# City of DeKalb FY2015 Budget

July 1, 2014 - June 30, 2015

Adopted June 23, 2014













Realigning Resources %



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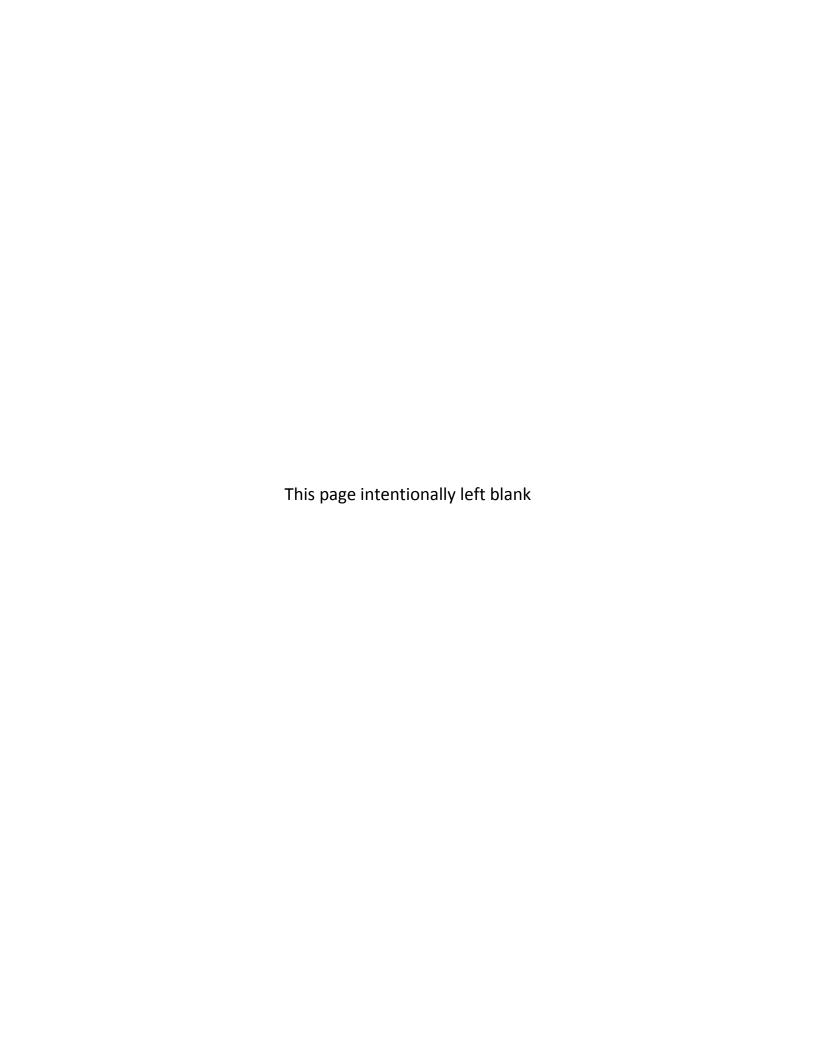
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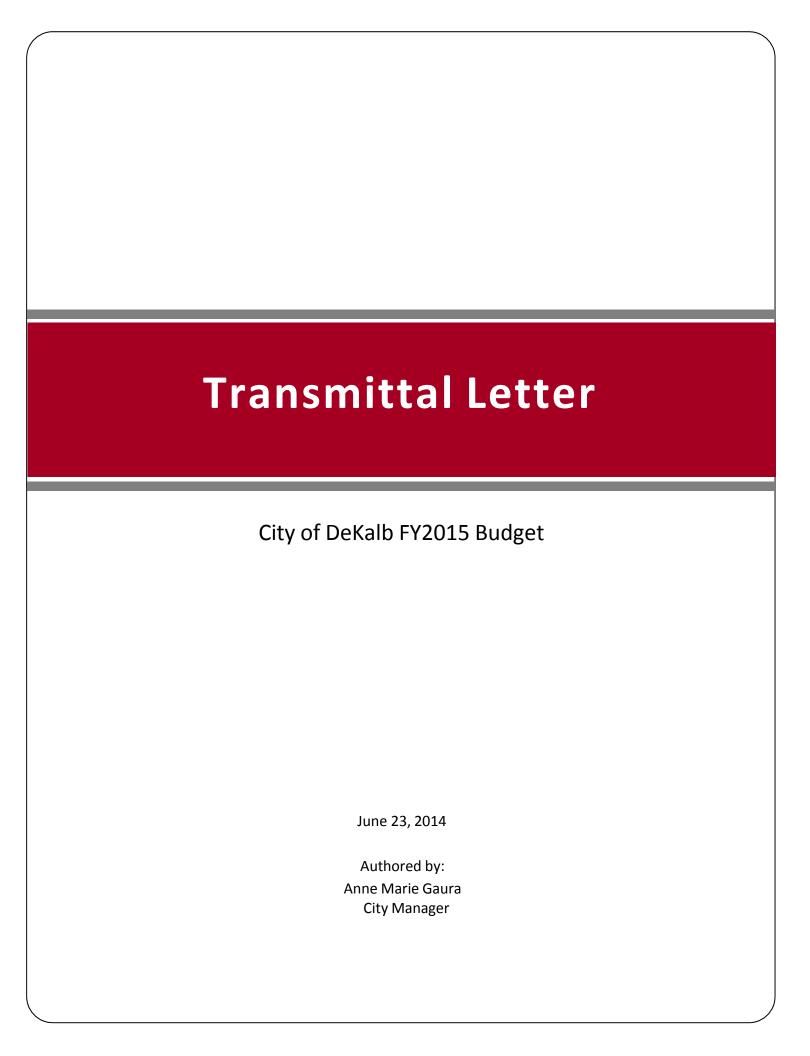
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# **SECTION 1**

**Transmittal Letter** 





## TRANSMITTAL LETTER

Honorable Mayor John A. Rey and the City Council:

It is my honor and privilege to submit to you the proposed budget for the City of DeKalb for Fiscal Year (FY) 2015, covering July 1, 2014 through June 30, 2015. The FY2015 Budget has been compiled based upon the direction of the City Council's budget priorities. This has been accomplished through restructuring several departments and realigning resources to provide better operational efficiencies. Five main issues impacting City operations are outlined and the future implications are examined. A detailed explanation through some of the major funds, revenues and expenditures is also included to provide greater insight into the operational and capital budgeting decisions and future challenges ahead.

#### **BUDGET PRIORITIES**

The following strategic priorities, as defined by the City Council at a budget workshop held on March 15, 2014, have guided the development of the budget: Infrastructure; Financial Stability; Sustainable Operations; Strategic Planning; Public Safety; and Regional Airport. A more detailed explanation of those priorities can be found in Section 2: Organization and Services.

#### REALIGNING RESOURCES

#### First Step – Upgrade the Finance Department

In order to adequately address the Council's identified priorities, resources need to be realigned and operations need to be restructured to achieve increased efficiencies. The first step in addressing **Financial Stability** is ensuring that the City's financial operations are properly structured and managed. Three years ago, the position of Finance Director was created and filled. At that time and subsequently, Finance served as a division of Administrative Services. That organizational structure has not proven to be successful in achieving the City's financial sustainability or accountability goals.

In order for the City's Finance operations to be successful, Finance will become a separate department, led by a Finance Director serving as a department head. It has become abundantly clear through the Financial Responsibility Initiative that both financial accountability and coordination need to be improved. It has also become clear that the structure of Finance must be updated to improve accounting efficiencies and effectiveness.

In addition to creating a true Finance Director position, three other changes are necessary. One existing, vacant Account Tech position would be elevated to an Accountant position and one existing part-time Cashier position would be changed to a part-time Administrative Associate position. Additionally, the Information & Technology (IT) Division would be moved from Administrative Services to be under the supervision of the Finance Department. Housing IT in Finance is a successful model used in other municipalities.

#### Second Step - Establish the Community Development Department

The second step in realigning resources and in addressing **Sustainable Operations** is restructuring the Public Works Department and splitting off non-core Public Works competencies into a Community Development Department. Establishing a Community Development Department is consistent with the City's past practices and with the best practices from other communities. A Community Development Director will be hired to manage the department. In order to offset the costs of adding a Community Development Director, the City will no longer contract out economic development. Instead that essential function will be managed by the City's in-house Economic Development Coordinator and overseen by the Director. The Director, working with staff, will be responsible for coordinating economic development efforts to create a proactive, business-friendly approach. The Department would focus on three main areas: Planning, Economic Development and Building and Property Maintenance.

As the City looks to future needs in the Building Division and works to improve the quality and safety of structures throughout the City, it has begun a process of evaluating the potential for outsourcing certain code and building inspection processes. This decision is one that is being carefully evaluated and considered for implementation based upon a number of factors. In the past year, the City has seen a number of very public, very unfortunate business closures and even building collapses. In order to protect public safety, changes in the City's operations are essential.

Consistent with previous recommendations from Executive Partners, Inc. (EPI), the process of outsourcing a City position reduces long-term liabilities and costs for the City. It can also produce significant cost savings—and can more carefully align costs with variations in revenues generated with the cyclical nature of building permits. Perhaps more importantly, the City has an expanding work load of inspections and an enhanced need to work with property owners and community partners to provide professional, consistent, thorough inspections and rapid, well-documented feedback.

Other area municipalities of like size and complexity have recently implemented outsourced building code and inspection services as a new service delivery model with significant success. Accordingly, this may be a scenario where the City can reduce costs, improve the quality and efficiency of service and increase public safety with a single program.

The City will hire two part-time Property Maintenance Inspectors that will assist in changing to a more proactive approach. The senior staff team has given considerable thought to the best

organizational structure to provide maximum operational efficiency and to best serve the unique nature of this position. The City does currently maintain three part-time Crime-Free Housing Inspectors in the Crime-Free Housing Bureau of the Police Department and one consideration was to combine these two groups under common supervision. Ultimately, these will function as separate operational groups under separate leadership. This design will provide maximum efficiency and effectiveness for the two groups, and will best serve the City's interest in addressing property maintenance issues on both owner-occupied and rental properties within the City.

The approach the City undertakes with commercial properties such as rental buildings is necessarily different from the approach that would be taken with owner-occupied properties. Owner-occupied properties do present a significant concern for the City that must be addressed in a direct fashion, hence the hiring of two-part-time Property Maintenance Inspectors. However, the City has not experienced the concentrations of housing-related crime in owner-occupied properties that has been encountered with rental properties.

Accordingly, the approach undertaken will be focusing on identifying and remediating any property maintenance violations and improving the appearance and vitality of the City, along with addressing any underlying public safety concerns created through deteriorations or deferred maintenance. The City does not contemplate significant involvement of the Police Department in these property maintenance issues. As the properties are owner-occupied, they are not subject to the same regulations regarding chronic nuisance properties and the Property Maintenance Inspectors are not contemplated to be funded through the rental property registration fees. Accordingly, organizing these Inspectors as a separate component of the City, operating independently of the Police Department and Crime-Free Housing Bureau will enable them to have maximum effectiveness in addressing owner-occupied properties.

In order to coordinate a segment of another budget priority, **Infrastructure**, the Community Development, Finance and Public Works Departments will collaborate on the development of a Tax Increment Financing (TIF) District Phase-Out Plan. The Central Area TIF expires on December 31, 2020 while TIF District #2 expires on March 27, 2018. All of the remaining projects need to be specifically listed with defined timelines and associated costs. This will also allow the City Council to prioritize projects within the limited funding window remaining for the TIF Districts.

#### Third Step – Focus Public Works on Capital Projects

By moving the Building and Property Maintenance Division into the Community Development Department, the City Engineer is provided the opportunity to focus efforts on another budget priority: Infrastructure. The City Engineer also serves as the DeKalb Sycamore Area Transportation Study (DSATS) Director. A part-time GIS Intern will be added, with half of their time allocated to and funded by DSATS. The remaining half will be funded by the Water Fund and the GIS Intern's focus will be on properly recording water infrastructure into the GIS database.

By splitting off a significant portion of the current Public Works Department, the City can continue realigning resources to focus on critical Public Works **Infrastructure** priorities. In the coming months, the Public Works Department will embark upon a comprehensive Water infrastructure plan and ultimately reviewing the water rates. The Water rate will be analyzed to outline operational costs and capital needs. A long range Water capital plan will be developed as part of this effort.

The realignment allows the Public Works Director time to focus on another **Infrastructure** project: the future of the City Hall. In the coming year, the City will work to address the mechanical systems in the building, will evaluate repurposing the former Police Department, will identify and potentially begin remediating environmental issues and will determine its space needs. City Hall revitalization will be studied to determine if it is more cost effective to renovate the existing structure or to build new. As such, a Justification Study will be completed to analyze and estimate specific costs, followed up by a Space Needs Assessment identifying the amount of space needed for municipal operations. The Space Needs Assessment will also make recommendations regarding what operations should be situated in the City Hall building.

The City will also focus time and effort on the DeKalb Taylor Municipal Airport. The restructuring of the Public Works Department will allow the Public Works Director to work with the Airport Manager on the budget priority of transitioning into service as a **Regional Airport**. As part of addressing this priority, an Airport Improvement Study would be done to identify short and long-term actions needed to expand the scope of the DeKalb Taylor Municipal Airport and this is included in the FY2015 Budget. Coordination of this Study is also a recommendation of the EPI Report, and in the coming year, the Public Works Director and Airport Manager will be called upon to begin this task.

#### Fourth Step – Continue to Focus on Public Safety

**Public Safety** continues to be a priority for municipal operations. In the coming year, the City must focus on how to maintain long-term **Sustainable Operations** with technology, vehicle and facility challenges competing against staffing needs. For FY2015, OSSI record software will be implemented which has an impact on both the Police and Fire Departments. In the Police Department, a Telecommunicator will be promoted to Communications Manager to manage the division (and to serve in a needed position that has not been staffed in several years). In addition, a part-time Clerk in Support Services will be added to assist in coordinating Freedom of Information Act (FOIA) requests and other projects, and to ensure compliance with the City's crime reporting obligations under federal law. The costs for the part-time position will be funded by Anti-Crime funding, which is listed as a dedicated revenue source in the General Fund.

In the Fire Department, a part-time Administrative Associate position will be added to specifically focus on Fire Service and Ambulance Service fees. Currently, revenue is being lost because the City is unable to allocate the proper resources for thorough and consistent ambulance report review. This position pays for itself in increased revenues that are expected

to be generated. This Administrative Associate position will assist the City in recapturing lost revenue that helps fund municipal services, thus implementing another step towards achieving the City's goal of **Financial Stability**.

#### Fifth Step – Address Long Range Planning

The budget addresses **Strategic Planning** in multiple ways. The overall theme focuses on creating a partnership with Northern Illinois University—which is another key recommendation of the EPI Report. First, the City will embark on its first Strategic Plan. This will be a 10 year plan that involve extensive community input and would actively include Northern Illinois University's (NIU) participation. The Center for Governmental Studies at NIU will serve as the facilitator of that process. This has already begun in FY2014, and has a target completion date in January of 2015. Second, following the development of that Strategic Plan, the City and Northern Illinois University will work jointly together on its first combined Comprehensive Plan. This process is expected to take approximately one year, also with extensive community involvement.

The third component of **Strategic Planning** deals with a continuation of the Housing Study, once again partnering with Northern Illinois University (NIU). This next phase of the Study will update the housing database, add NIU housing data, identify housing composition and identify neighborhood characteristics and profiles.

The fourth component of **Strategic Planning** is the City's participation in the Advancing DeKalb County initiative. This is an inter-jurisdictional collaborative effort involving the DeKalb County Community Foundation, DeKalb County, the City of Sycamore, Northern Illinois University and the City of DeKalb. The purpose of the initiative is to align resources (financial, material and human) of public, private and non-profit service providers across DeKalb County to positively impact a set of countywide issues that matter to residents and workers. The goal is to align efforts and to use common success measures to solve specific social problems.

#### Sixth Step – Restructure into the City Manager's Office

The last major step included in this budget to address priorities from **Sustainable Operations** to **Strategic Planning** is to restructure and evolve the Administrative Services Department into the City Manager's Office. The Assistant City Manager position will focus on the general operations of the City and specifically assigned projects and responsibilities. The Assistant City Manager will continue to focus on labor negotiations and relations. The City is currently negotiating a collective bargaining agreement with AFSCME and has completed the bargaining process with the Fraternal Order of Police, both through the utilization of Interest Based Bargaining. Negotiations will commence in the coming months with the International Association of Firefighters.

Human Resources will continue to report to the Assistant City Manager. In order to address the **Sustainable Operations** budget priority, a Pay, Compensation and Classification Study will be

completed in FY2015, and will be managed by Human Resources. This study was recommended by EPI. The pay and compensation plan for management employees will be evaluated to ensure competitive and fair compensation and benefits. The use of compensatory time, its financial impact and long-term recommendations will be included as part of the study. In addition, a performance evaluation process will be redone. Job descriptions for all City employees will be reviewed and revised.

Human Resources will also focus its attention on employee training. The goal is to make training and professional development a high priority. Anti-Harassment and Ethics Training will be coordinated for all City employees in the coming fiscal year.

A Management Analyst position will be created to address several areas. With urgency, the EPI Report recommended the City pursue an education and incentive based comprehensive Wellness Program. The Management Analyst position will develop and administer this program. This program could yield lower health care costs and has the ability to reduce employee paid sick leave absences. This addresses the budget priority of **Financial Stability**.

The City will embark on an image building and promotion campaign which will be integrated with economic development efforts. This assists the City in its goal of being more business friendly in order to attract and retain businesses and grow the business sector of the community. As stated by EPI, the City needs to focus on community relations and outreach. The Management Analyst position will help lead the effort with external communications. Specifically, the Management Analyst will coordinate the development of a new City web page with the assistance of the IT Division and an employee-based team, as well as seeking suggestions from the community as a whole. The position will also coordinate a concerted social media presence across all of the operating departments.

The Management Analyst will also assist the City Manager and Assistant City Manager in staying abreast of legislative efforts and coordinating lobbying efforts with the City's representatives. Even though the use of the lobbyist can be beneficial, staff recommends discontinuing this contractual agreement at this time. The savings would be used to pay for the cost of the Management Analyst position. Use of a lobbyist in the future should be reviewed and analyzed once other more pressing issues are addressed.

It should also be mentioned a temporary position will be changed into a part-time Clerk position. This revision will decrease the City's costs and increase the weekly number of hours of employee work time.

#### ISSUES AND IMPACT

In this section, the issues that have become clear in the FY2015 Budget preparation are outlined.

#### Issue #1: The General Fund supports nine other funds because they are not self-sufficient.

The General Fund is not only responsible for funding the general operations of the City but also supports nine other funds. They are as follows:

Airport Fund
Capital Projects Fund
Public Safety Building Fund
Fleet Replacement Fund
Equipment Fund
Workers' Compensation Fund
Health Insurance Fund
Property & Liability Insurance Fund
General Fund Debt Service Fund

These funds are being supported either through inter-fund transfers or direct expenditures. For FY2014, the following inter-fund transfers were budgeted:

Airport Fund	225,000
Workers Compensation Fund	500,000

The following transfers were made in FY2014 to maintain positive fund balances:

Public Safety Building Fund	500,000
Fleet Replacement Fund	380,321
Equipment Fund	105,000
Health Insurance Fund	200,000

In FY2014, a total of \$1,185,321 has been transferred from the General Fund to cover expenses. This has ultimately impacted the General Fund Balance and subsequently lowered the Fund Balance percentage. For FY2015, a total of \$2,687,700 in inter-fund transfers has been budgeted. The exact breakdown is as follows:

Health Insurance Fund	350,000
Public Safety Building Fund	400,000
Fleet Replacement Fund	162,500
Equipment Fund	35,000
Airport Fund	730,000
General Fund Debt Services Fund	1,010,200

In addition, the following item is budgeted as an expenditure in FY2015 in the General Fund that impacts another fund:

	000 -00
Retiree Health Insurance Cost	863,563

The \$863,563 cost is attributable to the City's cost relating to retiree health insurance.

When combined, the inter-fund transfers and the expenditures allocated to other funds from the General Fund total \$3,551,263. In other words, the General Fund is unable to fund over \$3.5 million of basic operations because revenues from the Fund are being diverted to prop up other, non-self-sufficient funds. As it is, the City is not meeting Fund Balance goals for the General Fund.

#### Issue #2: Property taxes do not fully support employee pension obligations.

The 2014 property tax levy fully funds the Police and Fire Pension Fund allocations but only funds 31.6% of IMRF pension and 94.4% of the FICA allocations. Even though the current allocations for the Police and Fire Funds are being made, a long term concern exists. While the Police Pension Fund is funded at 60%, the Fire Pension Fund is only funded at 43%. Additional future contributions may need to be made in order to ensure the funds to be 90% funded by 2040.

The total property tax levy is \$4,270,457, which is a \$25,809 increase over the FY 2014 Budget. This is a 0.6% increase. If the property tax levy remains relatively flat and as pension costs continue to increase, the other General Fund revenues must support those increases. Therefore, decreases to expenditures would need to be made just to remain constant—and again, remaining constant means falling far short of the City's fund balance targets.

## Issue #3: There is no dedicated revenue source for the repayment of long term debt, such as for the Police Station debt, other than short-term and elastic revenues.

The property tax levy does not currently include debt service. Excluding the Tax Increment Financing Debt Service, the City has \$1,906,900 in General Fund debt of which is being supported by the General Fund (again, preventing the General Fund from meeting other City operational expenses).

The City increased the Home Rule Fuel Tax in 2012 for the purpose of assisting in funding the debt on the Police Department construction. This represents only 27.2% of the debt. A total of \$600,000 would need to be transferred in future fiscal years to pay for what totals to 66.7% of the debt repayment.

Even though the Transfer into the Public Safety Building Fund is \$400,000 in FY15 that amount will increase in subsequent years to \$600,000. Therefore, in FY15 a total of \$1,410,200 of the \$1,909,100 in the General Fund Debt Service is paid out of direct and indirect Inter-Fund Transfers from the General Fund. That represents 73.9% of the debt. In future fiscal years that amount will increase to \$1,610,200 or 84.3% of the debt.

To expand on a further example, an Airport Balloon Bond payment of \$607,000 is due on January 1, 2015. This expenditure was anticipated to be paid out of the Central Area Tax Increment Financing (TIF) District. Based on a thorough review of allowable TIF expenses and in order to ensure an appropriately conservative approach, the expenditure will be recorded as a General Fund Balance Reallocation. Essentially, the City will draw down the Fund Balance to pay off this debt. Refinancing was considered at the staff level but not pursued seeing the original cost of the Airport hangars given these bonds have been refinanced multiple times.

The EPI Report recommends not making debt payments from the General Fund. Making debt payments from the General Fund is not a sustainable practice, particularly in light of escalating employee and material costs. Specifically, the use of property taxes over the life of capital items is instead recommended. The City should not use short-term revenue sources such as sales taxes to pay for building and long-term assets. The EPI report goes on to further indicate that some increase in property tax may be necessary.

Property taxes for that year total \$4,270,457 are listed as follows:

FICA / Medicare	490,275
IMRF	251,024
Police Pension	1,472,175
Fire Pension	2,056,983

This excludes the Public Library Operations and Expansion Bonds whose levy is controlled by the Library Board.

The City must develop a long-term Property Tax Policy over the next six months. <u>A policy of maintaining a level tax levy without fully funding pension obligations and long term debt is not sustainable and has and will impact the City's ability to deliver services.</u> If the City follows this path, operations will continue to compete against long-term required commitments.

#### Issue #4: There are insufficient dedicated revenue sources for certain capital projects.

The Capital Funds are concentrated in seven main funds: Capital Projects, Public Safety Building, Motor Fuel Tax Fund, Central Area Tax Increment Financing (TIF) District, TIF District #2, Fleet Replacement and Equipment Funds. Some of these funds lack adequate, dedicated funding sources.

The Capital Projects Fund serves as the City's principal fund for infrastructure improvements including street and alley (re) construction, storm water management and sidewalk repairs. A total of \$325,706 in revenue is derived from the Home Rule Motor Fuel Tax. This sum pales in comparison to the City's long-term maintenance costs for streets and alleys, as a recent

presentation from the City Engineer showed, particularly when Motor Fuel Tax proceeds are diverted for other purposes.

The Motor Fuel Tax Fund does have a dedicated revenue source. The City receives a per capita allotment of Illinois Motor Fuel Tax revenues on gasoline purchases. The City expects to receive \$1,068,168 in FY2015. In addition, both the Central Area TIF and TIF District #2 are self-supporting through their dedicated revenue source.

The Public Safety Building Fund coordinates public safety building improvements. A total of \$244,279 in revenue is anticipated from the Home Rule Motor Fuel Tax. There is an additional \$128,000 in other taxes, fines, refunds and miscellaneous income. That leaves a revenue gap of \$526,621 for the repayment of the debt on the Police Department construction bonds. A transfer from the General Fund is currently paying to fill that gap. Use of short-term revenue sources to pay for building and long-term assets is not recommended by EPI, because it is not sustainable. The City's current financial practices do not accomplish the City's strategic goals.

The Fleet Replacement Fund and the Equipment Fund are self-explanatory in nature. The dedicated source in the Fleet Replacement Fund is \$164,000 of revenue from cell tower leases. The City is still making annual payments on a Municipal/Lease Purchase of \$188,113 through FY2015. In addition, the City financed the acquisition of a much-needed replacement Fire-Engine in 2012, and must now make an annual payment of \$16,667.67 through FY2028. The cost of purchasing any other vehicles occurs only through use of the General Fund by an Inter-Fund Transfer.

The Equipment Fund's dedicated revenue source is E911 to specifically fund emergency service equipment. That amount is \$128,000. Any additional equipment to be purchased has to be paid for through the General Fund by an Inter-Fund Transfer. Three out of seven of the City's Capital Funds are being supported by the General Fund.

Issue #5: The Tax Increment Financing (TIF) Districts both expire within six years and this will impact the City's ability to fund TIF redevelopment projects and provide TIF supported services.

The Central Area Tax Increment Financing (TIF) District expires on December 31, 2020 while TIF District #2 expires on March 27, 2018. As mentioned earlier, a TIF Phase-Out Plan will be developed within the next year. The plan will include remaining projects with associated costs and detailed in a Gannt (bar) chart that will outline project schedules. A phase out of the TIF revenue needs to be factored into the plan with implementation to start in FY2016.

With the expiration of these TIF districts, there will be a definite negative impact on both the General Fund and capital projects. Starting in FY2016, the City needs to either plan to reduce the level of service and types of projects funded, or start finding offsetting revenue to cover expenditures.

#### **Conclusion on Impact of Issues**

The City's current funding structure is not in alignment and contradicts the budget priorities of **Financial Stability** and **Sustainable Operations**. Within the next six years, the City's ability to deliver services and maintain operations will be impacted. **The current structure is not sustainable.** In order to balance future budgets, operations would need to be reduced and/or revenue enhancements would need to be made.

#### **GENERAL FUND REVENUES**

The following rates and adjustments in Revenues are shown in the FY2015 Budget. In FY2015, sales taxes show an increase for two reasons. First, the Home Rule and State Sales Taxes are being revised to show the gross sales tax revenue. In previous years, the sales taxes were shown as a 'net' income, after deduction of sales tax abatements with DeKalb County and the City of Sycamore. In this Budget, a total of \$12,324,934 of sales taxes appears as an increase, when in reality it is simply reflecting revenues that the City has been receiving for years, but which the City has to pay to third parties due to the abatement agreements. The expenditure implications will be discussed later in the letter.

Second, a 2.0% increase assumption is factored into the budgeted sales tax revenue as well for the cost impact of the five following businesses added: Dunkin Donuts, Jersey Mike's, Finest Furniture, DSW and Five Below. This amount also factors in an impact of a decrease on other similar businesses. The sales tax revenue from all new businesses is calculated at \$100,000.

For the Local Use Tax, State Income Tax and Motor Fuel Tax, the Illinois Municipal League projections were used. The projections were converted to the City's fiscal year starting July 1 with a 2.0% increase calculated for two months, for May and June of 2015. The Restaurant & Bar Tax receipts were down in February and March 2014, presumably due to the severe winter weather. A 1.5% increase was factored in due to pricing growth.

The Municipal Utility Tax is anticipated to decrease based on the assumption that next winter will not be as severe as this year's winter (reducing resident use of taxed utilities). ComEd revenues remain relatively flat while Nicor revenues are estimated to reduce down to 2013 levels. In addition, telecommunications is seeing a steady decline, potentially due to the impact of Voice over Internet Protocol (VoIP) services.

The collection of revenue for Fire Services and Ambulance Services decreased 6.6% and 38.5% respectively from FY2012 to FY2013. This represents a decrease of \$446,125. Even though both the Fire Service and Ambulance Service fees are anticipated to increase in FY 2015, total revenues are still less than what the City was collecting in FY2012. The strategy to address this revenue decline is to hire a part-time Administrative Associate to review reports and ensure the proper documentation is sent for Fire and Ambulance Services, enabling complete billing and more thorough cost-recovery.

The City initiated the Administrative Tow Fine in January 2013. Reflected in FY 2015 is the centralization of the administrative fee in the General Fund. This provides both improved transparency as well as an additional funding source for City operations. A total of \$330,000 is budgeted in FY2015.

#### GENERAL FUND EXPENDITURES

As noted above, the FY2015 budget will, for the first time, show both the total amount of sales tax revenue received by the City, and the amount paid out to third parties. That will represent a significant change in *appearance*, *if not substance*. When factoring out the results of including the sales tax sharing expenditures in the FY2014 Budget, the General Fund is shown to be increasing by \$2,460,578 or by 7.987%. The most significant increases are detailed below.

Expenditure	FY2014 Budget	FY2015 Budget	Difference
Regular (Wages)	14,163,263	14,820,325	657,062
Part-Time & Temporary (Wages)	558,175	759,900	201,725
Police/Fire Pension	3,457,300	3,529,150	71,850
Workers Compensation	702,991	1,061,375	358,384
Contracted Services	481,700	556,586	74,886
Transfer to Health Insurance Fund	225,000	350,000	125,000
Transfer to Public Safety Building Fund	0	400,000	400,000
Transfer to Airport Fund	225,000	730,000	505,000
Total			2,393,907

The increase in the Regular (Wages) is attributable to the two additional Police Officers allocated during FY14 but whose cost will not be realized until FY15, filling a vacant Finance Department position, wage increases for existing employees and the cost for the new full-time positions. The Part-Time (Wages) increase is attributable to the new proposed positions. Any new full or part-time position has a corresponding reduction either through elimination of a contractual agreement or reduction in another line item (Community Development Director, Management Analyst and Property Maintenance Inspectors) a dedicated revenue source (Police Department Administrative Associate and GIS Intern), a lower cost with the revision (Clerk) or additional revenue generated to offset its cost (Fire Department Administrative Associate).

Essentially, the General Fund is balanced minus a General Fund Balance Reallocation of \$607,000 to pay for the Airport Bond Balloon Payment. The total expenditures are \$35,137,508. The unrestricted Fund Balance has decreased to 15.39%. This falls nearly 10% shy of the City's Fund Balance targets due to the aforementioned reasons.

#### **Capital Investments**

Specific capital projects for FY2015 include the following, starting with street maintenance projects.

Street	From	То
N. 14 <sup>th</sup> Street	North end of street	Dresser Road
N. 14 <sup>th</sup> Street	Clark Street	Pleasant Street
N. 9 <sup>th</sup> Street	Pleasant Street	Oak Street
Seaman Avenue	Sunrise Drive	Vienna Boulevard
S. 2 <sup>nd</sup> Street	Brick section	Taylor Street
Prospect Street	Route 23	S. 7 <sup>th</sup> Street
Leonard Avenue	Gurler Street	Roosevelt Street
East Roosevelt Street	Route 23	S. 7 <sup>th</sup> Street
Culver Street	Route 23	S. 7 <sup>th</sup> Street

In addition, the Alley Maintenance schedule includes Wood Street from Bush Street to Glidden and Ellwood. Projects from four other Capital Funds are listed below.

