPERTY TAX LEVIES

		2018 Budget Based on Column E				
(A)	(B)	(C)	(D)	(E)	(F)	
	Actual 2014	Actual 2015	Actual 2016	Budget 2017	Budget Legal Notice Publication 2017	
1.	2014	2015	2016	2017	2017	
2.	2015	2016	2017	2018	2018	
FUNDS:						
3. General	12,425,039	12,711,419	13,183,869	14,158,000	14,246,000	
4. Retirement (FICA)	99,849	99,607	100,020	100,000	100,000	
5. Retirement (IMRF)	99,849	99,607	100,020	100,000	100,000	
6. Tort & Liability	680,127	596,076	596,960	500,000	500,000	
7. PBC Lease	174,948	173,964	174,198	100,000	100,000	
8. Highway	1,679,976	1,718,225	1,667,435	1,763,000	1,763,000	
9. Aid to Bridges	839,988	859,200	833,624	684,500	684,500	
10. Federal Hwy Match	839,988	859,200	833,624	816,000	816,000	
11. Health	389,904	397,558	384,836	376,500	376,500	
12. Senior Services	419,909	427,336	413,838	406,000	406,000	
13. Veterans Assistance	504,840	516,669	500,844	489,000	489,000	
14. Nursing Home	0	0	0	0	0	
15. County Tax Cap Totals	18,154,417	18,458,863	18,789,268	19,493,000	19,581,000	
16. Mental Health (Separate Tax Cap)	2,375,021	2,414,954	2,458,299	2,550,000	2,562,000	
17. PBC Bonds - Not Capped	631,305	656,677	0	0	0	
18. ** TOTAL TAX LEVY	21,160,742	21,530,493	21,247,567	22,043,000	22,143,000	
19. Capped Dollar Change	366,457	304,446	330,405	703,732	791,732	
20. Capped Percent Change	2.1%	1.7%	1.8%	3.7%	4.2%	
21. Total Dollar Change	420,986	369,750	(282,926)	795,433	895,433	
22. Total Percent Change	2.0%	1.7%	-1.3%	3.7%	4.2%	
23. Equalized Assessment ('000)	1,695,233	1,741,386	1,859,109	1,972,769	1,982,769	
24. Percent Change from prior year	-1.8%	2.7%	6.8%	6.1%	6.7%	
25. Property Tax Rate	1.24825	1.23640	1.14289	1.11736	1.11677	
26. Market Value of \$200,000 Home since 2014	200,000	205,440	219,328	232,729	233,913	
27. County Tax on this Home	757.27	772.50	766.98	799.76	803.75	
28. Average Assessed Value of Cropland Acre	395	410	430	453	453	
29. County Tax per Cropland Acre	4.94	5.07	4.92	5.07	5.06	

FY 2018 ADOPTED BUDGET

ALL FUNDS

Fund #	Fund Name	Property Taxes	Other Revenues	Transfers Received	Total Received	Salaries & Benefits	Capital	Commodities & Services	Transfers Paid Out	FY2018
										Total Expenses
1111	General Fund	14,358,000	13,062,900	1,692,100	29,113,000	22,925,000	149,800	5,055,700	956,500	29,087,000
1211	Retirement	0	2,000	0	2,000	0	0	56,000	0	56,000
1212	Tort & Liability	500,000	122,400	78,000	700,400	0	0	815,000	0	815,000
1213	PBC Lease	100,000	95,000	0	195,000	0	100,000	92,500	0	192,500
1214	Micrographics	0	203,000	0	203,000	113,000	10,000	85,500	24,800	233,300
1219	Circuit Clerk Electronic Citation	0	20,000	0	20,000	0	20,000	10,000	0	30,000
1221	Circuit Clerk Operations	0	30,400	0	30,400	0	0	14,500	0	14,500
1222	Law Library	0	60,000	0	60,000	0	0	52,600	0	52,600
1223	Court Automation	0	262,000	0	262,000	301,000	88,000	97,000	5,000	491,000
1224	Child Support	0	14,700	0	14,700	74,000	0	7,200	0	81,200
1225-A	Probation Services	0	197,000	0	197,000	18,000	1,000	127,000	55,500	201,500
1225-B	HOPE Probation Program	0	200,000	0	200,000	156,100	0	43,300	0	199,400
1226	Document Storage	0	252,000	0	252,000	150,000	0	129,000	0	279,000
1227	Tax Sale Automation	0	30,600	0	30,600	42,500	7,000	7,500	0	57,000
1228	GIS - Development	0	5,000	0	5,000	0	0	53,000	0	53,000
1229	Court Security	0	561,000	0	561,000	507,000	13,200	0	18,300	538,500
1231	Highway	1,763,000	196,500	400,000	2,359,500	1,590,000	531,600	856,800	107,500	3,085,900
1232	Engineering	0	70,800	222,000	292,800	282,000	60,500	73,800	0	416,300
1233	Aid to Bridges	684,500	138,000	0	822,500	137,000	1,099,000	297,000	47,500	1,580,500
1234	County Motor Fuel	0	1,592,000	0	1,592,000	613,000	787,600	500,000	400,000	2,300,600
1235	Federal Highway Matching	816,000	393,000	0	1,209,000	0	1,209,400	430,000	174,500	1,813,900
1236	R & R Highway Facilities	0	1,000	100,000	101,000	0	50,000	0	0	50,000
1241	Public Health	376,500	2,750,200	419,300	3,546,000	3,072,700	33,600	581,900	62,800	3,751,000
1242	Community Mental Health	2,550,000	7,600	38,000	2,595,600	223,700	0	2,225,200	269,700	2,718,600
1243	Community Action	0	338,700	39,200	377,900	245,000	0	75,400	43,500	363,900
1244	Comm Action - Revolving Loans	0	5,200	0	5,200	0	0	0	0	0
1245	Senior Services	406,000	300	0	406,300	0	0	423,300	7,000	430,300
1246	Veterans' Assistance	489,000	3,000	0	492,000	371,900	2,000	150,400	8,000	532,300
1247	Solid Waste Program	0	25,400	131,500	156,900	95,500	0	65,800	18,000	179,300
1248	Landfill Host Benefit	0	2,660,000	0	2,660,000	0	0	28,300	2,797,400	2,825,700
1471	Special Projects	0	2,000	0	2,000	0	80,000	5,000	0	85,000
1472	County Farm Land Sale	0	2,000	0	2,000	0	360,000	40,000	0	400,000
1475	Opportunity Fund	0	25,000	0	25,000	0	0	102,000	130,000	232,000
1476	Asset Replacement	0	37,000	686,000	723,000	0	1,510,000	0	0	1,510,000
1478	DATA Fiber Optic Network	0	364,000	0	364,000	0	11,000	196,000	13,000	220,000
1483	Transportation Grant	0	995,500	0	995,500	36,500	0	958,800	200	995,500
1485	Jail Expansion	0	1,000	0	1,000	0	9,745,000	255,000	0	10,000,000
1491	Radio Communication System	0	600,000	283,000	883,000	0	3,200,000	300,000	0	3,500,000
1501	Build America Bonds 2010	0	951,000	0	951,000	0	950,000	1,000	0	951,000
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	800	1,573,200	1,574,000	0	1,209,000	1,000	0	1,210,000
2501	Rehab & Nursing Center	0	15,529,600	0	15,529,600	9,365,600	200,000	5,206,400	203,000	14,975,000
2601-A	Medical Insurance-Employees	0	7,035,000	0	7,035,000	0	0	6,465,000	0	6,465,000
2601-B	Medical Insurance-Retirees/COBRA	0	165,000	0	165,000	0	0	360,000	0	360,000
3774	History Room	0	3,000	9,000	12,000	8,300	1,500	3,200	0	13,000
3775	Children's Waiting Room	0	28,000	0	28,000	0	0	30,000	0	30,000
3776-A	Drug Court	0	198,000	72,500	270,500	225,000	500	44,000	1,000	270,500
3776-B	Sober Living Home	0	25,800	0	25,800	7,800	0	11,000	1,300	20,100
3776-C	Mental Health Court	0	178,500	0	178,500	152,800	0	24,700	1,000	178,500
3777	Court Appointed Special Advocates	0	30,000	0	30,000	0	0	30,000	0	30,000
3802	St Attorney - Drug Prosecution	0	3,200	0	3,200	0	0	4,700	0	4,700
3803	Sheriff's Law Enforce Projects	0	237,000	0	237,000	0	12,400	60,300	398,300	471,000
** Total Budget **		22,043,000	50,023,100	5,743,800	77,809,900	40,713,400	21,753,100	26,452,800	5,743,800	94,663,100

