

## **AGENDA**

### **Joint City Council & Finance Advisory Committee Meeting**

**Wednesday May 11, 2016**

**5:30 p.m.**

**City Hall Council Chambers (Second Floor)**

- A. Call to Order
- B. Roll Call for Attendance
- C. Six-month budget process
  - 1. Property tax revenue and expenditures
  - 2. Explanation of why not 50% less across all revenues and expenditures
  - 3. What FY2016.5 would look like if it was a full year.
  - 4. DeKalb's 2025 Strategic Plan incorporation for FY2016.5 vs FY2017 Budget
  - 5. Overview of FY2016.5 Budget
- D. Revenues
  - 1. Overview of Comparables
  - 2. Recommended changes for FY2016.5
- E. FY2016.5 Budget Presentation
  - 1. General Fund
  - 2. Refuse Fund
  - 3. Debt Service Funds
  - 4. Police and Fire Pension Funds
  - 5. Foreign Fire Insurance Fund
  - 6. Internal Service Funds
- F. Other Items
- G. Public Participation
- H. Confirm Next Meeting Date and Time
  - 1. May 25, 2016 at 5:30 p.m. in the City Hall Council Chambers
- I. Adjournment

The Finance Advisory Committee's role (as listed in Chapter 54-11) is to provide well-reasoned, financially sound recommendations to the Council. Meetings and reporting shall be on a project-by-project basis or as otherwise assigned by the City Council. The Finance Advisory Committee shall work in cooperation with the City Council and the City Manager to analyze the City's financial policies, long term financial stability, options for greater efficiencies and possible revenue and expenditure modifications.



**CITY OF DEKALB FY2016.5 12-MONTH BUDGET COMPARISON**

**Agenda Item C3**

		<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2016.5</b>	<b>FY 2016.5</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>BUDGET</b>	<b>12-Month</b>
							<b>PROJECTION</b>
<b>GENERAL FUND REVENUES</b>							
01-00-00-001-3110	PROPERTY TAX - CORPORATE	0	0	0	0	824,107	824,107
01-00-00-001-3111	PROPERTY TAX - FICA	457,897	482,554	204,791	202,966	204,818	204,818
01-00-00-001-3112	PROPERTY TAX - IMRF	314,075	247,062	251,028	248,765	251,035	251,035
01-00-00-001-3113	PROPERTY TAX - POLICE PENSION	1,352,291	1,448,949	1,636,885	1,622,105	1,636,914	1,636,914
01-00-00-001-3114	PROPERTY TAX - FIRE PENSION	2,037,490	2,024,522	2,177,836	2,158,156	2,177,856	2,177,856
<b>TOTAL PROPERTY TAXES</b>		<b>4,161,753</b>	<b>4,203,086</b>	<b>4,270,540</b>	<b>4,231,992</b>	<b>5,094,730</b>	<b>5,094,730</b>
01-00-00-002-3131	SALES TAX - CITY	5,935,106	6,673,332	7,000,000	6,500,000	3,510,000	6,550,000
01-00-00-002-3132	MROT	4,458,400	5,422,936	5,400,000	5,315,000	2,765,000	5,400,000
01-00-00-002-3133	LOCAL USE TAX	785,080	918,868	900,000	1,012,000	538,050	1,086,000
01-00-00-002-3135	HOTEL/MOTEL TAX	0	0	290,000	275,000	137,500	290,000
01-00-00-002-3142	RESTAURANT & BAR TAX	1,831,234	1,856,308	1,825,000	1,900,000	925,000	1,900,000
<b>TOTAL SALES &amp; USE TAXES</b>		<b>13,009,820</b>	<b>14,871,444</b>	<b>15,415,000</b>	<b>15,002,000</b>	<b>7,875,550</b>	<b>15,226,000</b>
01-00-00-003-3161	FRANCHISE TAX	469,860	485,468	470,000	485,000	245,000	485,000
01-00-00-003-3162	MUNICIPAL UTILITY TAX	3,600,059	2,557,384	2,560,000	2,340,000	1,150,000	2,550,000
01-00-00-003-3163	TELECOMMUNICATIONS TAX	0	876,495	850,000	840,000	400,000	819,000
<b>TOTAL GROSS RECEIPTS TAXES</b>		<b>4,069,919</b>	<b>3,919,347</b>	<b>3,880,000</b>	<b>3,665,000</b>	<b>1,795,000</b>	<b>3,854,000</b>
01-00-00-004-3221	AMUSEMENT LICENSES	2,900	2,950	2,900	2,900	0	2,900
01-00-00-004-3222	LIQUOR LICENSES	242,200	227,531	215,000	215,000	122,000	224,400
01-00-00-004-3225	ROOMING HOUSE LICENSES	11,400	21,500	13,500	15,800	7,900	15,800
01-00-00-004-3239	OTHER LICENSES	29,820	53,502	25,000	25,000	0	75,000
01-00-00-004-3242	BUILDING PERMITS	185,298	278,789	455,401	375,000	140,000	280,000
01-00-00-004-3244	ELECTRIC PERMITS	18,660	51,656	30,000	50,000	25,000	50,000
01-00-00-004-3245	PLUMBING PERMITS	16,589	22,283	20,000	20,000	10,000	20,000
01-00-00-004-3246	SEWER PERMITS	3,960	2,740	3,750	2,500	1,250	3,750
01-00-00-004-3247	HVAC PERMITS	10,989	16,607	15,000	15,000	7,500	15,000
01-00-00-004-3259	OTHER PERMITS	10,850	8,115	5,500	18,000	4,000	10,000
01-00-00-004-3266	FIRE LIFE SAFETY LICENSES	18,794	22,432	20,000	20,000	10,000	20,000
01-00-00-004-3271	PARKING PERMITS	3,280	5,460	3,240	2,000	1,000	3,240
01-00-00-004-3330	RENTAL CRIME FREE REGISTRATION	197,586	188,893	190,000	190,000	100,000	190,000
<b>TOTAL LICENSES &amp; PERMITS</b>		<b>752,326</b>	<b>902,456</b>	<b>999,291</b>	<b>951,200</b>	<b>428,650</b>	<b>910,090</b>
01-00-00-005-3310	FEDERAL GRANTS	0	799	0	4,171	0	0
01-00-00-005-3315	FEDERAL PASS THROUGH	23,660	28,499	15,000	15,000	7,000	7,000
01-00-00-005-3320	FIRE GRANTS	0	0	217,272	220,773	76,500	76,500
01-00-00-005-3325	POLICE GRANTS	0	0	0	8,500	0	0
01-00-00-005-3340	STATE GOVT GRANTS	4,585	6,674	0	0	0	0
01-00-00-005-3351	STATE INCOME TAX	4,197,440	4,515,729	4,358,970	4,743,000	2,245,530	4,600,000
01-00-00-005-3356	PERSONAL PROP REPLACE TAX	131,245	205,113	150,000	170,000	64,000	170,000
01-00-00-005-3358	OTHER SHARED REVENUES	128,066	159,492	155,000	154,000	75,500	155,000
01-00-00-005-3359	TOWNSHIP ROAD & BRIDGE TAX	225,838	147,697	200,000	148,000	148,000	148,000
01-00-00-005-3362	VIDEO GAMING TAX	47,703	84,469	80,000	130,000	65,000	200,000
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>		<b>4,758,537</b>	<b>5,148,471</b>	<b>5,176,242</b>	<b>5,593,444</b>	<b>2,681,530</b>	<b>5,356,500</b>
01-00-00-006-3413	PLANNING/ZONING FEES	0	6,452	0	0	0	0