Fund / Projects	Expenditures
Water Fund	
S. 4 <sup>th</sup> Street Water Main	200,000
S. 1 <sup>st</sup> Street Water Main – Phase 2	500,000
Airport Fund	
Drainage Improvements	1,039,500
T Hanger Pavement Overlay	434,060
Corporate Hangar Concrete Ramp	120,000
Capital Projects	
Local Roads Overlay	300,000
Alley Improvements	50,000
Sidewalks	50,000
Storm Pipe Cleaning	30,000
Motor Fuel Tax Fund	
Kishwaukee River Bike Path	400,000

As discussed with City Council, those projects will be completed in order of priority determined by the City Engineer, within funding allocated.

#### **Comprehensive Budget**

The following table provides a summary of all funds.

Fund	Expenditures
-	
General	35,137,508
Enterprise	10,999,293
Capital	12,201,453
Other	10,630,739
Internal Service	7,424,375
Special Service Area	25,700
Debt Service	2,973,075
Total	79,392,143

The total FY2015 Budget has increased by 1.98% as compared to FY2014.

#### **ACKNOWLEDGEMENTS**

The development of the annual budget is a monumental task during any given year. When factoring in a compressed timeline, the process and collection of data is even more challenging. This year's financial planning process has been challenging and extremely educational identifying issues the City faces. I would like to express my gratitude to the entire staff for the development of this financial document that will guide City services in the next year.

Many thanks go to Assistant City Manager and Interim Finance Director Rudy Espiritu for his contribution and leadership in creating this budget document. Many thanks are also extended to Chief of Police Gene Lowery, Fire Chief Eric Hicks, Public Works Director TJ Moore, City Attorney Dean Frieders, Assistant Director of Finance Ted Kozinski, City Engineer John Laskowski, Deputy Police Chief Wes Hoadley, Deputy Fire Chief Greg Hoyle, Project Engineer Mike Bauling, Assistant Directors of Public Works Bryan Faivre and Mark Espy, Airport Manager Tom Cleveland, DSATS Coordinator Brian Dickson, Principal Planner Derek Hiland, Info & Technology Director Jeremy Alexander and Community Services Planner Jamie Smirz.

In addition, gratitude is expressed to the following employees for assistance in specific budget calculation and preparation: Human Resources Director Michelle Anderson, Economic Development Coordinator Jennifer Diedrich, Executive Assistant Diane Wright, Management

Interns Justyn Miller and Jared Heyn. Thanks to all of the other employees who spent their considerable time and effort in researching best municipal practices and preparing individual budgets. Finally, the Mayor and City Council deserve sincere appreciation for their financial stewardship and leadership in planning for the City's future.

Sincerely,

Anne Marie Gaura

City Manager



## **SECTION 2**

## **Organization and Services**

- List of Principal Officials
  - Elected Officials
  - Appointed Officials
- 2025 Vision Statement
- Strategic Priorities
- Budget Goals
- Organizational Chart
- City Overview
- City of DeKalb Map

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John A. Rey Mayor

# PRINCIPAL OFFICIALS: elected



David Jacobson Alderman Ward 1



Bill Finucane Alderman Ward 2



Kristen Lash Alderman Ward 3



Bob Snow Alderman Ward 4



Ronald Naylor Alderman Ward 5



David Baker Alderman Ward 6



Monica O'Leary Alderman Ward 7



Elizabeth Peerboom City Clerk



Anne Marie Gaura City Manager

# PRINCIPAL OFFICIALS: appointed



Rudy Espiritu Assistant City Manager



Dean Freiders City Attorney



T.J. Moore Public Works Director



Eric Hicks Fire Chief



Eugene Lowery Police Chief



The City of DeKalb is an urban community with a vital industrial and commercial base placed in a rural setting. Home to Northern Illinois University, it is an integral part of the larger metropolitan area. Its downtown is the heart of the community, playing host to numerous events and providing unique dining, shopping and entertainment alternatives. Its diverse neighborhoods offer a variety of housing options to residents of different economic, ethnic, and lifestyle backgrounds. Its highly educated workforce finds plentiful opportunity for fulfilling work. The community offers a high quality of life with excellent city services, easy mobility around the community, and access to cultural, sports and educational activities. Its residents are proud to call DeKalb home.





Members of the City of DeKalb's City Council, staff, and representatives of Northern Illinois University (NIU) met on March 15, 2014 at NIU's Holmes Student Center to strategically plan the alignment of various planning initiatives and identify budget priorities for FY15. This

planning session provided the opportunity for the City of DeKalb and NIU to work together on common goals as a cohesive unit.

#### **BUDGET PRIORITIES**

To help City staff develop budget recommendations for FY15, each participant was asked to identify three budget priorities. Using the frequency with which priorities were identified to rank them, six areas emerged.

#### 1. Infrastructure

Consistent and comprehensive code enforcement; improvements to streets, sidewalks, alleys, and bike paths; road funding; downtown parking; and specific capital projects to strengthen the integration of NIU and the city.

#### 2. Financial Stability

Attain financial stability and sustainability; concerns with property taxes; balance the budget; build reserves: secure funding to replace city vehicles and support other civic initiatives.

#### 3. Sustainable Operations

Provide efficient and cost-effective city services; avoid cosmetic "fixes" and attend to the root cause of problems; adopt citywide enterprise software; explore creative ways to share resources through partnerships with NIU and the private sector; train staff and plan for succession.

#### 4. Greater Focus on Strategic Planning

Integrate city and NIU planning; align strategic goals with available resources; be accountable.

#### 5. Public Safety

Ensure adequate resources for Police and Fire functions.

#### 6. Regional Airport

Develop DeKalb Airport into a regional asset.

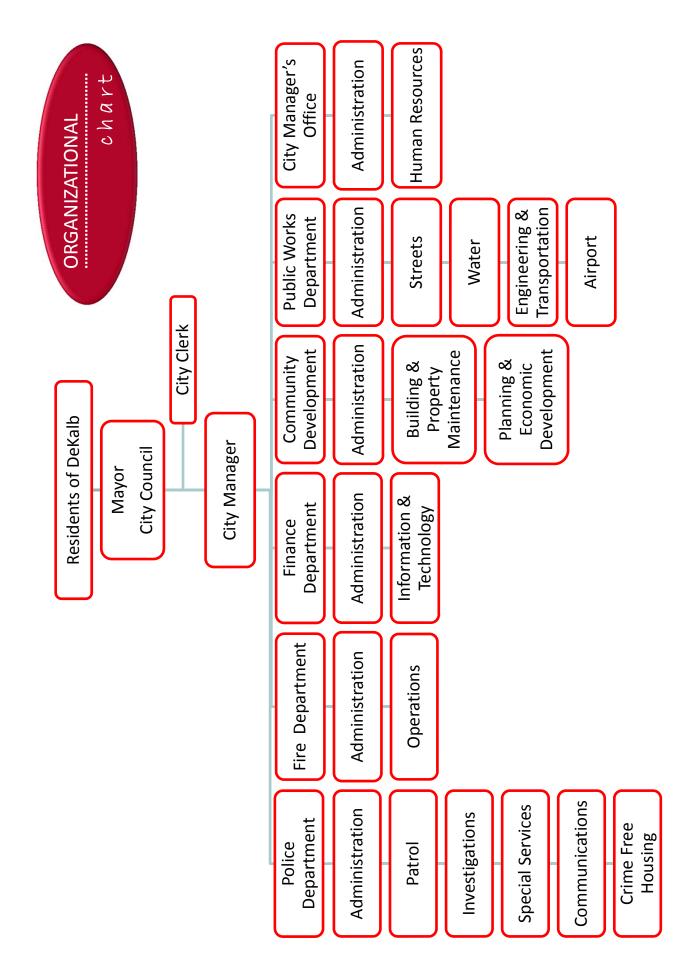
#### CONCLUSION

The final discussion topic was to identify potential message points to explain to the public how the City Council plans to proceed with its strategic planning. Important themes included:

- It will be a 10-year planning horizon with specific and measurable short-term objectives. City actions will be tied to the plan.
- While we will continue to address the needs of DeKalb's downtown, we are moving to other areas of the city. We will be localizing our focus to the city's neighborhoods.
- The process will be transparent and open. We need and will use resident input. "You matter."
- We will build and integrate other projects into the strategic plan.



- □ Attain the General Fund Reserve at 25% of Expenditures in order to provide the City with an adequate "Rainy Day" fund to be used in the event of unforeseen circumstances, with the balance available for capital purposes.
- □ Maintain a positive Water Fund Balance and a Reserve of at least 25% of expenditures.
- □ Maintain a positive Airport Fund Balance and Reserve of at least 25% of expenditures.
- Maintain a positive Workers Compensation Fund Balance and Property/Liability Fund and establish a minimum reserve of \$1 million collectively (or 1 year premium for reinsurance plus average annual retention costs associated with that premium). The purpose is to both address the Fund's current state and to protect the City against future claims.
- □ Transfer Funds from TIF for Downtown Engineering Work done in-house to properly reimburse the General Fund for engineering costs incurred that would otherwise been contracted out to an outside firm.
- □ Establish a Fleet Replacement Fund & Equipment Fund to create a chargeback system to provide adequate funding for City vehicles and equipment needs.







The City of DeKalb is an urban community with a vital commercial base placed in a rural setting. It is located approximately 60 miles west of Downtown Chicago. The City's current land area is 15.55 square miles, all of which is located within DeKalb County. Neighboring communities include Sycamore, Malta, and Cortland. The City's current official population is 44,030 as of the 2010 Census.

The City of DeKalb was incorporated in 1856 and since that time has

continued to expand as new residents move farther west of the Chicago area in an effort to find quality affordable housing in a congestion-free community with a premium quality of life. The City is in the process of updating its 2005 Comprehensive Plan which will estimate the City's projections for land area and total population within the next 20 years.

The regional road system serving the City includes Annie Glidden Road, Peace Road, State Routes 23 & 38, and a direct link to I-88. The DeKalb Taylor Municipal Airport is designed to accommodate private aircraft from small general aviation to large corporate aircraft.



DeKalb's downtown is the heart of the community, playing host to numerous events and providing unique dining, shopping and entertainment alternatives. The community offers excellent city services, easy mobility around the community, and access to cultural, sports and educational activities.



Home to Northern Illinois University, which hosts 22,500 students and nearly 9,000 faculty and staff, DeKalb is an integral part of the larger metropolitan area. NIU's operations, capital projects and visitor spending generate over \$421 million in local economic impact. The marriage of community and university provides DeKalb with a solid foundation as a regional hub abundant in major retailing opportunities.

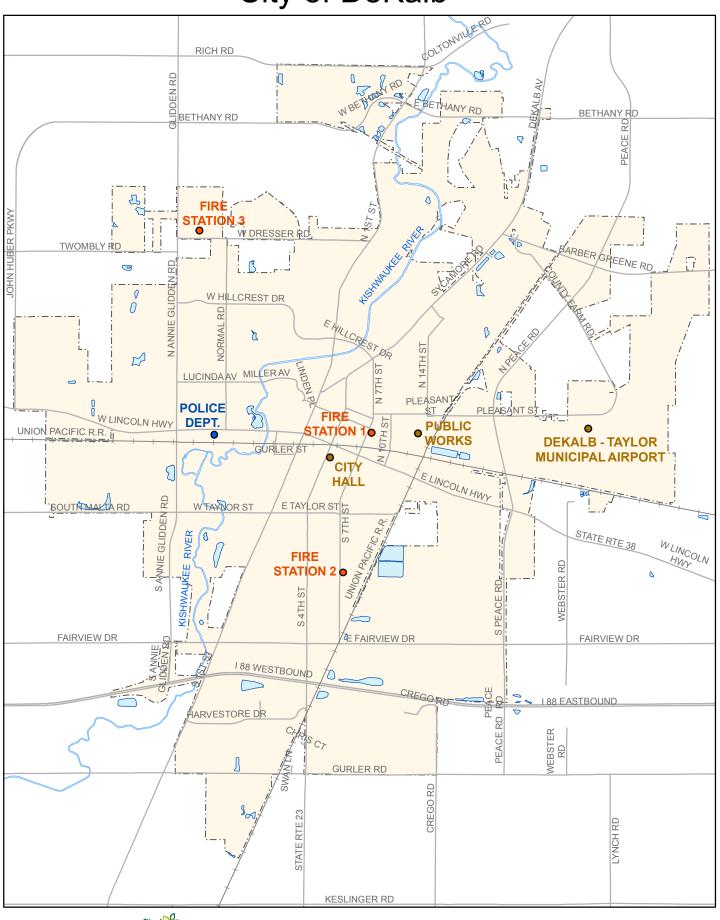
DeKalb is located within the proposed Northern Illinois Technology triangle. This triangle will have the ability to provide multi-gigabit capacity within the City of DeKalb. This communication network of the future will provide unmatched reliability with exciting options for

voice, data and video connections. The fiber-optic project will help stimulate economic development and enhance the city as a great place to live and do business.

DeKalb Community School District serves the City of DeKalb with seven elementary schools, two middle schools, and one High School. Kishwaukee Community College, the DeKalb Public Library, and the DeKalb Park District all serve the DeKalb community and provide opportunities for its residents.



## City of DeKalb









# **SECTION 3**

### **Executive Overview**

- Budget Calendar
- Budget Summary All Funds
- Revenues by Category
- Expenditures by Category
- Property Tax Summary
- Fund Balance Summary
- Bond Debt Service Schedule

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Date	Activity
Monday, February 10, 2014	Public Hearing and authorization to submit the Community Development Block Grant (CDBG) Annual Action Plan (from April 1, 2014 through March 31, 2015)
Monday, February 24, 2014	Review of FY15 Budget Calendar with the City Council
Friday, March 7, 2014	Budget Kickoff Meeting held with staff and Budget documents distributed including Personnel, Vehicle and Capital Request Forms
Monday, March 10, 2014	Review of revised FY15 Budget Calendar with the City Council
Monday, March 10, 2014	Resolution to approve the FY15 DeKalb-Sycamore Area Transportation Study (DSATS) Budget
Saturday, March 15, 2014	Budget Strategic Planning session held with the City Council (8:30 am – 12:00 noon)
Friday, April 4, 2014	Departments submit FY15 operating and capital Budget requests and draft narratives to the Finance Director
Wednesday, April 9, 2014	Finance Director submits draft FY15 Budget to the City Manager
April 14-18, 2014	Department Head budget meetings held with the City Manager and Finance Director
Monday, April 28, 2014	Proposed FY15 Budget distributed to the City Council and the Finance Advisory Committee and posted on the web site
Tuesday, May 6, 2014	FY15 Budget, inclusive of the Five-Year Financial Plan, reviewed with the Finance Advisory Committee (6:00 pm)

Date	Activity
Monday, May 12, 2014	FY15 Budget, inclusive of the Five-Year Financial Plan, reviewed with the City Council at the Committee of the Whole Meeting
Saturday, May 17, 2014	Budget Workshop held with the City Council and the Finance Advisory Committee to review the FY15 Budget (8:30 am – 12:00 noon)
Monday, May 19, 2014	FY15 Budget reviewed with the City Council at a Special Committee of the Whole Meeting, if necessary (5:00 pm)
Friday, May 23, 2014	Publish notice of Budget Public Hearing and put on display for citizen review
Monday, June 9, 2014	Public Hearing conducted and the First Reading of the Ordinance held authorizing the FY15 Budget
Monday, June 23, 2014	Resolutions considered by the City Council for Human Services and Partner Agency funding
Monday, June 23, 2014	Second Reading of the Ordinance held authorizing the FY15 Budget
Tuesday, June 24, 2014	Adopted FY15 Budget posted on the City website
Friday, June 27, 2014	Employee compensation (inclusive of IMRF wages) is posted (which is required six days after Budget passes) on the website

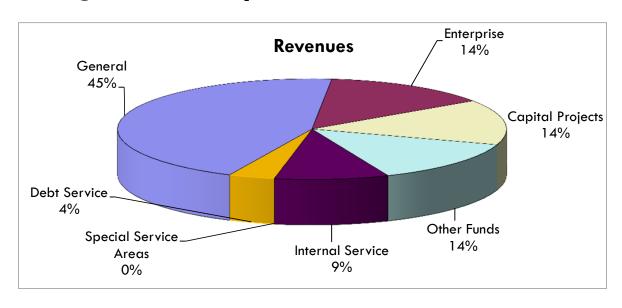
#### **Budget Summary - All Funds**

FUND		FY 2012 Actual		FY 2013 Actual		FY 2014 Budget		FY 2014 Yr. End Est.		FY 2015 Budget
		REVE	N	<u>UES</u>						
General Fund (01)		31,898,453		30,612,376		31,198,107		34,196,607		34,593,755
TOTAL GENERAL FUND	\$	31,898,453	\$	30,612,376	\$	31,198,107	\$	34,196,607	\$	34,593,755
\\/(40\		E 247 01 1		E 410 0 41		E 24 / 220		5,480,271		E E20 127
Water (60) Airport (65)		5,367,811 1,659,765		5,619,041 1,435,842		5,364,229 2,829,478		1,649,563		5,539,137 3,217,230
Refuse & Recycling (07)		1,757,410		1,773,670		1,924,097		1,993,130		2,006,040
TOTAL ENTERPRISE FUNDS	\$	8,784,986	\$	8,828,553	\$	10,117,804	\$	9,122,964	\$	10,762,407
TOTAL LIVIERI RISE I GIADS	Ψ	0,7 04,700	Ψ	0,020,333	Ψ	10,117,004	Ψ	7,122,704	Ψ	10,702,407
Capital Projects (50)		845,941		1,313,965		505,000		503,476		325,706
Public Safety Building (51)		414,458		12,756,113		420,000		881,490		772,279
Motor Fuel Tax (10)		1,349,995		1,358,138		1,351,000		1,443,140		1,320,841
Central Area Tax Increment Financing District #1 (13)		8,090,981		8,056,427		9,895,899		6,861,894		6,489,189
Tax Increment Financing District #2 (14)		1,920,320		1,851,355		1 <i>,758,787</i>		1,619,591		1,538,612
Fleet Replacement (52)		\$343,862		\$527,265		\$225,000		\$435,321		\$601,500
Equipment (53)		\$118,000		\$61 <i>4,</i> 711		\$258,654		\$295,000		\$163,000
TOTAL CAPITAL PROJECTS FUNDS		\$13 <b>,</b> 083 <b>,</b> 5 <i>57</i>		\$26,477,974		\$14,414,340		\$12,039,912		\$11,211,127
Economic Development (05)		156,700		153,273		208,000		235,895		240,613
Transportation (09)		5,432,448		3,876,302		3,785,920		3,737,300		9,805,350
Housing Rehabilitation (18)		91,023		63		1 <i>5</i> ,000		26,038		26,000
Community Development Block Grant (19)		287,414		301,285		391,460		815,877		408,847
Foreign Fire Insurance Tax (94)		\$47,169		\$44,908		\$42,000		\$44,991		\$45,000
TOTAL OTHER FUNDS		\$6,014,754		\$4,375,831		\$4,442,380		\$4,860,101		\$10 <b>,</b> 525 <b>,</b> 810
Workers Compensation (70)		2,713,823		994,295		1,203,991		1,204,516		1,204,525
Health Insurance (71)		5,089,605		5,465,447		5,904,550		5,805,638		5,984,620
Property & Liability Insurance (72)		226,643		142,348		140,000		150,000		145,000
TOTAL INTERNAL SERVICE FUNDS	\$	8,030,071	\$	6,602,090	\$	7,248,541	\$	7,160,154	\$	7,334,145
Heritage Ridge Special Service Area #3 (23)		2,788		2,788		0		0		0
Knolls Subdivision Special Service Area #4 (24)		1,486		1,486		1,486		1,488		1,600
Heartland Fields Special Service Area #14 (25)		0		0		0		0		2,500
Greek Row Special Service Area #6 (26)		10,102		9,965		5,100		5,100		5,100
TOTAL SPECIAL SERVICE AREA FUNDS	\$	14,376	\$	14,239	\$	6,586	\$	6,588	\$	9,200
General Fund Debt Service (40)		1,012,083		1,011,680		1,908,700		1,908,700		1,909,100
Tax Increment Financing Debt Service (45)		1,662,415		1,539,088		1,370,334		1,470,596		1,063,975
TOTAL DEBT SERVICE FUNDS	\$	2,674,498	\$	2,550,768	\$	3,279,034	\$	3,379,296	\$	2,973,075
GRAND TOTAL REVENUES	\$	70,500,695	\$	79,461,831	\$	70,706,792	\$	70,765,623	\$	77,409,519

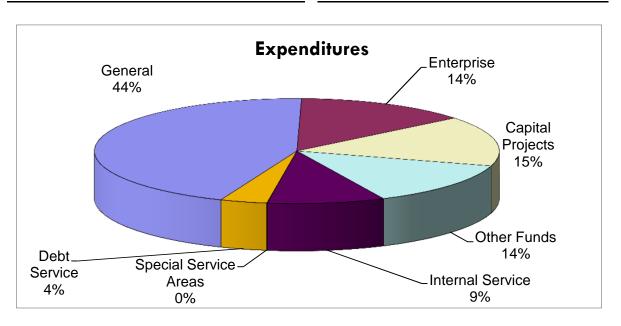
#### Budget Summary - All Funds

FUND		FY 2012 Actual		FY 2013 Actual		FY 2014 Budget		FY 2014 Yr. End Est.		FY 2015 Budget
		EXPEND	)IT	URES						
General Fund (01)		29,912,417		30,126,921		30,866,323		33,819,296		35,137,508
TOTAL GENERAL FUND	\$	29,912,417	\$	30,126,921	\$	30,866,323	\$	33,819,296	\$	35,137,508
Water (60)		4,435,197		4,440,707		6,228,556		5,890,499		5,646,744
Airport (65)		1,318,730		1,641,540		2,878,619		1,601,813		3,353,570
Refuse & Recycling (07)		1,870,364		2,029,850		2,074,648		2,002,104		1,998,979
TOTAL ENTERPRISE FUNDS		\$7,624,291		\$8,112,098		\$11,181,823		\$9,494,416		\$10,999,293
				<u> </u>						
Capital Projects (50)		877,689		966,788		827,763		716,585		450,000
Public Safety Building (51)		513,736		9,511,203		3,085,982		3,996,791		993,400
Motor Fuel Tax (10)		893,327		866,969		1,696,000		1,455,618		868,000
Central Area Tax Increment Financing District #1 (13)		9,038,365		9,956,434		8,747,955		8,180,945		7,341,942
Tax Increment Financing District #2 (14)		616,413		614,858		5,806,334		1,391,425		1,781,062
Fleet Replacement (52)		343,847		526,727		346,500		435,321		602,049
Equipment (53)		128,095		680,379		202,040	<u>_</u>	291,900	_	165,000
TOTAL CAPITAL PROJECTS FUNDS	\$	12,411,472	\$	23,123,358	\$	20,712,574	\$	16,468,584	\$	12,201,453
Economic Development (05)		137,682		161,000		206,000		206,000		293,926
Transportation (09)		5,432,448		3,876,302		3,798,606		3,737,301		9,805,350
Housing Rehabilitation (18)		64,951		13,262		20,750		14,467		26,000
Community Development Block Grant (19)		287,414		301,285		391,460		774,411		458,847
Foreign Fire Insurance Tax (94)		30 <i>,</i> 755		38,972		41,275		54,719		46,616
TOTAL OTHER FUNDS		\$5,953,250		\$4,390,821		\$4,458,091		\$4,786,898		\$10,630,739
Workers Compensation (70)		1,713,961		882,239		1,285,404		987,702		1,303,755
Health Insurance (71)		5,364,500		5,613,244		5,897,416		5,786,585		5,990,651
Property & Liability Insurance (72)		232,723		138,915		158,550		114,480		129,970
TOTAL INTERNAL SERVICE FUNDS	\$	7,311,184	\$	6,634,398	\$	7,341,370	\$	6,888,767	\$	7,424,375
Heritage Ridge Special Service Area #3 (23)		1,313		587		2,000		1,200		1,200
Knolls Subdivision Special Service Area #4 (24)		3,788		3,536		2,500		3,500		3,500
Heartland Fields Special Service Area #14 (25)		0,700		0,550		980		600		1,500
Greek Row Special Service Area #6 (26)		8,604		7,168		7,000		9,500		19,500
TOTAL SPECIAL SERVICE AREA FUNDS	\$	13,705	\$	11,291	\$	12,480	\$	14,800	\$	25,700
			•	· ·			-	•		
General Fund Debt Service (40)		1,012,083		1,011,680		1,908,700		1,908,700		1,909,100
Tax Increment Financing Debt Service (45)		1,708,182		1,724,371		1,370,334		1,470,596		1,063,975
TOTAL DEBT SERVICE FUNDS		\$2,720,265		\$2,736,051		\$3,279,034		\$3,379,296		\$2,973,075
GRAND TOTAL EXPENDITURES	\$	65,946,584	\$	75,134,938	\$	77,851,695	¢	74,852,057	\$	79,392,143
OKARD TOTAL EXILIBITIONES	Ψ	33,770,307	Ψ.	7 3,137,730	Ψ.	77,051,075	Ψ	7 7,032,037	4	77,072,173

#### **Budget Summary - All Funds**

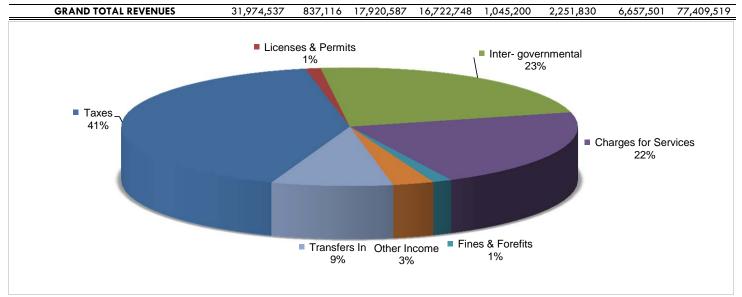


<b>REVENUES</b>		<b>EXPENDITURES</b>	
General	\$ 34,593,755	General	\$ 35,137,508
Enterprise	10,762,407	Enterprise	\$10,999,293
Capital Projects	\$11,211,127	Capital Projects	12,201,453
Other Funds	\$10,525,810	Other Funds	\$10,630,739
Internal Service	7,334,145	Internal Service	7,424,375
Special Service Areas	9,200	Special Service Areas	25,700
Debt Service	2,973,075	Debt Service	\$2,973,075
TOTAL REVENUES	\$ 77,409,519	TOTAL EXPENDITURES	\$ 79,392,143



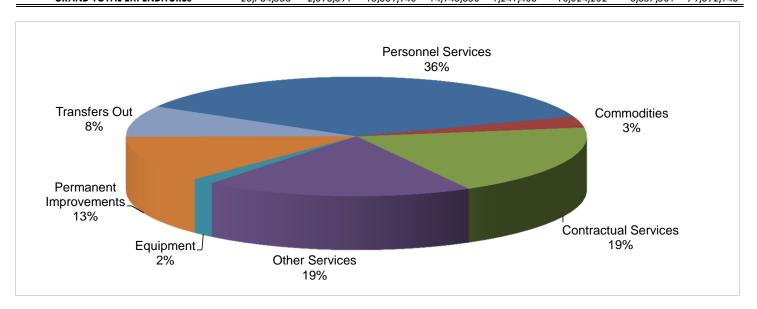
#### **Revenues by Category**

FUND	Taxes	Licenses & Permits	Inter- governmental	Charges for Services	Fines & Forefits	Other Income	Transfers In	Fund Total
TOND	laxes	remms	governmental	Services	roreilis	Omer income	Transfers in	Total
General Fund (01)	23,113,938	761,616	4,854,439	1,757,546	955,200	1,144,090	2,006,926	34,593,755
TOTAL GENERAL FUND	23,113,938	<i>7</i> 61,616	4,854,439	1,757,546	955,200	1,144,090	2,006,926	34,593,755
Water (60)	-	75,500	-	5,441,537	-	22,100	-	5,539,137
Airport (65)	-	-	1,535,110	550,000	-	402,120	730,000	3,217,230
Refuse & Recycling (07)	-	-	-	2,006,040	-	-	-	2,006,040
TOTAL ENTERPRISE FUNDS	•	75,500	1,535,110	7,997,577	-	424,220	730,000	10,762,407
Capital Projects (50)	325,706	-	-	-	-	-	-	325,706
Public Safety Building (51)	262,279	-	-	-	90,000	20,000	400,000	772,279
Motor Fuel Tax (10)	-	-	1,316,841	-	· -	4,000	· -	1,320,841
Central Area Tax Increment Financing District #1	6,439,189	-	-	-	-	50,000	-	6,489,189
Tax Increment Financing District #2 (14)	1,538,612	-	-	-	-	-	_	1,538,612
Fleet Replacement (52)	· · ·	-	-	-	-	439,000	162,500	601,500
Equipment (53)	-	-	-	-	-	128,000	35,000	163,000
TOTAL CAPITAL PROJECTS FUNDS	8,565,786	-	1,316,841	-	90,000	641,000	597,500	11,211,127
Economic Development (05)	240,613	_	_	_	_	_	_	240,613
Transportation (09)	-	_	9,805,350	-	_	_	_	9,805,350
Housing Rehabilitation (18)	-	_	-	_	_	26,000	_	26,000
Community Development Block Grant (19)	-	_	408,847	_	_	-	_	408,847
Foreign Fire Insurance Tax (94)	45,000	_	-	_	_	_	_	45,000
TOTAL OTHER FUNDS	285,613	-	10,214,197	-	-	26,000	-	10,525,810
Workers Compensation (70)	_	_	_	1,203,025		1,500	_	1,204,525
Health Insurance (71)	_		-	5,634,600	_	20	350,000	5,984,620
Property & Liability Insurance (72)	_			130,000	_	15,000	-	145,000
TOTAL INTERNAL SERVICE FUNDS	_	-	_	6,967,625	-	16,520	350,000	7,334,145
				, ,		,	•	, ,
Heritage Ridge Special Service Area #3 (23)	-	-	-	-	-	-	-	-
Knolls Subdivision Special Service Area #4 (24)	1,600	-	-	-	-	-	-	1,600
Heartland Fields Special Service Area #14 (25)	2,500	-	-	-	-	-	-	2,500
Greek Row Special Service Area #6 (26)	5,100	-	-	-	-	-	-	5,100
TOTAL SPECIAL SERVICE AREA FUNDS	9,200	-	-	-	-	-	-	9,200
General Debt Service Fund (40)	-	-	-	-	-	-	1,909,100	1,909,100
TIF Debt Service Fund (45)	-	-	-	-	-	-	1,063,975	1,063,975
TOTAL DEBT SERVICE FUNDS	-	_	-	_	-	-	2,973,075	2,973,075