FY 2018 ADOPTED BUDGET

GENERAL FUND DEPARTMENTAL BUDGETS

Dept #	Department Name	Property Taxes	Other Revenues	Transfers Received	Total Received	Salaries & Benefits	Commodities Capital & Services	Transfers Paid Out	FY2018 Total Expenses	
1110	Administration	0	0	4,800	4,800	495,000	0	39,800	2,500	537,300
1210	Finance	0	1,200	10,000	11,200	494,000	0	48,800	17,800	560,600
1290	Non-Departmental Services	14,358,000	6,992,000	236,000	21,586,000	0	4,000	309,300	398,700	712,000
1310	Information Management	0	356,200	82,200	438,400	835,500	2,000	106,200	153,400	1,097,100
1410	Supervisor of Assessments	0	46,100	0	46,100	437,000	0	40,600	2,800	480,400
1510	County Clerk	0	651,000	0	651,000	459,000	0	38,000	0	497,000
1530	Elections	0	20,000	0	20,000	141,000	0	400,000	0	541,000
1710	Community Development	0	61,500	50,000	111,500	411,600	0	27,000	7,700	446,300
1810	Regional Office of Education	0	189,800	0	189,800	254,000	0	32,000	8,200	294,200
1910	Treasurer	0	145,500	0	145,500	292,400	0	34,800	0	327,200
2210	Judiciary	0	45,000	0	45,000	544,000	0	99,000	3,000	646,000
2220	Jury Commission	0	0	0	0	49,000	0	111,100	0	160,100
2310	Circuit Clerk	0	1,416,000	0	1,416,000	1,110,000	0	84,300	0	1,194,300
2410	Coroner	0	18,000	0	18,000	174,000	0	84,700	7,000	265,700
2510	ESDA	0	32,000	0	32,000	111,000	9,000	31,800	1,800	153,600
2540	Local Emergency Plan Comm	0	8,000	0	8,000	10,000	0	0	0	10,000
2610	Sheriff	0	600,600	335,800	936,400	5,602,000	7,700	380,500	281,000	6,271,200
2620	Sheriff's Merit Commission	0	3,000	0	3,000	5,000	0	21,700	0	26,700
2630	Sheriff's Auxiliary	0	0	0	0	0	0	8,000	0	8,000
2670	Sheriff's Communications	0	1,272,500	11,800	1,284,300	2,616,000	1,600	153,200	37,500	2,808,300
2680	Sheriff's Corrections	0	168,000	739,500	907,500	3,985,000	12,000	1,267,800	8,000	5,272,800
2710	State's Attorney	0	292,000	60,000	352,000	1,798,000	0	94,000	0	1,892,000
2810	Public Defender	0	100,000	0	100,000	1,032,000	0	60,000	4,100	1,096,100
2910	Court Services	0	484,300	130,000	614,300	1,380,000	0	342,100	0	1,722,100
4810	Facilities Management	0	80,200	32,000	112,200	671,000	63,500	790,500	23,000	1,548,000
4820	Facilities Management - Jail Exp.	0	0	0	0	0	0	200,000	0	200,000
4910	Comm Outreach Building	0	80,000	0	80,000	18,500	50,000	81,500	0	150,000
4920	Public Health Facility	0	0	0	0	0	0	169,000	0	169,000
4999	Utilization of Fund Balance	0	0	0	0	0	0	0	0	0
** Total General Fund **		14,358,000	13,062,900	1,692,100	29,113,000	22,925,000	149,800	5,055,700	956,500	29,087,000

**DEKALB COUNTY GOVERNMENT
FY 2018 BUDGET
Health Department Fee Increases**

Program	2017 Fees	2018 Adopted Fee Increases	Estimated Revenue Generated
ANIMAL CONTROL (Line Item 3531)			
Registration - 1 year altered	19.00		
Registration - 1 year unaltered	38.00		
Registration - 3 years altered	51.00		
Registration - 3 years unaltered	102.00		
Late Registration	15.00		
Inpoundment/Pickup First Offense	80.00		
Additional Dog/One Pickup	30.00		
Relinquishment Fee - altered	50.00		
Relinquishment Fee - unaltered	75.00		
Replacement Tag Fee	-	10.00	600
FOOD SANITATION (Line Item 3543)			
Class A Food Establishment	790.00	800.00	\$3,240
Class B Food Establishment (catering)	575.00	600.00	
Class B Food Establishment (no catering)	475.00	500.00	
Class C Food Establishment	400.00		
Class D Food Establishment	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	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		
Mobile/Seasonal with Food Preparation	280.00		
Mobile/Seasonal without Food Preparation	180.00		
Plan Review - New Restaurant	475.00	500.00	
Plan Review - Established	275.00	300.00	
Non-Compliance Fee	100.00		
Cottage Food Registration Fee	25.00		
POTABLE WATER (Line Item 3542)			
Water Well Permit* / Inspection / Sample	295.00		
<i>*\$100 well permit fee - State Statute</i>			
Water Well Sealing Permit	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		
SEWAGE (Line Item 3541)			
Septic Installer/Pumper License	170.00		
Septic Permit - Contractor Installed	390.00		
Septic Permit - Homeowner Installed	490.00		
REAL ESTATE INSPECTIONS (3551 and 3552)			
Well Inspection and One (1) Water Test Sample	175.00		
Additional Water Sample Test at time of Scheduled Inspection	40.00		
Septic Inspection	165.00		
Site Verification	-	40.00	1,200
CLINIC SERVICES			
Medicaid, Medicare, health Insurance and self-pay for immunizations, TB, maternal and child clinical services, and drug testing	Internal - Variable		
VITAL RECORDS			
Birth Certificate - First Copy	16.00		
Birth Certificate - Each Additional Copy	8.00		
Death Certificate - First Copy	21.00		
Death Certificate - Each Additional Copy	17.00		
TOTAL			\$5,040

DEKALB COUNTY GOVERNMENT
- FY 2018 BUDGET -
FIVE YEAR PLAN FOR ASSET REPLACEMENT

Department (#1476-5530)				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Revenues								
R-7301 Sheriff's Vehicles	240,000	240,000	245,000	245,000	260,000	273,000	288,000	305,000
R-7302 Coroner's Vehicle	7,000	7,000	7,000	7,000	8,000	8,000	8,000	9,000
R-7303 Comm Development's Vehicles	6,000	6,000	6,000	6,000	7,000	7,000	7,000	8,000
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	9,000	9,000	10,000	10,000	11,000
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	158,000	157,000	145,000	147,000	150,000	153,000	156,000	160,000
R-7335 ROE - Network Infrastructure	4,300	7,000	5,000	5,000	10,000	10,000	11,000	12,000
R-7337 Computers, Wireless, Security	55,700	55,000	56,000	57,000	60,000	62,000	65,000	67,000
R-7338 Facility Management Equipment	18,000	18,000	19,000	20,000	23,000	26,000	30,000	35,000
R-7342 Financial System	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
R-7360 Sheriff's Communication Center	17,000	15,000	15,000	15,000	15,000	20,000	25,000	25,000
A - 1 Total General Fund Contributions	553,000	552,000	545,000	551,000	582,000	609,000	640,000	677,000
R-4520 State's Attorney Technology Fee	10,816	9,659	10,000	10,000	10,000	10,000	10,000	10,000
R-4539 Communication Tower	25,600	29,600	0	0	0	0	0	0
R-5047 Vehicle Acquisition Fee & Alt Fuel (to D-7301)	15,749	14,908	12,000	12,000	12,000	12,000	12,000	12,000
R-5501 Interest (to D-7415 & D-7856)	13,226	17,770	10,000	10,000	12,000	12,000	15,000	15,000
R-5511 Sale of Capital Assets (to D-7301)	0	36,551	0	0	0	0	0	0
R-5899 Miscellaneous (to D-7899)	108	0	0	0	0	0	0	0
R-5899 ROE Agency Funds (to D-7335 - Network)	0	0	0	5,000	0	0	0	0
R-5905 Contr Fr: Veteran's (to D-7335 - Network)	3,000	4,000	3,500	4,000	4,000	4,000	5,000	5,000
R-5905 Contr Fr: Veteran's (to D-7337 - Computers)	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
R-5921 Contr Fr: Highway (to D-7335) - Network	7,500	6,000	6,000	7,500	8,000	8,000	9,000	9,000
R-5931 Contr Fr: Health (to D-7335 - Network)	31,000	32,000	30,000	33,800	35,000	35,000	36,000	36,000
R-5931 Contr Fr: Health (to D-7337 - Computers)	19,000	16,000	19,000	19,000	19,000	20,000	21,000	22,000
R-5932 Contr Fr: Mental Health (to D-7335)	1,200	1,500	1,500	1,200	1,500	1,500	2,000	2,000
R-5933 Contr Fr: Comm Action (to D-7335)	3,000	2,500	3,000	3,000	3,000	3,000	4,000	4,000
R-5941 Contr Fr: Nursing Home (to D-7335)	72,000	60,000	56,000	48,500	50,000	50,000	55,000	55,000
R-5953 Contr Fr: Probation Services (to D-7337)	7,000	7,000	7,000	12,000	11,000	11,000	11,000	11,000
R-5972 Contr Fr: Treatment Court (to D-7337)	0	0	0	2,000	2,000	2,000	2,000	2,000
R-5974 Contr Fr: Law Enforce Projects (to D-7301)	0	44,697	0	0	0	0	0	0
A - 2 Total All Revenue	766,199	838,185	707,000	723,000	753,500	781,500	826,000	864,000
Expenses								
E-7301 Sheriff's Vehicles	62,351	492,323	0	615,000	50,000	600,000	100,000	50,000
E-7302 Coroner's Vehicle	0	0	0	52,000	0	0	0	0
E-7303 Comm Development's Vehicles	0	0	0	0	28,000	0	30,000	0
E-7304 Co. Administrator's Vehicle	0	0	0	0	0	0	0	0
E-7305 Animal Control Vehicles	0	0	30,133	32,000	0	0	0	0
E-7332 Sheriff's Information System	0	0	0	10,000	10,000	25,000	10,000	10,000
E-7335 Network Infrastructure	225,563	73,953	145,000	425,000	465,000	510,000	300,000	237,000
E-7337 Computers (Desktop Systems)	45,909	79,562	85,000	152,000	75,000	110,000	105,000	75,000
E-7338 Facility Management Equipment	13,484	0	50,000	58,000	83,000	2,000	0	13,000
E-7342 Financial System	16,160	2,720	10,000	10,000	25,000	0	150,000	0
E-7355 Communication Tower	0	0	0	0	0	0	0	10,000
E-7360 Sheriff's Communication Center	38,066	26,598	15,000	150,000	25,000	0	0	0
E-7415 Cemetery Restoration	0	0	0	6,000	3,000	0	0	3,000
E-7856 Bike Path Resurfacing	0	31,246	0	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 Total Expenditures	401,533	706,402	335,133	1,510,000	804,000	1,247,000	695,000	398,000
C Ending Balance December 31st	4,558,744	4,690,527	5,062,394	4,275,394	4,224,894	3,759,394	3,890,394	4,356,394
Designated Reserves at December 31st								
D-7301 Sheriff's Vehicles	1,251,408	1,095,241	1,352,241	994,241	1,216,241	901,241	1,101,241	1,368,241
D-7302 Coroner's Vehicle	29,225	36,225	43,225	(1,775)	6,225	14,225	22,225	31,225
D-7303 Community Development's Vehicles	22,187	28,187	34,187	40,187	19,187	26,187	3,187	11,187
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	33,667	40,667	17,534	(5,466)	3,534	13,534	23,534	34,534
D-7332 Sheriff's Information System	226,427	251,427	276,427	291,427	306,427	306,427	321,427	341,427
D-7335 Network Infrastructure	1,085,223	1,281,270	1,386,270	1,216,270	1,012,770	767,270	745,270	791,270
D-7337 Computers (Desktop Systems)	190,798	202,895	213,895	165,895	196,895	195,895	203,895	244,895
D-7338 Facility Management Equipment	147,378	165,378	134,378	96,378	36,378	60,378	90,378	112,378
D-7342 Financial System	151,498	163,778	168,778	173,778	163,778	178,778	178,778	183,778
D-7355 Communication Tower	203,600	233,200	233,200	233,200	233,200	233,200	233,200	223,200
D-7360 Sheriff's Communication Center	934,236	922,638	922,638	787,638	777,638	797,638	822,638	847,638
D-7415 Cemetery Restoration	16,093	17,869	18,869	13,869	12,069	13,269	14,769	13,269
D-7856 Bike Path Resurfacing / Connector Asst	112,681	93,874	100,874	107,874	76,274	84,674	95,174	105,674
D-7899 Miscellaneous Projects / Transfers	124,923	128,478	130,478	132,478	134,878	137,278	140,278	143,278
D Total Designated Items	4,558,744	4,690,527	5,062,394	4,275,394	4,224,894	3,759,394	3,890,394	4,356,394