**CITY OF DEKALB FY2016.5 12-MONTH BUDGET COMPARISON**

**Agenda Item C3**

		<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2016.5</b>	<b>FY 2016.5</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>BUDGET</b>	<b>12-Month</b>
							<b>PROJECTION</b>
01-00-00-006-3414	ENGINEERING PLAN REVIEW	0	0	0	0	0	0
01-00-00-006-3415	ZONING FEES	7,934	5,125	5,300	10,000	5,000	10,000
01-00-00-006-3416	DEVELOPMENT INSPECTION FEES	0	458	0	229	0	0
01-00-00-006-3417	HOTEL INSPECTION FEES	3,966	5,277	4,000	5,000	0	5,000
01-00-00-006-3421	POLICE SERVICES	1,763	9,200	4,000	7,500	3,750	7,500
01-00-00-006-3422	FIRE SERVICES	822,322	836,768	800,000	850,000	425,000	871,250
01-00-00-006-3423	AMBULANCE SERVICES	782,766	840,302	820,000	875,000	437,500	1,025,000
01-00-00-006-3437	FUEL SALES	152,321	143,674	150,000	100,000	50,000	145,000
01-00-00-006-3446	ADMINSTRATION FEES	0	0	112,500	33,750	67,500	135,000
01-00-00-006-3448	FINGER PRINT FEE [FY15 ONLY]	1,345	3,210	0	0	0	0
<b>TOTAL SERVICE CHARGES</b>		<b>1,772,417</b>	<b>1,850,467</b>	<b>1,895,800</b>	<b>1,881,479</b>	<b>988,750</b>	<b>2,198,750</b>
01-00-00-007-3511	CIRCUIT COURT FINES	331,228	321,744	300,000	300,000	150,000	300,000
01-00-00-007-3512	DUI FINES - COUNTY	0	45,320	110,000	55,500	25,000	55,500
01-00-00-007-3513	DUI FINES	26,784	44,118	0	0	0	0
01-00-00-007-3514	POLICE FINES	65,310	59,863	70,000	60,000	30,000	60,000
01-00-00-007-3515	ABATEMENT FINES	40,951	6,175	10,000	5,000	2,500	5,000
01-00-00-007-3517	FALSE FIRE ALARM FINES	1,700	5,100	2,000	5,000	2,500	5,000
01-00-00-007-3518	MAIL-IN FINES	67,305	69,153	72,000	72,000	36,000	72,000
01-00-00-007-3519	TOW FINES	2,775	2,131	2,000	2,000	1,000	2,000
01-00-00-007-3520	CRIME FREE HOUSING FINES	400	250	500	0	0	500
01-00-00-007-3521	ADMINISTRATIVE TOW FINES	324,048	223,010	235,000	220,000	110,000	225,000
01-00-00-007-3529	OTHER FINES	27,877	26,565	27,000	27,000	13,500	27,000
<b>TOTAL FINES</b>		<b>888,377</b>	<b>803,429</b>	<b>828,500</b>	<b>746,500</b>	<b>370,500</b>	<b>752,000</b>
01-00-00-008-3185	MISCELLANEOUS TAXES-AUTO RENT	16,601	21,517	20,000	20,000	10,000	20,000
01-00-00-008-3610	INVESTMENT INTEREST	84,758	121,791	84,950	40,000	17,500	50,000
01-00-00-008-3910	REFUNDS / REIMBURSEMENTS	467,852	384,064	300,000	375,000	190,900	375,000
01-00-00-008-3920	SALES OF ASSETS	42,185	520	0	0	0	0
01-00-00-008-3947	POLICE FORFEITURES	9,115	112,149	35,000	35,900	103,987	103,987
01-00-00-008-3948	ANTI-CRIME ACTIVITIES	80,288	37,400	35,000	35,000	17,500	35,000
01-00-00-008-3949	CRIME LAB	3,881	13,390	15,000	15,000	7,500	15,000
01-00-00-008-3961	DONATIONS	1,000	4,804	5,000	5,000	1,000	5,000
01-00-00-008-3965	TIF PROPERTY TAX SURPLUS	177,985	192,252	180,000	190,221	185,000	185,000
01-00-00-008-3966	TIF SALES TAX SURPLUS	385,653	365,063	350,000	350,000	339,915	339,915
01-00-00-008-3970	MISCELLANEOUS INCOME	43,363	126,313	59,800	25,000	15,000	50,000
<b>TOTAL OTHER INCOME</b>		<b>1,312,681</b>	<b>1,379,262</b>	<b>1,084,750</b>	<b>1,091,121</b>	<b>888,302</b>	<b>1,178,902</b>
01-00-00-009-4705	TRANSFER FROM ECON DEV FUND	0	91,405	0	0	0	0
01-00-00-009-4725	TRANSFER FROM WORK COMP FUNC	0	0	250,000	250,000	0	0
01-00-00-009-4732	TRANSFER FROM CAPITAL FUND	0	299,843	0	0	0	0
01-00-00-009-4740	TRANSFER FROM WATER FUND	650,000	702,518	258,965	258,965	271,100	271,100
01-00-00-009-4747	TRANSFER FROM REFUSE FUND	204,146	96,379	175,000	175,000	35,350	175,000
01-00-00-009-4761	TRANSFER FROM TRANSPORTATION	11,074	5,611	21,590	17,486	8,999	20,000
01-00-00-009-4762	TRANSFER FROM MOTOR FUEL	67,469	0	0	0	0	0
01-00-00-009-4763	TRANSFER FROM TIF FUND #1	791,672	791,672	678,576	678,576	282,740	565,480
01-00-00-009-4766	TRANSFER FROM TIF FUND #2	150,931	150,931	113,198	113,198	47,877	95,754
01-00-00-009-4767	TRANSFER FROM REHAB FUND	1,000	0	0	0	0	0
01-00-00-009-4772	TRANSFER FROM CDBG FUND	87,797	71,334	86,500	86,500	40,600	86,500