#### **Expenditures by Category**

	Personnel		Contractual	Other		Permanent		Fund
FUND	Services	Commodities	Services	Services	Equipment	Improvements	Transfers Out	Totals
Consequence (O1)	24 200 074	1 220 250	1 422 442	2.021.200	47 55 4		2 4 9 7 7 0 0	25 127 500
General Fund (01) TOTAL GENERAL FUND	26,398,974 26,398,974	1,328,358 1,328,358	1,633,642 1,633,642	3,021,280 3,021,280	67,554 67,554		2,687,700 2,687,700	35,137,508 35,137,508
TOTAL GENERAL FUND	20,390,974	1,320,330	1,033,042	3,021,260	07,334	-	2,087,700	33,137,308
Water (60)	1,890,490	425,318	685,905	863,513	379,000	700,000	702,518	5,646,744
Airport (65)	305,942	514,175	138,300	759 <b>,</b> 293	32,800	1,603,060	-	3,353,570
Refuse & Recycling (07)	-	-	1,879,600	· -	-	-	119,379	1,998,979
TOTAL ENTERPRISE FUNDS	2,196,432	939,493	2,703,805	1,622,806	411,800	2,303,060	821,897	10,999,293
Capital Projects (50)	_	_	70,000	_	_	380,000	-	450,000
Public Safety Building (51)	_	_	-	_	_	94,500	898,900	993,400
Motor Fuel Tax (10)	_	100,000	368,000	_	_	400,000	-	868,000
Central Area Tax Increment Financing District #1 (1	_	-	289,500	_	_	5,196,795	1,855,647	7,341,942
Tax Increment Financing District #2 (14)	_	_	308,131	_	_	1,322,000	150,931	1,781,062
Fleet Replacement (52)	_	_	-	_	602,049	-		602,049
Equipment (53)	_	_	37,000	_	128,000	_	-	165,000
TOTAL CAPITAL PROJECTS FUNDS	-	100,000	1,072,631	-	730,049	7,393,295	2,905,478	12,201,453
Economic Development (05)	-	-	140,000	-	-	-	153,926	293,926
Transportation (09)	189,150	14,540	9,598,160	-	3,500	-	-	9,805,350
Housing Rehabilitation (18)	-	-	1,500	500	-	24,000	-	26,000
Community Development Block Grant (19)	-	1,000	67,000	18,000	1,500	284,847	86,500	458,847
Foreign Fire Insurance Tax (94)	-	15,500	4,116	-	27,000	=	-	46,616
TOTAL OTHER FUNDS	189,150	31,040	9,810,776	18,500	32,000	308,847	240,426	10,630,739
Workers Compensation (70)	-	-	71,616	1,232,139	-	-	-	1,303,755
Health Insurance (71)	-	-	17,800	5,972,851	-	-	-	5,990,651
Property & Liability Insurance (72)	-	-	24,970	105,000	-	-	-	129,970
TOTAL INTERNAL SERVICE FUNDS	-	-	114,386	7,309,989	-		-	7,424,375
Heritage Ridge Special Service Area #3 (23)	_		700	_	_	_	500	1,200
Knolls Subdivision Special Service Area #4 (24)	_	_	3,000	-	_	-	500	3,500
Heartland Fields Special Service Area #14 (25)	_	_	1,000	_	_	_	500	1,500
Greek Row Special Service Area #6 (26)	_	_	-	_	_	19,000	500	19,500
TOTAL SPECIAL SERVICE AREA FUNDS	_	_	4,700	_	_	19,000	2,000	25,700
			,			.,,,,,,	,	
General Fund Debt Service (40)	-	-	-	1,909,100	-	-	-	1,909,100
Tax Increment Financing Debt Service (45)		<u> </u>		1,063,975	<u> </u>			1,063,975
TOTAL DEBT SERVICE FUNDS	-	-	-	2,973,075	-	-	-	2,973,075
GRAND TOTAL EXPENDITURES	28,784,556	2,398,891	15,339,940	14,945,650	1,241,403	10,024,202	6,657,501	79,392,143
CRAIND IOTAL EXPENDITORES	20,/04,000	2,370,071	13,337,740	14,743,030	1,241,403	10,024,202	0,057,501	/ 7,372,143

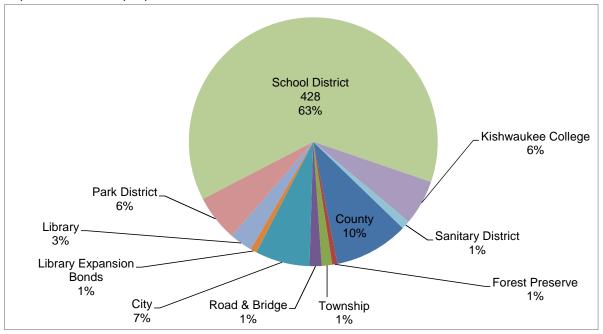


#### Property Tax Summary - Tax Year 2013

	2012 Levy	2013 Levy	Increase
Levied Funds:	Extensions	Requests	(Decrease)
FICA/Medicare	467,027	490,275	4.98%
IMRF	320,337	251,024	-21.64%
Police Pension	1,379,248	1,472,175	6.74%
Fire Pension	2,078,106	2,056,983	-1.02%
Total City Levy	4,244,718	4,270,457	0.61%
Public Library Operations	1,798,553	1,798,536	0.00%
Public Library Expansion Bonds	-	491,075	0.00%
Total Library Levy	1,798,553	2,289,611	27.30%
Heritage Ridge Special Service Area #3	-	-	0.00%
Knolls Subdivision Special Service Area #4	1,488	1,600	7.53%
Heartland Fields Special Service Area #14	5,100	5,100	0.00%
Greek Row Special Service Area #6	-	2,500	0.00%
Total Special Service Areas*	6,588	9,200	39.65%

<sup>\*</sup>Property taxes assessed in Special Service Areas are only levied on those that live in these areas

Agency	Rate	Agency	Rate
DeKalb County	1.20126	DeKalb Library	0.37013
Forest Preserve	0.08521	DeKalb Park District	0.75187
DeKalb Township	0.16865	School District 428	7.82153
DeKalb Road & Bridge	0.19765	Kishwaukee CC 523	0.72938
City of DeKalb	0.87885	DeKalb Sanitary	0.13931
City of DeKalb - Library Expansion Bonds	0.10208	Total Tax Rate	12.44592



# **Fund Balance Summary**

FUND	7/1/2014 Estimated Fund Balance	FY 2015 Budgeted Revenues	FY 2015 Budgeted Expenditures	6/30/2015 Projected Ending Fund Balance	Current Fund Balance	Fund Balance Policy	Fund balance amt to comply with policy
Funds Supported by the General Fund							
General Fund (01)	5,951,973	34,593,755	35,137,508	5,408,219	15.39%	25.00%	8,784,377
Airport (65)	138,782	3,217,230	3,353,570	2,442	%0	25%	838,393
Capital Projects (50)	134,158	325,706	450,000	9,864	2%	100% of Exp.	variable
Public Safety Building (51)	252,370	772,279	993,400	31,249	%0	0	0
Fleet Replacement (52)	552	601,500	602,049	က	%0	100 % of Exp.	variable
Equipment (53)	3,260	163,000	165,000	1,260	1%	100% of Exp.	variable
Workers Compensation (70)	1,328,871	1,204,525	1,303,755	1,229,641	94%	1,000,000	1,000,000
Health Insurance (71)	19,276	5,984,620	5,990,651	13,246	%0	1 Mnth Premium	405,058
Property & Liability Insurance (72)	39,420	145,000	129,970	54,450	42%	25%	32,492
General Fund Debt Service (40)		1,909,100	1,909,100	•	%0	0	0
Subtotal	\$7,868,662	\$48,916,715	\$50,035,002	\$6,750,375			
Funds Not Supported by the General Fund							
Water (60)	4,396,391	5,539,137	5,646,744	4,288,784	%92	25%	1,411,686
Refuse & Recycling (07)	(7,061)	2,006,040	1,998,979	•	%0	0	0
Motor Fuel Tax (10)	1,993,529	1,320,841	868,000	2,446,370	282%	0	0
Central Area Tax Increment Financing District #1 (13)	2,030,435	6,489,189	7,341,942	1,177,682	16%	0	0
Tax Increment Financing District #2 (14)	6,900,586	1,538,612	1,781,062	6,658,136	374%	0	0
Economic Development (05)	53,313	240,613	293,926	•	%0	self supporting	293,926
Transportation (09)	(L)	9,805,350	9,805,350	(1)	%0	0	0
Housing Rehabilitation (18)	908'69	26,000	26,000	906'69	267%	0	0
Community Development Block Grant (19)	57,910	408,847	458,847	7,910	2%	0	0
Foreign Fire Insurance Tax (94)	37,997	45,000	46,616	36,381	%0	0	0
Heritage Ridge Special Service Area #3 (23)	6,555		1,200	5,355	446%	0	0
Knolls Subdivision Special Service Area #4 (24)	494	1,600	3,500	(1,406)	-40%	0	0
Heartland Fields Special Service Area #14 (25)	(009)	2,500	1,500	400	27%	0	0
Greek Row Special Service Area #6 (26)	12,111	5,100	19,500	(2,289)	-12%	0	0
Tax Increment Financing Debt Service (45)	-	1,063,975	1,063,975	-	%0	0	0
Subtotal	15,550,964	28,492,804	29,357,141	14,686,627			
TOTAL CITY FUND BALANCE	23,419,627	77,409,519	79,392,143	21,437,002			

# **Debt Service Payments**

													Outst	Future Outstanding		Total Remaining
Type of Debt	A4	Account		FY2014		FY2015		FY2016		FY2017		FY2018		Debt		Debt
CAPITAL Matures FY2015	iviunicipai Lease-venicies	52-8413	\$	188,113	\$	188,113	\$		\$	-	\$	-	\$	-	\$	-
AIRPORT Matures FY2015	Municipal Lease-Vehicles	65-8413	❖	7,265	\$	7,265	<b>↔</b>	1	❖		- ♦	1	↔		-⟨>-	1
AIRPORT	8 T-Hangars/Taxiway Improvements Bonds Principal Interest	65-8411 65-8412	<b>↔</b> ↔	35,000	\$ \$\psi\$	630,000	\$ \$	65,000	↔ ↔	65,000	\$ \$\$	12,125	\$ \$	285,000	\$ \$	1,080,000
Matures FY2021		Total	\$	80,708	\$	682,798	\$	82,975	\$	80,050	\$	12,125	\$ 3	307,025	\$	1,254,680
WATER	Expansion of Treatment Plant Bonds Principal Interest	60-8411 60-8412 -	\$ \$	230,000	\$ \$ \$	240,000 82,725	\$ \$ \$			265,000	\$ \$ \$			1,145,000 88,800	\$ \$	2,130,000 444,800
Matures FY2021		Total	\$	321,925	\$	322,725	\$	321,925	\$	325,675	\$	48,750	\$ 1,2	1,233,800	\$	2,574,800
WATER	Radium Compliance/Hollister Loan Principal (IEPA) Interest	60-8417 60-8418	<b>%</b> %	403,674 93,471	<b>٠</b>	413,331 83,457	\$ \$	423,601 73,188	, & &	434,133 62,656	\$ \$	444,934 51,855	\$ 1,4 \$ 2	1,418,992 203,611	\$ \$	3,538,664 568,238
Matures FY2033		Total	\$	497,145	\$	496,789	\$	496,789	, \$	496,789	\$	496,789	\$ 1,6	1,622,603	\$	4,106,902
GENERAL FUND DEBT SERVICE Police Station Bond	rEBT SERVICE Id Prinicipal Interest	40-8411 40-8412	φ φ	620,000	φ φ	635,000	\$ \$\psi\$	645,000	\$ \$	660,000	<b>⋄⋄</b>	675,000	\$ 9,0 \$ 1,3	9,050,000	\$ \$	12,285,000 2,581,154
Matures FY2030		Total	\$	899,941	\$	897,786	\$			897,386	\$	899,256		10,376,588		14,866,154
GENERAL FUND DEBT SERVICE PW Facility Expansion/Widen P Tilton Park/ Fire Station #3/Del Land for Police Station	GENERAL FUND DEBT SERVICE PW Facility Expansion/Widen Projects Tilton Park/ Fire Station #3/DeKalb Market Sq. Land for Police Station Bonds Principal Interest	40-8411 40-8412	φ φ	530,000 478,020	<b>⋄</b> ⋄	550,000 459,133	<b>⋄</b>	575,000 437,138	\$ \$	595,000 413,310	<b>⋄</b>	620,000	\$ 7,3 \$ 1,9	7,350,000	\$ \$	10,220,000
Matures FY2030		Total	\$	1,008,020	\$ 1	1,009,133	\$ 1	1,012,138	\$ 1,0	1,008,310	\$ 1	1,007,868	\$ 9,2	9,265,310	\$ 1	14,310,778
CENTRAL TIF#1 DEBT SERVICE Downtown Improvements/Fre Bonds	CENTRAL TIF#1 DEBT SERVICE Downtown Improvements/Freed Improv. Bonds Principal Interest	45-8411 45-8412	<b>⋄</b> ⋄	1,075,000	<b>~ ~</b>	800,000 263,975	ᡐᡐ	825,000 243,663	· · · ·	845,000 220,675	<b>φ φ</b>	870,000	\$ 4,3 \$ 3	4,330,000 354,800	\$ \$\tau\$	8,745,000
Matures FY2028		Total	\$	1,362,484	\$ 1	1,063,975	\$ 1	1,068,663	\$ 1,(	1,065,675	\$ 1	1,060,600	\$ 4,6	4,684,800	\$ 1	10,306,197
Total Outstanding Debt	g Debt		4,	4,374,600.73	4,66	4,668,582.50	3,87	3,877,684.84	3,873	3,873,884.84	3,52	3,525,387.34	27,490,	27,490,126.00	47,4	47,419,510.93



### **SECTION 4**

#### **General Fund Summary and Detail**

- General Fund Revenue
- General Fund Expenditures
- Departments
  - Legistlative
  - o City Manager's Office
  - o Finance
  - o Police
  - o Fire
  - o Public Works
- General Fund Support

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#### **General Fund Revenues**

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
01-00-00-001-3110 PROPERTY TAX-CORPORATE	0	145,972	0	0	0
01-00-00-001-3111 PROPERTY TAX- FICA	312,715	437,805	467,025	457 <b>,</b> 897	490,275
01-00-00-001-3112 PROPERTY TAX- IMRF	469,070	657,339	320,328	314,075	251,024
01-00-00-001-3113 PROPERTY TAX- POLICE PENSION	1,306,414	1,079,450	1,379,234	1,352,291	1,472,175
01-00-00-001-3114 PROPERTY TAX- FIRE PENSION	2,019,607	1,807,256	2,078,061	2,037,490	2,056,983
TOTAL PROPERTY TAXES	\$4,107,806	\$4,127,823	4,244,648	\$4,161 <i>,75</i> 3	\$4,270,457
01-00-00-002-3131 SALES TAX - HOME RULE	5,920,753	5,852,867	5,807,528	6,741,945	6,926,784
01-00-00-002-3132 SALES TAX - STATE	3,957,767	3,871,872	4,500,636	5,243,284	5,398,150
01-00-00-002-3133 LOCAL USE TAX	644,039	<i>7</i> 05 <b>,</b> 503	669,256	754,234	786,376
01-00-00-002-3142 RESTAURANT & BAR TAX	1,644,563	1,626,071	1,674,441	1,735,788	1,761,825
TOTAL SALES & USE TAXES	\$12,167,122	\$12,056,313	12,651,861	\$14,475,251	\$14,873,135
01-00-00-003-3161 FRANCHISE TAX	462,030	465,671	476,727	474,366	480,296
01-00-00-003-3162 MUNICIPAL UTILITY TAX	3,788,953	3,534,755	3,520,715	3,620,175	3,490,050
TOTAL GROSS RECEIPTS TAXES	\$4,250,983	\$4,000,425	3,997,442	\$4,094,541	\$3,970,346
01-00-00-004-3221 AMUSEMENT LICENSES	3,675	2,750	3,825	2,750	2,750
01-00-004-3222 LIQUOR LICENSES	176,439	191,601	167,000	236,220	240,000
01-00-00-004-3225 ROOMING HOUSE LICENSES	11,853	12,955	12,500	12,500	12,500
01-00-004-3239 OTHER LICENSES	46,223	25,172	39,000	26,300	25,000
01-00-004-3242 BUILDING PERMITS	55,546	120,084	60,000	175,000	200,000
01-00-004-3244 ELECTRIC PERMITS	18,296	24,155	20,000	20,108	20,000
01-00-004-3245 PLUMBING PERMITS	2,367	13,512	4,500	18,625	18,000
01-00-004-3246 SEWER PERMITS	2,428	3,765	3,500	4,258	4,000
01-00-004-3247 HVAC PERMITS	14,306	18,904	1 <i>5</i> ,000	13,335	13,000
01-00-004-3259 OTHER PERMITS	61,982	49,588	50,000	15,344	15,000
01-00-004-3266 FIRE-LIFE SAFETY LICENSES	0	17,744	0	18,926	18,000
01-00-004-3271 PARKING PERMITS	2,905	3,145	2,700	3,421	3,000
01-00-004-3330 RENTAL CRIME FREE REGISTRATION	0	158,482	227,000	190,366	190,366
TOTAL LICENSES & PERMITS	\$396,020	\$641,854	605,025	\$737 <b>,</b> 153	\$761 <b>,</b> 616
				_	_
01-00-00-005-3310 FEDERAL GRANTS	2,931	2,820	0	0	0
01-00-00-005-3315 FEDERAL PASS THROUGH	10,866	10,440	20,000	0	0
01-00-00-005-3340 STATE GOVT GRANTS	16,137	20,181	10,000	3,190	0
01-00-00-005-3351 STATE INCOME TAX	3,745,298	4,130,363	4,200,462	4,284,119	4,320,664
01-00-00-005-3356 PERSONAL PROP REPLACE TAX	143,621	140,694	122,000	158,000	158,000
01-00-00-005-3358 TAX SHARING REVENUE	118,482	112,719	114,000	112,662	112,000
01-00-00-005-3359 TWSP ROAD & BRIDGE TAX	227,637	227,291	227,350	225,838	225,775
01-00-00-005-3362 VIDEO GAMING TAX	0	6,204	20,000	36,132	38,000
TOTAL INTERGOVERNMENTAL REVENUES	\$4,264,972	\$4,650,712	4,713,812	\$4,819,941	\$4,854,439

#### **General Fund Revenues**

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
01-00-00-006-3413 PLANNING/ZONING FEES	13,250	22,552	12,000	0	0
01-00-00-006-3414 ENGINEERING PLAN REVIEW	32,526	6,954	13,000	0	0
01-00-00-006-3415 ZONING FEES	11,037	5,380	6,000	5,300	5,300
01-00-00-006-3416 DEVELOPMENT INSPECTION FEES	32,995	16,537	20,000	0	0
01-00-00-006-3417 HOTEL INSPECTION FEES	0	0	0	3,426	3,200
01-00-00-006-3421 POLICE SERVICES	11,645	3,040	19,000	1,000	2,000
01-00-00-006-3422 FIRE SERVICES	812,194	<i>75</i> 8,941	742,000	778,142	835,596
01-00-00-006-3423 AMBULANCE SERVICES	1,020,149	627,277	815,000	756,141	765,050
01-00-00-006-3437 FUEL SALES	145,387	134,916	110,000	147,311	145,000
01-00-00-006-3446 ADMINISTRATION FEES	1,160	1,150	750	0	0
01-00-00-006-3448 FINGER PRINTING FEE	0	1,335	0	1,400	1,400
TOTAL SERVICES CHARGES	\$2,080,343	\$1,578,082	1,737,750	\$1,692,720	\$1,757,546
01-00-00-007-3511 CIRCUIT COURT FINES	287,259	342,774	270,000	353,090	350,000
01-00-00-007-3512 DUI FINES - COUNTY*	0	0	0	51,500	52,000
01-00-00-007-3513 DUI FINES - CITY	13,448	39,051	15,000	32,937	35,000
01-00-00-007-3514 PARKING TICKETS	191 <b>,</b> 937	90,406	195,000	65,502	65,000
01-00-00-007-3515 ABATEMENT FINES	5,385	34,433	3,000	11,504	10,000
01-00-00-007-3517 FALSE FIRE ALARM FINES	1,200	900	1,000	1,440	1,200
01-00-00-007-3518 MAIL-IN FINES	<i>77,</i> 81 <i>7</i>	8 <i>5,</i> 719	73,000	70,860	72,000
01-00-00-007-3519 TOW FINES	4,345	43,724	3,200	3,945	4,000
01-00-00-007-3520 CRIME FREE HOUSING FINES		0	0	500	1,000
01-00-007-3521 ADMINISTRATIVE TOW FINES	0	0	0	347,781	330,000
01-00-00-007-3522 POLICE ELECTRONIC CITATIONS		0	0	0	0
01-00-007-3529 OTHER FINES	23,684	41,935	25,000	33,41 <i>7</i>	35,000
TOTAL FINES	\$605,075	\$678,941	585,200	\$972,476	\$955,200
					_
01-00-00-008-3185 AUTOMOBILE RENTALS	12,914	12,319	10,000	13,500	13,500
01-00-00-008-3610 INVESTMENT INTEREST	8,694	67,944	6,500	67,684	32,000
01-00-00-008-3910 REFUNDS/REIMBURSEMENTS	376,344	264,556	145,000	361,306	320,000
01-00-00-008-3920 SALES OF ASSETS		0	0	42,165	0
01-00-00-008-3930 RENTAL INCOME	955	0	0	0	0
01-00-00-008-3947 POLICE FORFEITURES*	0	0	0	12,500	14,000
01-00-00-008-3948 ANTI-CRIME ACTIVITIES*	0	0	0	62,500	63,000
01-00-00-008-3949 CRIME LAB*	0	0	0	13,000	13,000
01-00-00-008-3961 DONATIONS	100	3,250	0	1,200	46,000
01-00-00-008-3965 TIF PROPERTY TAX SURPLUS	222,831	213,1 <i>7</i> 6	1 <i>75</i> ,993	1 <i>75</i> ,993	160,201
01-00-00-008-3966 TIF SALES TAX SURPLUS	492,619	466,466	357,373	3 <i>57</i> ,373	332,389
01-00-00-008-3970 MISCELLANEOUS INCOME	154,141	136,572	28,000	195,044	150,000
TOTAL OTHER INCOME	\$1,268,598	\$1,164,283	722,866	\$1,302,266	\$1,144,090

#### **General Fund Revenues**

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
01-00-009-4705 TRSF FROM ECON DEVELOPMENT FUND	0	0	0	0	153,926
01-00-00-009-4725 TRSF FROM WORKERS COMP	1,179,214	0	0	0	0
01-00-00-009-4740 TRSF FROM WATER FUND	500,000	550,000	650,000	650,000	702,518
01-00-00-009-4747 TRSF FROM REFUSE FUND	200,000	273,000	270,400	270,400	119,379
01-00-00-009-4761 TRSF FROM TRANSPORTATION	1,971	37,404	0	0	0
01-00-00-009-4762 TRSF FROM MFT	0	23,639	0	0	0
01-00-00-009-4763 TRSF FROM CENTRAL AREA TAX INCREME	631,737	611,151	791,672	791,672	791,672
01-00-00-009-4766 TRSF FROM TAX INCREMENT FINANCING	158,875	146,305	150,931	150,931	150,931
01-00-00-009-4772 TRSFR FROM CDBG FUND	84,237	70,943	75,000	76,003	86,500
01-00-00-009-4781 TRSF FROM HERITAGE RIDGE SSA	750	500	500	500	500
01-00-00-009-4782 TRSF FROM KNOLLS SSA	750	500	500	500	500
01-00-00-009-4783 TRSF FROM GREEK ROW SSA	0	500	500	500	500
01-00-00-009-4784 TRSF FROM HEARTLAND FIELDS SSA	0	0	0	0	500
TOTAL TRANSFERS IN	\$2,757,534	\$1, <b>7</b> 13,942	\$1,939,503	\$1,940,506	\$2,006,926
TOTAL GENERAL FUND REVENUES	\$31,898,453	\$30,612,376	\$31,198,107	\$34,196,607	\$34,593,755

<sup>\*</sup>Restricted Revenues

#### General Fund Expenditures

			FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
			Actual	Actual	Budget	Yr. End Est.	Budget
1	8101	REGULAR	12,614,054	13,491,414	14,163,263	13,885,242	14,820,325
1	8102	OVERTIME	1,307,859	1,477,326	821,225	1,558,200	821,225
1	8103	PARTTIME & TEMPORARY	307,463	383,661	558 <b>,</b> 175	466,100	759,900
1	8112	WELLNESS BONUS	6,150	4,950	10,000	4,800	10,000
1	8113	LONGEVITY	137,927	135,032	136,950	135,600	136,425
1	8114	DEFERRED COMP. CONTRIBS.	6,724	4,946	5,000	. 0	. 0
1	8119	EDUCATION BONUS	4,625	4,625	5,000	4,600	5,000
1	81 <i>7</i> 1	FICA	435,545	481,977	490,275	489,500	518,100
1	8172	POLICE/FIRE PENSION	3,326,021	2,886,707	3,457,300	3,389,818	3,529,150
1	8173	IMRF	705,213	870,365	922,525	944,200	803,550
1	8174	CLOTHING ALLOWANCE	0	0	0	0	112,725
1	8175	HEALTH INSURANCE	3,320,725	3,746,740	3,784,631	3,784,631	3,806,524
1	8178	WORKERS COMPENSATION	1,779,280	875,957	702,991	702,991	1,061,375
1	8179	UNEMPLOYMENT INSURANCE	27,625	6,033	0	14,100	0
1	8304	CAR ALLOWANCE	0	1,850	3,742	3,428	14,675
TO		SONNEL SERVICES	\$23,979,211	\$24,371,582	\$25,061,077	\$25,383,210	\$26,398,974
			· · ·	•		•	
1	8201	BOARDS AND COMMISSIONS	2,520	1,408	2,550	1,653	4,285
1	8202	PRINTED MATERIALS	33,187	41,256	42,360	29,031	47,273
1	8204	OFFICE & LIBRARY SUPPLY	15,301	16,335	27,050	41,518	26,473
1	8210	BUILDING MECHANICAL SYS	12,491	8,702	11 <b>,</b> 750	12,086	12,860
1	8219	BUILDING SUPPLIES, NEC	6,270	6,305	9,275	32,232	9,038
1	8226	VEHICLE MAINTENANCE PARTS	201,954	21 <i>7,</i> 565	162,600	200,905	190,731
1	8228	STREETS/ALLEYS MATERIALS	24,343	24,752	30,000	30,000	30,000
1	8229	STREETLIGHTS, PARTS	16,255	20,353	24,000	23,000	24,000
1	8230	TRAFFIC SIGNALS, PARTS & SUPPLS	33,528	32,476	42,000	40,000	42,000
1	8231	TRAFFIC & STREET SIGNS	13,768	1 <i>7,</i> 873	20,000	20,000	20,000
1	8233	STORM WATER SYSTEM PARTS	14,579	12,479	20,000	20,000	20,000
1	8235	SNOW/ICE CONTROL MATERIAL	90,581	189,63 <i>7</i>	140,500	141,727	140,500
1	8237	HOSPITAL PATIENT SUPPLIES	32,022	31,235	31,000	28,818	33,084
1	8240	FIREFIGHTING SUPPLY& EQUIP	21,073	1 <i>5</i> ,290	1 <b>7,</b> 425	15,149	19,642
1	8241	AMBULANCE SUPPLY & EQUIP	<i>7</i> 1,088	24,729	31,100	19,141	25,697
1	8242	PATROL SUPPLY & EQUIP	38,555	46,539	26,000	140,860	93,687
1	8243	INVESTIGATION SUPPLY & EQUIP	45,373	19,904	19,500	21,127	37,342
1	8244	LAB SUPPLY & EQUIP	304	188	2,900	500	495
1	8245	GAS, OIL & ANTIFREEZE	370,494	406,706	373,350	420,997	401,142
1	8246	DUI FINES EXPENDITURES	0	0	0	0	0
1	8247	POLICE FORFEITURES EXPENDITURE	0	0	0	0	0
1	8248	ANTI-CRIME ACTIVITIES	0	0	0	0	0
1	8249	CRIME LAB EXPENDITURES	0	0	0	0	0
1	8270	WEARING APPAREL	126,912	134,066	128,750	144,444	<i>57,</i> 544
1	8285	EDP SUPPLIES	61,285	<i>74</i> ,133	86,200	80,000	51,202
1	8291	JANITORIAL/LAUNDRY SUPPLY	13,863	12,784	13,800	13,850	15,593
1	8294	ACTIVITIES SUPPLIES	259	365	1,500	144	500
1	8295	SMALL TOOLS & EQUIPMENT	9,597	1 <i>7,</i> 13 <i>7</i>	14,350	9,008	14,904
1	8299	COMMODITIES, NEC	5,055	9,089	5,450	16,505	10,366
TO		MMODITIES	\$1,260,657	\$1,381,306	\$1,283,410	\$1,502,696	\$1,328,358

#### General Fund Expenditures

			FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
,	0201	DENITAL FORT & FACILITIES	Actual	Actual	Budget	Yr. End Est.	Budget
1	8301 8304	RENTAL, EQPT, & FACILITIES  CAR ALLOWANCE	725	0	1,400	0	1,400
1	8305	FREIGHT AND POSTAGE	11,910 1 <i>7,</i> 621	9,653 1 <i>7</i> ,509	9,413 22,000	6,600 16,91 <i>7</i>	0 22,054
1	8306		7,000	14,678	15,000	8,400	19,750
1		SPECIAL EVENTS	143,279	137,261	150,000	150,000	150,000
	8307	HUMAN & SOCIAL SERVICE	118,902	100,205	94,929	75,527	
1 1	8310 8311	EQUIPMENT, R&M BUILDING MECHANCL SYS, R&M	36,010	20,196	31,950	75,527 26,817	<i>77</i> ,965 35,093
1	8313	LANDSCAPE/GROUNDS, R & M	23,689	13,932	20,000	20,000	23,000
		,					
1	8315	VEHICLES, R&M	93,517	104,301	98,420 9,500	86,954 8,000	97,773 9,500
1 1	8316 8318	STREETS/ALLEYS, R & M TRAFFIC SIGNALS, R&M	<i>7</i> ,611 1 <i>5</i> ,698	2,824 19,810	15,000	23,000	15,000
1	8319	SNOW AND ICE CONTROL	43,725	46,910	60,000	83,125	60,000
1	8320	INTERGOVERNMENTAL SERVICE	5,054	6,089	5,500	4,203	6,600
1	8321		666	466	1,500	1,500	1,500
1	8325	SIDEWALKS, R & M KISHWAUKEE RIVER SYS, R&M	8,600	8,707	14,000	13,000	1,300
1	8327	STORM WATER SYS, R & M	7,395	5,113	10,000	8,000	10,000
1	8330	EDP SERVICES	1,404	4,119	3,450	582	4,000
1	8331	ARCHITECT/ENGINEER SERVS	3,719	2,213	3,900	3,789	30,400
1	8333	PERSONNEL RECRUITMENT	11,023	31,393	20,000	17,656	22,050
1	8334	MOSQUITO ABATEMENT	0		5,000	4,500	5,000
1	8335		0	4,442 0	100	4,500	500
1	8336	RENTAL, EDP EQUIPMENT RENTAL - WEARING APPAREL	0	24	0	0	4,361
1	8337	TELEPHONE SYSTEM	109,782	132,601	91,221	97,263	105,807
1	8342	FINANCIAL & MGMT SERVICES	41,425	37,814	42,000	42,486	42,000
1	8343	DEVELOPMENTAL SERVICES	3,520	15,789	42,000	4,855	5,000
1	8345	PSYCH & MEDICAL SERVICES	56,531	27,259	49,475	32,034	32,256
1	8346	REFUSE REMOVAL SERVICES	758	781	47,473	0	0
1	8347	NUISANCE ABATEMENT SERVS.	4,905	3,297	6,000	1,716	0
1	8348	BUILDINGS, R & M - NEC	28,542	15,555	28,700	31,754	30,205
1	8349	LEGAL SERVICES, NEC	342	880	3,700	2,053	2,090
1	8352	ELECTRICITY	57,566	166,056	60,000	60,000	60,000
1	8355	UTILITIES, NEC	8,151	8,221	9,900	8,448	9,968
1	8366	LEGAL EXPENSES & NOTICES	5,900	6,553	5,400	10,339	6,750
1	8373		29,074	20,992	31,200	20,809	33,749
1	8375	MARKETING, ADS, & PUBLIC INFO DUES & SUBSCRIPTIONS	48,195	35,153	28,710	24,468	46,945
1	8376	TRAINING, EDUC, & PROF DVLP	110,256	114,514	1 <i>57</i> ,900	93,154	199,411
1	8380	WARNING SIRENS	22,317	13,455	2,000	7,200	7,300
_	8384	TOWING	5,166	9,474	3,500	4,732	4,945
1	8385	TAXES, LICENSES, & FEES	43,887	24,557	32,000	30,000	32,000
1	8386	TREE PLANTING/FORESTRY	5,022	3,120	4,500	3,649	3,649
1	8387	WEATHER SERVICES	122,164	128,824	176,300	114,766	4,425
1	8399	CONTRACTUAL SERVICES, NEC	66,328	62,358	51,600	96,352	397,196
		STRACTUAL SERVICES	\$1,327,379	\$1,377,100	\$1,375,168	\$1,244,648	\$1,633,642
10	TAL COL	NIKACIOAL SERVICES	\$1,527,577	\$1,377,100	\$1,373,100	\$1,244,040	\$1,033,042
1	8430	TAX SHARING AGREEMENTS	0	0	0	2,066,857	2,108,194
1	8450	CONTRACTED SERVICES	450,391	407,590	481,700	474,570	556,586
1	8471	SURETY BONDS & INSURANCE	50,000	65,000	140,000	61,284	70,000
1	8481	UTILITY TAX REBATE	0	03,000	0	01,204	0,000
1	8497	CONTINGENCIES	212,552	21 <i>5,7</i> 19	275,000	104,145	286,500
TO		ER SERVICES	\$712,943	\$688,309	\$896,700	\$2,706,857	\$3,021,280
<u> </u>	TAL OTT	ER GERTIGEO	Ψ/ 12,/43	ψοσο,σογ	ψυ / υ / υ υ	Ψ2,7 00,007	ψ0,021,200
1	8510	OFFICE FURNITURE & EQPT	3,694	1,280	2,300	24,637	6,991
1	8515	EDP EQUIPMENT	4,545	8,699	12,000	11,544	10,200
1	8540	MCHNRY, IMPLTS, & MJR TOOLS	22,967	21,543	19,400	16,623	20,365
1	8580	TELEPHONE & RADIO EQPT	27,024	25,482	12,629	5,215	29,998
TO	TAL EQU		\$58,230	\$57,003	\$46,329	\$58,019	\$67,554
	~ 0		<i>‡23,230</i>	7 /000	+/	T/* · ·	+ / 1