**DEKALB COUNTY GOVERNMENT
- FY 2018 BUDGET -
FIVE YEAR PLAN FOR SPECIAL PROJECTS**

Department (#1471-5240)				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
A Beginning Balance January 1st	\$490,340	\$436,490	\$419,462	\$350,246	\$267,246	\$239,246	\$216,246	\$173,246
Receipts:								
B Contr. from General Fund	0	0	0	0	0	0	0	0
C State Grant	304	0	3,784	0	0	0	0	0
D Donations	0	0	0	0	0	0	0	0
E Reimbursements / Landfill Expansion	0	0	0	0	0	0	0	0
F Interest	1,386	1,644	2,000	2,000	2,000	2,000	2,000	2,000
G Sale of Property	0	0	0	0	0	0	0	0
H Miscellaneous	0	0	0	0	0	0	0	0
I Total Revenue	1,690	1,644	5,784	2,000	2,000	2,000	2,000	2,000
J Total Available	492,030	438,134	425,246	352,246	269,246	241,246	218,246	175,246
Intended Uses:								
7102 Landscaping	0	0	0	0	0	0	0	0
7106 Storage Facilities & Equip	0	0	0	0	0	0	0	0
7121 Bldg Remodel - Courthouse	0	0	0	0	0	0	0	0
7121 Bldg Remodel - Legislative Center	0	0	0	5,000	0	0	0	0
7129 Relocation Costs	0	0	0	0	0	0	0	0
7232 Bike Path	0	0	20,000	25,000	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	0	0	0	0
7325 Hazard Mitigation	2,805	1,815	0	0	0	0	0	0
7326 Fee/Ind Cost/Best Pract Study	15,600	0	0	0	0	0	20,000	0
7328 Ground Water Management Plan	0	0	0	0	0	0	0	0
7329 Storm Water Study	0	0	0	0	0	0	0	0
7333 Mobile Web App	0	0	0	15,000	0	0	0	0
7334 Databases	0	0	0	0	0	0	0	0
7335 Network & Web Infrastructure	0	0	10,000	0	0	0	0	0
7336 Signage	0	0	0	5,000	0	0	0	0
7375 Digital Patroller / Digital Recording	0	0	0	0	0	0	0	0
7377 Squad High Band Repeaters	0	0	0	0	0	0	0	0
7401 Security Systems	12,135	11,761	35,000	15,000	0	0	0	0
7406 Energy Reduction Program	0	5,096	10,000	10,000	10,000	10,000	10,000	10,000
7414 Broadband Network	25,000	0	0	0	0	0	0	0
7415 Cemetery Restoration	0	0	0	0	0	0	0	0
7858 HVAC Upgrades	0	0	0	0	0	0	0	0
7990 Capital Contingency	0	0	0	5,000	0	0	0	0
8061 Commercial Services	0	0	0	5,000	0	0	0	0
K Total Expenditures	55,540	18,672	75,000	85,000	30,000	25,000	45,000	25,000
L Ending Balance December 31st	436,490	419,462	350,246	267,246	239,246	216,246	173,246	150,246

DEKALB COUNTY GOVERNMENT

- FY 2018 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN
FOR SYCAMORE CAMPUS

Department (#8400-7410)				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
A. Beginning Balance January 1st	\$1,199,777	\$1,035,203	\$1,114,976	\$1,345,726	\$1,340,726	\$1,455,726	1,550,726	1,490,726
Receipts:								
4731 Lease Payment - County	175,000	175,000	175,000	100,000	100,000	100,000	100,000	100,000
5501 Interest & Transfers	4,335	19,752	58,750	35,000	35,000	35,000	35,000	35,000
B. Total Revenue	179,335	194,752	233,750	135,000	135,000	135,000	135,000	135,000
C. Total Available	1,379,112	1,229,955	1,348,726	1,480,726	1,475,726	1,590,726	1,685,726	1,625,726
Projects:								
7832 Parking Lot Construction / Repair	0	0	0	10,000	0	0	0	0
7834 Concrete Replacement & Repair	0	0	0	10,000	0	20,000	0	20,000
7836 Courthouse Reconfiguration	23,392	0	0	0	0	0	0	0
7837 Legis Ctr / Admin Bldg Reconfige	33,689	11,916	3,000	0	0	0	0	0
7841 General Painting	0	0	0	0	0	0	0	0
7844 Conf Rm Updates / Gathertorium	0	0	0	20,000	0	0	0	0
7846 Elevator Upgrades	150,194	0	0	0	0	0	175,000	0
7847 Flooring (Leg Ctr & Admin)	0	970	0	20,000	0	0	0	0
7848 Roof (Garage/Courthouse)	107,532	0	0	0	0	0	0	0
7855 Parking Lot Maintenance	13,455	0	0	0	20,000	0	20,000	0
7858 HVAC Upgrades & Software	0	102,093	0	40,000	0	0	0	0
7859 Condensor Replacement & Engineering	0	0	0	20,000	0	0	0	0
7866 Video / Sound System	0	0	0	0	0	20,000	0	0
7875 Energy Conservation Projects	5,647	0	0	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	0	0	10,000	0	0	0	0
D. Total Expenditures	343,909	114,979	3,000	140,000	20,000	40,000	195,000	20,000
E. Ending Balance December 31st	1,035,203	1,114,976	1,345,726	1,340,726	1,455,726	1,550,726	1,490,726	1,605,726

DEKALB COUNTY GOVERNMENT

- FY 2018 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 2015	Actual FY 2016	Estimated FY 2017	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
A. Beginning Balance January 1st	\$2,646,212	\$2,922,897	\$3,313,130	\$3,317,130	\$3,217,130	\$3,132,130	\$3,152,130	3,162,130
Receipts:								
4732 Lease Payment	375,000	400,000	0	0	0	0	0	0
5501 Interest & Misc	1,347	6,159	35,000	30,000	30,000	30,000	30,000	30,000
5901 Contribution from County	0	0	0	0	0	0	0	0
B. Total Revenue	376,347	406,159	35,000	30,000	30,000	30,000	30,000	30,000
C. Total Available	3,022,559	3,329,056	3,348,130	3,347,130	3,247,130	3,162,130	3,182,130	3,192,130
Projects:								
7831 Landscaping Improvements	0	0	10,000	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	2,475	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	1,000	10,000	20,000	10,000	0	0
7844 Salubrity Conference Room	59,675	0	0	0	0	0	0	0
7847 Carpet / Tile Replacement	2,548	0	0	5,000	60,000	0	0	0
7848 Roof / Attic	0	2,790	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	21,056	10,661	0	15,000	0	0	0	20,000
7858 HVAC Upgrades & Software	0	0	0	40,000	0	0	0	0
7859 Condensor Replacement & Engineering	0	0	0	20,000	0	0	0	0
7862 Telephone System	0	0	0	0	0	0	0	0
7863 Security System	0	0	20,000	5,000	0	0	10,000	0
7869 Hot Water Reconfiguration	0	0	0	0	0	0	0	0
7957 Reconfigure Update Staff Areas	16,383	0	0	0	15,000	0	0	0
7990 Capital Contingency	0	0	0	5,000	0	0	0	0
D. Total Expenditures	99,662	15,926	31,000	130,000	115,000	10,000	20,000	40,000
E. Ending Balance December 31st	2,922,897	3,313,130	3,317,130	3,217,130	3,132,130	3,152,130	3,162,130	3,152,130