**CITY OF DEKALB FY2016.5 12-MONTH BUDGET COMPARISON**

**Agenda Item C3**

		<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2016.5</b>	<b>FY 2016.5</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>BUDGET</b>	<b>12-Month</b>
							<b>PROJECTION</b>
01-00-00-009-4781	TRANSFER FROM SSA #3	500	500	500	500	500	500
01-00-00-009-4782	TRANSFER FROM SSA #4	500	225	500	500	500	500
01-00-00-009-4783	TRANSFER FROM SSA #6	500	500	500	500	500	500
01-00-00-009-4784	TRANSFER FROM SSA #14	0	500	500	500	500	500
<b>TOTAL TRANSFERS IN</b>		<b>1,965,589</b>	<b>2,211,417</b>	<b>1,585,829</b>	<b>1,581,725</b>	<b>688,666</b>	<b>1,215,834</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>32,691,419</b>	<b>35,289,377</b>	<b>35,135,952</b>	<b>34,744,461</b>	<b>20,811,678</b>	<b>35,786,806</b>

**GENERAL FUND EXPENDITURES**

01-00-00-100-8101	REGULAR WAGES	13,948,310	14,595,323	15,003,777	14,670,087	7,826,336	15,556,557
01-00-00-100-8102	OVERTIME	1,472,045	1,084,122	1,069,722	1,079,631	742,070	1,185,231
01-00-00-100-8103	PART-TIME WAGES	488,859	508,686	823,116	708,131	406,943	905,955
01-00-00-100-8112	WELLNESS BONUS	4,800	6,150	9,300	5,100	0	9,300
01-00-00-100-8113	LONGEVITY	135,333	153,348	150,802	141,540	73,993	137,354
01-00-00-100-8119	EDUCATION BONUS	5,000	4,875	5,000	4,875	5,000	5,000
01-00-00-100-8171	FICA	504,745	511,840	578,303	510,874	310,773	617,728
01-00-00-100-8172	POLICE/FIRE PENSION	3,389,781	3,473,470	3,814,721	3,780,265	4,638,877	4,638,877
01-00-00-100-8173	IMRF	978,085	816,849	739,386	656,934	424,750	829,731
01-00-00-100-8174	CLOTHING ALLOWANCE	112,592	108,521	113,688	113,688	45,000	114,005
01-00-00-100-8175	HEALTH INSURANCE	3,784,631	3,806,524	3,508,504	3,508,504	2,162,724	3,996,119
01-00-00-100-8178	WORKERS COMPENSATION	702,346	1,056,175	1,061,375	1,061,375	530,691	1,061,375
01-00-00-100-8179	UNEMPLOYMENT INSURANCE	20,806	12,942	10,000	3,750	0	0
01-00-00-100-8304	CAR ALLOWANCE	12,033	17,992	17,271	16,624	10,509	20,700
<b>TOTAL PERSONNEL</b>		<b>25,559,367</b>	<b>26,156,816</b>	<b>26,904,965</b>	<b>26,261,378</b>	<b>17,177,666</b>	<b>29,077,932</b>