#### General Fund Expenditures

			FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
			Actual	Actual	Budget	Yr. End Est.	Budget
1	9025	TRSF TO WORKERS COMP FUND	<i>7</i> 11 <b>,</b> 914	54 <b>,</b> 500	500,000	500,000	0
1	9026	TRSF TO HEALTH INSURANCE FUND	0	8,500	225,000	200,000	350,000
1	9032	TRSF TO CAPITAL PROJECTS FUND	200,000	398,500	0	0	0
1	9033	TRSF TO PUBLIC SAFETY BUILDING FUND	200,000	0	0	500,000	400,000
1	9034	TRSF TO FLEET FUND	200,000	265,691	160,000	380,321	162,500
1	9050	TRSF TO EQUIPMENT FUND	0	164,000	80,000	105,000	35,000
1	9046	TRSF TO ECONOMIC DEVELOPMENT FUND	0	20,000	0	0	0
1	9048	TRSF TO AIRPORT FUND	250,000	328 <b>,</b> 750	225,000	225,000	730,000
1	9061	TRSF TO TRANSPORTATION FUND	0	0	3,539	3,445	0
1	9220	TRSF TO GEN FUND DEBT SERVICES	1,012,083	1,011,680	1,010,100	1,010,100	1,010,200
TO	TAL TRAI	NSFERS OUT	\$2,573,997	\$2,251,621	\$2,203,639	\$2,923,866	\$2,687,700

TOTAL ALL EXPENDITURES	\$29,912,417	\$30,126,921	\$30,866,323	\$33,819,296	\$35,137,508
SURPLUS (DEFICIT)	\$1,986,036	\$485 <b>,</b> 455	\$331,784	\$774,459	(\$543,753)
ENDING FUND BALANCE-UNRESTRICTED	4,669,218	5,177,514	5,509,298	5,951,973	\$5,408,219



## **SECTION 4**

#### Legislative

- Summary/Accomplishments/Goals
- Organizational Chart
- Elected Officials
- City Clerk's Office
- Municipal Band Program

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# General Fund Legislative Department

			FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
			Actual	Actual	Budget	Yr. End Est.	Budget
311	8103	PARTTIME & TEMPORARY	66,957	59,328	65,300	65,800	65,300
311	81 <i>7</i> 1	FICA	4,458	4,179	5,000	5,000	5,000
311	8173	IMRF	4,039	3,832	4,950	0	0
311	81 <i>75</i>	HEALTH INSURANCE	61,700	27,416	0	0	0
311	81 <i>7</i> 8	WORKERS COMPENSATION	0	0	0	0	0
TOTA	AL PERSO	ONNEL	\$137,154	\$94 <b>,</b> 756	\$75,250	\$70,800	\$70,300
311	8202	PRINTED MATERIALS	249	179	250	18	300
311	8204	OFFICE & LIBRARY SUPPLY	15	248	0	0	0
311	8270	WEARING APPAREL	906	475	700	526	700
311	8295	SMALL TOOLS & EQUIP	0	1,101	500	22	500
311	8299	COMMODITIES, NEC	1 <i>,77</i> 6	1,980	1,100	1,109	1,100
TOTA	AL COM	MODITIES	\$2,946	\$3,984	\$2,550	\$1 <b>,</b> 675	\$2,600
311	8306	SPECIAL EVENTS	7,000	<i>7,</i> 091	7,000	8,400	7,000
311	8307	HUMAN & SOCIAL SERVICES	143,279	137,261	150,000	150,000	150,000
311	8337	TELEPHONE SYSTEM	360	438	375	576	375
311	8349	LEGAL SERVICES NEC	0	0	1,100	0	1,100
311	8373	MARKETG, ADS, & PUB INFO	308	96	<i>75</i> 0	0	750
311	8375	DUES & SUBSCRIPTIONS	18,638	20,014	19,000	3,509	19 <b>,7</b> 10
311	8376	TRAINING, EDUC, & PROF DVLP	2,353	4,696	3,500	11,336	9,900
311	8399	CONTRACTUAL SERVICES, NEC.	41,850	<i>5</i> 0, <i>75</i> 0	49,900	<i>55,</i> 710	49,900
TOTA	AL CONT	RACTUAL SERVICES	\$213,788	\$220,346	\$231,625	\$229,531	\$238,735
311	8450	CONTRACTED SERVICES	1,293	1,293	0	0	0
311	8481	UTILITY TAX REBATE	, 0	, 0	0	0	0
TOTA		R SERVICES	\$1,293	\$1,293	\$0	\$0	\$0
TOT	AL LEGIS	SLATIVE	\$355,181	\$320,379	\$309,425	\$302,006	\$311,635



The Legislative Department encompasses all of the activities of the DeKalb City Council, the governing and policy-making board of the community. The Council is elected for staggered four-year terms and is comprised of the Mayor, who is elected at large, and seven aldermen, elected by wards. The City Council conducts regular meetings and workshop meetings on the second and fourth Mondays of each month.

The Legislative Department includes the City's annual Human Services Funding program, which provides over \$150,000 each year to local social service providers and is a companion to the \$60,000 of public services funding provided through the City's CDBG (Fund 19) program.

The Legislative Department also includes the DeKalb Municipal Band. The Band started in 1854 as the "DeKalb Silver Cornet Band" and it has existed continuously since that date – the longest continuous service in the State of Illinois. This year it will celebrate its 156<sup>th</sup> year, performing twelve weekly concerts in Hopkins Park on Tuesday evenings through the summer months.

Beginning in Fiscal Year 2014, the part-time City Clerk was budgeted in this department.

#### **Legislative Department**

#### **Elected Officials**

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
01-10-10-100-8103 PARTTIME & TEMPORARY	60,624	59,328	65,300	65,800	65,300
01-10-10-100-8171 FICA	4,203	4,179	5,000	5,000	5,000
01-10-10-100-8173 IMRF	4,039	3,832	4,950	0	0
01-10-10-100-8175 HEALTH INSURANCE*	61,700	27,416	0	0	0
01-10-10-100-8178 WORKERS COMPENSATION	0	0	0	0	0
TOTAL PERSONNEL	\$130,566	\$94,756	\$75,250	\$70,800	\$70,300
01-10-10-200-8202 PRINTED MATERIALS	249	179	250	18	300
01-10-10-200-8204 OFFICE & LIBRARY SUPPLY	15	248	0	0	0
TOTAL COMMODITIES	\$264	\$427	\$250	\$18	\$300
01-10-10-300-8307 HUMAN & SOCIAL SERVICES	143,279	127 241	150,000	150,000	150,000
01-10-10-300-8337 TELEPHONE SYSTEM	360	137,261 438	375	130,000 576	150,000 375
01-10-10-300-8337 TELEPHONE STSTEM 01-10-10-300-8349 LEGAL SERVICES NEC	0	436	1,100	0	1,100
	308	96	750	0	•
01-10-10-300-8373 MARKETG, ADS, & PUB INFO 01-10-10-300-8375 DUES & SUBSCRIPTIONS		, ,		•	750
	18,638	20,014	19,000	3,509	19,710
01-10-10-300-8376 TRAINING, EDUC, & PROF DVLP	2,353	4,696	3,500	11,336	9,900
TOTAL CONTRACTUAL SERVICES	\$164 <b>,</b> 938	\$162,505	\$174,725	\$165,421	\$181,835
01-10-10-400-8450 CONTRACTED SERVICES	1,293	1,293	0	0	0
01-10-10-400-8481 UTILITY TAX REBATE	. 0	. 0	0	0	0
TOTAL OTHER SERVICES	\$1,293	\$1,293	\$0	\$0	\$0
TOTAL ELECTED OFFICIALS	\$297,061	\$258,981	\$250,225	\$236,239	\$252,435

# General Fund City Clerk's Office

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
<u>-</u>	Actual	Actual	Budget	Yr. End Est.	Budget
01-12-00-100-8101 REGULAR WAGES	69,002	55,125	0	0	0
01-12-00-100-8103 PARTTIME & TEMPORARY	28,329	29,460	0	0	0
01-12-00-100-8171 FICA	7,446	4,977	0	0	0
01-12-00-100-8173 IMRF	0	6,454	0	0	0
01-12-00-100-8175 HEALTH INSURANCE	19,725	0	0	0	0
01-12-00-100-8178 WORKERS COMPENSATION	9,208	0	0	0	0
TOTAL PERSONNEL	\$133 <i>,</i> 710	\$96 <b>,</b> 01 <i>7</i>	\$0	\$0	\$0
					_
01-12-00-200-8202 PRINTED MATERIALS	124	250	0	0	0
01-12-00-200-8204 OFFICE & LIBRARY SUPPLY	972	573	0	0	0
TOTAL COMMODITIES	\$1,096	\$823	\$0	\$0	\$0
					_
01-12-00-300-8305 FREIGHT AND POSTAGE	550	9		0	0
01-12-00-300-8310 EQUIPMENT, R&M	311	0	0	0	0
01-12-00-300-8337 TELEPHONE SYSTEM	811	502	0	0	0
01-12-00-300-8366 LEGAL EXPENSES & NOTICES	0	8	0	0	0
01-12-00-300-8373 MARKETING, ADS & PUBLIC INFO	1,840	0	0	0	0
01-12-00-300-8375 DUES & SUBSCRIPTIONS	2,500	130	0	0	0
01-12-00-300-8376 TRAINING, EDUC, & PROF DVLP	0	400	0	0	0
TOTAL CONTRACTUAL SERVICES	\$6,012	\$1,048	\$0	\$0	\$0
01-12-00-600-8510 OFFICE FURNITURE & EQUIP	371	476	0	0	0
TOTAL EQUIPMENT	\$371	\$476	\$0	\$0	\$0
TOTAL CITY CLERK'S OFFICE	\$141,189	\$98,364	\$0	\$0	\$0

<sup>\*</sup>Clerk's Office moved to Elected Officials and City Manager's Office beginning in FY14

#### Legislative Department

#### **Municipal Band Program**

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
01-10-11-100-8103 PARTTIME & TEMPORARY	6,333	0	0	0	0
01-10-11-100-8171 FICA	255	0	0	0	0
01-10-11-100-8178 WORKERS COMPENSATION	0	0	0	0	0
TOTAL PERSONNEL	\$6,588	\$0	\$0	\$0	\$0
					_
01-10-11-200-8270 WEARING APPAREL	906	475	700	526	700
01-10-11-200-8295 SMALL TOOLS & EQUIPMENT	0	1,101	500	22	500
01-10-11-200-8299 COMMODITIES, NEC	1 <i>,77</i> 6	1,980	1,100	1,109	1,100
TOTAL COMMODITIES	\$2,682	<b>\$3,</b> 557	\$2,300	\$1 <b>,</b> 657	\$2,300
01-10-11-300-8306 SPECIAL EVENTS	7,000	<i>7,</i> 091	7,000	8,400	7,000
01-10-11-300-8399 CONTRACTUAL SERVS, NEC	41,850	50,750	49,900	<i>55,</i> 710	49,900
TOTAL CONTRACTUAL SERVICES	\$48,850	\$57 <b>,</b> 841	\$56,900	\$64,110	\$56,900
TOTAL MUNICIPAL BAND	\$58,120	\$61,398	\$59,200	\$65,767	\$59,200

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# **SECTION 4**

#### City Manager's Office

- Summary/Accomplishments/Goals
- Organizational Chart
- Administration
- Human Resources

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# General Fund City Manager's Office Summary

			FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
			Actual	Actual	Budget	Yr. End Est.	Budget
	8101	REGULAR	1,214,193	1,221,810	1 <b>,</b> 285,175	1,165,400	580,625
	8102		1 <i>5,</i> 33 <i>7</i>	21,316	20,275	24,700	0
312	8103	PARTTIME & TEMPORARY	1 <i>5</i> ,627	64,956	90,3 <i>75</i>	102,800	106 <i>,775</i>
312	8113	LONGEVITY	16,340	16,649	1 <i>7,</i> 500	1 <i>7,</i> 900	0
312	8114	DEFERRED COMP CONTRIBS.	6,724	4,946	5,000	0	0
312	8171	FICA	89,135	93,749	98,975	93,300	48,000
312	8173	IMRF	223,639	269,702	291,250	286,700	117,675
312	8174	CLOTHING ALLOWANCE	0	0	0	0	0
312	8175	HEALTH INSURANCE	340,500	234,344	251,657	251,657	94,554
312	8178	WORKERS COMPENSATION	114,792	47,910	21,978	21,978	2,625
	8304		0	0	0	0	7,075
TOTA	AL PERSC	ONNEL	\$2,036,287	\$1,975,382	\$2,082,185	\$1,964,435	\$957,329
212	0001	DOADDS & COMMISSIONIS	705	1 400	1.000	000	1.025
312		BOARDS & COMMISSIONS	795	1,408	1,000	803	1,835
312	8202	PRINTED MATERIALS	1,184	2,730	2,300	2,794	788
312	8204	OFFICE & LIBRARY SUPPLY	5,171	6,269	4,600	4,856	1,850
312	8226	VEHICLE MAINTENANCE PARTS	0	-975	0	0	0
312	8245	GAS, OIL & ANTIFREEZE	215	189	350	240	0
312 312	8270 8285	WEARING APPAREL	1,650	1,650	1,650	1,650	0
		EDP SUPPLIES	61,285	74,133	85,000	80,000	0
312		SMALL TOOLS & EQUIPMENT MODITIES	710 \$71,010	688 \$86,092	700 \$95,600	137 \$90,480	<u>0</u> \$4,473
1017	AL COM/	MODITIES	\$/1,010	\$60,092	\$95,000	\$90,460	\$4,473
312	8304	CAR ALLOWANCE	5,987	5,882	5,975	3,172	0
312	8305	FREIGHT AND POSTAGE	596	459	500	51 <i>7</i>	450
312	8306	SPECIAL EVENTS	0	0	0	0	2,250
312	8310	EQUIPMENT, R&M	4,018	2,254	2,750	390	0
312	8330	EDP SERVICES	1,065	3,660	2,000	582	0
312	8333	PERSONNEL RECRUITMENT	11,023	31,393	20,000	1 <i>7</i> ,656	22,050
312	8337	TELEPHONE SYSTEM	22,505	30,893	7,150	6,677	2,732
312	8349	LEGAL SERVICES	44	593	900	1,234	0
312	8366	LEGAL EXPENSES & NOTICES	2,149	5,033	3,650	8,156	2,750
312		MARKETING & PUBLIC INFO	1,457	85	100	0	100
		DUES & SUBSCRIPTIONS	5,811	5,494	2,275	5,902	4,804
		TRAINING, EDUC, & PROF DVLP	16,240	10,449	16,200	9,816	25,755
		CONTRACTUAL SERVICES	0	0	0	0	0
		TRACTUAL SERVICES	\$70,895	\$96,195	\$61,500	\$54,103	\$60,891
			·	·	·	·	
312	8450	CONTRACTED SERVICES	379,623	340,480	389,000	367,106	181,060
TOTA	AL OTHE	R SERVICES	\$379,623	\$340,480	\$389,000	\$367,106	\$181,060
312		OFFICE FURNITURE	100	0	250	216	350
312	8515	EDP EQUIPMENT	4,545	8,699	12,000	11,544	0
312	8540	MCHRY, IMPLNTS, & MJR TOOLS	0	0	0	0	0
	8580		4,943	2,635	2,500	0	0
TOTA	AL EQUI	PMENT	\$9,588	\$11,334	\$1 <i>4,</i> 7 <i>5</i> 0	\$11 <b>,</b> 760	\$350
TOT	AL CITY	MANAGER'S OFFICE	\$2,567,403	\$2,509,484	\$2,643,035	\$2,487,884	\$1,204,103



The City Manager's Office is responsible for the implementation of all City Council policies and directives, plus manages the daily operations of all other municipal departments. It is comprised of four divisions:

- City Manager's Office provides overall management of City operations and activities, including the implementation of City Council policies and directives, and has substantial involvement in numerous other activities including intergovernmental relations, emergency services disaster planning, community relations, economic development, personnel, and risk management functions. It is also responsible for the preparing the City's annual budget, property tax levy, capital improvements budgeting, and the development of long-term borrowing strategies for the City.
- <u>Human Resources</u> administers employee training activities; personnel policy and procedure development; employee recruitment, hiring and orientation; maintenance of personnel files and records; position and job descriptions; employee and retiree benefits management; collective bargaining contracts; Worker's Compensation claims, state and federally mandated employee benefit programs, employee relations, and provides direct staff support to the Board of Fire and Police Commissioners.
- Legal Services counsels all municipal departments, employees and various boards and commissions. It prosecutes all traffic, ordinance, misdemeanor and code violations in Court and in the Administrative Hearing process. In addition, the Legal Division assists with collective bargaining and labor contract administration and actively engages in risk prevention activities. The office represents the City in all litigation matters, including state, federal and appellate cases as well as Worker's Compensation claims. Recently, the duties in the Legal Division have been combined with responsibilities in the Clerk's function to provide enhanced customer service. Staff is being cross-trained in all areas. This includes preparation of Traffic Court docket, Administrative Hearings, mail-in violations, liquor licenses, outdoor special event permits and contests of parking tickets.
- □ <u>City Clerk's</u> function is responsible for preparing, maintaining and retaining many of the City's records, including City Council minutes, ordinances, resolutions, agreements, contracts, leases, Freedom of Information Act requests and responses, bonds, deeds, easements, permits and petitions, as well as administering the oats of appointed and elected officials. The City Clerk's function additionally prepares ordinances and resolutions for City Council meetings along with agenda preparation and distribution and is also is responsible for updates to the Municipal Code. Staff members also act as

the City's designated Freedom of Information Act (FOIA) Officers and are responsible for coordination and response in a timely manner to all non-Police related records requests. The office processes applications and issues a variety of licenses as well as serves as an appointed registrar for the County Clerk by registering voters and accepting petitions from candidates for all City elections.

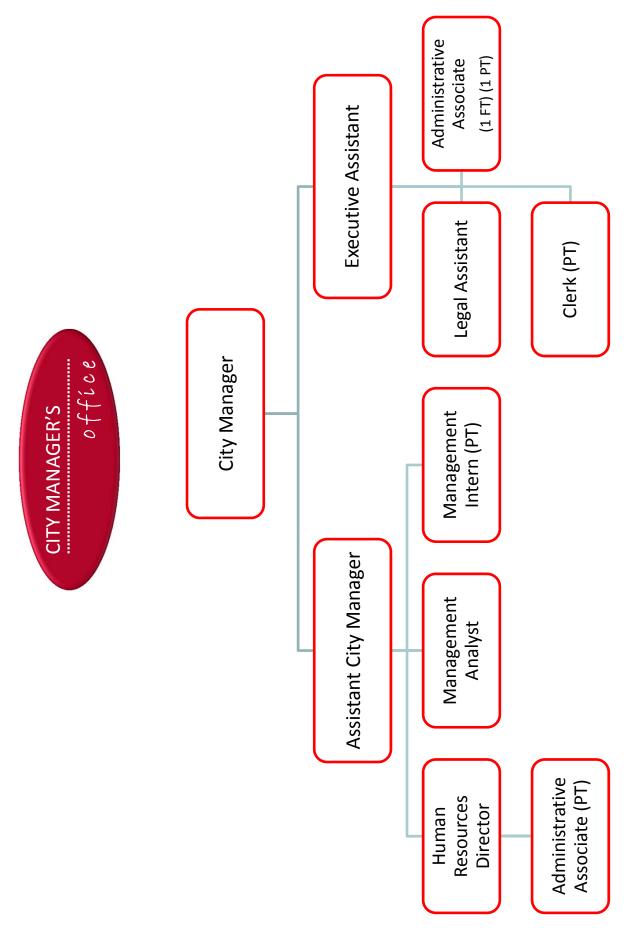
#### **FY2014 Departmental Accomplishments:**

- Assisted in the City Manager recruitment, as needed
- Reviewed and implemented Financial Consultant Report
- Implement downtown plan recommendation
- City Hall renovation
- Assisted with Library expansion
- □ Continued TIF street/alley program
- Collective bargaining negotiations with FOP, AFSCME, and IAFF
- Promotional testing for Police Sergeant
- □ Change in Work Comp Administrator
- Safety Committee implementation
- Wellness Committee implementation
- Lateral Patrol Officer testing
- Promotional testing for Police Sergeant
- Safety Committee implementation
- □ Implemented new Medicare insurance plan for Retirees
- □ Responded to all FOIA requests in a timely manner
- □ Implemented licensing procedures for hotel/motels
- □ Hired and trained Deputy Clerks and insured cross training of all duties
- Ensured that all elected and appointed officials complete Open Meetings Act training
- Reviewed and revised chapters of the Municipal Code relating to licensing
- Coordinated and streamlined licensing administrative tasks and recordkeeping
- Communicated with City staff changes in ordinances
- Ensured all application forms were updated and complete on website for easy public access
- Continued to meet deadlines for preparation of agendas and minutes of City Council meetings

#### FY2015 Departmental Goals:

- Restructure several departments including the City Manager's Office, Public Works and Finance Departments
- Hire a Finance Director to lead the Finance Department
- ☐ Hire a Community Development Director to manage the department
- ☐ Hire a Management Analyst to develop an employee Wellness Program
- Coordinate the Pay, Compensation and Classification Study
- Develop a new City webpage
- □ Increase electronic communication with the public through social media
- □ Coordinate collective bargaining negotiations with the FOP, AFSCME, and IAFF

- Develop a Strategic Plan in conjunction with the Center for Governmental Studies
- ☐ Assist in the Advancing DeKalb Initiative
- Coordinate testing for entry level Patrol Officer
- □ Coordinate testing for entry level Firefighter/Paramedic
- Prepare for promotional testing for Battalion Chief, Fire Captain and Fire Lieutenant
- Review and revision of Administrative Policies and Personnel Manual
- □ Continue to enhance service level to internal and external customers
- Cross train staff
- □ Coordinate archival system for records
- □ Continue to respond to all FOIA requests in a timely manner
- Develop and implement a Human Resources Manual



#### City Manager's Office

#### **Administration**

		FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
01-15-15-100-8101	REGULAR WAGES	369,257	411,339	374,800	274,400	501,850
01-15-15-100-8103	PARTTIME & TEMPORARY WAGES	14,199	21,938	26,175	44,100	82,450
01-15-15-100-8114	DEFFERED COMP CONTRIBS	6,724	4,946	5,000	0	0
01-15-15-100-8171	FICA	26,214	30,164	27 <b>,</b> 175	24,000	40,475
01-15-15-100-8173	IMRF	66,110	93,432	82,500	78,700	102,750
01-15-15-100-8175	HEALTH INSURANCE	78,925	46,383	40,979	40,979	<i>75</i> ,108
01-15-15-100-8178	WORKERS COMPENSATION	27,623	0	0	0	2,225
01-15-15-100-8304	CAR ALLOWANCE	0	0	0	0	7,075
TOTAL PERSONNEL		\$589,052	\$608,202	\$556,629	\$462,179	\$811,933
01-15-15-200-8201	BOARDS & COMMISSIONS	795	1,408	0	315	500
01-15-15-200-8202	PRINTED MATERIALS	44	108	100	464	700
01-15-15-200-8204	OFFICE & LIBRARY SUPPLY	354	1,911	750	1 <b>,</b> 750	1,500
TOTAL COMMODITIES		\$1,193	\$3,427	\$850	\$2 <b>,</b> 529	\$2,700
01-15-15-300-8304	CAR ALLOWANCE	5 <b>,</b> 987	5,882	5,975	3,172	0
01-15-15-300-8305	FREIGHT AND POSTAGE	45	206	100	0	150
01-15-15-300-8333	PERSONNEL RECRUITMENT	11,023	31,393	0	0	0
01-15-15-300-8337	TELEPHONE SYSTEM	16,135	22,113	650	2,173	2,000
01-15-15-300-8366	LEGAL EXPENSES & NOTICES	0	1,380	400	616	2,500
01-15-15-300-8373	MARKETING & PUBLIC INFO	1 <b>,</b> 457	85	100	0	100
01-15-15-300-8375	DUES & SUBSCRIPTIONS	4,066	4,031	300	4,000	3,924
01-15-15-300-8376	TRAINING, EDUC, & PROF DVLP	5,587	6,725	6,400	6,000	13,800
TOTAL CONTRACTUAL	SERVICES	\$44,300	\$71 <b>,</b> 814	\$13 <b>,</b> 925	\$1 <i>5,</i> 961	\$22,474
01-15-16-400-8450	CONTRACTED SERVICES	0	0	12,000	10,458	181,060
TOTAL OTHER SERVICE	:S	\$0	\$0	\$12,000	\$10,458	\$181,060
01-15-15-600-8510	OFFICE FURNITURE	100	0	250	216	350
TOTAL EQUIPMENT		\$100	\$0	\$250	\$216	\$350
TOTAL ADMINISTRATIO	N	\$634,645	\$683,444	\$583,654	\$491,344	\$1,018,517

Moved part of Clerk's Office to City Manager's Office.

#### CONTRACTED SERVICES

Acct	Vendor	Amount	Fund
01-15-16-400-8450	Frieders Law	141,500	General Fund - City Manager's Office
70-00-00-300-8349	Frieders Law	41,616	Workers Compensation
72-00-00-300-8349	Frieders Law	24,970	Property & Liabillity Insurance
	Total Frieders Law	208,086	

#### CONTRACTED SERVICES

Acct	Vendor	Amount	Fund
01-15-16-400-8450	Clark Baird Smith	39,560	General Fund - City Manager's Office

#### City Manager's Office

#### **Human Resources**

		FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
01-15-17-100-8101	REGULAR	0	0	<i>75,</i> 725	<i>77,</i> 500	78,775
01-15-17-100-8103	PARTTIME & TEMPORARY	0	0	20,400	19,100	24,325
01-15-17-100-8171	FICA	0	0	6,975	6,900	7,525
01-15-17-100-8173	IMRF	0	0	16 <b>,</b> 675	1 <i>7,</i> 100	14,925
01-15-17-100-8175	HEALTH INSURANCE	0	0	19,313	19,313	19,446
01-15-17-100-8178	WORKERS COMPENSATION	0	0	0	0	400
TOTAL PERSONNEL		\$0	\$0	\$139,088	\$139,913	\$145,396
01-15-17-200-8201	BOARDS & COMMISSIONS	0	0	1,000	488	1,335
01-15-17-200-8202	PRINTED MATERIALS	0	0	100	41	88
01-15-17-200-8204	OFFICE & LIBRARY SUPPLY	0	0	300	329	350
TOTAL COMMODITIES		\$0	\$0	\$1,400	\$859	\$1 <i>,77</i> 3
01-15-17-300-8305	FREIGHT AND POSTAGE	0	0	150	371	300
01-15-17-300-8306	SPECIAL EVENTS	0	0	0	0	2,250
01-15-17-300-8333	PERSONNEL RECRUITMENT	0	0	20,000	1 <i>7,</i> 656	22,050
01-15-17-300-8337	TELEPHONE SYSTEM	0	0	500	72	732
01-15-17-300-8366	LEGAL EXPENSES & NOTICES	0	0	100	696	250
01-15-17-300-8375	DUES & SUBSCRIPTIONS	0	0	500	726	880
01-15-17-300-8376	TRAINING, EDUC, & PROF DVLP	0	0	2,000	258	11,955
TOTAL CONTRACTUAL	SERVICES	\$0	\$0	\$23,250	\$19 <i>,77</i> 9	\$38 <b>,</b> 417
TOTAL HUMAN RESOU	RCES	\$0	\$0	\$163,738	\$160,551	\$185,586

# City Manager's Office Information & Technology

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		Actual	Actual	Budget	Yr. End Est.	Budget
01-15-16-100-8101	REGULAR WAGES	323,521	326,776	335,450	347,200	0
01-15-16-100-8102	OVERTIME	15,328	19,863	19,775	20,100	0
01-15-16-100-8113	LONGEVITY	5,277	6,1 <i>75</i>	6,650	6,700	0
01-15-16-100-8171	FICA	24,818	25,277	25,750	26,700	0
01-15-16-100-8173	IMRF	61,652	73,392	79,725	82,400	0
01-15-16-100-8174	CLOTHING ALLOWANCE	0	0	0	0	0
01-15-16-100-8175	HEALTH INSURANCE	78,925	70,532	72,224	72,224	0
01-15-16-100-8178	WORKERS COMPENSATION	24 <b>,</b> 555	2,375	0	0	0
TOTAL PERSONNEL		\$534 <b>,</b> 076	\$524,389	\$539 <b>,</b> 574	\$555 <b>,</b> 324	\$0
01-15-16-200-8204	OFFICE & LIBRARY SUPPLY	1,224	1,462	1,400	628	0
01-15-16-200-8226	VEHICLE MAINTENANCE PARTS	0	(975)	0	0	0
01-15-16-200-8245	GAS, OIL & ANTIFREEZE	215	189	350	240	0
01-15-16-200-8270	WEARING APPAREL	1,650	1,650	1,650	1,650	0
01-15-16-200-8285	EDP SUPPLIES	61,285	74,133	85,000	80,000	0
01-15-16-200-8295	SMALL TOOLS & EQUIPMENT	710	688	700	137	0
TOTAL COMMODITIES		\$65,084	\$77,146	\$89,100	\$82,655	\$0
01 15 17 200 0205			252	200	1.47	0
01-15-16-300-8305	FREIGHT & POSTAGE	551	253	200	146	0
01-15-16-300-8310	EQUIPMENT, R&M	2,456	2,254	2,500	390	0
01-15-16-300-8330	EDP SERVICES	1,065	3,660	2,000	582	0
01-15-16-300-8337	TELEPHONE SYSTEM	6,455	6,773	6,000	4,432	0
01-15-16-300-8375	DUES & SUBSCRIPTIONS	235	156	175	120	0
01-15-16-300-8376	TRAINING, EDUC, & PROF DVLP	7,164	1,315	4,500	500	0
TOTAL CONTRACTUAL	SERVICES	\$17,926	\$1 <i>4</i> ,410	\$15,375	\$6,170	\$0
01-15-16-400-8450	CONTRACTED SERVICES	115,292	165,299	180,000	180,000	0
TOTAL OTHER SERVICE		\$115,292	\$165,299	\$180,000	\$180,000	\$0
		•		•		· · ·
01-15-16-600-8515	EDP EQUIPMENT	4,545	8,699	12,000	11,544	0
01-15-16-600-8580	TELEPHONE & RADIO EQUIP	4,943	2,635	2,500	0	0
TOTAL EQUIPMENT		\$9,488	\$11,334	\$1 <i>4,</i> 500	\$11 <b>,</b> 544	\$0
TOTAL INFORMATION 8	2 TECHNOLOGY	\$741,866	\$792,578	\$838,549	\$835,692	\$0
TOTAL INFORMATION &	x TECHNOLOGT	φ/41 <b>,</b> 000	φ/ 7 Ζ,3/ δ	φουο <b>,</b> 549	φουσ,072	φU