DEKALB COUNTY GOVERNMENT

- FY 2018 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 2015	Actual FY 2016	Estimated FY 2017	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
A. Beginning Balance January 1st	\$213,963	\$232,913	\$250,873	\$274,373	\$255,373	\$291,373	\$332,373	358,373
Receipts:								
5501 Interest & Misc	124	120	1,000	1,000	1,000	1,000	1,000	1,000
5901 Contribution from Co General Fund	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
B. Total Revenue	50,124	50,120	51,000	51,000	51,000	51,000	51,000	51,000
C. Total Available	264,087	283,033	301,873	325,373	306,373	342,373	383,373	409,373
Projects:								
7831 Landscaping Improvements	8,382	5,310	3,000	10,000	0	0	0	0
7832 Parking Lot Maintenance	14,566	0	0	0	0	0	0	0
7834 Sidewalks / Concrete Work	0	12,000	0	10,000	15,000	0	15,000	0
7839 Storage Areas	0	0	0	0	0	0	0	0
7841 General Painting	0	1,855	0	15,000	0	10,000	0	10,000
7847 Carpet / Tile Replacement	0	0	500	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	3,000	12,995	24,000	20,000	0	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	5,226	0	0	10,000	0	0	10,000	0
7990 Capital Contingency	0	0	0	5,000	0	0	0	0
D. Total Expenditures	31,174	32,160	27,500	70,000	15,000	10,000	25,000	10,000
E. Ending Balance December 31st	232,913	250,873	274,373	255,373	291,373	332,373	358,373	399,373

DEKALB COUNTY GOVERNMENT

- FY 2018 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 2015	Actual FY 2016	Estimated FY 2017	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
A. Beginning Balance January 1st	\$174,822	\$115,352	\$115,409	\$115,409	\$26,409	\$1,409	1,409	1,409
Receipts:								
5501 Interest	87	57	0	1,000	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. Total Revenue	87	57	0	1,000	0	0	0	0
C. Total Available	174,909	115,409	115,409	116,409	26,409	1,409	1,409	1,409
Projects:								
7858 HVAC Upgrades & Software	0	0	0	40,000	0	0	0	0
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	10,000	0	0	0
7956 Upgrade Jail Security Cameras	49,771	0	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
7973 Generator	0	0	0	0	0	0	0	0
7974 Fencing & Repairs	0	0	0	0	0	0	0	0
7975 Kitchen Demolition	0	0	0	45,000	15,000	0	0	0
7978 Live Scan Booking Equipment	9,786	0	0	0	0	0	0	0
7990 Capital Contingency	0	0	0	5,000	0	0	0	0
D. Total Expenditures	59,557	0	0	90,000	25,000	0	0	0
E. Ending Balance December 31st	115,352	115,409	115,409	26,409	1,409	1,409	1,409	1,409

DEKALB COUNTY GOVERNMENT

- FY 2018 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN
HIGHWAY BUILDINGS & GROUNDS

Department (#1236-3580)				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
A. Beginning Balance January 1st	\$0	\$100,077	\$200,622	\$301,122	\$352,122	\$333,122	\$332,122	433,122
Receipts:								
5501 Interest	77	545	500	1,000	1,000	1,000	1,000	1,000
5921 Contribution from Highway (3510)	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
B. Total Revenue	100,077	100,545	100,500	101,000	101,000	101,000	101,000	101,000
C. Total Available	100,077	200,622	301,122	402,122	453,122	434,122	433,122	534,122
Projects:								
7111 Shop Drain - DeKalb	0	0	0	0	0	20,000	0	0
7111 Shop Drain - Waterman	0	0	0	0	0	0	0	0
7112 Flooring - DeKalb	0	0	0	0	0	10,000	0	0
7113 A/C Units - DeKalb	0	0	0	0	80,000	0	0	0
7114 Overhead Doors - 5 for Cold Storage	0	0	0	50,000	0	0	0	0
7114 Overhead Doors - 4 for DeKalb	0	0	0	0	40,000	0	0	0
7114 Overhead Doors - 4 for Waterman	0	0	0	0	0	40,000	0	0
7115 Roof - DeKalb (New/Maint)	0	0	0	0	0	0	0	0
7115 Roof - Salt Bin (New/Maint)	0	0	0	0	0	12,000	0	0
7116 Security - Keypad System Replace	0	0	0	0	0	20,000	0	0
7225 Parking Lot Resurface - DeKalb	0	0	0	0	0	0	0	0
7401 Security System (Cameras)	0	0	0	0	0	0	0	0
7721 Crane	0	0	0	0	0	0	0	0
7804 Gasoline Pumps	0	0	0	0	0	0	0	15,000
7834 Sidewalks / Concrete Work	0	0	0	0	0	0	0	0
7841 General Painting	0	0	0	0	0	0	0	0
7952 Garage Floor & Drains	0	0	0	0	0	0	0	0
7990 Capital Contingency	0	0	0	0	0	0	0	0
D. Total Expenditures	0	0	0	50,000	120,000	102,000	0	15,000
E. Ending Balance December 31st	100,077	200,622	301,122	352,122	333,122	332,122	433,122	519,122

**DeKalb County Government
FY 2018-2022 Budget
Highway Equipment Replacement**

#	Equipment	Year Purchased	Years in Cycle	2018	2019	2020	2021	2022
283	Dump Truck	2015	12					
287	Dump Truck	2016	12					
297	Dump Truck	2017	12					
236	Dump Truck	2007	12	241,000				
237	Dump Truck	2007	12		245,000			
243	Dump Truck	2008	12			248,000		
251	Dump Truck	2009	12				255,000	
252	Dump Truck	2009	12					262,000
261	Dump Truck	2011	12					
266	Dump Truck	2014	12					
273	Dump Truck	2015	12					
274	Dump Truck	2016	12					
203	Dump Truck (4x4)	1998	20		200,000			
192	Dump Truck (6x6)	2000	20				200,000	
284	Dump Truck (1 ton)	2015	12					
221	Dump Truck (1 ton)	2005	12	60,000				
245	Dump Truck (1 ton)	2008	12			61,000		
268	Dump Truck (1 ton)	2014	12					
294	Dump Truck (1 ton)	2017	12					
183	Lift Truck	2017	12					
257	Shop Truck	2011	12					85,000
290	Shop Truck	2016	9					
278	Pick-up Truck	2015	9					
280	Pick-up Truck	2015	9					
277	Pick-up Truck	2015	9					
255	Pick-up Truck	2009	9	43,500				
259	Pick-up Truck w/liftgate	2011	9			52,000		
264	Pick-up Truck w/liftgate	2012	9				54,000	
267	Pick-up Truck (Signs)	2014	9					
270	Pick-up Truck (Signs)	2015	9					
271	Pick-up Truck	2014	9					
272	Pick-up Truck	2014	9					
293	Admin Car	2017	8					
263	Admin Car	2011	6	25,000				
262	Trailer	2011	15					
295	Tractor	2017	12					
286	Tractor	2016	12					
207	Tractor	2002	12	46,500				
281	Tractor	2015	12					
235	Tractor	2006	12		48,000			
248	Tractor	2008	12			50,000		
253	Mower Deck w/Batwing	2010	10			20,000		
258	Mower Deck w/Batwing	2011	12					
265	Mower Deck w/Batwing	2014	12					
269	Mower Deck w/Batwing	2015	12					
285	Mower Deck w/Batwing	2016	12					
	Mower Deck w/Batwing		12	18,000				
298	Wheel Loader	2017	10					
260	Wheel Loader	2010	10				245,000	
256	Excavator	2009	10			200,000		
249	Loader/Backhoe	2008	10		160,000			
246	Loader/Util. w/trailer (wheel)	2008	10	60,000				
282	Grader	2015	20					
275	Loader/Util. w/trailer (track)	2015	10					
174	Shoulder Machine (Road Widener)	1996	20	55,000				
201	Roller - Rubber Tired	1999	15	80,000				
289	Roller - Steel w/trailer (291)	2017	15					
292	Snowblower	2017	20					
861195	Pavement Router	2005	10	16,000				
240	Chipper	2007	10		40,000			
96	Barricade Trailer	1973	10		12,000			
296	Crack Filler	2017	10					
195	Lawn Tractor (Kuborn)	1984	10			5,000		
288	Lawn Mower (Exmark)	2016	8					
212	Sprayer	2002	15	10,000				
NA	Misc Tools & Equip	n/a	n/a	10,000	10,500	11,000	11,500	12,000
Total				665,000	715,500	647,000	765,500	359,000