01-00-00-200-8201	BOARDS & COMMISSIONS	3,058	2,500	7,835	5,335	2,605	5,335
01-00-00-200-8202	PRINTED MATERIALS	41,537	49,897	86,659	61,449	37,405	61,449
01-00-00-200-8204	OFFICE SUPPLY	37,547	26,793	28,456	22,970	14,271	22,970
01-00-00-200-8210	BUILDING MECH SYS- MAINTENANCE	14,673	13,205	17,720	16,000	8,500	16,000
01-00-00-200-8219	BUILDING SUPPLIES	31,570	8,662	7,537	8,400	4,268	8,400
01-00-00-200-8226	VEHICLE MAINTENANCE & PARTS	214,709	156,846	194,079	169,600	85,057	169,600
01-00-00-200-8228	STREET/ALLEY MATERIALS	30,798	29,712	30,500	30,500	10,000	30,500
01-00-00-200-8229	STREETLIGHTS, PARTS	11,349	11,440	24,000	22,000	11,000	22,000
01-00-00-200-8230	TRAFFIC SIGNALS, PARTS & SUPPS	22,519	14,717	42,000	35,000	21,000	35,000
01-00-00-200-8231	TRAFFIC & STREET SIGNS	17,587	17,900	20,000	20,000	10,000	20,000
01-00-00-200-8233	STORMWATER SYSTEM PARTS	15,397	8,568	20,000	18,000	10,000	18,000
01-00-00-200-8235	SNOW & ICE CONTROL MATERIALS	141,769	134,619	140,500	85,500	40,500	140,500
01-00-00-200-8237	HOSPITAL PATIENT SUPPLIES	37,461	23,262	0	0	0	0
01-00-00-200-8240	FIREFIGHTING SUPPLY/EQUIP	18,047	19,407	36,530	36,000	22,250	36,000
01-00-00-200-8241	AMBULANCE SUPPLY/EQUIP	24,040	25,763	45,500	40,000	23,000	40,000
01-00-00-200-8242	INSPECTOR SUPPLY/EQUIPMENT	139,417	91,675	84,980	78,600	128,973	78,600
01-00-00-200-8243	INVESTIGATIONS SUPPLY/LIVESCAN	22,227	26,615	11,510	6,700	4,930	6,700
01-00-00-200-8244	LAB SUPPLY AND MINOR EQPT	692	559	600	0	300	600
01-00-00-200-8245	OIL GAS & ANTIFREEZE	459,206	333,635	391,902	227,835	138,403	250,000
01-00-00-200-8246	DUI FINES EXPENDITURES	0	-676	15,000	9,000	13,884	15,000
01-00-00-200-8247	POLICE FORFEITURES EXPENDITURE	0	10,024	5,000	18,000	11,070	35,000
01-00-00-200-8248	ANTI-CRIME ACTIVITIES	0	21,014	6,200	7,500	6,000	35,000

**CITY OF DEKALB FY2016.5 12-MONTH BUDGET COMPARISON**

**Agenda Item C3**

		<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2016.5</b>	<b>FY 2016.5</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>BUDGET</b>	<b>12-Month</b>
							<b>PROJECTION</b>
01-00-00-200-8249	CRIME LAB EXPENDITURES	0	1,094	4,000	3,000	5,800	15,000
01-00-00-200-8270	WEARING APPAREL	38,696	20,816	23,125	20,089	16,364	21,000
01-00-00-200-8285	TECHNOLOGY SUPPLIES	74,632	47,382	65,317	65,677	25,100	50,200
01-00-00-200-8291	JANITORIAL SUPPLIES	15,748	16,557	17,500	16,500	8,250	16,500
01-00-00-200-8294	ACTIVITIES SUPPLIES	160	0	1,150	1,150	1,700	3,400
01-00-00-200-8295	SMALL TOOLS & EQUIPMENT	10,394	11,343	22,722	13,572	10,046	20,092
01-00-00-200-8299	COMMODITIES	15,283	9,060	10,560	9,050	6,705	10,000
<b>TOTAL COMMODITIES</b>		<b>1,438,516</b>	<b>1,132,388</b>	<b>1,360,882</b>	<b>1,047,427</b>	<b>677,381</b>	<b>1,182,846</b>
01-00-00-300-8301	RENTAL, EQPT & FACILITIES	0	0	1,400	1,400	700	1,400
01-00-00-300-8305	FREIGHT & POSTAGE	20,422	27,113	41,824	27,670	16,153	41,824
01-00-00-300-8306	SPECIAL EVENTS	7,101	16,159	22,850	19,750	16,700	22,850
01-00-00-300-8307	HUMAN & SOCIAL SERVICES	148,233	147,461	150,000	150,000	78,000	150,000
01-00-00-300-8310	EQUIPMENT - MAINTENANCE	82,190	69,386	78,814	65,973	33,433	78,814
01-00-00-300-8311	BUILDING MECH SYS- MAINTENANCE	30,120	31,265	35,778	34,000	15,600	35,778
01-00-00-300-8313	LANDSCAPE&GROUNDS- MAINTENAN	18,579	18,793	21,500	27,000	16,500	21,500
01-00-00-300-8315	VEHICLES - MAINTENANCE	101,182	98,559	114,525	113,782	62,906	114,525
01-00-00-300-8316	STREETS/ALLEYS - MAINTENANCE	1,998	8,781	9,000	8,500	5,000	9,000
01-00-00-300-8318	TRAFFIC SIGNALS - MAINTENANCE	24,649	12,835	15,000	15,000	7,500	15,000
01-00-00-300-8319	SNOW & ICE CONTROL	99,475	72,415	60,000	40,000	15,000	70,000
01-00-00-300-8320	INTERGOV'T'L SERVICES	5,504	6,506	6,600	5,000	3,300	6,600
01-00-00-300-8321	SIDEWALKS - MAINTENANCE	258	4	1,500	2,264	750	1,500
01-00-00-300-8325	KISHWAUKEE RIVER SYS-MAINTENANCE	7,050	8,379	14,000	12,000	8,250	12,000
01-00-00-300-8327	STORMWATER SYSTEM- MAINTENAN	0	4,905	10,000	10,000	5,000	10,000
01-00-00-300-8330	TECHNOLOGY SERVICES	1,486	11,031	7,624	16,125	8,122	16,125
01-00-00-300-8331	ARCHITECT / ENGINEER SERVICES	3,157	8,908	46,400	17,900	50,500	50,500
01-00-00-300-8333	PERSONNEL RECRUITMENT	20,834	32,621	25,350	36,000	27,500	27,500
01-00-00-300-8334	MOSQUITO ABATEMENT	4,574	4,326	5,000	5,456	6,000	6,000
01-00-00-300-8335	RENTAL, TECHNOLOGY EQUIPMENT	0	537	1,500	1,000	0	1,500
01-00-00-300-8337	TELEPHONE SYSTEM	124,524	118,008	109,355	108,847	57,654	115,000
01-00-00-300-8342	FINANCIAL & MGMT SERVICES	52,276	81,311	25,327	24,260	51,305	25,300
01-00-00-300-8343	DEVELOPMENTAL SERVICES	4,046	0	165,000	140,000	70,000	140,000
01-00-00-300-8345	PSYCH & MEDICAL SERVICES	31,380	25,490	43,890	35,375	41,831	42,000
01-00-00-300-8347	NUISANCE ABATEMENT SERV	2,115	4,345	6,000	7,000	40,000	40,000
01-00-00-300-8348	BUILDINGS - MAINTENANCE	34,466	19,544	28,475	28,611	14,950	30,000
01-00-00-300-8349	LEGAL SERVICES	2,038	950	959	710	158,440	158,440
01-00-00-300-8352	ELECTRICITY	28,609	71,193	60,000	60,000	30,000	60,000
01-00-00-300-8355	UTILITIES	10,272	35,770	15,764	15,970	9,855	16,000
01-00-00-300-8366	LEGAL EXPENSES & NOTICES	9,360	26,407	212,510	255,690	10,410	25,000
01-00-00-300-8373	MARKETING ADS & PUBLIC INFO	17,647	21,167	29,925	21,980	15,020	25,000
01-00-00-300-8375	DUES & SUBSCRIPTIONS	36,763	46,382	62,116	58,715	41,986	60,000
01-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	108,096	122,860	262,419	170,990	197,519	250,000
01-00-00-300-8379	EDUCATION TUITION REIMBURSEMNT	0	0	20,000	5,000	15,000	30,000
01-00-00-300-8384	WARNING SIRENS	0	0	0	0	6,480	12,960
01-00-00-300-8384	TOWING	6,392	5,179	4,445	3,800	2,040	3,800
01-00-00-300-8385	TAXES, LICENSES, & FEES	23,559	25,834	7,300	11,878	10,750	10,750
01-00-00-300-8386	FORESTRY	14,574	29,359	32,000	32,000	16,000	32,000
01-00-00-300-8387	WEATHER SERVICES	3,649	3,120	3,649	3,120	3,649	3,649
01-00-00-300-8395	UNEMPLOYMENT INSURANCE	0	0	0	0	7,300	10,000