Moved to Finance Department

### City Manager's Office

## Legal

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
01-18-00-100-8101 REGULAR WAGES	53,630	55,354	<i>57,</i> 750	58,200	0
01-18-00-100-8171 FICA	3,864	3,991	4,050	4,200	0
01-18-00-100-8173 IMRF	9,594	11,501	12,700	12,800	0
01-18-00-100-8175 HEALTH INSURANCE	24,800	<i>7</i> ,078	<b>7,</b> 381	<b>7,</b> 381	0
01-18-00-100-8178 WORKERS COMPENSATION	13,505	0	0	0	0
TOTAL PERSONNEL	\$105,393	\$77,924	\$81,881	\$82 <b>,</b> 581	\$0
01-18-00-200-8202 PRINTED MATERIALS	439	507	600	876	0
01-18-00-200-8204 OFFICE & LIBRARY SUPPLY	1,464	498	150	190	0
TOTAL COMMODITIES	1,903	\$1,005	<i>\$75</i> 0	\$1,066	\$0
01-18-00-300-8337 TELEPHONE SYSTEM	-85	2,008	0	0	0
01-18-00-300-8349 LEGAL SERVICES, NEC	44	593	900	1,234	0
01-18-00-300-8366 LEGAL EXPENSES & NOTICES	1,037	2,471	2,000	5,463	0
01-18-00-300-8375 DUES & SUBSCRIPTIONS	0	0	0	0	0
01-18-00-300-8376 TRAINING, EDUC, & PROF DVLP	108	269	300	366	0
TOTAL CONTRACTUAL SERVICES	1,104	\$5,341	\$3,200	\$7,064	\$0
01-18-400-8450 CONTRACTED SERVICES	264,331	1 <i>75</i> ,181	197,000	176 <b>,</b> 648	0
TOTAL OTHER SERVICES	264,331	\$1 <i>75</i> ,181	\$197,000	\$176,648	\$0
TOTAL LEGAL	372,731	\$259,450	\$282,831	\$267,358	\$0

Moved to Administration

### City Manager's Office

### **Finance**

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
01-15-19-100-8101 REGULAR	467,785	428,341	441,450	408,100	0
01-15-19-100-8102 OVERTIME	9	1,454	500	4,600	0
01-15-19-100-8103 PARTTIME & TEMPORARY	1,428	43,018	43,800	39,600	0
01-15-19-100-8113 LONGEVITY	11,063	10,474	10,850	11,200	0
01-15-19-100-8171 FICA	34,239	34 <b>,</b> 317	35,025	31,500	0
01-15-19-100-8173 IMRF	86,283	91,378	99,650	<i>95,</i> 700	0
01-15-19-100-8175 HEALTH INSURANCE	1 <i>57,</i> 850	110,351	111 <b>,7</b> 60	111 <b>,</b> 760	0
01-15-19-100-8178 WORKERS COMPENSATION	49,109	45,535	21,978	21,978	0
TOTAL PERSONNEL	\$807,766	\$764 <b>,</b> 867	\$765 <b>,</b> 013	\$724,438	\$0
01-15-19-200-8202 PRINTED MATERIALS	<i>7</i> 01	2,115	1,500	1,413	0
01-15-19-200-8204 OFFICE & LIBRARY SUPPLY	2,129	2,399	2,000	1,959	0
TOTAL COMMODITIES	\$2,830	\$4 <b>,</b> 514	<b>\$3,500</b>	<b>\$3,</b> 371	\$0
01-15-19-300-8305 FREIGHT AND POSTAGE	0	0	50	0	0
	•	•		•	•
01-15-19-300-8310 EQUIPMENT, R&M	1,562	0	250	0	0
01-15-19-300-8366 LEGAL EXPENSES & NOTICES	1,112	1,182	1,150	1,381	0
01-15-19-300-8375 DUES & SUBSCRIPTIONS	1,510	1,308	1,300	1,056	0
01-15-19-300-8376 TRAIN, EDUC, & PROF DVLP	3,381	2,141	3,000	2,693	0
TOTAL CONTRACTUAL SERVICES	\$7,565	\$4,630	\$5,750	\$5,130	\$0
TOTAL FINANCE	\$818,161	\$774,011	\$774,263	\$732,939	\$0

Moved to Finance Department



## **SECTION 4**

## Finance Department

- Summary/Accomplishments/Goals
- Organizational Chart
- Administration
- Information & Technology

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# General Fund Finance Department

			FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		<u>-</u>	Actual	Actual	Budget	Yr. End Est.	Budget
317 8	-	REGULAR	0	0	0	0	842,250
317 8	3102	OVERTIME	0	0	0	0	20,275
317 8	3103	PARTTIME & TEMPORARY	0	0	0	0	<i>57,</i> 525
317 8	3113	LONGEVITY	0	0	0	0	18 <b>,</b> 475
	31 <i>7</i> 1	FICA	0	0	0	0	64 <b>,</b> 775
317 8	3173	IMRF	0	0	0	0	163,000
317 8	3174	CLOTHING ALLOWANCE	0	0	0	0	1,650
	31 <i>75</i>	HEALTH INSURANCE	0	0	0	0	206,174
		WORKERS COMPENSATION	0	0	0	0	7,300
TOTAL F	PERSC	NNEL	\$0	\$0	\$0	\$0	\$1,381,424
217 0	2000	DDINITED ANATEDIALS	0	0	0	0	1.500
		PRINTED MATERIALS	0	0	0	0	1,500
	3204	OFFICE & LIBRARY SUPPLY	0	0	0	0	3,285
		GAS, OIL & ANTIFREEZE	0	0	0	0	350
	3285	EDP SUPPLIES	0	0	0	0	50,202
		SMALL TOOLS & EQUIPMENT	0	0	0	0	350
IOIAL	COM	MODITIES	\$0	\$0	\$0	\$0	\$55,687
317 8	3305	FREIGHT AND POSTAGE	0	0	0	0	300
	3310	EQUIPMENT, R&M	0	0	0	0	1,620
	3330	EDP SERVICES	0	0	0	0	4,000
	3337	TELEPHONE SYSTEM	0	0	0	0	6,000
	3366	LEGAL EXPENSES & NOTICES	0	0	0	0	1,150
		DUES & SUBSCRIPTIONS	0	0	0	0	2,975
		TRAINING, EDUC, & PROF DVLP	0	0	0	0	11,500
		TRACTUAL SERVICES	\$0	\$0	\$0	\$0	\$27,545
101712		THE COURT OF	Ψ	Ψ.	Ψ	Ψ	Ψ27 γο 10
317 8	3450	CONTRACTED SERVICES	0	0	0	0	222,750
TOTAL (	OTHER	R SERVICES	\$0	\$0	\$0	\$0	\$222,750
			·	·		·	
317 8	3515	EDP EQUIPMENT	0	0	0	0	10,200
317 8	3540	MCHRY, IMPLNTS, & MJR TOOLS	0	0	0	0	0
317 8	3580	TELEPHONE & RADIO EQUIP	0	0	0	0	3,000
TOTAL	EQUII	PMENT	\$0	\$0	\$0	\$0	\$13,200
TOTAL	ADMI	NISTRATIVE SERVICES	\$0	\$0	\$0	\$0	\$1,700,606

Upgrading from a division to a department



The Finance Department assists the citizens of DeKalb and the other departments of the City government by administering a comprehensive and uniform financial management system that conforms to nationally recognized standards.

- Administration completes all financial accounting, audit, payroll, treasury management, debt service payments, grant accounting, fiscal regulatory compliance, collections, utility billing, ambulance billing administration, accounts payable and receivable functions, switchboard, cash receipting, parking ticket administration, and numerous special projects. Additionally, it provides staff support to the Police and Fire Pension Boards.
- Information & Technology is responsible for the maintenance and administration of all City information and communication systems including its GIS systems, VMS traffic monitoring, the internal "Intranet" system, VoIP, wireless communication (cell phones & wireless networks), the City's Web Page and its government access television station ("Channel 14"), employee personal computer support and training, plus the different individual networks within the City, including the Hansen Information System, E-mail, Police/Fire CAD/E911 Systems, Public Safety MDB's, IMS Information Storage, Permitting, Financial Accounting, Mapping, Network printing, and central data storage for all departments.

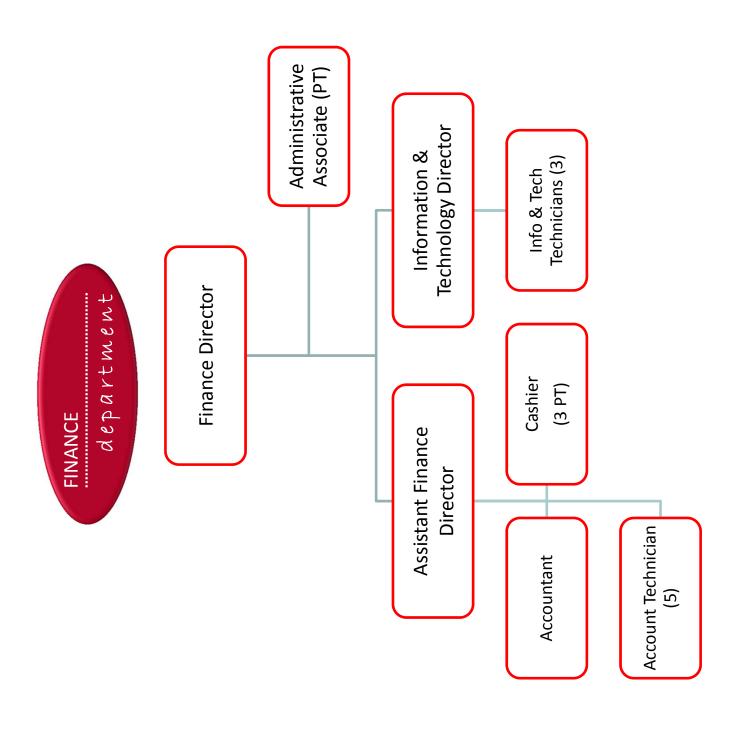
### FY2014 Departmental Accomplishments:

- □ Upgrade Public Works Software
- □ Implement New Police Station Technology
- □ Enhance website functionality
- □ Implement some Cloud-Based initiatives
- Web-based GIS mapping
- □ Replace aging hardware
- □ Set up Resident access to Water Bills
- □ Upgraded older workstations and servers
- □ Implemented virtualized servers
- Online Water bill access for citizens
- □ Fiber to the Airport

### **FY2015 Departmental Goals:**

- □ Assist in website redesign
- □ Transition to cloud-based Office 365
- Upgrade Police and Fire mobiles

- □ Implement web-based GIS
- □ Implement workstation and server lifecycle standards



### **Finance Department**

### Administration

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
-01 17 11 100 0101 PEOULAR	Actual	Actual	Budget	Yr. End Est.	Budget
01-17-11-100-8101 REGULAR	0	0	0	0	497,600
01-17-11-100-8102 OVERTIME	0	0	0	0	500
01-17-11-100-8103 PARTTIME & TEMPORARY	0	0	0	0	<i>57,</i> 525
01-17-11-100-8113 LONGEVITY	0	0	0	0	11,450
01-17-11-100-8171 FICA	0	0	0	0	39,675
01-17-11-100-8173 IMRF	0	0	0	0	96,400
01-17-11-100-8175 HEALTH INSURANCE	0	0	0	0	133,445
01-17-11-100-8178 WORKERS COMPENSATION	0	0	0	0	2,125
TOTAL PERSONNEL	\$0	\$0	\$0	\$0	\$838,720
01-17-11-200-8202 PRINTED MATERIALS	0	0	0	0	1,500
01-17-11-200-8204 OFFICE & LIBRARY SUPPLY	0	0	0	0	2,000
TOTAL COMMODITIES	\$0	\$0	\$0	\$0	\$3,500
01-17-11-300-8305 FREIGHT AND POSTAGE	0	0	0	0	100
01-17-11-300-8366 LEGAL EXPENSES & NOTICES	0	0	0	0	1,150
01-17-11-300-8375 DUES & SUBSCRIPTIONS	0	0	0	0	2,800
01-17-11-300-8376 TRAIN, EDUC, & PROF DVLP	0	0	0	0	7,000
TOTAL CONTRACTUAL SERVICES	\$0	\$0	\$0	\$0	\$11,050
TOTAL OPERATIONS	\$0	\$0	\$0	\$0	\$853,270

### Finance Department

## Information & Technology

		FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
01-17-12-100-8101	REGULAR WAGES	0	0	0	0	344,650
01-17-12-100-8102	OVERTIME	0	0	0	0	19,775
01-17-12-100-8113	LONGEVITY	0	0	0	0	7,025
01-17-12-100-8171	FICA	0	0	0	0	25,100
01-17-12-100-8173	IMRF	0	0	0	0	66,600
01-17-12-100-8174	CLOTHING ALLOWANCE	0	0	0	0	1,650
01-17-12-100-8175	HEALTH INSURANCE	0	0	0	0	72,729
01-17-12-100-8178	WORKERS COMPENSATION	0	0	0	0	5,175
TOTAL PERSONNEL		\$0	\$0	\$0	\$0	\$542 <b>,</b> 704
01-17-12-200-8204	OFFICE & LIBRARY SUPPLY	0	0	0	0	1,285
01-17-12-200-8245	GAS, OIL & ANTIFREEZE	0	0	0	0	350
01-17-12-200-8285	EDP SUPPLIES	0	0	0	0	50,202
01-17-12-200-8295	SMALL TOOLS & EQUIPMENT	0	0	0	0	350
TOTAL COMMODITIES		\$0	\$0	\$0	\$0	\$52,187
01-17-12-300-8305	FREIGHT & POSTAGE	0	0	0	0	200
01-17-12-300-8310	EQUIPMENT, R&M	0	0	0	0	1,620
01-17-12-300-8330	EDP SERVICES	0	0	0	0	4,000
01-17-12-300-8337	TELEPHONE SYSTEM	0	0	0	0	6,000
01-17-12-300-8375	DUES & SUBSCRIPTIONS	0	0	0	0	1 <i>75</i>
01-17-12-300-8376	TRAINING, EDUC, & PROF DVLP	0	0	0	0	<b>4,</b> 500
TOTAL CONTRACTUAL	SERVICES	\$0	\$0	\$0	\$0	\$16 <b>,</b> 495
01-17-12-400-8450	CONTRACTED SERVICES	0	0	0	0	222,750
TOTAL OTHER SERVICES		\$0	\$0	\$0	\$0	\$222 <b>,</b> 750
01 17 10 (00 05:5	EDD FOLUDATE IT	•		•	^	10.000
01-17-12-600-8515	EDP EQUIPMENT	0	0	0	0	10,200
01-17-12-600-8580	TELEPHONE & RADIO EQUIP	0	0	0	0	3,000
TOTAL EQUIPMENT		\$0	\$0	\$0	\$0	\$13,200
TOTAL INFORMATION &	TECHNOLOGY	\$0	\$0	\$0	\$0	\$847,336



## **SECTION 4**

# Community Development Department

- Summary/Accomplishments/Goals
- Organizational Chart
- Administration
- Planning & Economic Development
- Building & Property Maintenance

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# General Fund Community Development Department

			FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
350	8101	REGULAR	0	0	Dougei 0	0	352,000
350	8103	PART-TIME & TEMPORARY	0	0	0	0	53,075
350	8171	FICA	0	0	0	0	29,750
350	8173	IMRE	0	0	0	0	66,700
350	8175	HEALTH INSURANCE	0	0	0	0	65,769
350	8178	WORKERS COMPENSATION	0	0	0	0	6,600
TOTA	L PERSC	ONNEL	\$0	\$0	\$0	\$0	\$573,894
			•	•	•		
350	8201	BOARDS & COMMISSIONS	0	0	0	0	2,450
350	8202	PRINTED MATERIALS	0	0	0	0	200
350	8204	OFFICE & LIBRARY SUPPLY	0	0	0	0	8,000
TOTA	L COM/	MODITIES	\$0	\$0	\$0	\$0	\$10,650
350	8305	FREIGHT AND POSTAGE	0	0	0	0	2,800
350	8310	EQUIPMENT, R&M	0	0	0	0	0
350	8337	TELEPHONE SYSTEM	0	0	0	0	0
350	8347	NUISANCE ABATEMENT SERVS.	0	0	0	0	0
350	8366	LEGAL EXPENSES & NOTICES	0	0	0	0	1,650
350	8373	MARKETING, ADS & PUBLIC INFO	0	0	0	0	21,300
350	8375	DUES & SUBSCRIPTIONS	0	0	0	0	2 <b>,</b> 700
350	8376	TRAINING, EDUC, & PROF DVLP	0	0	0	0	5,300
350	8399	CONTRACTUAL SERVICES, NEC	0	0	0	35,000	281,500
TOTA	L CON	TRACTUAL SERVICES	\$0	\$0	\$0	\$35,000	\$31 <i>5</i> ,250
TOTA	T COW	MUNITY DEVELOPMENT	\$0	\$0	\$0	\$35,000	\$899,794



The Community Development Department is responsible for planning, zoning, building and inspection services, economic development, Community Development Block Grant (CDBG) services to coordinate development and other assigned activities with other City departments and outside agencies; and to provide highly responsible and complex administrative support to the City Manager. The Community Development Department is also charged with the enforcement of locally-adopted building codes, providing and maintaining the City's comprehensive plan and zoning regulations and the Department's annual budget consisting of four divisions which are as follows:

- Administration oversees the daily management and operations of the entire department.
- Planning & Economic Development undertakes coordinated marketing and development related services, interacting with all other municipal departments and outside agencies as required. It prepares policies to help guide the long-range development of the City and conducts analysis of the impact that new development has on the City. It is also responsible for providing and maintaining the comprehensive plan and the unified development ordinance, coordinating the City's current and long-term planning activities, neighborhood improvements or rehabilitation, addressing housing needs and facilitating orderly community growth and development.
- <u>Building</u> provides the technical expertise and oversight related to the enforcement of new construction codes, including structural, electrical, plumbing, mechanical, accessibility, fire prevention, drainage, nuisance regulations adopted by the City and serve as staff liaison to five appeal boards. It also manages the permitting and record keeping for the function.
- Community Development Block Grant coordinates federal grant process to projects in the City as an entitlement community. That designation makes the City eligible to receive direct funding through the Community Development Block Grant (CDBG) program on an annual basis.

#### **FY2014** Departmental Accomplishments:

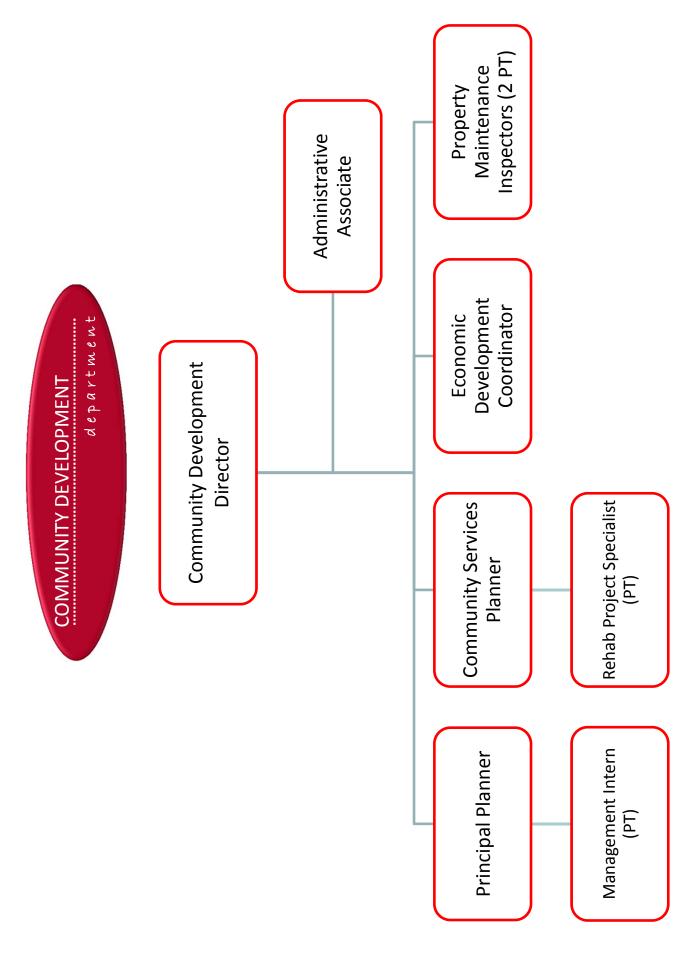
- Continue to cooperate with developers for the strategic development and/or redevelopment of commercial and industrial properties.
- □ Partnered with NIU on an Annie Glidden and Rt. 38 banner project.
- Partnered with NIU Athletic Department for Lincoln Highway Window Clings and wall

- sign.
- □ Provided technical support and inspection of residential and commercial projects including Hampton Inn, DSW and Five Below.
- Contracted with Roger Hopkins to provide economic development services for attracting new businesses to the City and to provide a marketing plan for DTMA.
- Carry out the approved Marketing Plan to enhance and promote DTMA as a vehicle for city-wide economic development.
- □ Coordinated outreach to developers, land owners, and the commercial/retail business community to let them know that DeKalb is welcoming to development.
- Marketed the City of DeKalb at a variety of International Council of Shopping Centers events, including the annual Midwest (Chicago) and International (Las Vegas) conventions.
- Participate in long term planning for Tax Increment Financing extension and implementation.
- Update tax abatement programs.
- Continue to monitor impact fees.
- □ Continue cooperation with DCEDC & Kishwaukee Community College on job training.
- Continued implementation of Neighborhood Plans.
- Maintain industrial opportunities inventory.
- □ Continue Architectural Improvement Program.
- Identify economic development opportunities to lure and retain the "creative class."
- □ Annexed and Rezoned 460 acres otherwise known as Irongate of DeKalb Subdivision
- □ Obtained approval and rezoned 700 West Lincoln Highway for the Police Station
- □ Special Uses: Westminster Presbyterian Church for Signage, Northern Illinois University for Signage.
- Rezoning: Panera Bread for Drive thru facility, Lovell's Tire for a Vehicle Service Center, and processed and amendment to the development agreement for a gaming bistro to be located in the Glidden Crossing Development.
- □ Updated and adopted Downtown Revitalization Plan with the DeKalb: City Center Plan.
- Design Review Committee approval for Habitat for Humanity Home at 122 Elm Street.
- □ Completed 15 single-family housing rehabilitation grants.
- □ Provided down payment assistance grants to 5 first time home buyers.
- Provided supplemental grants to 9 social service agencies.
- □ Amendment of Intergovernmental Agreement with the DeKalb Public Library for the Library expansion parking lots.

#### **FY2015 Departmental Goals:**

- □ Complete the NIU Housing Study Phase 2.
- Create a staff TIF Team.
- □ Assist in the development of the commercial corner (Peace Road and Pleasant Street) at DTMA
- □ Increase pre-construction meetings with contractors, architects, developers and property owners as a way to streamline the permitting.
- Coordinate Corn Fest 2014 in the Central Business District.

- □ Implement infrastructure needs as recommended from the Downtown Plan Update.
- □ Adopt hybrid code for the downtown.
- □ Update 2005 Comprehensive Plan.
- □ Implement new impact fees and criteria for public improvements.
- □ Continue to implement the vision for the 5<sup>th</sup> Ward North District.
- □ Review and evaluate the Planning & Development fee schedules.
- □ Research options for adopting overlay zoning districts in established neighborhoods.
- □ Complete Marketing Plans for various corridors to maximize retail and commercial business in underdeveloped areas.
- □ Continue aggressive economic development efforts.
- □ Explore creation of an Arts District.
- Continue Public / Private Partnerships to the benefit of the residents.
- □ Continue to supplement the CDBG Housing Rehabilitation Program with grants to income eligible homeowners.
- □ Continue to supplement the City / Lowe's Weatherization / Beautification Program.
- □ Continue the Single-Family Owner Occupied Housing Rehabilitation Program.
- □ Provide supplemental grants to social service agencies.
- Continue the First Time Homebuyer Program.
- Continue to complete many localized improvement programs in concert with the NIU
   Cares Day program as a means to promote positive community relationships in the pursuit of addressing property maintenance initiative.



### **Community Development Department**

### Administration

		FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
01-32-10-100-8101	REGULAR	0	0	0	0	137,000
01-32-10-100-8103	PART-TIME & TEMPORARY	0	0	0	0	0
01-32-10-100-8171	FICA	0	0	0	0	9,975
01-32-10-100-8173	IMRF	0	0	0	0	25,950
01-32-10-100-8175	HEALTH INSURANCE	0	0	0	0	26,878
01-32-10-100-8178	WORKERS COMPENSATION	0	0	0	0	525
TOTAL PERSONNEL		\$0	\$0	\$0	\$0	\$200,328
01-32-10-200-8201	BOARDS & COMMISSIONS	0	0	0	0	0
01-32-10-200-8202	PRINTED MATERIALS	0	0	0	0	200
01-32-10-200-8204	OFFICE & LIBRARY SUPPLY	0	0	0	0	8,000
TOTAL COMMODITIES		\$0	\$0	\$0	\$0	\$8,200
01-32-10-300-8305	FREIGHT AND POSTAGE	0	0	0	0	100
01-32-10-300-8310	EQUIPMENT, R&M	0	0	0	0	0
01-32-10-300-8337	TELEPHONE SYSTEM	0	0	0	0	0
01-32-10-300-8366	LEGAL EXPENSES & NOTICES	0	0	0	0	0
01-32-10-300-8373	MARKETING, ADS & PUBLIC INFO	0	0	0	0	10,800
01-32-10-300-8375	DUES & SUBSCRIPTIONS	0	0	0	0	1,500
01-32-10-300-8376	TRAINING, EDUC, & PROF DVLP	0	0	0	0	2,000
01-32-10-300-8399	CONTRACTUAL SERVICES, NEC	0	0	0	0	29,500
TOTAL CONTRACTUA	L SERVICES	\$0	\$0	\$0	\$0	\$43,900
TOTAL ADMINISTRATION	NC	\$0	\$0	\$0	\$0	\$252,428

### **Community Development Department**

### Planning & Economic Development

		FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
01-32-11-100-8101	REGULAR	0	0	0	0	215,000
01-32-11-100-8103	PART-TIME & TEMPORARY	0	0	0	0	1 <i>5</i> ,27 <i>5</i>
01-32-11-100-8171	FICA	0	0	0	0	16,875
01-32-11-100-8173	IMRF	0	0	0	0	40,750
01-32-11-100-8175	HEALTH INSURANCE	0	0	0	0	38,891
01-32-11-100-8178	WORKERS COMPENSATION	0	0	0	0	875
TOTAL PERSONNEL		\$0	\$0	\$0	\$0	\$327,666
•						
01-32-11-200-8201	BOARDS & COMMISSIONS	0	0	0	0	2,450
01-32-11-200-8202	PRINTED MATERIALS	0	0	0	0	0
01-32-11-200-8204	OFFICE & LIBRARY SUPPLY	0	0	0	0	0
TOTAL COMMODITIES		\$0	\$0	\$0	\$0	\$2,450
01-32-11-300-8305	FREIGHT AND POSTAGE	0	0	0	0	250
01-32-11-300-8310	EQUIPMENT, R&M	0	0	0	0	0
01-32-11-300-8337	TELEPHONE SYSTEM	0	0	0	0	0
01-32-11-300-8366	LEGAL EXPENSES & NOTICES	0	0	0	0	1,400
01-32-11-300-8373	MARKETING, ADS & PUBLIC INFO	0	0	0	0	10,500
01-32-11-300-8375	DUES & SUBSCRIPTIONS	0	0	0	0	1,200
01-32-11-300-8376	TRAINING, EDUC, & PROF DVLP	0	0	0	0	3,300
01-32-11-300-8399	CONTRACTUAL SERVICES, NEC	0	0	0	0	0
TOTAL CONTRACTUA	L SERVICES	\$0	\$0	\$0	\$0	\$16,650
TOTAL PLANNING & E	CONOMIC DEVELOPMENT	\$0	\$0	\$0	\$0	\$346 <b>,</b> 766

### **Community Development Department**

## **Building & Property Maintenance**

		FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
01-32-13-100-8101	REGULAR	0	0	0	0	0
01-32-13-100-8103	PART-TIME & TEMPORARY	0	0	0	0	37,800
01-32-13-100-8171	FICA	0	0	0	0	2,900
01-32-13-100-8173	IMRF	0	0	0	0	_, 0
01-32-13-100-8175	HEALTH INSURANCE	0	0	0	0	0
01-32-13-100-8178	WORKERS COMPENSATION	0	0	0	0	5,200
TOTAL PERSONNEL		\$0	\$0	\$0	\$0	\$45,900
01-32-13-200-8201	BOARDS & COMMISSIONS	0	0	0	0	0
01-32-13-200-8202	PRINTED MATERIALS	0	0	0	0	0
01-32-13-200-8204	OFFICE & LIBRARY SUPPLY	0	0	0	0	0
TOTAL COMMODITIES		\$0	\$0	\$0	\$0	\$0
01-32-13-300-8305	FREIGHT AND POSTAGE	0	0	0	0	2,450
01-32-13-300-8310	EQUIPMENT, R&M	0	0	0	0	0
01-32-13-300-8337	TELEPHONE SYSTEM	0	0	0	0	0
01-32-13-300-8347	NUISANCE ABATEMENT SERVS.	0	0	0	0	0
01-32-13-300-8366	LEGAL EXPENSES & NOTICES	0	0	0	0	250
01-32-13-300-8373	MARKETING, ADS & PUBLIC INFO	0	0	0	0	0
01-32-13-300-8375	DUES & SUBSCRIPTIONS	0	0	0	0	0
01-32-13-300-8376	TRAINING, EDUC, & PROF DVLP	0	0	0	0	0
01-32-13-300-8399	CONTRACTUAL SERVICES, NEC	0	0	0	35,000	252,000
TOTAL CONTRACTUAL	SERVICES	\$0	\$0	\$0	\$35,000	\$254 <b>,</b> 700
TOTAL DUILDING & DD	OPERTY MAINTENIANICE	<b>*</b> 0	<b>*</b> 0	<b>¢</b> 0	¢2.5.000	¢200 (00
TOTAL BUILDING & PRO	OPERTY MAINTENANCE	\$0	\$0	\$0	\$35,000	\$300,600



## **SECTION 4**

### **Police Department**

- Summary/Accomplishments/Goals
- Organizational Chart
- Administration
- Patrol Services
- Communications
- Criminal Investigations
- Special Services
- Crime Free Housing & Inspection

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### General Fund

### Police Department Summary

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		Actual	Actual	Budget	Yr. End Est.	Budget
320 8101	REGULAR	5,133,227	5,512,287	5,838,200	5,922,300	6,332,750
320 8102	OVERTIME	359,530	565,381	374,175	850,800	374,175
320 8103	PARTTIME & TEMPORARY	174,243	191,001	355,425	252,200	418,225
320 8112	WELLNESS BONUS	2,850	1,500	5,500	900	5 <b>,</b> 500
320 8113	LONGEVITY	<i>57,</i> 713	<i>57,</i> 482	54,800	54,500	57,300
320 8171	FICA	127,444	152,801	161,300	159,000	1 <i>7</i> 0,675
320 8172	POLICE/FIRE PENSION	1,306,414	1,079,451	1,379,250	1,352,327	1,472,200
320 8173	IMRF	128,476	174,223	1 <i>77,</i> 675	175,700	154,875
320 8174	CLOTHING ALLOWANCE	0	0	0	0	58,600
320 8175	HEALTH INSURANCE	1,420,225	1,254,794	1,158,743	1,158,743	1,252,054
320 8178		814,000	307,020	261,628	261,628	306,1 <i>75</i>
320 8304	CAR ALLOWANCE	0	0	0	0	3,800
TOTAL PERS	ONNEL SERVICES	\$9,524,122	\$9,295,940	\$9,766,696	\$10,188,098	\$10,606,329
320 8202		9,798	14,074	15,900	9,438	18,520
320 8204		3,476	5,962	4,450	26,344	9,164
320 8219	•	0	212	175	25,959	238
320 8226		66,743	87,962	26,500	69,104	41,101
320 8242	,	38,555	46,539	26,000	140,860	93,687
320 8243	,	45,373	19,904	19,500	21,127	37,342
320 8245	•	115,223	117,375	95,000	116,780	115,000
320 8246		0	0	0	0	0
320 8247		0	0	0	0	0
320 8248		0	0	0	0	0
	CRIME LAB EXPENDITURES	0	0	0	0	0
	WEARING APPAREL	65,086	81 <b>,</b> 807	66,300	84,568	56,204
320 8295		620	8,439	4,150	2,014	4,700
	COMMODITIES, NEC	3,229	5,432	2,750	15,311	8,466
TOTAL COA	MMODITIES	\$348,103	\$387,706	\$260,725	\$511,506	\$384,422
	6.5.41.63443165	0.005	0 ==1	0.400	0.400	•
320 8304		2,805	3,771	3,438	3,428	0
320 8305		774	876	3,950	916	3,374
	EQUIPMENT, R&M	11,958	4,589	6,850	234	6,860
320 8311	•	4,895	20	4,500	1,180	4,120
320 8315	•	23,756	18,259	14,350	20,386	16,405
320 8320		5,054	6,089	5,500	4,203	6,600
320 8337		35,185	40,314	26,000	37,942	37,000
320 8345		367	26	800	23	400
	BUILDINGS, R&M - NEC	9	-21	200	0	1,205
	LEGAL SERVICES, NEC	298	286	1,700	819	990
	LEGAL NOTICES	0	0	200	181	500
	MARKETING, ADS, & PUBLIC INFO	270	3,643	1,500	2,406	4,500
	DUES & SUBSCRIPTIONS	2,667	2,735	2,500	11,897	12,136
	TRAINING, EDUC, & PROF DVLP	58,794	55,402	58,600	49,423	70,351
320 8384		5,166	9,474	3,500	4,732	4,945
	CONTRACTUAL SERVICES, NEC	24,478	11,128	1,200	4,270	64,296
TOTAL CO	NTRACTUAL SERVICES	\$176,476	\$1 <i>56,</i> 591	\$134,788	\$142,040	\$233,683
320 9450	CONTRACTED SERVICES	21.060	24.002	23 000	27 100	21 /14
	CONTRACTED SERVICES  ER SERVICES	21,960 \$21,960	24,092 \$24,092	23,000 \$23,000	37,199 \$37,199	31,416 \$31,416
TOTAL OTT	ER SERVICES	\$21,700	ΨZ4,07Z	\$23,000	Ψ37,177	Ψ31,410
320 8510	OFFICE FURNITURE & EQPT	2,977	574	2,050	24,421	6,341
	MCHNRY, IMPLANT, & MJR TOOLS	5,434	6,207	1,800	1,623	3,765
	TELEPHONE & RADIO EQPT	16,123	22,639	3,075	1,549	20,508
TOTAL EQU		\$24,534	\$29,419	\$6,925	\$27,593	\$30,614
		<b>₹2 1,00</b> 4	+,	<del>+3,,23</del>	<del>+=. ,0 , 0</del>	<del>+++++++++++++++++++++++++++++++++++++</del>
TOTAL POL	ICE	\$10,095,195	\$9,893,748	\$10,192,134	\$10,906,437	\$11,286,463



The Police Department is responsible for serving and protecting visitors to and residents of our City, preserving the peace, enforcing laws and ordinances, and protecting the Constitutional rights of all citizens. The Police Department seeks to employ effective policing strategies, develop community partnerships, and engage in the efficient deployment of resources to fulfill a vision where our families, businesses, and culture prosper in an environment in which all people are treated with dignity, equity, and respect. The members of the DeKalb Police Department are committed to reducing crime and enhancing the quality of life through an active partnership with our community.