**DEKALB COUNTY GOVERNMENT
FY 2018-2022 BUDGET
FIVE YEAR TRANSPORTATION IMPROVEMENT PROGRAM**

<u>Project Description</u>	<u>Project Cost</u>	<u>Funding Source</u>	<u>Proposed FY 2018</u>	<u>Proposed FY 2019</u>	<u>Proposed FY 2020</u>	<u>Proposed FY 2021</u>	<u>Proposed FY 2022</u>
1 AIRPORT ROAD							
A. Realignment S of Rt 64 - ROW	50,000	Local				50,000	
B. Realignment S of Rt 64	800,000	Local					800,000
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 ALDRIDGE ROAD							
A. Bridge over S Branch of Kishwaukee River	1,200,000 300,000	TBP Local					1,200,000 300,000
3 ANDERLAND ROAD							
A. Bridge over S Branch of Kishwaukee River	600,000 150,000	TBP Local					600,000 150,000
4 BARBER GREENE ROAD							
A. Rt 23 to Peace Rd	740,000 185,000	Federal Local	740,000 185,000				
5 BASE LINE ROAD							
A. Bridge over Coon Creek	360,000 90,000	Federal Local		360,000 90,000			
6 CHICAGO ROAD							
A. Shabbona to Rt 23	1,330,000	Local		1,330,000			
7 EAST COUNTY LINE ROAD							
A. Bridge over Union Ditch #3	2,400,000 70,000 500,000	Federal Local Other	2,400,000 70,000 500,000				
8 GLIDDEN ROAD							
A. Route 64 to Route 72	1,400,000	Local					1,400,000
9 LEE ROAD / WEST COUNTY LINE ROAD							
A. Rt 30 to Lee; Lee to Tower Rd	700,000	Local					700,000
10 MCNEAL ROAD							
A. Bridge over S Branch of Kishwaukee River	2,400,000 480,000 120,000	Federal TBP Local		2,400,000 480,000 120,000			
11 MOTEL ROAD							
A. Bridge over E Branch of Kishwaukee River	880,000 220,000	Federal Local				880,000 220,000	
12 PEACE ROAD							
A. Rt 64 Intersection Improvements	1,895,000 211,000	Federal Local	207,000 23,000	1,688,000 188,000			
13 PEARL STREET							
A. Preliminary Engineering for Bridge over Kishwaukee River	120,000 30,000	Federal Other	120,000 30,000				
14 PLANK ROAD							
A. Safety Shoulders E of Lindgren Rd	1,873,000 208,000	Federal Local	180,000 20,000	1,693,000 188,000			
B. Relocation E of Lindgren Rd	6,000,000	Local/Other		250,000	750,000	3,000,000	2,000,000
15 RICH / COLTONVILLE / NORTH FIRST ST							
A. Glidden Rd to Stonehenge Dr	1,150,000 215,000 75,000	Federal Local Other	1,150,000 215,000 75,000				

**DEKALB COUNTY GOVERNMENT
FY 2018-2022 BUDGET
FIVE YEAR TRANSPORTATION IMPROVEMENT PROGRAM**

<u>Project Description</u>	<u>Project Cost</u>	<u>Funding Source</u>	<u>Proposed FY 2018</u>	<u>Proposed FY 2019</u>	<u>Proposed FY 2020</u>	<u>Proposed FY 2021</u>	<u>Proposed FY 2022</u>
16 SOMONAUK ROAD							
A. Box Culvert over Union Ditch # 1	350,000	Local	350,000				
B. Bridge Over Little Rock Creek	600,000	Local	600,000				
C. Bridge over Buck Branch	500,000	Local		500,000			
D. Chicago Rd to Rt 30	1,000,000	Local				1,000,000	
17 SOUTH FIRST STREET							
A. Box Culvert over Afton Drainage Ditch	350,000	Local			350,000		
B. Perry Rd to the City of DeKalb	830,000	Local				830,000	
18 SUYDAM ROAD							
A. Bridge over Indian Creek	800,000	Federal				800,000	
	200,000	Local				200,000	
B. Rollo Rd to Rt 23	1,200,000	Federal				1,200,000	
	300,000	Local				300,000	
C. Rt 23 to Gletty Rd	1,000,000	Federal					1,000,000
	250,000	Local					250,000
19 WATERMAN ROAD - Duffy Rd to Perry Rd							
A. Grading Shoulders & Ditches	1,000,000	Local	1,000,000				
B. Grading Shoulders & Ditches	1,000,000	Local		1,000,000			
C. Hot Mix Asphalt Paving	1,750,000	Local			1,750,000		
Totals							
	39,282,000	Total	7,865,000	10,287,000	3,950,000	7,530,000	9,650,000
	21,579,000	Local	2,463,000	3,666,000	3,070,000	5,530,000	6,850,000

DEKALB COUNTY GOVERNMENT

- FY 2018 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	217,793	1,015,913
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	1,676,565	6,592,467

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

DEKALB COUNTY GOVERNMENT

- FY 2018 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	87,664	835,934
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	726,108	5,319,622

- 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 2018 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	130,129	179,979
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	950,457	1,272,845

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 2018 BUDGET -

2017 BOND ISSUE

\$33,905,000

Fiscal Year	Principal Due Jan 15	Interest Due Jan 15	Interest Due July 15	Total Debt Service Payment	Outstanding Year-End Principal Balance
2017	0	0	0	0	33,905,000
2018	0	609,037	599,053	1,208,090	33,905,000
2019	0	599,053	599,053	1,198,106	33,905,000
2020	375,000	599,053	589,678	1,563,731	33,530,000
2021	405,000	589,678	579,553	1,574,231	33,125,000
2022	440,000	579,553	568,553	1,588,106	32,685,000
2023	470,000	568,553	556,803	1,595,356	32,215,000
2024	505,000	556,803	544,178	1,605,981	31,710,000
2025	545,000	544,178	530,553	1,619,731	31,165,000
2026	595,000	530,553	515,678	1,641,231	30,570,000
2027	630,000	515,678	506,228	1,651,906	29,940,000
2028	380,000	506,228	500,528	1,386,756	29,560,000
2029	700,000	500,528	490,028	1,690,556	28,860,000
2030	2,135,000	490,028	458,003	3,083,031	26,725,000
2031	2,240,000	458,003	423,003	3,121,006	24,485,000
2032	2,355,000	423,003	384,734	3,162,738	22,130,000
2033	2,480,000	384,734	344,434	3,209,169	19,650,000
2034	2,280,000	344,434	307,384	2,931,819	17,370,000
2035	1,075,000	307,384	289,244	1,671,628	16,295,000
2036	1,110,000	289,244	270,513	1,669,756	15,185,000
2037	1,150,000	270,513	250,388	1,670,900	14,035,000
2038	1,190,000	250,388	229,563	1,669,950	12,845,000
2039	1,235,000	229,563	207,950	1,672,513	11,610,000
2040	1,275,000	207,950	185,638	1,668,588	10,335,000
2041	1,325,000	185,638	162,450	1,673,088	9,010,000
2042	1,370,000	162,450	138,475	1,670,925	7,640,000
2043	1,420,000	138,475	112,738	1,671,213	6,220,000
2044	1,470,000	112,738	86,094	1,668,831	4,750,000
2045	1,525,000	86,094	58,453	1,669,547	3,225,000
2046	1,585,000	58,453	29,725	1,673,178	1,640,000
2047	1,640,000	29,725	0	1,669,725	0
2048	0	0	0	0	0
	33,905,000	11,127,712	10,518,675	55,551,388	

- Bond pricing was done on 06-21-2017 and the bond sale closed as of 07-12-2017.
- The County received a rating of Aa1 from Moody's for this sale.
- The Net Interest Cost was 3.56% for General Obligation Alternate Bonds, Series 2017.
- The True Interest Cost was 3.59% for General Obligation Alternate Bonds, Series 2017.
- The All Inclusive Interest Cost was 3.62% for General Obligation Alternate Bonds, Series 2017.
- The Bond Yield for Arbitrage Purposes was 3.40% for General Obligation Alternate Bonds, Series 2017.
- Bonds are callable as of 01-15-2026 for Bonds due January 15, 2027 thru 2047.
- Proceeds from Bond Issue are for bond issuance costs, and renovation and expansion of the Jail.