**CITY OF DEKALB FY2016.5 12-MONTH BUDGET COMPARISON**

**Agenda Item C3**

		<b>FY 2014 ACTUAL</b>	<b>FY 2015 ACTUAL</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 ESTIMATE</b>	<b>FY 2016.5 BUDGET</b>	<b>FY 2016.5 12-Month PROJECTION</b>
01-00-00-300-8399	CONTRACTUAL SERVICES	191,084	380,546	625,990	630,310	337,284	649,219
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>1,277,661</b>	<b>1,597,449</b>	<b>2,383,789</b>	<b>2,223,076</b>	<b>1,514,387</b>	<b>2,431,534</b>
01-00-00-400-8430	TAX SHARING AGREEMENTS	0	1,641,711	1,592,700	1,614,000	790,000	1,580,000
01-00-00-400-8450	CONTRACTED SERVICES	487,320	561,751	390,137	408,177	214,789	420,422
01-00-00-400-8471	SURETY BONDS & INSURANCE	68,070	70,000	70,000	70,000	35,000	70,000
01-00-00-400-8497	CONTINGENCIES	119,872	198,946	83,713	91,213	45,900	52,500
<b>TOTAL OTHER SERVICES</b>		<b>675,262</b>	<b>2,472,408</b>	<b>2,136,550</b>	<b>2,183,390</b>	<b>1,085,689</b>	<b>2,122,922</b>
01-00-00-600-8510	OFFICE FURNITURE & EQUIP	21,210	2,928	17,245	16,220	13,220	15,000
01-00-00-600-8515	TECHNOLOGY EQUIPMENT	11,874	10,117	16,000	11,486	14,000	20,000
01-00-00-600-8521	VEHICLES	0	0	56,500	44,029	0	0
01-00-00-600-8540	MACHINERY & MAJOR TOOLS	17,773	19,523	21,964	20,900	12,559	21,964
01-00-00-600-8580	TELEPHONE & RADIO EQUIPMENT	8,750	21,455	35,576	31,000	32,941	32,941
01-00-00-600-8599	OTHER EQUIPMENT	0	0	239,000	237,000	0	0
01-00-00-600-8639	OTHER CAPITAL IMPROVEMENTS	0	242,514	57,486	57,486	0	0
<b>TOTAL EQUIPMENT</b>		<b>59,607</b>	<b>296,537</b>	<b>443,771</b>	<b>418,121</b>	<b>72,720</b>	<b>89,905</b>
01-00-00-900-9010	TRSF TO MFT FUND	0	10,694	0	31,425	51,670	51,670
01-00-00-900-9025	TRSF TO WORKERS COMP FUND	500,000	0	0	0	0	0
01-00-00-900-9026	TRSF TO HEALTH INSURANCE FUND	225,000	350,000	0	0	0	0
01-00-00-900-9032	TRSF TO CAPITAL PROJECTS	0	0	0	0	32,479	0
01-00-00-900-9033	TRSF TO PUB SFTY BLDNG FUND	500,000	0	0	0	0	0
01-00-00-900-9034	TRSF TO FLEET FUND	176,695	421,103	0	0	315,588	0
01-00-00-900-9035	TRSF TO EQUIPMENT FUND	207,334	35,000	0	0	298,351	0
01-00-00-900-9048	TRSF TO AIRPORT FUND	225,000	730,000	0	0	16,853	16,853
01-00-00-900-9061	TRSF TO TRANSPORTATION FUND	1,228	0	19,626	19,626	8,628	19,626
01-00-00-900-9220	TRSF TO GENERAL FUND DEBT SRVC	1,009,050	1,010,163	1,504,066	1,504,066	180,000	1,449,962
<b>TOTAL TRANSFERS OUT</b>		<b>2,844,306</b>	<b>2,556,960</b>	<b>1,523,692</b>	<b>1,555,117</b>	<b>903,569</b>	<b>1,538,111</b>
<b>GENERAL FUND EXPENDITURES</b>		<b>31,854,719</b>	<b>34,212,557</b>	<b>34,753,650</b>	<b>33,688,509</b>	<b>21,431,412</b>	<b>36,443,250</b>
<b>SURPLUS/(DEFICIT)</b>		<b>836,700</b>	<b>1,076,820</b>	<b>382,303</b>	<b>1,055,952</b>	<b>(619,734)</b>	<b>(656,444)</b>
<b>FUND BALANCE</b>		<b>7,144,443</b>	<b>8,018,755</b>	<b>8,401,058</b>	<b>9,074,707</b>	<b>8,454,973</b>	<b>8,418,263</b>
<b>% of Expenditures</b>		<b>22.43%</b>	<b>23.44%</b>	<b>24.17%</b>	<b>26.94%</b>	<b>25.10%</b>	<b>23.10%</b>