- Administration consists of a Chief, Deputy Chief, Administrative Assistant, and two Commanders, who provide comprehensive development, management, and leadership of all police services, policy formulation and implementation, and financial management and budget administration for the department. The department has two primary components, the Operations and Support Bureaus, which are administered by their respective Commanders.
- □ **The Operations Bureau** is comprised of two Divisions, Patrol and Investigations:
  - Patrol encompasses all conventional police services, including preventative patrols, responding to calls for service, community policing, accident investigation, crime suppression, traffic and parking enforcement, the Resident Officer Program, Canine Unit, Domestic Violence Unit, Special Operations Team, Bicycle Unit, Motor Unit, oversight of the school crossing guards and coordination of the police volunteer program.
  - O Investigations actively investigate deaths, forcible felonies, and significant criminal activity of all types, including those involving juveniles. It oversees the operations of the School Resource Officers and DEA Task Force Officer. It also includes the Targeted Response Unit that aggressively works to deter and investigate street and gang crime. Investigations also hosts crime prevention programs for various segments of the community and conducts background investigations on city licensee(s) and employment applicants.
- □ The Support Bureau is comprised of three Divisions; Communications, Crime Free Housing, and Special Services:
  - o <u>Communications</u> is responsible for answering and dispatching 9-1-1 emergency, non-emergency, and informational/inquiry calls on a 24-hour basis. It provides

direct radio communications support to the Police and Fire Departments, and also monitors the Community Development and Public Works Department radio frequencies. It helps service the public information desk, assists with sex offender registration, and supports parking enforcement correspondence. Communications also assists in the administration of mutual aid assistance during significant emergency and other large scale events.

- <u>Crime Free Housing</u> is a new program designed to reduce crime, drug distribution, and gang activity throughout the community, particularly at apartment complexes and other rental properties. The benefits include reducing police calls for service, establishing a stable resident base, and improving physical conditions of available housing. The program also seeks to improve safety for tenants, landlords, property managers, police, and the general public.
- Special Services has several areas of responsibility including a Community Relations and Training Officer, who administers the "I Watch" program and participates in a wide variety of liaison functions with numerous community groups, in addition to researching and scheduling the police training. Special Services also includes Evidence and Crime Lab Services, which processes and stores all incoming evidence, arranges for the transport of evidence to crime labs, and facilitates the removal of evidence upon final case disposition. The Records staff provides management services of all types of police records, including FOIA requests and filling subpoenas. Special Services provides for court security at City Hall, supports a variety of operational and communication processes, and assists in the maintenance of police facilities, vehicles, and equipment.

### **FY2014** Departmental Accomplishments:

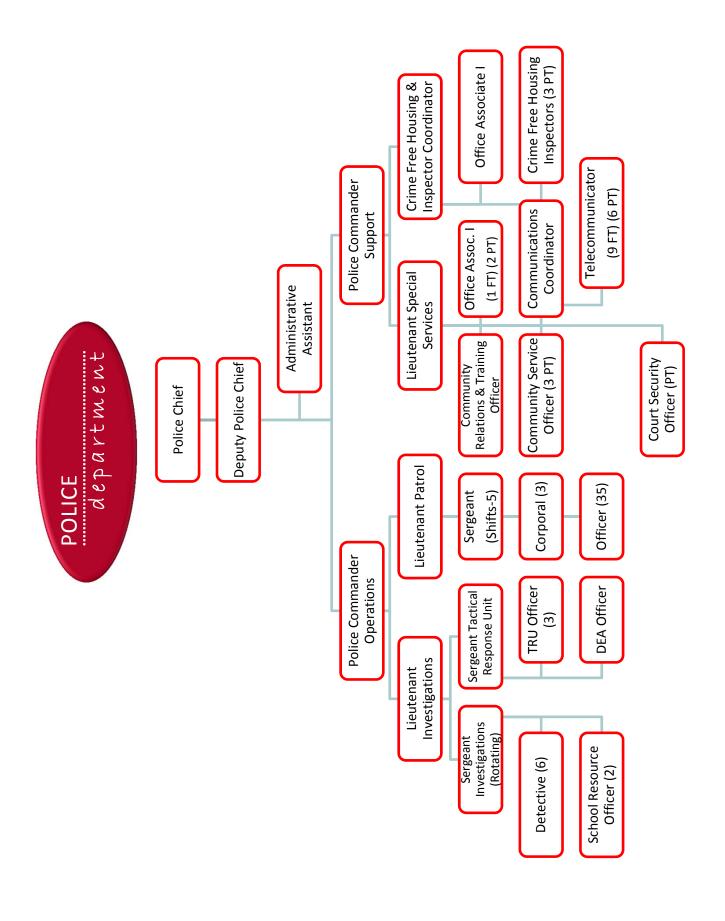
- □ The Police Department moved to their new facility located at 700 W. Lincoln Highway. The public open house was conducted on April 26<sup>th</sup>, 2014.
- Successfully implemented several of the components of the "20/20: A Clear Vision for the Future", a strategic plan for 20 new crime reduction and community partnership initiatives in 20 months:
  - Continued to enforce the administrative tow ordinance, which allows for the administrative towing of vehicles used by individuals who are arrested for a variety of criminal and traffic offenses.
  - Worked with NIU and Kishwaukee College Associations in campaigning for the "Not on my Campus" initiative to enhance student and community awareness, accountability, and responsibility.
  - Introduced the new Community Relations/Training Officer position. This position has implemented an array of programs City wide and has organized the department's training program.
  - o Integrated police officers into the leadership academy. The first officer will graduate in the summer of 2014.
  - Continued with the Domestic Violence and Sexual Assault Advocacy Program which provides services for victims. Safe Passage presented the department

- with an award acknowledging the improved level of cooperation and the partnership with their agency.
- With much success, the Targeted Response Unit (TRU) that was implemented in 2013 engaged in several investigations of drug trafficking and gang activity.
   Since its implementation, they have made 146 arrests, including 36 felonies and 28 criminal warrants.
- Announced a dedicated officer to the Drug Enforcement Administration (DEA)
   Narcotics Task Force.
- Strengthened our co-policing initiative with the NIU Police Department in creating comprehensive patrols in the college housing areas.
- Implemented the Sungard One Solution software for computer-aided dispatch (CAD), records management system (RMS), and mobile field reporting (MFR).
- o Started the new "I Watch DeKalb" mobile application for crime reporting.
- Reinstated the K-9 program to address a variety of public safety and crime fighting measures.
- Formed a partnership with Sycamore Police and the DeKalb County Sheriff's
  Department in creating the county's first multi-agency Special Operations Team.
  This partnership will address high risk incidents.
- o Implemented "Coffee with the Chief" in order to establish a greater level of communication on an informal basis with the community.
- Introduced "Partnership with our Community" policing philosophy. This practice
  was introduced in the roll call training. This gives an opportunity to enhance
  communication and improve community relations.
- The Resident Officer Program (ROP) held various neighborhood forums which improved communications between the police and the neighborhood. The ROP officer also facilitated a cleanup of a property, attended several school functions, worked with community groups, and held a Tire Recycle day in which 483 old tires were collected and removed from the neighborhood. The Pleasant Street neighborhood saw a significant decrease in calls for service since the implementation of the Resident Officer Program.
- Implemented the new Crime Free Housing Bureau that noted a decrease in calls for service in rental neighborhoods impacted by crime. The Crime Free Housing conducted several training sessions for landlords.
- Purchased used DeKalb Fire Department ambulance and converted it into a prisoner transport vehicle.
- □ Implemented the department's first self-defense class for women, "Rape Aggression Defense" (RAD) training.
- Implemented "Adopt a School" in which officers attended a school, in uniform, and interacted with the students, teachers, parents and staff. At Lincoln School an officer participated in the early morning breakfast program and read books to students.
- □ Conducted seven Training for Interventions Procedures "TIPS" training classes to instruct liquor serving establishments.
- □ In conjunction with the Illinois Liquor Control Commission 29 venues were checked multiple times for tobacco sales compliance.

- Implemented a mentoring program that upon a newly hired probationary officer who has completed the Field Training Program, will work with non-critiquing veteran officers who will serve as an example and provide support to them.
- □ Applied and awarded an Illinois Department of Transportation for \$47,000 and received a \$2,500 DeKalb County Community Foundation grant.
- □ Implemented a cross-training initiative where a patrol sergeant will work in the Investigation Division for three months.

### **FY2015 Departmental Goals:**

- □ Continue with the implementation of the 20/20 Initiatives and develop a follow-up initiative.
- Continue to hire new police officers and support personnel to reach our authorized strength.
- □ Continue working closely with the DeKalb Chamber of Commerce, Renew DeKalb, and other community partners to promote a safer Central Business District.
- □ Continue participation in multi-cultural and school safety committees.
- □ Maintain two school resource officer programs in the high school and middle schools.
- Continue to maintain motorcycle and bike patrols as a proactive policing measure in residential areas.
- Continue to partner with Target Corporation and the DeKalb Neighborhood Committee to promote National Night Out a crime prevention event in support of safe neighborhoods.
- □ Expand the Enhanced Resident Officer Program (ROP).
- Continue strategic policing practices and community partnerships to reduce crime.
- □ Continue to employ effective engineering, education, and enforcement actions to reduce traffic accidents.
- □ Continue training dedicated to the National Incident Management System and Homeland Security initiatives.
- □ Initiate automated in-car traffic ticket system in conjunction with the DeKalb County Circuit Clerk and integrate a traffic accident web based reporting system.
- □ Implement the "Youth in Need Task Force" project for University Village and continue to address delinquency and develop strategies to decrease youth violence.
- Continue the co-policing initiative with the Northern Illinois University Police
   Department in order to help reduce crime in the northwest section of our City.
- □ Implement a Firearms Turn-In program and Anti-Violence Community Awareness campaign.
- □ Continue the Drug Take Back program in order to provide a safe, convenient, and responsible means of disposing of prescription drugs.
- Continue the Prairie Shield partnership to improve radio system interoperability.
- □ Continue the development of enhanced procedures for sharing gang and drug intelligence with neighboring agencies.
- □ Increase gang awareness presentations and continue to expand gang intelligence within the Targeted Response Unit.
- Conduct a comprehensive review and update of the department's policy manual.



### **Administration Division**

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		Actual	Actual	Budget	Year End Est.	Budget
01-20-21-100-8101	REGULAR WAGES	375,478	453,242	518,150	521,800	539,400
01-20-21-100-8102	OVERTIME	4,008	13,296	0	400	0
01-20-21-100-8103	PART-TIME & TEMPORARY	12,429	18,741	0	900	16,925
01-20-21-100-8113	LONGEVITY	3,892	4,272	0	100	. 0
01-20-21-100-8171	FICA	10,698	20,265	10,800	10,900	12,675
01-20-21-100-8172	POLICE/FIRE PENSION	65,310	51,391	87,575	85 <b>,</b> 900	90,600
01-20-21-100-8173	IMRF	18,600	29,029	13,425	13,900	12,075
01-20-21-100-8174	CLOTHING ALLOWANCE	. 0	. 0	. 0	. 0	3,750
01-20-21-100-8175	HEALTH INSURANCE	98,650	59,449	74,578	74,578	75,108
01-20-21-100-8178	WORKERS COMPENSATION	50,838	. 0	. 0	. 0	23,500
01-20-21-100-8304	CAR ALLOWANCE	. 0	0	0	0	3,800
TOTAL PERSONNEL SER		\$639,903	\$649,685	\$704,528	\$708,478	\$777,833
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01-20-21-200-8202	PRINTED MATERIALS	195	1,096	500	554	1,530
01-20-21-200-8204	OFFICE AND LIBRARY SUPPLY	1,932	2,220	1,250	3,962	2,016
01-20-21-200-8219	BUILDING SUPPLIES, NEC	0	212	175	25,959	238
01-20-21-200-8226	VEHICLE MAINTENANCE PARTS	164	122	250	200	2,066
01-20-21-200-8243	INVESTIGATION SUPPLY/LIVESCAN	6,844	9,805	12,000	1,843	27,152
01-20-21-200-8245	GAS, OIL & ANTIFREEZE	115,223	117,375	95,000	116,780	115,000
01-20-21-200-8246	DUI FINES EXPENDITURES	0	0	0	0	0
01-20-21-200-8247	POLICE FORFEITURES EXPENDITURE	0	0	0	0	0
01-20-21-200-8248	ANTI-CRIME ACTIVITIES	0	0	0	0	0
01-20-21-200-8249	CRIME LAB EXPENDITURES	0	0	0	0	0
01-20-21-200-8270	WEARING APPAREL	3,428	4,661	2,700	4,369	4,000
01-20-21-200-8299	COMMODITIES, NEC	2,145	544	500	6,984	1,025
TOTAL COMMODITIES		\$129,931	\$136,035	\$112,375	\$160,651	\$153,027
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01-20-21-300-8304	CAR ALLOWANCE	2,805	3,771	3,438	3,428	0
01-20-21-300-8305	FREIGHT AND POSTAGE	774	876	350	916	300
01-20-21-300-8310	EQUIPMENT, R&M	0	0	1,000	0	500
01-20-21-300-8315	VEHICLES, R&M	0	0	250	0	1,035
01-20-21-300-8337	TELEPHONE SYSTEM	35,185	40,314	26,000	37,942	37,000
01-20-21-300-8348	BUILDINGS - R & M, NEC	9	(21)	200	0	1,205
01-20-21-300-8366	LEGAL NOTICES	0	0	200	181	300
01-20-21-300-8375	DUES & SUBSCRIPTIONS	1,000	1005	700	1,046	2,339
01-20-21-300-8376	TRAINING, EDUC, & PROF DVLP	5,834	7,942	6,500	7,606	12,576
01-20-21-300-8399	CONTRACTUAL SERVICES, NEC	24,478	11,128	100	0	49,345
TOTAL CONTRACTUAL		\$70,085	\$65,014	\$38,738	\$51,119	\$104,600
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01-20-21-400-8450	RADIO SYSTEM (Prairie Shield)	21,960	24,092	23,000	37,199	31,416
TOTAL OTHER SERVICE	, ,	\$21,960	24,092	23,000	37,199	31,416
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01-20-21-600-8510	OFFICE FURNITURE & EQUIP	722	393	800	4,812	1,570
01-20-21-600-8580	TELEPHONE & RADIO EQUIP	1,295	45	1,800	0	2,000
TOTAL EQUIPMENT		\$2,017	\$438	\$2,600	\$4,812	\$3,570
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TOTAL ADMINISTRATI	ON	\$863,896	\$875,263	\$881,241	\$962,260	\$1,070,446
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### **Patrol Services Division**

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
01-20-22-100-8101 REGULAR WAGES	3,197,606	3,518,023	3,242,100	3,329,300	3,682,150
01-20-22-100-8102 OVERTIME	209,499	376,295	211,500	590,400	211,500
01-20-22-100-8103 PART-TIME & TEMPORARY	113,182	116,505	117,000	79,200	120,000
01-20-22-100-8112 WELLNESS BONUS	1,800	900	4,000	600	4,000
01-20-22-100-8113 LONGEVITY	33,946	34,728	30,400	31,600	34,850
01-20-22-100-8171 FICA	53,588	63,133	<i>57,</i> 1 <i>5</i> 0	60,900	63,575
01-20-22-100-8172 POLICE/FIRE PENSION	936,260	805,304	919,500	901,527	1,019,200
01-20-22-100-8173 IMRF	0	263	0	300	0
01-20-22-100-8174 CLOTHING ALLOWANCE	0	0	0	0	36,000
01-20-22-100-8175 HEALTH INSURANCE	848,075	778,744	663,539	663,539	702,282
01-20-22-100-8178 WORKERS COMPENSATION	498,134	306,119	236,147	236,147	196,850
TOTAL PERSONNEL SERVICES	\$5,892,090	\$6,000,014	\$5,481,336	\$5,893,513	\$6,070,407
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01-20-22-200-8202 PRINTED MATERIALS	9,535	12,688	7,500	7,859	9,260
01-20-22-200-8204 OFFICE AND LIBRARY SUPPLY	1,373	3,185	800	19,052	3,990
01-20-22-200-8226 VEHICLE MAINTENANCE PARTS	62,042	84,872	24,000	67,441	35,698
01-20-22-200-8242 POLICE PATROL SUPPLY/EQPT	33,528	44,653	22,000	125,652	84,436
01-20-22-200-8243 INVESTIGATION SUPPLIES/EXPS	0	63	0	0	0
01-20-22-200-8270 WEARING APPAREL	45,647	60,835	45,000	59,107	46,294
01-20-22-200-8295 SMALL TOOLS & EQUIPMENT	620	8,365	1,500	100	1,950
01-20-22-200-8299 COMMODITIES, NEC	875	4859.58	500	7,536	5,536
TOTAL COMMODITIES	\$153,620	\$219 <b>,</b> 521	\$101,300	\$286 <b>,</b> 748	\$187 <b>,</b> 164
01-20-22-300-8310 EQUIPMENT, R&M	6 <b>,</b> 417	3,358	2,300	54	2,200
01-20-22-300-8311 BUILDING MECHANICAL SYS, R&M	4,895	20	4,500	1,180	4,120
01-20-22-300-8315 VEHICLES, R&M	22,305	1 <b>7,</b> 724	10,000	20,151	9,090
01-20-22-300-8345 PSYCH & MEDICAL SERVICES	367	26	300	23	200
01-20-22-300-8349 LEGAL SERVICES, NEC	119	58	300	674	390
01-20-22-300-8375 DUES & SUBSCRIPTIONS	1,167	1,306	800	8,899	2,710
01-20-22-300-8376 TRAINING, EDUC, & PROF DVLP	32,994	38,020	33,000	25,604	32,410
01-20-22-300-8384 TOWING	5,166	9,474	3,500	4,732	4,945
01-20-22-300-8399 CONTRACTUAL SERVICES, NEC	0	0	100	3,418	10,431
TOTAL CONTRACTUAL SERVICES	\$73,430	\$69,987	\$54,800	\$64,734	\$66,496
		-			
01-20-22-600-8510 OFFICE FURNITURE & EQUIPMENT	571	0	250	8,639	400
01-20-22-600-8540 MCHNRY, IMPLTS, & MJR TOOLS	5,434	6,207	1,800	1,623	3,765
01-20-22-600-8580 TELEPHONE & RADIO EQPT	14,743	1,571	1,000	1,067	17,438
TOTAL EQUIPMENT	\$20,748	\$7,778	\$3,050	\$11,330	\$21,603
TOTAL PATROL SERVICES	\$6,139,888	\$6,297,299	\$5,640,486	\$6,256,325	\$6,345,670

### **Communications Division**

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
01-20-23-100-8101 REGULAR WAGES	639,986	638,782	630,850	594,400	581,500
01-20-23-100-8102 OVERTIME	65,143	81,558	55,925	45,200	55,925
01-20-23-100-8103 PARTTIME & TEMPORARY	48,632	55,755	122,400	84,600	126,150
01-20-23-100-8113 LONGEVITY	9,645	8,628	6,375	5,600	5,225
01-20-23-100-8171 FICA	49 <b>,</b> 1 <i>77</i>	53 <b>,</b> 574	54,400	48,800	51 <b>,</b> 575
01-20-23-100-8172 POLICE/FIRE PENSION	21 <i>,77</i> 8	1 <i>7,</i> 139	21,900	21,472	0
01-20-23-100-8173 IMRF	109,876	144,931	129,000	126,700	111,100
01-20-23-100-8174 CLOTHING ALLOWANCE	0	0	0	0	4,950
01-20-23-100-8175 HEALTH INSURANCE	217,000	176 <b>,</b> 456	171 <b>,</b> 458	1 <i>7</i> 1,458	133,916
01-20-23-100-8178 WORKERS COMPENSATION	153,202	806	0	0	2,700
TOTAL PERSONNEL SERVICES	\$1,314,439	\$1,1 <i>77</i> ,630	\$1,192,308	\$1,098,230	\$1,073,041
01-20-23-200-8202 PRINTED MATERIALS	0	102	100	0	129
01-20-23-200-8204 OFFICE & LIBRARY SUPPLY	124	120	400	181	310
01-20-23-200-8270 WEARING APPAREL	6,317	<i>7,</i> 201	7,000	6,952	1,725
TOTAL COMMODITIES	\$6,441	\$ <b>7,</b> 423	\$ <b>7,</b> 500	<i>\$7,</i> 133	\$2,164
01-20-23-300-8310 EQUIPMENT, R&M	5,541	1,231	3,000	180	2,860
01-20-23-300-8320 INTERGOVT'L SERVICES	5,054	6,089	5,500	4,203	6,600
01-20-23-300-8345 PSYCH & MEDICAL SERVS	0	0	500	0	200
01-20-23-300-8349 LEGAL SERVICES, NEC	146	1 <i>75</i>	300	145	280
01-20-23-300-8375 DUES & SUBSCRIPTIONS	222	0	250	344	379
01-20-23-300-8376 TRAINING, EDUC, & PROF DVLP	<i>7,</i> 792	2,745	6,000	7,242	<i>7,</i> 660
TOTAL CONTRACTUAL SERVICES	\$18,755	\$10,241	\$1 <i>5,</i> 550	\$12,114	\$1 <i>7,</i> 979
01-20-23-600-8510 OFFICE FURNITURE & EQUIP	1,084	181	0	6 <b>,</b> 775	1,550
01-20-23-600-8580 TELEPHONE & RADIO EQUIP	84	21,022	275	482	1,070
TOTAL EQUIPMENT	\$1,168	\$21,203	\$275	\$7 <b>,</b> 257	\$2,620
TOTAL COMMUNICATIONS	\$1,340,803	\$1,216,497	\$1,215,633	\$1,124,734	\$1,095,804

### **Criminal Investigations Division**

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		Actual	Actual	Budget	Yr. End Est.	Budget
01-20-24-100-8101	REGULAR WAGES	920,1 <i>57</i>	902,240	1,123,050	1,152,900	1,1 <i>7</i> 8,950
01-20-24-100-8102	OVERTIME	80,880	94,231	100,550	1 <i>7</i> 0 <b>,</b> 500	100,550
01-20-24-100-8112	WELLNESS BONUS	1,050	600	1,500	300	1,500
01-20-24-100-8113	LONGEVITY	10,230	9,854	12,300	12,300	13,400
01-20-24-100-8171	FICA	13,981	15,829	1 <i>7,</i> 450	19,000	18,075
01-20-24-100-8172	POLICE/FIRE PENSION	283,066	205,617	306,500	300,509	317,100
01-20-24-100-8174	CLOTHING ALLOWANCE	0	0	0	0	11,200
01-20-24-100-8175	HEALTH INSURANCE	256,500	240,145	1 <i>7</i> 1,458	1 <i>7</i> 1,458	253,136
01-20-24-100-8178	WORKERS COMPENSATION	111,826	95	25,481	25,481	62,875
TOTAL PERSONNEL SEE	RVICES	\$1,6 <i>77</i> ,690	\$1,468,611	\$1,758,289	\$1,852,448	\$1 <b>,</b> 956 <b>,</b> 786
01-20-24-200-8202	PRINTED MATERIALS	68	188	100	192	540
01-20-24-200-8204	OFFICE AND LIBRARY SUPPLY	47	110	250	246	565
01-20-24-200-8226	VEHICLE MAINTENANCE PARTS	4,537	2,969	2,000	1,463	3,338
01-20-24-200-8242	PATROL SUPPLY/EQUIPMENT	5,027	1,886	3,500	15,116	7,089
01-20-24-200-8243	INVESTIGATION SUPPLIES/EXPS.	38,529	10,036	7,500	19,284	9,190
01-20-24-200-8270	WEARING APPAREL	9,694	9,022	9,600	11,200	1,300
01-20-24-200-8295	SMALL TOOLS & EQUIPMENT	0	73	150	0	200
01-20-24-200-8299	COMMODITIES, NEC	209	29	150	<i>7</i> 91	185
TOTAL COMMODITIES		\$58,111	\$24,313	\$23,250	\$48,293	\$22,407
01-20-24-300-8310	EQUIPMENT, R&M	0	0	150	0	200
01-20-24-300-8315	VEHICLES, R&M	1,451	535	1,500	235	3 <i>,</i> 710
01-20-24-300-8349	LEGAL SERVICES, NEC	33	53	100	0	221
01-20-24-300-8373	MARKETING, ADS & PUBLIC INFO	270	3,643	500	2,406	650
01-20-24-300-8375	DUES & SUBSCRIPTIONS	278	424	400	1,308	5,784
01-20-24-300-8376	TRAINING, EDUC, & PROF DEVLP	12,174	6,695	6,200	6,611	8,590
01-20-24-300-8399	CONTRACTUAL SERVICES, NEC	0	0	0	0	2,420
TOTAL CONTRACTUAL	SERVICES	\$14,206	\$11,349	\$8,850	\$10,560	\$21 <b>,</b> 575
01-20-24-600-8510	OFFICE FURNITURE & EQUIP	600	0	500	4,195	370
TOTAL EQUIPMENT		\$600	\$0	\$500	\$4,195	\$370
TOTAL CRIMINAL INV	ESTIGATIONS	\$1,750,607	\$1,504,273	\$1,790,889	\$1,915,495	\$2,001,138
IOTAL CRIMINAL INV	EJIIOAIIONJ	φ1,/ JU,0U/	φ1,30 <del>4</del> ,2/3	φ1,7 7U,009	φ1,71J,493	φ2,001,130

### **Special Services Division**

		FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Year End Est.	FY 2015 Budget
01-20-25-100-8101	REGULAR WAGES	0	0	213,750	218,200	234,150
01-20-25-100-8102	OVERTIME	0	0	6,200	42,900	6,200
01-20-25-100-8103	PART-TIME & TEMPORARY	0	0	54,175	61,400	98,450
01-20-25-100-8113	LONGEVITY	0	0	5,725	4,900	3,825
01-20-25-100-8171	FICA	0	0	8,850	10,000	12,175
01-20-25-100-8172	POLICE/FIRE PENSION	0	0	43,775	42,919	45,300
01-20-25-100-8173	IMRF	0	0	10,975	11,200	9,625
01-20-25-100-8174	CLOTHING ALLOWANCE	0	0	0	0	2,150
01-20-25-100-8175	HEALTH INSURANCE	0	0	39,084	39,084	53,774
01-20-25-100-8178	WORKERS COMPENSATION	0	0	0	0	13,600
TOTAL PERSONNEL SER	VICES	\$0	\$0	\$382,534	\$430,603	\$479,249
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01-20-25-200-8202	PRINTED MATERIALS	0	0	200	65	460
01-20-25-200-8204	OFFICE AND LIBRARY SUPPLY	0	0	750	50	1,283
01-20-25-200-8226	VEHICLE MAINTENANCE PARTS	0	0	250	0	0
01-20-25-200-8243	INVESTIGATION SUPPLY/LIVESCAN	0	0	0	0	1,000
01-20-25-200-8270	WEARING APPAREL	0	0	1,000	2,200	1,800
01-20-25-200-8299	COMMODITIES, NEC	0	0	0	0	1,150
TOTAL COMMODITIES		\$0	\$0	\$2,200	\$2,315	\$5,693
01-20-25-300-8305	FREIGHT AND POSTAGE	0	0	100	0	1,074
01-20-25-300-8310	EQUIPMENT, R&M	0	0	400	0	500
01-20-25-300-8315	VEHICLES, R&M	0	0	100	0	0
01-20-25-300-8366	LEGAL NOTICES	0	0	0	0	200
01-20-24-300-8373	MARKETING, ADS & PUBLIC INFO	0	0	0	0	3,250
01-20-25-300-8375	DUES & SUBSCRIPTIONS	0	0	100	120	649
01-20-25-300-8376	TRAINING, EDUC, & PROF DVLP	0	0	1,000	1,135	5,140
01-20-25-300-8399	CONTRACTUAL SERVICES, NEC	0	0	0	0	500
TOTAL CONTRACTUAL	SERVICES	\$0	\$0	\$1,700	\$1,255	\$11,313
01-20-25-600-8510	OFFICE FURNITURE & EQUIP	0	0	0	0	1,996
TOTAL EQUIPMENT		\$0	\$0	\$0	\$0	\$1,996
TOTAL SPECIAL SERVICE	CES	\$0	\$0	\$386,434	\$434,172	\$498,251
TOTAL SI ECIAL SERVI	927	Ψ0	Ψ0	ψυυυ,τυ <b>τ</b>	ψ707,17 Z	ψ <del>7</del> 70,231