**DEKALB COUNTY GOVERNMENT
FY 2018 BUDGET
HISTORICAL PERSPECTIVE:
ENDING FUND BALANCES**

<u>FUNDS</u>	<u>AUDITED FY 1990</u>	<u>AUDITED FY 2000</u>	<u>AUDITED FY 2005</u>	<u>AUDITED FY 2010</u>	<u>AUDITED FY 2015</u>	<u>AUDITED FY 2016</u>
Aid to Bridges	492,041	1,012,419	1,399,584	1,553,057	2,055,326	2,553,260
Asset Replacement	0	0	564,000	2,888,608	4,558,744	4,690,527
Broadband Grant	0	0	0	75,792	0	0
Build America Bonds	0	0	0	1,636,385	1,091,951	1,092,895
Child Support	27,891	72,133	23,511	11,839	18,371	50,870
Childrens Waiting Room	0	0	2,885	18,425	4,633	9,782
Cir. Clk. Electronic Cit.	0	0	0	0	74,008	90,384
Cir. Clk. Oper. & Admin.	0	0	0	55,802	184,927	212,293
Comm. Outreach Bldg.	0	0	0	(981,182)	0	0
Community Services	1,189	22,095	40,097	32,254	49,700	43,314
Comm Serv-Fin Aid	11,882	14,030	16,425	6,793	32,693	37,983
County Farm	0	1,158,228	920,696	767,021	554,204	526,587
County Motor Fuel	1,083,470	1,533,801	1,774,932	2,587,806	3,263,000	3,110,284
Court Automation	119,369	86,082	198,470	745,502	405,222	305,193
Court Security	0	303,150	177,823	580,077	63,108	30,738
Courthouse Expansion	0	0	0	13,803,699	0	0
Data Fiber Optics	0	0	0	0	886,466	1,007,681
Document Storage	0	561,098	119,845	310,844	616,442	555,277
Drug Court	0	0	0	325,527	148,868	57,392
Drug Prosecution	21,043	5,885	5,333	5,248	14,310	13,005
Engineering	13,452	105,483	236,903	347,308	666,745	653,076
Evergreen Vil. Oper.	0	0	0	0	0	0
FEMA Grant Evergreen	0	0	0	0	3,819	3,848
Facilities Management	650,844	743,165	640,540	MVD TO GEN	MVD TO GEN	MVD TO GEN
Fed Hwy Matching Tax	240,937	1,411,877	1,149,770	1,668,413	2,780,132	2,889,469
Fed Trans. Grant	0	0	0	0	273	378
General Fund	2,348,266	4,186,063	6,117,185	10,765,654	8,210,480	7,335,548
GIS Development	0	460,647	579,518	544,281	441,208	430,674
Health	494,153	1,518,642	3,102,065	2,209,411	2,253,158	2,204,815
Highway	271,469	936,020	1,827,483	3,217,597	2,639,656	2,366,908
History Room	0	3,352	2,056	39,853	37,100	42,347
Jail Expansion	0	0	0	399,985	943,138	943,138
Landfill Host Benefits	0	0	0	0	5,929	5,929
Law Enforce Projects	0	0	72,119	231,732	543,273	543,273
Law Library	(2,164)	57,501	115,197	145,929	5,405	5,405
Medical Insurance	150,712	(250,699)	275,566	975,318	2,106,750	2,106,750
Mental Health	401,347	1,296,734	1,689,122	2,277,000	3,147,611	3,147,611
Micrographics	253	45,141	191,774	202,744	122,110	122,110
Miscellaneous Depts.	217,174	1,768,563	975,877	0	0	0
Neutral Exchange Program	0	0	0	0	0	0
Nursing Home	215,611	5,723,603	9,213,682	3,207,218	11,059,626	8,953,343
Opportunity Fund	0	0	2,127,911	3,218,548	3,447,232	3,447,232
PBC Lease	58,197	93,135	573,659	283,871	226,719	226,719
Probation Services	0	243,914	555,409	635,738	490,250	490,250
Recovery Zone Bonds	0	0	0	242,629	351,960	351,960
Retirement	475,006	1,293,130	2,457,141	1,586,324	508,875	498,848
Senior Services	0	212,414	282,016	383,715	170,299	151,127
Solid Waste Program	0	50,433	44,281	77,004	86,065	113,389
Special Projects	614,324	1,763,573	908,103	1,028,219	436,490	419,462
Tax Sale Automation	0	22,006	44,226	83,994	181,510	201,646
Tollway Access Loan	0	0	(1,940,637)	(384,606)	0	0
Tort & Liability	2,066,937	1,275,922	2,257,911	3,988,369	6,636,286	2,297,841
Veterans Assistance	0	0	0	319,304	628,206	689,200
TOTAL	9,973,403	27,729,540	38,742,478	62,119,049	62,152,273	55,029,760

**DEKALB COUNTY GOVERNMENT
FY 2018 BUDGET
HISTORICAL PERSPECTIVE:
ENDING CASH BALANCES**

<u>FUNDS</u>	<u>AUDITED FY 1990</u>	<u>AUDITED FY 2000</u>	<u>AUDITED FY 2005</u>	<u>AUDITED FY 2010</u>	<u>AUDITED FY 2015</u>	<u>AUDITED FY 2016</u>
Aid to Bridges	463,948	962,691	1,693,618	1,521,442	3,135,891	3,442,000
Asset Replacement	0	0	564,000	2,892,032	4,560,879	4,701,864
Broadband Grant	0	0	0	378,279	0	0
Build America Bonds	0	0	0	1,636,200	753,157	1,020,989
Child Support	42,801	70,347	24,272	1,324	17,018	50,010
Childrens Waiting Room	0	0	1,535	16,565	993	7,642
Cir. Clk. Electronic Citation	0	0	0	0	72,718	89,275
Cir. Clk. Oper. & Admin.	0	0	0	53,581	71,606	73,038
Comm. Outreach Bldg.	0	0	0	37,355	0	0
Community Services	17,122	58,352	44,553	44,701	39,258	33,875
Comm Serv-Fin Aid	11,882	14,030	9,159	6,783	32,693	37,983
County Farm	0	1,150,734	917,148	767,021	554,204	526,587
County Motor Fuel	1,017,880	1,632,516	1,659,578	2,691,643	3,276,361	3,274,835
Court Automation	117,892	104,967	189,554	709,445	350,881	296,003
Court Security	0	292,130	168,129	559,029	37,762	523
Courthouse Expansion	0	0	0	13,945,228	0	0
Data Fiber Optics	0	0	0	0	896,846	1,082,724
Document Storage	25,242	555,914	113,756	293,143	597,759	643,998
Drug Court	0	0	0	302,804	164,188	35,324
Drug Prosecution	0	5,885	6,455	5,248	14,619	130,121
Engineering	38,888	26,946	173,727	352,145	179,973	199,422
Enhanced Drug Court	0	0	0	63,715	0	0
Facilities Management	639,592	767,407	674,379	MVD TO GEN	MVD TO GEN	MVD TO GEN
Fed Hwy Matching Tax	274,276	1,461,246	1,231,207	1,899,529	3,434,941	2,642,927
Fed Trans. Grant	0	0	0	0	19,236	77,950
Evergreen Village Operating	0	0	0	0	0	0
FEMA Grant Evergreen	0	0	0	0	38,114	42,760
FEMA Grant Montoya	0	0	0	0	0	0
General Fund	1,940,535	3,486,782	4,944,345	9,420,914	6,690,207	3,596,487
GIS Development	0	476,480	580,103	548,299	441,208	430,654
Health	410,989	1,154,385	2,731,646	1,394,591	1,739,279	1,676,919
Highway	230,473	820,092	1,868,983	3,340,319	3,117,775	2,803,282
History Room	0	3,558	4,675	40,451	37,086	43,989
Jail Expansion	0	0	0	399,934	896,853	1,149,726
Landfill Host Benefit	0	0	0	0	38,366	1,444,081
Law Enforcement Proj.	0	0	79,370	264,704	624,432	673,887
Law Library	3,462	57,286	116,839	146,977	15,716	1,833
Medical Insurance	348,645	109,717	528,566	1,353,106	3,538,158	3,927,507
Mental Health	401,962	1,309,487	1,690,219	2,353,552	3,242,554	2,618,195
Micrographics	13,390	47,550	194,110	204,992	130,463	91,345
Miscellaneous Depts.	217,070	1,569,615	752,127	0	0	0
Neutral Exchange Program	0	0	0	0	0	0
Nursing Home	174,703	3,987,018	2,810,242	2,969,998	4,637,390	5,124,836
Opportunity Fund	0	-	2,118,408	3,211,030	3,427,601	3,427,507
PBC Lease	58,197	93,135	573,659	284,153	160,348	301,014
Probation Services	0	241,439	569,902	635,700	491,466	510,604
Recovery Zone Bonds	0	0	0	242,604	279,702	322,528
Retirement	446,020	1,259,907	2,468,087	1,584,229	538,586	529,025
Senior Services	0	245,932	330,278	462,508	205,561	194,661
Solid Waste Program	0	55,520	45,312	55,795	103,988	115,433
Special Projects	962,615	1,861,845	951,139	1,043,253	439,128	419,462
Tax Sale Automation	0	22,006	44,226	83,994	181,510	202,788
Tollway Access Loan	0	0	166,363	635,229	0	0
Tort & Liability	2,011,221	1,331,081	2,618,656	4,435,557	6,891,602	7,269,159
Veterans Assistance	0	0	0	325,953	625,918	688,756
TOTAL	9,868,805	25,236,000	33,658,325	63,615,054	56,743,999	55,973,528