**DATE:** May 4, 2016

**TO:** Honorable Mayor John Rey  
City Council  
Finance Advisory Committee

**FROM:** Anne Marie Gaura, City Manager  
Cathy Haley, Finance Director

**SUBJECT:** Increased Revenue Source Recommendations FY2016.5 Budget

City staff did reviewed a number of the current fees, fines and charges for services and compared them to a list of communities (**Attachment A**). Based on this data City staff is recommending two revenue enhancements for the FY16.5 budget year. Note, neither of these revenue changes have been incorporated in to the FY16.5 budget dollars.

**1. Ambulance Fee Increase (Potential Annual Revenue Increase \$156,710):**

Based on the Ambulance Fee Survey (**Attachment B**) conducted annually by the Naperville Fire Department of 100 different ambulance service providers, the DeKalb Fire Department fees for service are below average. It is proposed to increase our ambulance fees to the average of the survey. Based on Fiscal Year 2015 ambulance fee data, the City should realize a gain in net revenue of \$156,710.72. This gain in net revenue is attributable to the increase in fees for private insurance. Although all fees will be increased, Medicare and Medicaid fees are already at their maximum allowable fee schedule. Self-pay customers have a very low rate of revenue return. Therefore, all estimated revenue gained is attributable to private insurance.

	Number of Calls	Percentage of Calls	Net Revenue		Ambulance Charges	
			Current Pricing	Proposed Pricing	Current Pricing	Proposed Pricing
Medicare	918	32.48%	\$325,474.85	\$388,188.57	\$474,316.03	\$774,177.81
Medicaid	545	19.29%	\$197,698.25	\$243,150.66	\$280,640.65	\$583,228.81
Insurance	814	28.80%	\$370,605.02	\$527,315.99	\$468,623.78	\$743,668.40
Self Pay	549	19.43%	\$159,441.26	\$266,474.86	\$295,876.16	\$811,392.79
<b>Totals</b>	<b>2826</b>	<b>100%</b>	<b>\$1,053,219.38</b>	<b>\$1,425,130.09</b>	<b>\$1,519,456.62</b>	<b>\$2,912,467.81</b>

Medicare and Medicaid will not increase in revenue because our current charges already max out the benefit.

Medicare, Medicaid and Insurance will not pay for treat/non-transport. Only revenue increase in this category is from self-pay

	<b>Gain in Net Revenue</b>	<b>\$156,710.97</b>	<b>(Insurance Gain only)</b>
	If Resident Co-Pay is Waived, will lose between \$105,000 and \$130,000 in revenue		



		<b>Current Pricing</b>	<b>Proposed Pricing</b>
Resident	ALS2	\$773.00	\$971.31
	ALS1	\$538.00	\$822.09
	BLS	\$445.00	\$656.24
	Treat/Non-transport	\$0.00	\$253.67
	Mileage	\$9.70	\$13.41
Non-Resident	ALS2	\$1,110.00	\$1,202.55
	ALS1	\$773.00	\$1,035.20
	BLS	\$639.00	\$833.22
	Treat/Non-transport	\$0.00	\$253.67
	Mileage	\$9.70	\$14.62
NIU Student Housing	ALS2	\$939.00	\$1,139.00
	ALS1	\$658.00	\$958.00
	BLS	\$545.00	\$745.00
	Treat/Non-transport	\$0.00	\$253.67
	Mileage	\$9.70	\$13.41

## 2. Video Gaming Revenue (Potential Annual Revenue Increase \$42,900):

The Illinois Gaming Board establishes the minimum payout for Video Gaming, which has to be at least 80%. The City receives 5% of the Net Terminal Income (NTI) from the machine (1/6 of the state's 30% tax). If the City is receiving \$1,700 per machine, then the operators are receiving nearly \$24,000 per machine. On average, revenue received by the operators would be about \$120,000 for five machines.

So for every dollar gambled, at least \$.80 is returned to the gamer (theoretically, over the machine's lifetime). The portion not returned is the NTI. NTI is taxed at 30% and 16.67% of the 30% is paid to the City.

As an example, for a machine set at the 'lowest permitted odds', for every \$1.00 gambled, \$.20 would be earned as NTI. Of that, \$.06 would be paid as tax to the state. Of that, \$.01 would be paid to the City. For a machine set at the lowest permitted odds, the City receives 1% of the total amount gamed. Machines may be set to have better payouts, which would reduce NTI and reduce revenue to the City.

With that information in mind, City staff is recommending increasing the machine fee from \$25 to \$1,000 per machine as well as increase the application fee from \$25 to \$500. The application fee is a one-time fee and the machine fee is done annually with their liquor license renewal application. As of March 2016, the City had 16 gaming establishments and 88 machines (**Attachment C**). This report can be viewed monthly using the link below.