### Crime Free Housing & Inspection Division

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
01 00 07 100 0101	DECLII AD MACES	Actual	Actual	Budget	Yr. End Est.	Budget
01-20-26-100-8101	REGULAR WAGES	0	0	110,300	105,700	116,600
01-20-26-100-8102	OVERTIME	0	0	0	1,400	0
01-20-26-100-8103	PART-TIME & TEMPORARY	0	0	61,850	26,100	56,700
01-20-26-100-8112	WELLNESS BONUS	0	0	0	0	0
01-20-26-100-8113	LONGEVITY	0	0	0	0	0
01-20-26-100-8171	FICA	0	0	12,650	9,400	12,600
01-20-26-100-8173	IMRF	0	0	24,275	23,600	22,075
01-20-26-100-8174	CLOTHING ALLOWANCE	0	0	0	0	550
01-20-26-100-8175	HEALTH INSURANCE	0	0	38,626	38,626	33,838
01-20-26-100-8178	WORKERS COMPENSATION	0	0	0	0	6,650
TOTAL PERSONNEL SER	RVICES	\$0	\$0	\$2 <i>47,</i> 701	\$204,826	\$249,013
		_	_			
01-20-26-200-8202	PRINTED MATERIALS	0	0	<i>7,</i> 500	769	6,601
01-20-26-200-8204	OFFICE AND LIBRARY SUPPLY	0	326	1,000	2,853	1,000
01-20-26-200-8242	INSPECTOR SUPPLY/EQUIPMENT	0	0	500	92	2,162
01-20-26-200-8270	WEARING APPAREL	0	88	1,000	739	1,085
01-20-26-200-8295	SMALL TOOLS & EQUIPMENT	0	0	2,500	1,914	2,550
01-20-26-200-8299	COMMODITIES, NEC	0	0	1,600	0	570
TOTAL COMMODITIES		\$0	\$414	\$14,100	\$6,367	\$13,967
01-20-26-300-8305	FREIGHT AND POSTAGE	0	0	3,500	0	2,000
01-20-26-300-8310	EQUIPMENT, R&M	0	0	0	0	600
01-20-26-300-8315	VEHICLES, R&M	0	0	2,500	0	2,570
01-20-26-300-8349	LEGAL SERVICES, NEC	0	0	1,000	0	100
01-20-26-300-8373	MARKETING, ADS & PUBLIC INFO	0	0	1,000	0	600
01-20-26-300-8375	DUES & SUBSCRIPTIONS	0	0	250	180	275
01-20-26-300-8376	TRAINING, EDUC, & PROF DEVLP	0	0	5,900	1,226	3,975
01-20-26-300-8399	CONTRACTUAL SERVICES, NEC	0	0	1,000	852	1,600
TOTAL CONTRACTUAL	SERVICES	\$0	\$0	\$15,150	\$2,258	\$11,720
01-20-26-600-8510	OFFICE FURNITURE & EQUIP	0	0	500	0	455
TOTAL EQUIPMENT		\$0	\$0	\$500	\$0	\$455
TOTAL CRIME FREE HO	OHEING	\$0	¢414	¢077.451	£012.451	¢075 155
TOTAL CRIME FREE HO	JUSING	<b>\$</b> 0	\$414	\$277,451	\$213,451	\$275,155



## **SECTION 4**

## Fire Department

- Summary/Accomplishments/Goals
- Organizational Chart
- Administration
- Operations

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# General Fund Fire Department Summary

			FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
321	8101	REGULAR	4,136,658	4,226,800	4,699,450	4,669,200	4,841,200
321	8102	OVERTIME	827,002	743,737	275,000	436,000	275,000
321	8103	PARTTIME & TEMPORARY	0	0	0	0	16,925
321		WELLNESS BONUS	3,300	3,450	4,500	3,900	4,500
321	8113	LONGEVITY	43,136	38,178	40,600	38,500	38,950
321	8119	EDUCATION BONUS	4,625	4,625	5,000	4,600	5,000
321	8171	FICA	69,471	77,561	73,500	75,900	76,850
321	8172	POLICE/FIRE PENSION	2,019,607	1,807,256	2,078,050	2,037,491	2,056,950
321	8173	IMRF	9,339	11,138	12,375	12,500	11,075
321	8174	CLOTHING ALLOWANCE	0	0	0	0	45,600
321	8175	HEALTH INSURANCE	1,106,525	919,124	1,040,861	1,040,861	1,024,997
321		WORKERS COMPENSATION	498,000	503,030	223,877	223,877	601,925
		ONNEL SERVICES	\$8,717,663	\$8,334,897	\$8,453,213	\$8,542,829	\$8,998,972
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321	8202	PRINTED MATERIALS	2,032	380	1,010	423	4,066
321	8204	OFFICE AND LIBRARY SUPPLY	2,440	1,135	2,000	1,812	1,719
321	8210	BUILDING MECHANICAL SYS	7,229	5,529	3,750	4,830	4,860
321	8226	VEHICLE MAINTENANCE PARTS	40,169	13,337	29,800	21,126	31,130
321	8237	HOSPITAL PATIENT SUPPLIES	32,022	31,235	31,000	28,818	33,084
321	8240	FIREFIGHTING SUPPLY/EQPT	21,073	15,290	17,425	15,149	19,642
321	8241	AMBULANCE SUPPLIES & EQPT	71,088	24,729	31,100	19,141	25,697
321	8245	GAS, OIL & ANTIFREEZE	53,443	52,202	53,000	51,537	60,792
321	8270	WEARING APPAREL	48,317	41,359	48,100	46,500	0
321	8291	JANITORIAL/LAUNDRY SUPPLY	6,870	5,096	6,000	6,350	7,293
321	8295	SMALL TOOLS & EQUIPMENT	127	10	0,000	0,330	500
		MODITIES	\$284,810	\$190,302	\$223,185	\$195,686	\$188,782
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321	8305	FREIGHT AND POSTAGE	122	383	150	277	280
321	8310	EQUIPMENT, R&M	36,986	43,619	38,979	33,354	27,060
321	8311	BUILDING MECHANCL SYS, R&M	11,400	6,267	4,550	4,637	8,073
321	8315	VEHICLES, R&M	42,525	39,106	41,820	31,635	40,548
321	8330	EDP SERVICES	0	24	0	0	4,361
321	8337	TELEPHONE SYSTEM	22,626	24,084	25 <b>,</b> 517	1 <i>7</i> ,259	25,350
321	8345	PSYCH & MEDICAL SERVICES	52,942	26,523	41,175	31,237	30,856
321	8346	REFUSE REMOVAL SERVICES	0	0	0	0	0
321	8348	BUILDINGS, R&M NEC	12,118	4,258	8,000	14,254	9,000
321	8355	UTILITIES, NEC	3,007	3,571	3,400	2,748	3,468
321	8373	MARKETING, ADS, & PUBLIC INFO	7,519	1,749	350	868	4,069
321	8375	DUES & SUBSCRIPTIONS	15,800	3,552	1,535	1,201	2,102
321		TRAINING, EDUC, & PROF DVLP	21,683	27,790	57,240	11,864	63,389
		TRACTUAL SERVICES	\$226,728	\$180,926	\$222,716	\$149,335	\$218,556
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321	8450	CONTRACTED SERVICES	10,036	3,400	5,700	3,764	900
		R SERVICES	\$10,036	\$3,400	\$5,700	\$3,764	\$900
			7:57550	, -,	,-,-	, - /	7.50
321	8510	OFFICE FURNITURE & EQUIP	246	230	0	0	300
321		TELEPHONE & RADIO EQUIP	5,958	208	7,054	3,666	6,490
_	AL EQUI		\$6,204	\$437	\$7,054	\$3,666	\$6,790
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TOT	AL FIRE		\$9,245,441	\$8,709,963	\$8,911,868	\$8,895,280	\$9,414,000



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The mission of the DeKalb Fire Department is to provide the highest level of service to the citizens of DeKalb and those who visit, we strive to continuously seek innovative and effective ways to protect the lives and property of those we serve through suppression, emergency medical services, education, prevention, and training. It is comprised of just two divisions:

- Administration is responsible for the overall management of departmental operations including planning, budget preparation and administration, policy formation and implementation, fire prevention and investigation, and emergency service delivery practices.
- Operations encompasses fire suppression, emergency medical services, Hazardous Materials Team, and Technical Rescue Team, plus building, grounds, and vehicle maintenance.

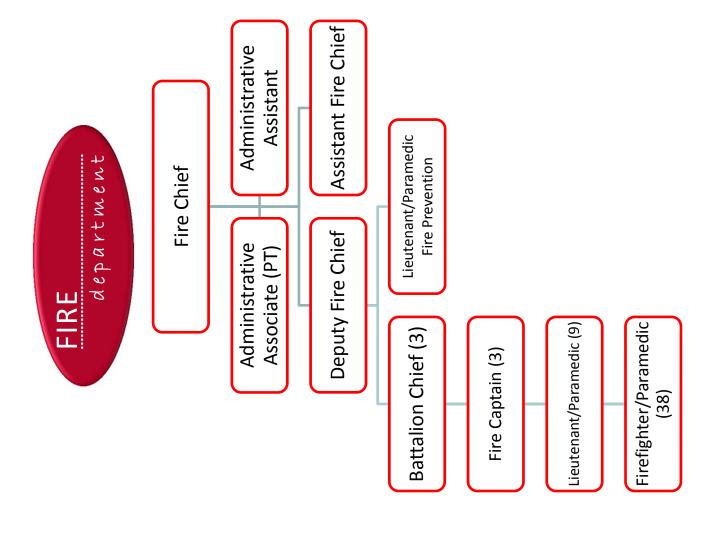
#### **FY2014 Departmental Accomplishments:**

- □ Continued partnerships within the community and the region to enhance the service level to our citizens.
- Continued to provide training for Resident Assistants at NIU.
- Continued to inspect all rooming houses, restaurants, gas stations, and places of assembly; began inspecting hotels and motels.
- □ Resumed training to maintain status as Level "A" Hazardous Materials Team and Technical Rescue Team under the MABAS Statewide Mutual Aid Plan.
- □ Enhanced the level of training of many team members using resources available through state and federal funds to reduce local costs.
- □ Two administrative vehicles, one engine, and one ambulance were added to the DeKalb Fire Department fleet.
- □ Implemented new City of DeKalb Emergency Operations Plan.
- Streamlined the probationary firefighter evaluation process.
- □ Converted Fire Department records to new Firehouse software to improve management of records for all organizational facets of the department.
- □ Implemented procedures for recording training into the new Firehouse software program.
- □ Continued to increase the teamwork and cooperation with the Building & Code personnel and City Staff, which has improved the customer service delivered to developers, business owners, and residents.
- Expanded the Knox Box program within the community and at the Fire Department.
- □ Two additional members added to the Fire Investigation Team.

- Continued participation in the Juvenile Firesetter Coalition for DeKalb County, along with other agencies in the county.
- A grant given to the department provided for the purchase of ten new sets of bunker gear for firefighters whose gear had passed its ten-year life span. The grant also provided for the purchase of seventeen new sets of firefighting boots, replacing eleven pairs of defective boots and providing a stock of six pairs for future needs.
- Station 1 improvements made include remodeling administration offices and a new shed to help with storage.
- □ A building addition was built that included two new bathrooms, a locker room, and bunkroom at Station 2.
- □ Station 3 improvements include replacing the roof, painting the interior walls, installing new carpet in the living quarters, and giving the kitchen a facelift.
- Ambulance inventories were streamlined to keep costs down. Inventories were designed to match Illinois Department of Public Health (IDPH) and Kishwaukee Community Health Emergency Medical Systems (KCHEMS) mandates, which enabled each ambulance to carry less inventory. Excess inventory was collected and brought to Station 1 for future restocking of the ambulances. In addition, some negotiations with supply vendors allowed us to reduce pricing on our supplies.
- □ We were awarded a grant of \$1,385.00 from IDPH, which was used to purchase vacuum splints for all the ambulances to replace the blue foam splints.
- □ New glucometers were put in place, which allowed us to lower our cost of test strips.
- □ Annual flow testing completed on all Scott SCBA by Scott technician.
- ☐ Annual SCBA face piece fit testing of all personnel.
- Annual SCBA inspection and battery replacement.
- Initial face piece and APR fit testing for all new hires.
- □ All compressor repairs and annual maintenance performed.
- Provided training to all personnel on all air systems.
- □ Installed communications equipment (mobile radios, portable radios, intercom systems, and mobile computers) in several new vehicles purchased by the department.
- Assisted the police department when it came time to move the dispatch center to the new police station. This also included moving the main fire transmitter to the new antenna tower at the police station.
- ☐ Three firefighters were added to the Vehicle Maintenance Team.
- □ The Vehicle MaintenanceTeam was reorganized to provide each member of the team a specific area of responsibility.
- □ Haz MatTeam participated in "Rapid Resource Response" mobilization drill at the MRC in Wheeling, hosted by MABAS.
- □ Haz MatTeam drilled with 3M Corporation.
- Obtained from MABAS a new 4-gas monitor, new level "B" suits, white powder kits, drager tubes, and other "consumables."
- Conducted two five hour training session, which was a confined space and structural collapse scenario.
- □ Purchased a used semi-tractor and placed it in-service as a replacement for the 1979 semi-tractor that had many safety and mechanical issues.

#### **FY2015 Departmental Goals:**

- □ Continue to pursue partnerships within the community and region to enhance the service level to our citizens.
- □ Continue to seek support and networking regionally to maintain state Hazardous Materials and Technical Rescue teams.
- Continue Citywide NIMS implementation.
- □ Seek funding for replacement of ladder truck through a grant from the Department of Homeland Security/U.S. Fire Administration.
- □ Seek funding for training of remainder of members of department for Aircraft Rescue Fire Fighting through a grant from the Department of Homeland Security/U.S. Fire Administration.
- □ Continue to provide training for Resident Assistants at NIU.
- □ Effectively staff for increasing calls volume and consistent clustering of calls.
- Seek service delivery system that consistently does not put citizens at risk from all hazard threats and to do so in an efficient manner.
- ☐ Improve response times for both fire suppression and EMS delivery.
- Purchase ballistic wear per FEMA active shooter protocol.
- □ Update Department Standard Operating Guidelines.
- □ Institute Department wide Pre-planning Program.
- Encourage collaboration, cooperation, and partnerships with area governments, agencies, and not-for-profit organizations.
- Enhance public safety for our community and our residents.
- Begin creation of City of DeKalb Continuity of Business Plan.
- □ Continue to work on implementing a permanent Fire Prevention program for DeKalb's elementary schools.
- □ Reduce the average code compliance violations during inspections.
- □ Implement Fire Department Pre-plan program.
- Continue building relationships with the "customers" in the community.
- Conduct tabletop and functional exercises on new Emergency Operations Plan.
- □ Annual update of City of DeKalb's Emergency Operations Plan.
- Continue to standardize and update the department training program and documentation.
- Evaluate and complete mandated Tier I training for newer firefighters.
- □ Continue to offer Tier II officer development classes.
- Continue training evolutions for special teams.
- □ Appoint and train 1-2 additional investigators.
- Provide needed recertification training for two investigators.
- □ Implement "Investigation guidelines" to help Shift Commander's determine when an investigation is indicated.
- Continue as an active participant in the Juvenile Firesetter Coalition for DeKalb County, along with other agencies in the county.
- □ Obtain funding for safety/smoke trailer for full time storage and use in DeKalb.



### Fire Department

## **Administration Division**

		FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
01-25-26-100-8101	REGULAR	197,499	305,018	405,850	408,400	422,250
01-25-26-100-8102	OVERTIME	0	0	0	0	0
01-25-26-100-8103	PARTTIME & TEMPORARY	0	0	0	0	16,925
01-25-26-100-8113	LONGEVITY	0	0	0	0	0
01-25-26-100-8171	FICA	6,672	14,288	8,825	7,300	10,600
01-25-26-100-8172	POLICE/FIRE PENSION	55,586	68,207	109,350	107,216	108,250
01-25-26-100-8173	IMRF	9,339	11,138	12,375	12,500	11,075
01-25-26-100-8174	CLOTHING ALLOWANCE	0	0	0	0	2,400
01-25-26-100-8175	HEALTH INSURANCE	49,325	37,039	72,225	72,225	72,729
01-25-26-100-8178	WORKERS COMPENSATION	18 <b>,</b> 457	0	0	0	42,925
TOTAL PERSONNEL S	SERVICES	\$336,878	\$435,690	\$608,625	\$607 <b>,</b> 641	\$687,154
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01-25-26-200-8202	PRINTED MATERIALS	426	261	200	22	1 <i>7</i> 0
01-25-26-200-8204	OFFICE AND LIBRARY SUPPLY	1,61 <i>7</i>	1,064	2,000	958	1,676
01-25-26-200-8226	VEHICLE MAINTENANCE PARTS	189	254	500	0	0
01-25-26-200-8245	GAS, OIL & ANTIFREEZE	53,443	52,202	53,000	51 <b>,</b> 537	60 <b>,</b> 792
01-25-26-200-8270	WEARING APPAREL	800	1,680	2,400	2,400	0
TOTAL COMMODITIES	S	\$56,475	\$55,462	\$58,100	\$54 <b>,</b> 917	\$62,638
01-25-26-300-8305	FREIGHT & POSTAGE	122	383	150	277	280
01-25-26-300-8315	VEHICLES, R&M	878	895	1,500	400	0
01-25-26-300-8330	EDP SERVICES	0	24	0	0	4,361
01-25-26-300-8337	TELEPHONE SYSTEM	22,626	24,084	25 <b>,</b> 517	1 <i>7</i> ,259	25,350
01-25-26-300-8345	PSYCH & MEDICAL SERVICES	1,839	0	2,500	0	1,596
01-25-26-300-8373	MARKETING, ADS, PUBLIC INFO	2,815	0	0	0	0
01-25-26300-8375	DUES & SUBSCRIPTIONS	13,374	2,585	1,155	48	1 <b>,</b> 307
01-25-26-300-8376	TRAINING, EDUC, & PROF DVLP	1,534	2,282	1,610	2,279	10,799
TOTAL CONTRACTUA	L SERVICES	\$43,188	\$30,252	\$32,432	\$20,263	\$43,694
TOTAL ADMINISTRAT	TION	\$436,541	\$521,404	\$699,157	\$682,821	\$793,486

### Fire Department

## **Operations Division**

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		Actual	Actual	Budget	Yr. End Est.	Budget
01-25-27-100-8101	REGULAR	3,939,159	3,921,782	4,293,600	4,260,800	4,418,950
01-25-27-100-8102	OVERTIME	827,002	743,737	275,000	436,000	275,000
01-25-27-100-8112	WELLNESS BONUS	3,300	3,450	4,500	3,900	4,500
01-25-27-100-8113	LONGEVITY	43,136	38,1 <i>7</i> 8	40,600	38,500	38,950
01-25-27-100-8119	EDUCATION BONUS	4,625	4,625	5,000	4,600	5,000
01-25-27-100-8171	FICA	62,799	63,273	64,675	68,600	66,250
01-25-27-100-8172	POLICE/FIRE PENSION	1,964,021	1,739,049	1,968,700	1,930,275	1,948,700
01-25-27-100-8174	CLOTHING ALLOWANCE	0	0	0	0	43,200
01-25-27-100-8175	HEALTH INSURANCE	1,057,200	882,085	968,636	968,636	952,268
01-25-27-100-8178	WORKERS COMPENSATION	479,543	503,030	223,877	223,877	559,000
TOTAL PERSONNEL S	SERVICES	\$8,380,785	\$7,899,208	\$7,844,588	\$7,935,188	\$8,311,818
01-25-27-200-8202	PRINTED MATERIALS	1,606	119	810	401	3,896
01-25-27-200-8204	OFFICE & LIBRARY SUPPLY	823	70	0	854	43
01-25-27-200-8210	BUILDING MECHANICAL SYS	7,229	5,529	3,750	4,830	4,860
01-25-27-200-8226	VEHICLE MAINTENANCE	39,980	13,083	29,300	21,126	31,130
01-25-27-200-8237	HOSPITAL PATIENT SUPPLIES	32,022	31,235	31,000	28,818	33,084
01-25-27-200-8240	FIREFIGHTING SUPPLY/EQUIP	21,073	15,290	1 <b>7,</b> 425	15,149	19,642
01-25-27-200-8241	AMBULANCE SUPPLY/EQUIP	71,088	24,729	31,100	19,141	25,697
01-25-27-200-8270	WEARING APPAREL	<i>47,</i> 51 <i>7</i>	39,679	<i>45,</i> 700	44,100	0
01-25-27-200-8291	JANITORIAL/LAUNDRY SUPPLY	6,870	5,096	6,000	6,350	7,293
01-25-27-200-8295	SMALL TOOL & EQUIPMENT	127	10	0	0	500
TOTAL COMMODITIES	S	\$228,335	\$134,840	\$165,085	\$1 <i>4</i> 0,769	\$126,144
01-25-27-300-8310	EQUIPMENT, R&M	36,986	43,619	38,979	33,354	27,060
01-25-27-300-8311	BUILDING MECHANCL SYS,R&M	11,400	6,267	4,550	4,637	8,073
01-25-27-300-8315	VEHICLES, R&M	41,647	38,211	40,320	31,235	40,548
01-25-27-300-8345	PSYCH & MEDICAL SERVICES	51,103	26,523	38,675	31,237	29,260
01-25-27-300-8348	BUILDINGS- R & M, NEC	12,118	4,258	8,000	14,254	9,000
01-25-27-300-8355	UTILITIES, NEC	3,007	3,571	3,400	2,748	3,468
01-25-27-300-8373	MARKETING, ADS, & PUBLIC INFO	4,704	1,749	350	868	4,069
01-25-27-300-8375	DUES & SUBSCRIPTIONS	2,426	967	380	1,153	795
01-25-27-300-8376	TRAINING, EDUC, & PROF DVLP	20,149	25,509	55,630	9,585	52,590
TOTAL CONTRACTUA	L SERVICES	\$183 <b>,</b> 540	\$150,674	\$190,284	\$129,072	\$174,862
01-25-27-400-8450	CONTRACTED SERVICES	10,036	3,400	5,700	3,764	900
TOTAL OTHER SERVICE	ES	\$10,036	\$3,400	\$5 <b>,</b> 700	\$3,764	\$900
01-25-27-600-8510	OFFICE FURNTIURE & EQUIPMENT	246	230	0	0	300
01-25-27-600-8580	TELEPHONE & RADIO EQUIPMENT	5,958	208	7,054	3,666	6,490
TOTAL EQUIPMENT		\$6,204	\$437	\$7,054	\$3,666	\$6 <b>,</b> 790
TOTAL OPERATIONS		\$8,808,900	\$8,188,559	\$8,212,711	\$8,212,459	\$8,620,514

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## **SECTION 4**

### **Public Works Department**

- Summary/Accomplishments/Goals
- Organizational Chart
- Administration
- Public Facilities
- Streets
- Engineering

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General Fund
Public Works Department Summary

			FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
			Actual	Actual	Budget	Yr. End Est.	Budget
345	8101	REGULAR	1,699,345	1,734,837	1,799,300	1,783,700	1,330,500
345	8102	OVERTIME	105,990	146,892	1 <i>51,775</i>	246,700	1 <i>5</i> 1 <i>,775</i>
345	8103	PARTTIME & TEMPORARY	4,193	28,857	47,075	45,300	42,075
345	8113	LONGEVITY	19,275	22,723	24,050	24,700	21 <b>,7</b> 00
345	81 <i>7</i> 1	FICA	131,834	139,288	143,625	156,300	109,525
345	8173	IMRF	333,127	399,061	434,900	469,300	284,525
345	8174	CLOTHING ALLOWANCE	0	0	0	0	6 <b>,</b> 875
345	81 <i>75</i>	HEALTH INSURANCE	372,050	404,818	439,895	439,895	299,413
345	81 <i>7</i> 8	WORKERS COMPENSATION	343,280	1 <b>7,</b> 997	195,508	195 <b>,</b> 508	136 <b>,</b> 750
345	8304	CAR ALLOWANCE	0	1,850	3,742	3,428	3,800
TOTA	AL PERSC	DNNEL SERVICES	\$3,009,094	\$2,896,323	\$3,239,870	\$3,364,831	\$2,386,938
345	8201	BOARDS & COMMISSIONS	1,725	0	1,550	850	0
345	8202	PRINTED MATERIALS	2,279	3,368	2,900	1,551	1,900
345	8204	OFFICE & LIBRARY SUPPLY	3,227	2,148	16,000	8,506	2,455
345	8210	BUILDING MECHANICAL SYS	5,262	3,1 <i>7</i> 3	8,000	7,256	8,000
345	8219	BUILDING SUPPLIES, NEC	6,270	6,093	9,100	6,274	8,800
345	8226	VEHICLE MAINTENANCE PARTS	95,042	117,240	106,300	110,675	118,500
345	8228	STREETS/ALLEYS MATS	24,343	24,752	30,000	30,000	30,000
345	8229	STREETLIGHTS, PARTS	16,255	20,353	24,000	23,000	24,000
345	8230	TRAFFIC SIGS, PARTS/ SUPPS	33,528	32,476	42,000	40,000	42,000
345	8231	TRAFFIC & STREET SIGNS	13,768	1 <i>7,</i> 873	20,000	20,000	20,000
345	8233	STORM WATER SYSTEM PARTS	14 <b>,</b> 579	12,479	20,000	20,000	20,000
345	8235	SNOW/ICE CONTROL MATS	90,581	189 <b>,</b> 637	140,500	141 <b>,</b> 727	140,500
345	8244	LAB SUPPLY AND MINOR EQPT	304	188	2,900	500	495
345	8245	GAS, OIL & ANTIFREEZE	<i>76,</i> 759	92,016	100,000	119,350	100,000
345	8270	WEARING APPAREL	10,953	8,774	12,000	11,200	640
345	8285	EDP SUPPLIES	0	0	1,200	0	1,000
345	8291	JANITORIAL/LAUNDRY SUPPLY	6,993	7 <b>,</b> 689	7,800	7 <b>,</b> 500	8,300
345	8295	SMALL TOOLS & EQUIPMENT	8,140	6,899	9,000	6,836	8,854
345	8299	COMMODITIES, NEC	50	21	950	0	150
TOTA	AL COM/	MODITIES	\$410,058	\$545,180	\$554,200	\$555,225	\$535,594

			FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
			Actual	Actual	Budget	Yr. End Est.	Budget
345	8301	RENTAL, EQPT, & FACILITIES	725	0	1,400	0	1,400
345	8304	CAR ALLOWANCE	3,118	0	0	0	0
345	8305	FREIGHT AND POSTAGE	2,273	11	2,900	167	600
345	8310	EQUIPMENT, R&M	12,772	13,610	18,900	11,665	13,595
345	8311	BUILDING MECHANCL SYS, R&M	19,715	13,909	22,900	21,000	22,900
345	8313	LANDSCAPE/GROUNDS, R & M	23,689	13,932	20,000	20,000	23,000
345	8315	VEHICLES, R&M	23,218	44,682	39,500	34,544	39,200
345	8316	STREETS/ALLEYS, R & M	<i>7,</i> 611	2,824	9,500	8,000	9,500
345	8318	TRAFFIC SIGNALS, R&M	15,698	19,810	15,000	23,000	15,000
345	8319	SNOW AND ICE CONTROL	43,725	46,910	60,000	83,125	60,000
345	8321	SIDEWALKS, R & M	666	466	1,500	1,500	1,500
345	8325	KISHWAUKEE RIVER SYS, R&M	8,600	8,707	14,000	13,000	14,000
345	8327	STORM WATER SYS, R & M	7,395	5,113	10,000	8,000	10,000
345	8330	EDP SERVICES	0	0	1,450	0	0
345	8331	ARCHITECT/ENGINEER SERVS	3,719	2,213	3,900	3,789	30,400
345	8334	MOSQUITO ABATEMENT	0	4,442	5,000	4,500	5,000
345	8335	RENTAL, EDP EQUIPMENT	0	0	100	0	500
345	8337	TELEPHONE SYSTEM	1 <i>7,</i> 71 <i>7</i>	19,913	13,679	13,095	14,350
345	8346	REFUSE REMOVAL SERVICES	<i>7</i> 58	<b>7</b> 81	0	0	0
345	8347	NUISANCE ABATEMENT SERVS.	4,905	3,297	6,000	1 <i>,</i> 716	0
345	8348	BUILDINGS, R & M - NEC	16,415	11,319	20,500	1 <b>7,</b> 500	20,000
345	8352	ELECTRICITY	57,566	166,056	60,000	60,000	60,000
345	8355	UTILITIES, NEC	5,144	4,650	6,500	5,700	6,500
345	8366	LEGAL EXPENSES & NOTICES	3 <i>,</i> 751	1,513	1 <b>,</b> 550	2,002	700
345	8373	MARKETING & PUBLIC INFO	14,915	15,420	25,000	1 <b>7,</b> 535	3,030
345	8375	DUES & SUBSCRIPTIONS	2,779	3,228	3,400	1,959	2,519
345	8376	TRAINING, EDUC, & PROF DVLP	11,186	1 <i>5,777</i>	22,360	10 <b>,7</b> 1 <i>5</i>	13,215
345	8385	TAXES, LICENSES, & FEES	22,317	13,455	2,000	7,200	7,300
345	8386	TREE PLANTING/FORESTRY	43,887	24,557	32,000	30,000	32,000
345	8387	WEATHER SERVICES	5,022	3,120	4,500	3,649	3,649
345	8399	CONTRACTUAL SERVICES, NEC	122,164	128,824	1 <i>76,</i> 300	11 <i>4,</i> 766	4,425
TOTA	L CONT	TRACTUAL SERVICES	\$501,450	\$588,538	\$599,839	\$518,126	\$414,283
345	8450	CONTRACTED SERVICES	37,479	38,325	64,000	66,500	120,460
TOTA	L OTHE	R SERVICES	\$3 <i>7,47</i> 9	\$38,325	\$64,000	\$66,500	\$120,460
345	8540	MCHNRY, IMPLTS, & MJR TOOLS	1 <i>7,</i> 533	15,336	1 <i>7,</i> 600	15,000	16,600
TOTA	L EQUIP	PMENT	\$1 <i>7,</i> 533	\$15,336	\$1 <i>7,</i> 600	\$15,000	\$16,600
TOTA	AL PUBL	LIC WORKS	\$3,975,614	\$4,083,702	\$4,475,509	\$4,519,682	\$3,473,875



The Public Works Department is responsible for maintaining and enhancing the physical environment and infrastructure of the City of DeKalb through oversight of all municipally owned facilities and utilities. The Public Works Department is also charged with the maintenance of the City's urban forest, the installation, maintenance, and replacement of the City's streets, alleys, storm sewer collection system, potable water production and distribution systems, many regulatory frameworks such as the City's National Pollutant Discharge Elimination System (NPDES) permit and Illinois Environmental Protection Agency (IEPA) water permit, and a 24/7/365 airport with a runway longer than anything at Chicago Midway Airport.

- Administration oversees the daily management and operations of the entire department.
- Airport is charged with the management of DeKalb Taylor Municipal Airport (DTMA) and the DeKalb Flight Center that provides fueling and services to all aircraft at DTMA. DTMA is an all-weather, 24 hour a day airport with one full Instrument Landing System (ILS), and four Global Positioning (GPS) approaches. The Airport has over 30,000 annual operations, over 90 based aircraft, and two runways that are respectively 7,025 feet and 4,200 feet in length; the Airport is designed to serve all corporate, cargo, and general aviation aircraft coming to the region.
- Street Operations maintains the City's streets, alleys, sidewalks and parkways, and all municipally owned facilities. It is responsible for snow and ice removal, traffic signal maintenance, street markings, signs, storm sewer repair, equipment and motor vehicle maintenance, airport and runway maintenance, forestry, management of the City's community garden plots, and provides support services for community events.
- <u>Water Division</u> provides for the supply, treatment, storage, and distribution of the City's potable water system, which provides in excess of 1.2 billion gallons of water annually to DeKalb residents.
- □ <u>Engineering-Transportation</u> provides the technical expertise and oversight related to the design, maintenance, and expansion of DeKalb's infrastructure system, including its utilities and street system.
- <u>Public Facilities</u> is responsible for the upkeep and maintenance of the City's Municipal Building, Street Garage, Water Garage, Storage facilities, Municipal Annex, and Police Station.

#### **FY2014 Departmental Accomplishments:**

- □ Completed construction of a new municipal Police Station.
- Successfully bid and awarded new City-wide refuse program.
- Participated in the America in Bloom competition.
- Continued efforts with the NIU Greek Community to maintain an annual roadside litter collection program.
- Completed many localized improvement programs in concert with the NIU Cares Day program as a means to promote positive community relationships in the pursuit of addressing property maintenance initiative.
- □ Executed an agreement with Waste Management for residential waste collections for the City.
- Continued utilization of downtown part-time maintenance crews.
- ☐ Maintained Hanging Flower Pots, banners, public parking lots.
- Continued working with NIU on a landscaping planter program as a "communiversity" project.
- Continued public education efforts on landscape waste disposal practices
- Completed first year a consultant prequalification process including 22 consulting engineering firms with a statement of interest for 12 projects.
- Managed capital improvement projects of one and half million dollars including alley repairs, sidewalk replacement, TIF Street Maintenance, crack sealing, and patching.
- □ Updated ADA assessable sidewalk ramps on Fisk Avenue for 1<sup>st</sup> to 7<sup>th</sup> Streets, 10<sup>th</sup> Street from Route 38 to Taylor, Maplewood Avenue from Grove to Taylor, and Grove Street from 5<sup>th</sup> to 7<sup>th</sup>.
- Managed the design process for the Kishwaukee River bike path between Route 38 and Prairie Park, along with securing backing from both the DeKalb Park District and NIU on this project.
- □ Designed and built bus stop ADA upgrades and new route signs using a New Freedom transit grant.
- □ Managed the design and completed the widening improvements of Taylor Street from the Kishwaukee Bridge west.
- Completed final phase of Bethany Road widening east on North 1<sup>st</sup> Street.
- □ Continued a multi-year alley and sidewalk replacement program for TIF areas and within the 5th ward.
- □ Completed Carroll Avenue traffic signal improvements including fiber optics cable from city hall to new police station.
- Designed improvements to Municipal Parking lot 7.
- Designed and constructed improvements to Municipal Parking Lot 10.
- Provided technical support and inspection of residential and commercial projects including Hampton Inn, DSW and Five Below.
- Worked with School District to install "Home of the Barbs" sign on Dresser Road Water Tower.
- Designed and installed new street signage in the 5<sup>th</sup> Ward North District.