**DEKALB COUNTY GOVERNMENT
FY 2018 BUDGET
HISTORICAL PERSPECTIVE:
INTEREST EARNED**

<u>FUNDS</u>	<u>AUDITED FY 1990</u>	<u>AUDITED FY 2000</u>	<u>AUDITED FY 2005</u>	<u>AUDITED FY 2010</u>	<u>AUDITED FY 2015</u>	<u>AUDITED FY 2016</u>
Aid to Bridges	35,269	38,356	26,802	10,175	9,565	11,643
Asset Replacement	0	0	0	19,145	13,226	17,770
Broadband Grant	0	0	0	33	0	0
Build America Bonds	0	0	0	191	1,157	1,153
Child Support	2,123	2,992	712	29	19	17
Childrens Waiting Room	0	0	0	105	8	19
Cir. Clk. Electronic Cit.	0	0	0	0	19	174
Cir. Clk. Oper. & Admin.	0	0	0	19	70	185
Comm. Outreach Bldg.	0	0	0	2,380	0	0
Community Services	0	369	112	15	14	67
Comm Serv-Fin Aid	910	482	496	329	6	668
County Farm	0	70,862	19,013	6,844	1,164	1,105
County Motor Fuel	70,582	72,899	33,129	11,589	13,505	12,595
Court Automation	7,377	5,373	2,795	3,514	112	544
Court Security	0	2,363	0	3,800	373	0
Courthouse Expansion	0	0	0	2,105	0	0
Data Fiber Optics	0	0	0	0	1,777	2,157
Document Storage	0	23,408	1,987	465	1,110	970
Drug Court	0	0	0	1,982	500	485
Drug Prosecution	0	0	0	37	30	52
Engineering	1,248	784	2,343	264	71	278
Fed Hwy Matching Tax	19,245	74,767	22,153	10,149	12,161	12,353
Federal Trans. Grant	0	0	0	0	16	76
Evergreen Village Oper	0	0	0	0	79	0
FEMA Grant Evergreen	0	0	0	0	602	29
General Fund	39,377	530,529	196,310	56,190	21,263	21,164
GIS Development	0	0	0	3,640	1,374	1,648
Health	26,825	43,233	59,039	8,615	5,766	6,479
Highway	20,146	49,459	40,147	18,022	10,918	11,356
History Room	0	0	0	232	113	168
Jail Expansion	0	0	0	53	266	1,684
Landfill Host Benefit	0	0	0	0	1,499	606
Law Enforcement Proj.	0	0	0	1,766	1,900	2,586
Law Library	386	0	0	1,248	0	7
Medical Insurance	0	16,533	6,312	4,717	13,336	16,833
Mental Health	20,363	52,876	35,480	15,988	10,497	11,863
Micrographics	1,100	1,724	3,278	317	39	146
Miscellaneous Depts.	629	16,094	5,430	284	0	0
Neutral Exchange Progran	0	0	0	0	6	0
Nursing Home	22,894	270,644	270,835	85,687	20,457	20,482
Opportunity Fund	0	0	44,663	32,320	12,682	13,745
PBC Lease	0	0	0	3,039	877	1,616
Probation Services	0	8,865	11,045	5,258	1,149	1,802
Recovery Zone Bonds	0	0	0	25	348	334
Retirement	26,296	45,453	57,323	14,710	2,131	2,142
Senior Services	0	8,003	4,838	2,209	742	802
Solid Waste Program	0	1,582	450	532	123	67
Special Projects	15,862	0	0	8,073	1,385	1,644
Tax Sale Automation	0	0	0	491	483	699
Tollway Access	0	0	0	3,612	0	0
Tort & Liabilty	131,021	63,909	63,650	34,232	23,095	29,139
Veterans Assistance	0	0	0	975	2,304	3,308
TOTAL	441,653	1,401,559	908,342	375,405	188,336	212,659

**DEKALB COUNTY GOVERNMENT
FY 2018 BUDGET**

**HISTORICAL PERSPECTIVE:
PROPERTY TAXES COLLECTED**

<u>FUNDS</u>	<u>AUDITED FY 1990</u>	<u>AUDITED FY 2000</u>	<u>AUDITED FY 2005</u>	<u>AUDITED FY 2010</u>	<u>AUDITED FY 2015</u>	<u>AUDITED FY 2016</u>
Aid to Bridges Fund	57,893	593,155	660,126	995,508	837,137	855,529
Community Mental Health Fund	603,305	1,281,224	1,680,305	2,189,918	2,366,931	2,404,639
Federal Highway Matching Tax	284,589	593,155	767,405	796,357	837,137	855,529
General Fund	1,424,164	2,733,270	5,806,497	9,903,323	12,206,142	12,468,405
Highway Fund	568,569	1,186,319	1,534,810	2,189,915	1,674,252	1,710,886
Nursing Home Fund	0	0	0	0	0	0
PBC Lease Fund	1,379,857	1,289,520	1,804,327	677,943	803,521	827,101
Public Health Fund	131,360	275,228	356,070	492,863	388,580	395,864
Retirement Fund	1,157,857	1,501,877	378	0	0	0
Senior Services Fund	0	296,577	383,696	517,728	418,484	425,513
Tort & Liability Fund	131,021	500,629	516,150	915,899	0	0
Veterans Assistance Fund	0	0	0	666,082	503,113	514,462
TOTAL	5,738,615	10,250,954	13,509,764	19,345,536	20,035,296	20,457,928

DEKALB COUNTY GOVERNMENT

FY 2018 BUDGET

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

TAX YEAR	COLLECTIBLE	A		EQUALIZED ASSESSED VALUE (EAV)	B		C	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%	1,859,108,676	19,857,614	1.1%	0.0%	1.8%
2017	2018	2.1%	2.1%	(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 2017 will not be available until May 1, 2018.
5. For more information, see Illinois State Statute, Section 35 ILCS 200/18.

DEKALB COUNTY GOVERNMENT

FY 2018 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%
2017	1.14888	1,859,108,676	6.8%	21,247,567	(282,926)	-1.3%

DEKALB COUNTY, ILLINOIS

FY 2018 BUDGET

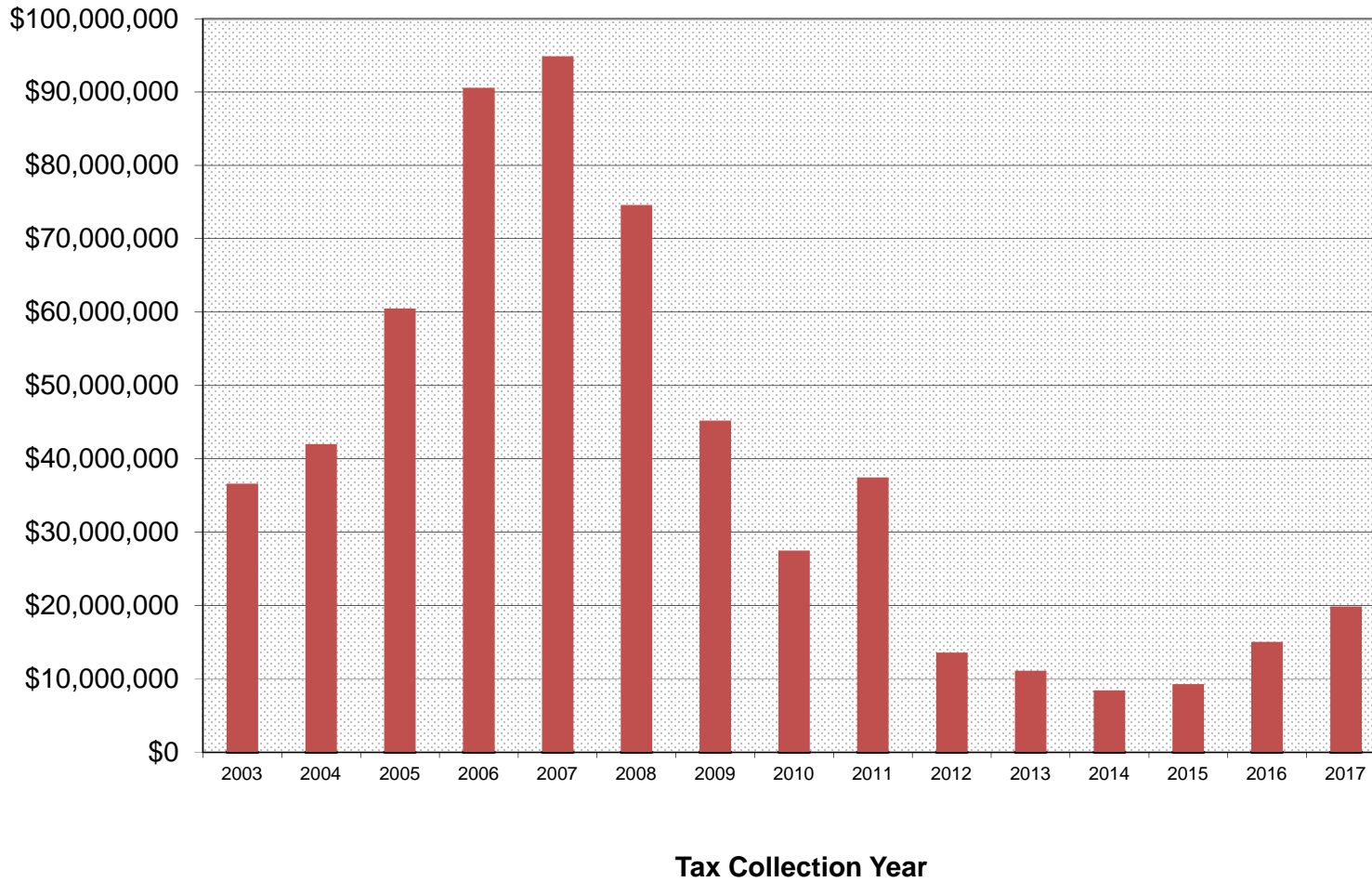
TAXABLE ASSESSED VALUE BY CATEGORY

<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
2016	2017	1,859,108,676	264,353,757	1,153,841,246	327,859,871	76,611,007	16,277,794	20,165,001

Percentage of Total:

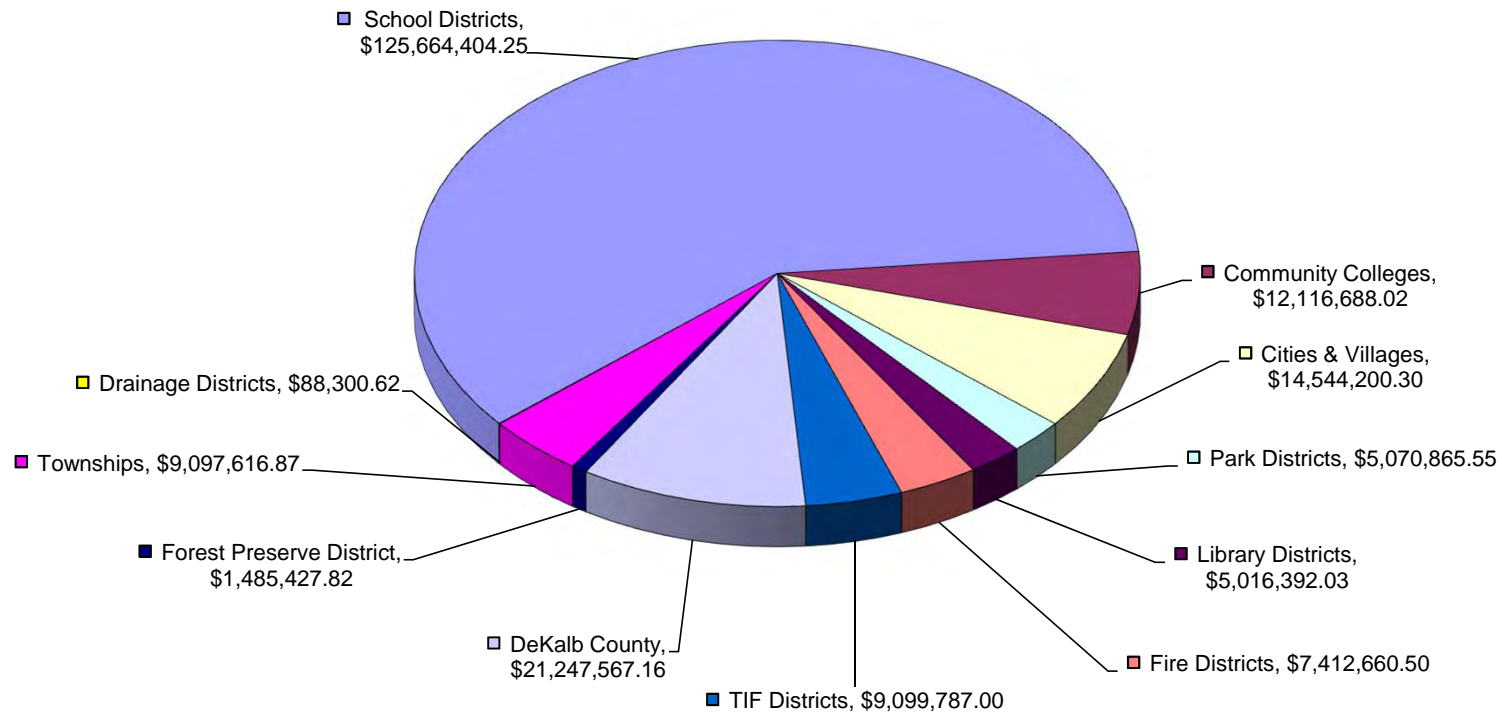
1984	1985	100.0%	30.8%	45.8%	19.5%	3.8%	0.1%	0.0%
1989	1990	100.0%	22.9%	51.9%	20.8%	4.1%	0.3%	0.0%
1994	1995	100.0%	17.7%	60.1%	17.9%	4.0%	0.2%	0.0%
1999	2000	100.0%	16.5%	61.3%	17.9%	3.9%	0.4%	0.0%
2004	2005	100.0%	11.2%	67.0%	17.7%	3.8%	0.3%	0.0%
2009	2010	100.0%	9.6%	68.9%	17.3%	3.9%	0.3%	0.0%
2014	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%
2016	2017	100.0%	14.2%	62.1%	17.6%	4.1%	0.9%	1.1%

**DEKALB COUNTY, ILLINOIS
NEW CONSTRUCTION ASSESSED VALUE
Tax Collection Years 2003 to 2017**



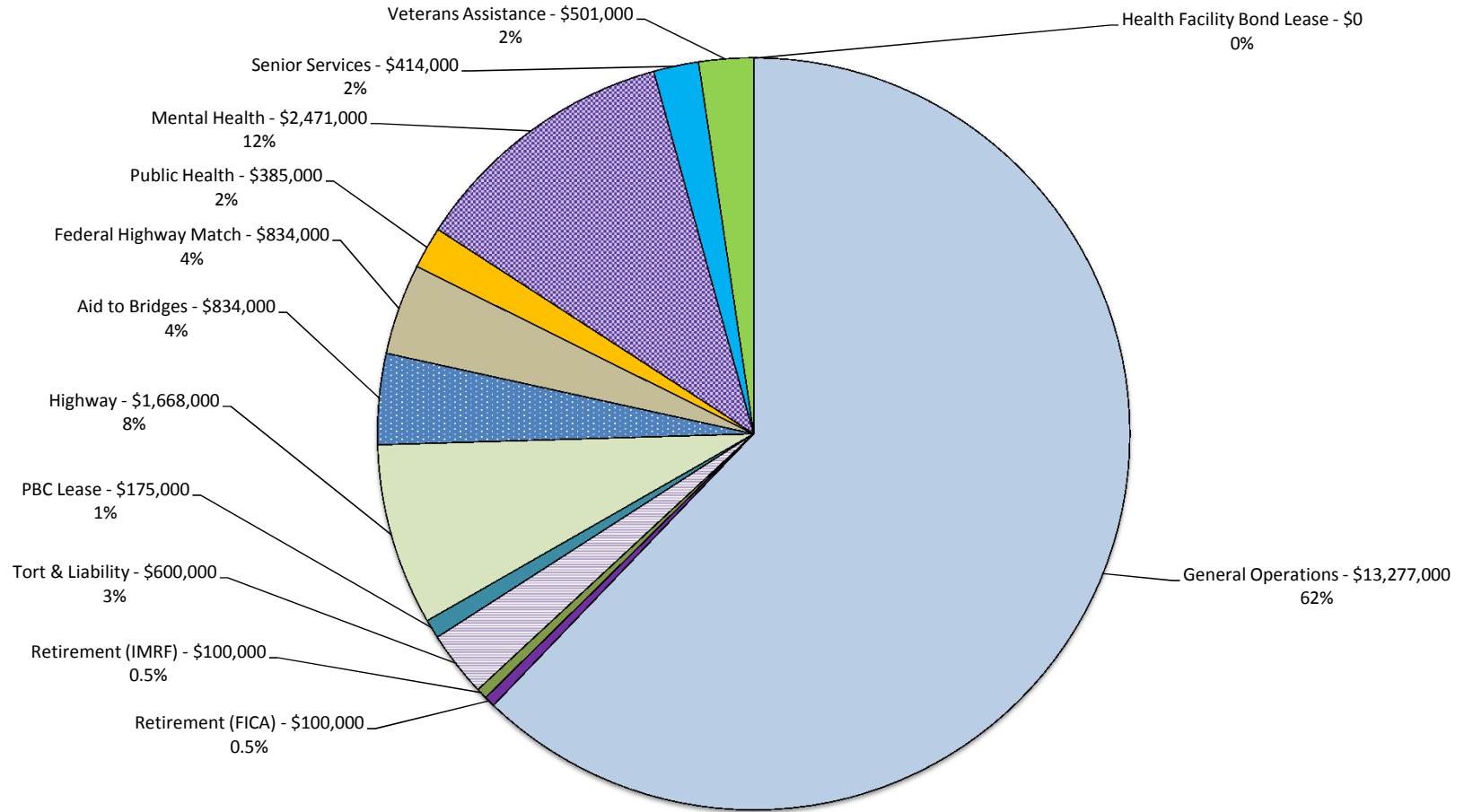
2017 Property Tax Distributions

Christine J. Johnson, Dekalb County Treasurer/Collector



Total 2016 Tax Dollars to be Collected and Distributed in 2017: \$210,843,910.12

DeKalb County Property Tax Levy of \$21,359,000 Based on 2016 Tax Year, Payable in 2017



General Operations - \$13,277,000	Retirement (FICA) - \$100,000	Retirement (IMRF) - \$100,000	Tort & Liability - \$600,000
PBC Lease - \$175,000	Highway - \$1,668,000	Aid to Bridges - \$834,000	Federal Highway Match - \$834,000
Public Health - \$385,000	Mental Health - \$2,471,000	Senior Services - \$414,000	Veterans Assistance - \$501,000
Health Facility Bond Lease - \$0			

DEKALB COUNTY GOVERNMENT

FY 2018 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
04-04-2017	Public Health \$500,000 Tax Cap Increase	Binding	6,111	44%	7,762	56%	13,873

DEKALB COUNTY GOVERNMENT

FY 2018 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 2018 BUDGET
DEKALB COUNTY CONSTRUCTION PROJECTS**

Date	Project Completed / Building Opened
12-20-2017	Sober Living House - Certificate of Occupancy
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