<http://www.igb.illinois.gov/VideoReports.aspx>



City	Hotel/Motel Tax Rate	Restaurant & Bar Tax Rate	Liquor Tax Rate	Liquor License Fee	Total Sales Tax Rate	Home Rule Rate	Tobacco Tax	Tobacco License	Parking Tickets	Taxi Business Fee	Taxi Vehicle Fee	Amusement Tax	Vehicle Stickers	Local Fuel Tax Cents/Gallon	Contractor Licenses	Gas Use Tax	Gaming Devices	Property Tax (City)	Property Tax (Total)
DeKalb	7.00%	2.00%	0.00%	\$500.00	8.00%	1.75%		\$350.00 Annual	\$25.00	\$100.00	\$25.00	n/a	n/a	\$0.035	\$50.00	\$0.0400	\$25/Machine \$25 Application	1.02452	13.06666
Batavia	n/a	n/a	2.00%	\$250.00	8.00%	1.00%	None	\$50.00 Annual	\$15.00	n/a		n/a	n/a	\$0.010		\$0.0300	n/a	0.715334	9.862077
Belvidere	4.00%	None	None	Initial Issuance Fee \$10,000.00	7.75%		None	n/a	\$7.00	\$55.00		n/a	n/a	n/a			n/a	1.6342	11.4785
Bloomington	6.00%	2.00%	4.00%	Tiered \$100-\$500	7.75%	1.50%	None	\$25.00 per year	\$25.00		Annual, \$100 for first cab, \$25.00 after	4.0%	n/a	\$0.040	\$75.00		\$60/Machine \$500 Application	n/a	n/a
Carbondale	9.00%	None	None	\$100.00	8.75%	2.50%	None	n/a	\$10.00		\$200.00 for first cab, \$25.00 after	n/a	n/a	\$0.030			\$25/Machine	0.26799	9.156856
Carpentersville	n/a	None	None	\$100.00	9.00%	2.00%	None	\$250.00	\$35.00	n/a		n/a	n/a	\$0.020		\$0.0450	\$250 first Machine \$50 ea addtl.	1.456	9.641
Champaign	5.00%	0.50%	0.50%	\$500.00	9.00%	1.50%	None	n/a	\$15.00	\$30.00		n/a	n/a	\$0.040			n/a	1.3152	8.5423
Charleston	5.00%	None	None	By Class, ranges from \$300-\$1,400	6.75%			n/a	\$15.00	\$100.00	\$25.00	n/a	n/a	n/a			\$25/Machine	n/a	n/a
Crystal Lake	5.00%	n/a	n/a	\$3,000.00	7.75%	0.75%		\$50.00	\$20.00	\$100.00	\$50.00	n/a	\$10	n/a		\$0.0000	Tiered \$100-\$500	0.7153	12.324584
Elk Grove Village	6.00%	1.00%	None	Based on Class Code Fees, Ranges from \$150.00-\$2900.00	9.25%	1.00%		\$1,000.00	\$25.00	n/a		n/a	\$ 25.00	n/a		\$0.0100	\$1,000/Machine	0.965	11.116
Hanover Park	3.00%	3.00%	None	\$500.00	7.75%	0.75%		\$100.00	\$30.00		\$50.00	n/a	n/a	n/a		\$0.0150	\$500/Machine \$500 Application	2.637	13.657
Hoffman Estates	6.00%	2.00%	5.00%	Based on Class Code Fees, range from \$950.00-\$6000.00	9.00%	1.00%	None	\$95.00 Annual	\$30.00	n/a		6.0%	n/a	\$0.025	\$100.00	\$0.0500	\$100/Machine	1.456	11.743
Macomb	5.00%	None	None	By class, ranges from \$500 to \$2,000	8.00%		None	n/a	\$20.00	n/a		n/a	n/a	n/a			n/a	n/a	n/a
Rolling Meadows	8.00%	2.00%	None	\$250.00	9.25%		None	\$150.00	\$50.00		\$100.00 per car or \$250.00 whichever is greater	n/a	\$30	\$0.030	\$75-100	\$0.0000	\$1,000/Machine \$500 Application	1.719	12.255
Romeoville	9.00%	1.25%	3.00%	\$500.00	8.00%	1.00%		\$55.00 Annual	\$30.00	n/a		n/a	n/a	\$0.040	\$150.00	\$0.0350	n/a	1.1363	10.5263
St.Charles	5.00%	Repealed		\$200.00	8.25%	1.00%		\$50.00-\$250.00	\$25.00	n/a		10.0%	n/a	n/a		\$0.0000	n/a	0.927509	9.710182
Streamwood	n/a	2.00%	None	\$300.00	9.00%	1.00%	None	\$200.00	\$20.00		\$50.00	n/a	n/a	n/a		\$0.0325	\$100 Application	1.565	12.716
Sycamore	5.00%	2.00%	0.00%	Initial Issuance Fee \$5,000.00	8.00%	1.75%		\$200.00	\$10.00	\$150.00	\$50.00	n/a	n/a	\$0.020	\$50.00	\$0.0000		0.78579	11.27284
Wheaton	5.00%	1.00%	None	\$500.00	8.25%	1.00%		\$125.00	\$30.00	\$125.00		n/a	n/a	n/a		\$0.0300	None	1.0341	8.1082

	Number of Calls	Percentage of Calls	Net Revenue		Ambulance Charges	
			Current Pricing	Proposed Pricing	Current Pricing	Proposed Pricing
Medicare	918	32.48%	\$325,474.85	\$388,188.57	\$474,316.03	\$774,177.81
Medicaid	545	19.29%	\$197,698.25	\$243,150.66	\$280,640.65	\$583,228.81
Insurance	814	28.80%	\$370,605.02	\$527,315.99	\$468,623.78	\$743,668.40
Self Pay	549	19.43%	\$159,441.26	\$266,474.86	\$295,876.16	\$811,392.79
<b>Totals</b>	<b>2826</b>	<b>100%</b>	<b>\$1,053,219.38</b>	<b>\$1,425,130.09</b>	<b>\$1,519,456.62</b>	<b>\$2,912,467.81</b>

Medicare and Medicaid will not increase in revenue because our current charges already max out the benefit.

Medicare, Medicaid and Insurance will not pay for treat/non-transport. Only revenue increase in this category is from self-pay

**Gain in Net Revenue \$156,710.97 (Insurance Gain only)**  
 If Resident Co-Pay is Waived, will lose between \$105,000 and \$130,000 in revenue

		Current Pricing	Proposed Pricing
Resident	ALS2	\$773.00	\$971.31
	ALS1	\$538.00	\$822.09
	BLS	\$445.00	\$656.24
	Treat/Non-transport	\$0.00	\$253.67
	Mileage	\$9.70	\$13.41
Non-Resident	ALS2	\$1,110.00	\$1,202.55
	ALS1	\$773.00	\$1,035.20
	BLS	\$639.00	\$833.22
	Treat/Non-transport	\$0.00	\$253.67
	Mileage	\$9.70	\$14.62
NIU Student Housing	ALS2	\$939.00	\$1,139.00
	ALS1	\$658.00	\$958.00
	BLS	\$545.00	\$745.00
	Treat/Non-transport	\$0.00	\$253.67
	Mileage	\$9.70	\$13.41

**ILLINOIS GAMING BOARD  
VIDEO GAMING REPORT**

ATTACHMENT C 5/6/2016  
8:22 am

*DeKalb*

**March 2016**

Municipality	Establishment	License Number	VGT Count	VGT Wagering Activity			VGT Income			VGT Tax Distribution		
				Amount Played	Amount Won	Net Wagering Activity	Funds In	Funds Out	NTI	NTI Tax Rate (30%)	State Share	Municipality Share
DeKalb	DE KALB COLUMBUS CLUB, INC.	140703884	5	\$94,784.03	\$81,860.59	\$12,923.44	\$33,177.00	\$20,253.56	\$12,923.44	\$3,877.08	\$3,230.90	\$646.18
DeKalb	De Kalb Lodge No. 586 Loyal Order of Moose	120812716	4	\$172,399.89	\$161,210.99	\$11,188.90	\$56,957.00	\$45,768.10	\$11,188.90	\$3,356.64	\$2,797.20	\$559.44
DeKalb	DEKALB LODGE NO. 765 BENEVOLENT AND PROTECTIVE ORDER OF ELKS OF THE UNITED STATES OF AMERICA, INC.	130804494	3	\$94,713.25	\$85,297.29	\$9,415.96	\$28,023.00	\$18,607.04	\$9,415.96	\$2,824.83	\$2,354.03	\$470.80
DeKalb	Dekalb Post #66 of the American Legion, Department of Illinois	120900443	4	\$51,511.54	\$47,558.21	\$3,953.33	\$16,057.00	\$12,103.67	\$3,953.33	\$1,186.07	\$988.39	\$197.68
DeKalb	Five Step Holdings LLC	150702848	3	\$41,067.90	\$37,420.44	\$3,647.46	\$12,302.00	\$8,654.54	\$3,647.46	\$1,094.27	\$911.89	\$182.38
DeKalb	Frieden USA Inc.	150700603	5	\$302,926.10	\$280,795.42	\$22,130.68	\$87,430.00	\$65,299.32	\$22,130.68	\$6,639.21	\$5,532.68	\$1,106.53
DeKalb	Haymaker Enterprises, Inc.	130703040	3	\$87,527.78	\$80,382.21	\$7,145.57	\$27,803.00	\$20,657.43	\$7,145.57	\$2,143.67	\$1,786.39	\$357.28
DeKalb	Knowlton & Drury, Inc.	120700261	5	\$324,751.20	\$296,128.65	\$28,622.55	\$99,351.00	\$70,728.15	\$28,622.85	\$8,586.89	\$7,155.75	\$1,431.14
DeKalb	Mardi Gras Lanes, Inc.	120702298	5	\$396,496.22	\$368,121.97	\$28,374.25	\$111,074.00	\$82,699.75	\$28,374.25	\$8,512.32	\$7,093.60	\$1,418.72
DeKalb	Mark Thompson	130702362	5	\$161,853.84	\$145,640.89	\$16,212.95	\$56,190.00	\$39,977.06	\$16,212.94	\$4,863.96	\$4,053.30	\$810.66
DeKalb	Molly's SSK, Inc.	120710387	3	\$60,865.77	\$57,103.96	\$3,761.81	\$21,727.00	\$17,965.32	\$3,761.68	\$1,128.49	\$940.41	\$188.08
DeKalb	MT Nest, L.L.C.	140700630	4	\$135,037.44	\$125,172.57	\$9,864.87	\$41,060.00	\$31,195.13	\$9,864.87	\$2,959.48	\$2,466.24	\$493.24
DeKalb	Shelby's - DeKalb, LLC	150701413	5	\$719,422.41	\$657,580.13	\$61,842.28	\$191,305.00	\$129,462.47	\$61,842.53	\$18,552.81	\$15,460.68	\$3,092.13
DeKalb	Sullivan's Tavern, INC.	120707633	5	\$410,547.55	\$375,247.28	\$35,300.27	\$120,222.00	\$84,921.73	\$35,300.27	\$10,590.19	\$8,825.16	\$1,765.03
DeKalb	Twin Tavern & Discount Liquors, Inc.	150704009	3	\$140,480.79	\$129,072.17	\$11,408.62	\$38,804.00	\$27,395.38	\$11,408.62	\$3,422.65	\$2,852.20	\$570.45
DeKalb	UNIVERSAL RESTAURANT GROUP, INC.	120708647	4	\$105,985.42	\$98,042.29	\$7,943.13	\$41,147.00	\$33,203.81	\$7,943.19	\$2,382.97	\$1,985.81	\$397.16
<b>REPORT TOTAL:</b>		<b>16 Establishments</b>	<b>66</b>	<b>\$3,300,371.13</b>	<b>\$3,026,635.06</b>	<b>\$273,736.07</b>	<b>\$982,629.00</b>	<b>\$708,892.46</b>	<b>\$273,736.54</b>	<b>\$82,121.53</b>	<b>\$68,434.63</b>	<b>\$13,686.90</b>