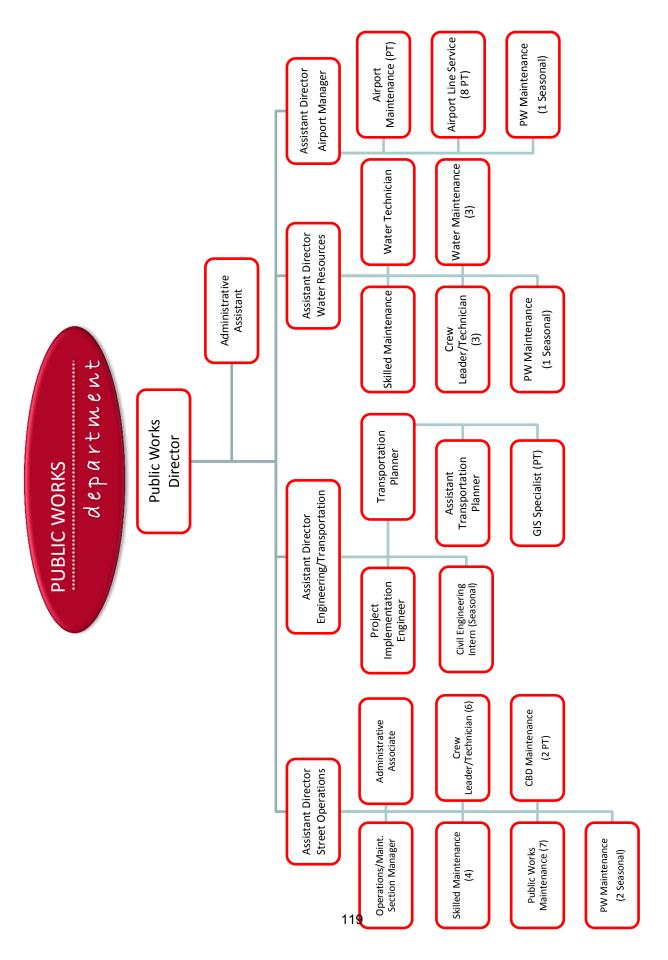
- □ Completed second year of municipal electrical aggregation. Over 2 million in savings to the community.
- □ All hangars at DTMA are rented.
- □ Two properties were purchased to secure the Runway Protection Zone for Runway 2-20.
- □ FAA/Illinois Division of Aeronautics Transportation Improvement Program (TIPS) to further improve DTMA.
- □ Completed an Economic Impact Study through the Illinois Division of Aeronautics. DTMA contributes \$10.7 million annually to the community.
- Continue to expand aviation educational opportunities via Fly America Flight School,
   Kishwaukee College Aviation Program, Kishwaukee Education Consortium High School
   Aviation Program and Experimental Aircraft Association functions.
- □ Secured a new High Tail Hangar land lease with WIN Aviation.
- □ Provided tours of DTMA to over 300 grade school aged children.
- □ Erected new directory and entry signs to DTMA.
- Secured a new Jet a refueler truck.
- ☐ Hired two (2) additional part time line staff at FBO.
- □ Attended and had booth at NBAA national conference promoting DTMA to aviation and cargo companies.
- Completed fiber optics installation at DTMA.
- □ Initiated City-wide participation/membership in the State Surplus Property Program.
- □ Attract new businesses to DTMA and continue to promote and secure development at the corner of Peace Rd. and Pleasant St. to increase revenues at DTMA.
- □ Completed final phase of water system SCADA upgrade.
- Completed South First Street Water Main Replacement from Taylor St. to Garden Rd.
- Painted East Water Tower
- □ Completed MSI Utility Billing conversion.
- Developed functional GIS and attached all water assets to database.
- □ Upgraded Badger Meter reading software.
- Began meter change-out program to replace TRACE radio system with new ORION radios.
- □ Received award from the IDPH for the 18th consecutive year for achieving perfect compliance with the Illinois Fluoridation Act.
- Became members of the Illinois Public Works Mutual Aid Network (IPWMAN)
- Maintained safe roads during one of the worst winters on record, 53" of snow.
- □ Upgraded the City storm warning system to stay compliant with new FCC narrow banding regulations.
- Coordinated traffic control and cleanup during Corn Fest.
- Managed the 2<sup>nd</sup> year of a 5 year program for Emerald Ash Borer control.
- □ Upgraded 20 intersections with new traffic control monitors to improve coordination.
- □ Supplemented the CDBG Housing Rehabilitation Program with grants to income eligible homeowners.
- Supplement the City / Lowe's Weatherization / Beautification Program.
- □ Worked with Fire Prevention and Crime Free Housing Division to inspect and resolve building and code enforcement issues.

- Assisted homeowners, contractors, developers, and architects on all types of residential and commercial buildings.
- Continued efforts increasing the property maintenance needs throughout the City.
- □ Inspected all DeKalb Taylor Municipal Airport private and corporate hangars.
- □ Tested numerous HVAC and electrical contractors to meet City requirements.
- Processed approximately 500 contractor licenses for annual renewal (HVAC/electrical/plumbing/street construction maintenance).
- □ Reworked building permit fees.
- Completed 3 public service projects (sidewalk replacement, water line and lighting upgrade).
- □ Received 16th consecutive Tree City USA Community Award from the Illinois Department of Natural Resources.
- □ Achieved full compliance with all Federal and State EPA water standards.
- □ Coordinated detours and traffic control for numerous special events.
- Continued in-house plan reviews, daily building inspections, occupancy inspections, plumbing inspections and furnace inspections with full time staff; and electrical inspections underway using outsourced electrical consultant.
- □ Assist MPO with traffic corridor planning, area traffic counts, and origin-destination traffic study.
- □ Continue meter change-out program with the goal to achieve 100% radio read devices.

### **FY2015 Departmental Goals**

- Achieve a 17<sup>th</sup> consecutive Tree City USA award from the Illinois Department of Natural Resources.
- □ Complete process for City Council approval for City Hall renovation.
- □ Update Water System Master Plan and Water Rate Study to meet current and future capital and operational needs.
- □ Reduce unaccounted water loss to 7% or less.
- Achieve 19<sup>th</sup> consecutive year of compliance with the Illinois Fluoridation Act.
- Maintain the high standard of water quality for the City by achieving compliance with all State and Federal water quality standards.
- □ Complete rehabilitation of Dresser Road Water Treatment Plant iron filter.
- Continue to implement a comprehensive marketing plan with precise steps to reach out to the aviation community to foster growth in commercial and general aviation.
- □ Continue to improve traffic signal coordination.
- Continue to manage the adopted Emerald Ash Borer program.
- Take advantage of training and new equipment to improve efficiency and reduce costs.
- Complete Airport lighting upgrades, using grant funding, making DTMA more energy efficient.
- □ Complete the airport utility plan.
- Assist in the development of the commercial corner (Peace Road and Pleasant Street) at DTMA.
- Complete Airport security camera system for public safety at DTMA.

- Secure and oversee large drainage project on Airport frontal area to resolve flooding issues and increase developable land at DTMA. Revise detention area layout to reduce expenditures on drainage project, reducing drainage problems in frontal area along Pleasant Street.
- □ Coordinate with FAA and Illinois Division of Aeronautics on Transportation Improvement Program (TIPS) project completion.
- □ Pavement overlay will be completed by T-Hangar buildings E1 and E2.
- □ Installing new fencing at Airport.
- □ Will complete enhanced taxi-line painting for Part 139 Commercial at DTMA.
- □ Increase pre-construction meetings with contractors, architects, developers and property owners as a way to streamline the permitting.
- □ Continue cooperation on fiber optics broadband infrastructure development with NIU.
- □ Continue the Kishwaukee River bikepath project. Begin right of way acquisition for the path and acquire railroad easements.
- □ Annually update the 5-Year Capital Plan.
- □ Complete Parking Lot 7 improvements.
- Continue alley and sidewalk programs.
- □ Work toward funding and implementing improvement recommendations of the Storm Water Task Force Committee Action Plan.
- □ Continue residential and commercial plan reviews and new home foundation checks and occupancy grading compliance inspections.
- □ Inspect new subdivision construction if work begins on Irongate or South Industrial Park distribution center improvements.
- Provide property maintenance enforcement activities as recommended from the Quality Housing Task Force.
- Coordinate with regional partners to unify governing building codes.
- □ Implement enterprise software and gain proficiency to increase overall Building Department efficiency and productivity.
- □ Expand electronic communications with residents, businesses, students, and other groups within the City.
- Streamline development permitting process.
- □ Provide Public Service Funding for a Water Main Replacement Program.



### **Public Works Department**

### **Administration Division**

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
01-30-31-100-8101 REGULAR	105,644	110,163	113,000	113,600	118,000
01-30-31-100-8103 PART TIME & TEMPORARY	0	0	5,775	1,200	0
01-30-31-100-8113 LONGEVITY	0	0	0	0	0
01-30-31-100-8171 FICA	7,890	8,077	8,625	8,500	8,650
01-30-31-100-8173 IMRF	18 <b>,</b> 785	22,591	24,900	25,000	22,300
01-30-31-100-8175 HEALTH INSURANCE	14,825	25 <b>,</b> 597	26,694	26,694	18,495
01-30-31-100-8178 WORKERS COMPENSATION	56,960	0	0	0	4,225
01-30-31-100-8304 CAR ALLOWANCE	0	1,823	3,742	3,428	3,800
TOTAL PERSONNEL SERVICES	\$204,104	\$168,251	\$182 <b>,7</b> 36	\$178,422	\$1 <i>75,</i> 470
01-30-31-200-8202 PRINTED MATERIALS	34	106	200	102	200
01-30-31-200-8204 OFFICE AND LIBRARY SUPPLY	777	679	400	1 <b>,</b> 2 <i>57</i>	400
01-30-31-200-8299 COMMODITIES, NEC	50	0	150	0	150
TOTAL COMMODITIES	\$861	\$786	\$750	\$1,359	\$750
01-30-31-300-8304 CAR ALLOWANCE	3,118	0	0	0	0
01-30-31-300-8305 FREIGHT & POSTAGE	0	0	100	0	100
01-30-31-300-8310 EQUIPMENT, R & M	0	830	1,300	0	1,300
01-30-31-300-8331 ARCHITECT/ENGINEER SERVS	0	0	400	0	400
01-30-31-300-8337 TELEPHONE SYSTEM	9,1 <i>5</i> 1	10,925	9,400	8,542	9,400
01-30-31-300-8366 LEGAL EXPENSES & NOTICES	124	59	200	352	300
01-30-31-300-8373 MARKETING & PUBLIC INFO	90	1 <i>77</i>	250	35	250
01-30-31-300-8375 DUES & SUBSCRIPTIONS	529	443	300	200	398
01-30-31-300-8376 TRAINING, EDUC, & PROF DVLP	1,025	1,369	680	1,164	1,475
01-30-31-300-8399 CONTRACTUAL SERVICES, NEC	0	58	300	2,072	4,425
TOTAL CONTRACTUAL SERVICES	\$14,037	\$13,862	\$12,930	\$12,365	\$18,048
TOTAL ADMINISTRATION	\$219,002	\$182,898	\$196,416	\$192,146	\$194,268

### **Public Works Department**

### **Public Facilities**

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
01-30-32-200-8210 BUILDING MECH. SYSTEM	5,262	3,173	8,000	7,256	8,000
01-30-32-200-8219 BUILDING SUPPLIES, NEC	2,146	1,853	4,800	2,274	4,800
01-30-32-200-8226 VEHICLE MAINTENANCE PARTS	0	2,068	0	244	0
01-30-32-200-8235 SNOW & ICE CONTROL MATERIALS	500	340	500	530	500
01-30-32-200-8245 GAS, OIL & ANTIFREEZE	0	52	0	10	0
01-30-32-200-8291 JANITORIAL/CLEANING SUPPLIES	6,993	7,626	<i>7,</i> 800	<i>7,</i> 500	8,000
01-30-32-200-8295 SMALL TOOLS & EQUIPMENT	479	0	0	35	0
TOTAL COMMODITIES	\$1 <i>5,</i> 380	\$1 <i>5</i> ,111	\$21,100	\$1 <i>7,</i> 848	\$21,300
01-30-32-300-8310 EQUIPMENT, R&M	45	0	3,200	3,000	3,200
01-30-32-300-8311 BUILDING MECH. SYSTEM, R&M	16,671	10,013	18,000	1 <i>7,</i> 000	18,000
01-30-32-300-8313 LANDSCAPE/GROUNDS, R&M	11,094	6,419	8 <b>,</b> 500	8 <b>,</b> 500	10,500
01-30-32-300-8348 BUILDINGS, R&M	12,411	5 <b>,</b> 517	15,000	13,000	15,000
01-30-32-300-8355 UTILITIES, NEC	5,144	4,650	6 <b>,</b> 500	<i>5,</i> 700	6,500
01-30-32-300-8380 WARNING SIRENS	0	0	0	0	0
01-30-32-300-8385 TAXES, LICENSES, & FEES	22,257	13,281	1,500	6,800	6,800
TOTAL CONTRACTUAL SERVICES	\$67,622	\$39,881	\$52 <b>,</b> 700	\$54,000	\$60,000
01-30-32-400-8450 CONTRACTED SERVICES	37,479	38,325	64,000	66,500	120,460
TOTAL OTHER SERVICES	\$37,479	\$38,325	\$64,000	\$66,500	\$120,460
01-30-32-600-8540 MCHNRY, IMPLMTS, MJR TOOLS	0	0	600	0	600
TOTAL EQUIPMENT	\$0	\$0	\$600	\$0	\$600
TOTAL PUBLIC FACILITIES	\$120,481	\$93,318	\$138,400	\$138,348	\$202,360

# Public Works Department Streets Division

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		Actual	Actual	Budget	Yr. End Est.	Budget
01-30-33-100-8101	REGULAR	946,835	968,879	1,008,000	1,003,100	1,033,500
01-30-33-100-8102	OVERTIME	82,872	118,851	128,000	204,400	128,000
01-30-33-100-8103	PARTTIME & TEMPORARY	2,310	24,395	30,525	30,500	36 <b>,</b> 575
01-30-33-100-8113	LONGEVITY	16,346	19,306	20,275	20,900	21,700
01-30-33-100-8171	FICA	<i>75,</i> 978	82,077	83,500	91,200	85,500
01-30-33-100-8173	IMRF	193,953	233,666	254,500	272,300	224,000
01-30-33-100-8174	CLOTHING ALLOWANCE	0	0	0	0	6,875
01-30-33-100-8175	HEALTH INSURANCE	224,500	252,558	282,561	282,561	255,155
01-30-33-100-8178	WORKERS COMPENSATION	256,320	1 <i>7,</i> 997	195,508	195,508	123,050
01-30-33-100-8304	CAR ALLOWANCE	0	27	0	0	0
TOTAL PERSONNEL SE	RVICES	\$1,799,114	\$1 <i>,</i> 71 <i>7,</i> 755	\$2,002,869	\$2,100,469	\$1,914,355
01-30-33-200-8202	PRINTED MATERIALS	478	34	400	400	400
01-30-33-200-8204	OFFICE & LIBRARY SUPPLY	98	941	800	500	800
01-30-33-200-8219	BUILDING SUPPLIES, NEC	4,124	4,241	4,300	4,000	4,000
01-30-33-200-8226	VEHICLE MAINTENANCE PARTS	90,366	111,069	100,000	109,268	100,000
01-30-33-200-8228	STREET/ALLEY MATERIALS	24,343	24,752	30,000	30,000	30,000
01-30-33-200-8229	STREETLIGHTS, PARTS	16,255	20,353	24,000	23,000	24,000
01-30-33-200-8230	TRAFFIC SIGNALS, PARTS & SUPPS	33,528	32,476	42,000	40,000	42,000
01-30-33-200-8231	TRAFFIC & STREET SIGNS	13,768	1 <i>7,</i> 873	20,000	20,000	20,000
01-30-33-200-8233	STORMWATER SYSTEM PARTS	14,579	12,479	20,000	20,000	20,000
01-30-33-200-8235	SNOW & ICE CONTROL MATERIALS	90,081	189,297	140,000	141,197	140,000
01-30-33-200-8245	GAS, OIL & ANITFREEZE	70,037	85,650	90,000	114,000	90,000
01-30-33-200-8270	WEARING APPAREL	9,303	<i>7</i> ,124	10,000	9,500	0
01-30-33-200-8291	JANITORIAL/CLEANING SUPPLIES	0	62	0	0	300
01-30-33-200-8295	SMALL TOOLS & EQUIPMENT	7 <b>,</b> 587	6,885	7,200	6,500	6,500
TOTAL COMMODITIES		\$374 <b>,</b> 547	\$513,236	\$488,700	\$518,365	\$478,000

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		Actual	Actual	Budget	Yr. End Est.	Budget
01-30-33-300-8301	RENTAL, EQPT & FACILITIES	725	0	1,400	0	1,400
01-30-33-300-8305	FREIGHT & POSTAGE	25	0	100	0	0
01-30-33-300-8310	EQUIPMENT, R&M	8,109	2,520	7,000	7,500	7,000
01-30-33-300-8311	BUILDING MECH. SYSTEM, R&M	3,044	3,896	4,900	4,000	4,900
01-30-33-300-8313	LANDSCAPE/GROUNDS, R&M	12,595	<i>7,</i> 513	11,500	11,500	12,500
01-30-33-300-8315	VEHICLES, R&M	21,746	44,489	35,000	34,000	35,000
01-30-33-300-8316	STREETS/ALLEYS, R&M	<i>7,</i> 611	2,824	9,500	8,000	9,500
01-30-33-300-8318	TRAFFIC SIGNALS, R&M	15,698	19,810	15,000	23,000	15,000
01-30-33-300-8319	SNOW & ICE CONTROL	43,725	46,910	60,000	83,125	60,000
01-30-33-300-8321	SIDEWALKS, R&M	666	466	1,500	1,500	1,500
01-30-33-300-8325	KISHWAUKEE RIVER SYS, R&M	8,600	8,707	14,000	13,000	14,000
01-30-33-300-8327	STORMWATER SYSTEM, R&M	7,395	5,113	10,000	8,000	10,000
01-30-33-300-8334	MOSQUITO ABATEMENT	0	4,442	5,000	4,500	5,000
01-30-33-300-8346	REFUSE REMOVAL SERVICES	758	<b>78</b> 1	0	0	0
01-30-33-300-8348	BUILDINGS, R&M	4,004	5,801	5,500	4,500	5,000
01-30-33-300-8352	ELECTRICITY	<i>57,</i> 566	166,056	60,000	60,000	60,000
01-30-33-300-8373	MARKETING & PUBLIC INFO	72	186	500	500	500
01-30-33-300-8375	DUES & SUBSCRIPTIONS	129	403	500	407	407
01-30-33-300-8376	TRAINING, EDUC, & PROF DVLP	912	3,195	3,680	3,500	4,745
01-30-33-300-8385	TAXES, LICENSES, & FEES	60	174	500	400	500
01-30-33-300-8386	FORESTRY	43,887	24,557	32,000	30,000	32,000
01-30-33-300-8387	WEATHER SERVICES	5,022	3,120	4,500	3,649	3,649
TOTAL CONTRACTUAL	SERVICES	\$242,349	\$350,962	\$282,080	\$301,081	\$282,600
01-30-33-600-8540	MACHINERY & MAJOR TOOLS	15,465	15,336	16,000	15,000	16,000
TOTAL EQUIPMENT		\$15,465	\$15,336	\$16,000	\$15,000	\$16,000
		·				
TOTAL STREETS		\$2,431,475	\$2,597,289	\$2,789,649	\$2,934,915	\$2,690,955

### **Public Works Department**

### Planning & Economic Development Division

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		Actual	Actual	Budget	Yr. End Est.	Budget
01-30-34-100-8101	REGULAR	191,802	198,222	206,800	207,800	0
01-30-34-100-8103	PART-TIME & TEMPORARY	0	0	<i>5,</i> 750	10,200	0
01-30-34-100-8171	FICA	13,093	13,610	15,150	15,100	0
01-30-34-100-8173	IMRF	34,258	41,197	45,500	45,800	0
01-30-34-100-8175	HEALTH INSURANCE	52,300	37,038	38,626	38,626	0
01-30-34-100-8178	WORKERS COMPENSATION	26,000	0	0	0	0
TOTAL PERSONNEL		\$317,453	\$290,067	\$311,826	\$31 <b>7,</b> 526	\$0
01-30-34-200-8201	BOARDS & COMMISSIONS	1,725	0	1,200	850	0
01-30-34-200-8202	PRINTED MATERIALS	189	245	600	400	0
01-30-34-200-8204	OFFICE & LIBRARY SUPPLY	714	1 <i>7</i> 8	10,000	6,000	0
TOTAL COMMODITIES		\$2,628	\$423	\$11,800	\$ <b>7,</b> 250	\$0
01-30-34-300-8305	FREIGHT AND POSTAGE	29	8	200	150	0
01-30-34-300-8310	EQUIPMENT, R&M	0	0	1,200	0	0
01-30-34-300-8337	TELEPHONE SYSTEM	967	1,250	1,050	1,1 <i>7</i> 8	0
01-30-34-300-8366	LEGAL EXPENSES & NOTICES	3,287	1,378	1,250	1,650	0
01-30-34-300-8373	MARKETING, ADS & PUBLIC INFO	14,733	14,982	24,000	1 <i>7</i> ,000	0
01-30-34-300-8375	DUES & SUBSCRIPTIONS	575	1,126	600	595	0
01-30-34-300-8376	TRAINING, EDUC, & PROF DVLP	2,996	8,191	6,000	3,800	0
01-30-34-300-8399	CONTRACTUAL SERVICES, NEC	75,893	80,366	125,000	64,397	0
TOTAL CONTRACTUAL	SERVICES	\$98,480	\$107,302	\$159,300	\$88 <b>,77</b> 1	\$0
TOTAL PLANNING & E	CONOMIC DEVELOPMENT	\$418,561	\$397,792	\$482,926	\$413 <b>,</b> 547	\$0

### Public Works Department Engineering Division

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		Actual	Actual	Budget	Yr. End Est.	Budget
01-30-35-100-8101	REGULAR	455,064	457,574	471,500	459,200	179,000
01-30-35-100-8102	OVERTIME	23,118	28,040	23,775	42,300	23,775
01-30-35-100-8103	PART-TIME & TEMPORARY	1,883	4,463	5,025	3,400	5,500
01-30-35-100-8113	LONGEVITY	2,929	3,418	3,775	3,800	0
01-30-35-100-8171	FICA	34,873	35,524	36,350	41,500	15,375
01-30-35-100-8173	IMRF	86,131	101,607	110,000	126,200	38,225
01-30-35-100-8174	CLOTHING ALLOWANCE	0	0	0	0	0
01-30-35-100-8175	HEALTH INSURANCE	80,425	89,625	92,014	92,014	25,763
01-30-35-100-8178	WORKERS COMPENSATION	4,000	0	0	0	9,475
TOTAL PERSONNEL		\$688,423	\$720,250	\$742,439	\$768,414	\$297,113
01-30-35-200-8201	BOARDS & COMMISSIONS	0	0	350	0	0
01-30-35-200-8202	PRINTED MATERIALS	1,578	2,983	1,700	649	1,300
01-30-35-200-8204	OFFICE & LIBRARY SUPPLY	1,638	349	4,800	750	1,255
01-30-35-200-8226	VEHICLE MAINTENANCE PARTS	4,676	4,104	6,300	1,163	18,500
01-30-35-200-8244	LAB SUPPLY AND MINOR EQPT	304	188	2,900	500	495
01-30-35-200-8245	GAS, OIL & ANTIFREEZE	6,722	6,314	10,000	5,340	10,000
01-30-35-200-8270	WEARING APPAREL	1,650	1,650	2,000	1,700	640
01-30-35-200-8285	EDP SUPPLIES	0	0	1,200	0	1,000
01-30-35-200-8295	SMALL TOOLS & EQUIPMENT	74	14	1,800	301	2,354
01-30-35-200-8299	COMMODITIES, NEC	0	21	800	0	0
TOTAL COMMODITIES		\$16,642	\$15,624	\$31 <b>,</b> 850	\$10,403	<b>\$35,544</b>
			_			
01-30-35-300-8305	FREIGHT & POSTAGE	2,219	3	2,500	17	500
01-30-35-300-8310	EQUIPMENT, R & M	4,618	10,259	6,200	1,165	2,095
01-30-35-300-8315	VEHICLE, R&M	1,472	193	4,500	544	4,200
01-30-35-300-8330	EDP SERVICES	0	0	1,450	0	0
01-30-35-300-8331	ARCHITECT/ENGINEER SERVICES	3,719	2,213	3,500	3,789	30,000
01-30-35-300-8335	RENTAL, EDP EQUIPMENT	0	0	100	0	500
01-30-35-300-8337	TELEPHONE SYSTEM	7,599	<i>7,</i> 738	3,229	3,375	4,950
01-30-35-300-8347	NUISANCE ABATEMENT SERVS.	4,905	3,297	6,000	1,716	0
01-30-35-300-8366	LEGAL EXPENSES & NOTICES	340	75	100	0	400
01-30-35-300-8373	MARKETING, ADS, & PUBLIC INFO	20	75	250	0	2,280
01-30-35-300-8375	DUES & SUBSCRIPTIONS	1,546	1,256	2,000	757	1,714
01-30-35-300-8376	TRAINING, EDUC, & PROF DVLP	6,253	3,023	12,000	2,251	6,996
01-30-35-300-8399	CONTRACTUAL SERVICES, NEC	46,271	48,400	51,000	48,296	0
TOTAL CONTRACTUAL	SERVICES	\$78,962	\$76,532	\$92,829	\$61,910	\$53,635
01-30-35-600-8540	MCHRY, IMPLNTS, & MAJOR TOOLS	2,068	0	1,000	0	0
TOTAL EQUIPMENT	,	\$2,068	\$0	\$1,000	\$0	\$0
		7-7-00	, T	7.7.30	70	
TOTAL ENGINEERING		\$707.00 <i>5</i>	¢010.405	¢040.110	£040.707	£207.000
TOTAL ENGINEERING		\$786,095	\$812,405	\$868,118	\$840,726	\$386,292



## **SECTION 4**

**General Fund Support** 

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## General Fund Support

		FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Dept Req.
01-35-00-100-8101	REGULAR	361,629	740,556	541,138	344,642	541,000
01-35-00-100-8103	PART-TIME & TEMPORARY	18,114	10,058	0	0	0
01-35-00-100-8113	LONGEVITY	1,463	0	0	0	0
01-35-00-100-8171	FICA	5,757	9,421	7,875	0	13,525
01-35-00-100-8173	IMRF	6,593	5,954	1,37 <i>5</i>	0	5,700
01-35-00-100-8175	HEALTH INSURANCE*	. 0	906,244	893,475	893,475	863,563
01-35-00-100-8179	UNEMPLOYMENT INSURANCE	27,625	6,033	0	14,100	0
TOTAL PERSONAL SER	VICES	\$421,181	\$1,678,267	\$1,443,863	\$1,252,217	\$1,423,788
01-35-00-200-8202	PRINTED MATERIALS	17,521	20,274	20,000	14,807	20,000
01-35-00-200-8245	GAS, OIL, & ANTIFREEZE	124,854	144,925	125,000	133,089	125,000
01-35-00-200-8294	ACTIVITIES SUPPLIES	259	365	1,500	144	500
01-35-00-200-8299	COMMODITIES - NEC	0	1,655	650	84	650
TOTAL COMMODITIES		\$142,634	\$167,219	\$147,150	\$148,125	\$146,150
01-35-00-300-8305	FREIGHT & POSTAGE	13,902	16,231	15,000	15,557	15,000
01-35-00-300-8306	SPECIAL EVENTS	0	7,587	8,000	0	10,500
01-35-00-300-8310	EQUIPMENT, R&M	56,279	37,927	29,700	29,757	29,700
01-35-00-300-8330	EDP SERVICES	339	460	0	0	0
01-35-00-300-8337	TELEPHONE SYSTEM	10,578	16,457	18,500	21,713	20,000
01-35-00-300-8342	FINANCIAL & MGMT SERVICES	41,425	37,814	42,000	42,486	42,000
01-35-00-300-8343	DEVELOPMENTAL SERVICES	3,520	15,789	0	4,855	5,000
01-35-00-300-8345	PSYCH & MEDICAL SERVICES	3,222	<i>7</i> 10	7,500	774	1,000
01-35-00-300-8366	LEGAL EXPENSES & NOTICES	0	0	0	0	0
01-35-00-300-8373	MARKETING, ADS & PUBLIC INFO	2,765	0	3,500	0	0
01-35-00-300-8399	CONTRACTUAL SERVS, NEC	0	480	500	1,372	1,500
TOTAL CONTRACTUAL		\$132,030	\$133,455	\$124,700	\$116,514	\$124,700
			-			
01-35-00-400-8430	TAX SHARING AGREEMENTS	0	0	0	2,066,857	2,108,194
01-35-00-400-8450	CONTRACTED SERVICES	0	0	0	0	0
01-35-00-400-8471	SURETY BONDS & INSURANCE	50,000	65,000	140,000	61,284	70,000
01-35-00-400-8497	SPECIAL PROJECTS	212,552	215,719	275,000	104,145	286,500
TOTAL OTHER SERVICE	S .	\$262,552	\$280,719	\$415,000	\$2,232,286	\$2,464,694
01-35-00-900-9025	TRSF TO WORKERS COMP FUND	711,914	54,500	500,000	500,000	0
01-35-00-900-9026	TRSF TO WORKERS COMP FUND	711,914	8,500	225,000	200,000	350,000
01-35-00-900-9032	TRSF TO HEALTH INSURANCE FUND  TRSF TO CAPITAL PROJECTS FUND	200,000	398,500	223,000	200,000	330,000
01-35-00-900-9032	TRSF TO CAPITAL PROJECTS FUND  TRSF TO PUBLIC SAFETY BUILDING FUND	200,000	390,300	0	500,000	400,000
01-35-00-900-9034	TRSF TO FUELT SUPERTY BUILDING FUND	200,000	265,691	160,000	380,321	162,500
01-35-00-900-9050	TRSF TO EQUIPMENT FUND			80,000	105,000	35,000
01-35-00-900-9030	TRSF TO EQUIPMENT FUND  TRSF TO ECONOMIC DEVELOPMENT FUND	0	164,000 20,000	00,000	103,000	35,000
01-35-00-900-9048	TRSF TO ECONOMIC DEVELOPMENT FOIND	250,000	328,750	225,000	225,000	730,000
01-35-00-900-9048	TRSF TO AIRPORT FUND  TRSF TO TRANSPORTATION FUND	250,000	328,/30	3,539	3,445	730,000
01-35-00-900-9081	TRSF TO TRANSPORTATION FUND TRSF TO GEN FUND DEBT SERVICES					
TOTAL TRANSFERS	TKSI TO GEN FUND DEDT SERVICES	1,012,083 \$2,573,997	1,011,680 \$2,251,621	1,010,100 \$2,203,639	1,010,100 \$2,923,866	1,010,200 \$2,687,700
TOTAL TRAINSPERS		ψ <i>Δ</i> , <i>IJ</i> / IJ,77/	φ <b>∠,∠</b> υ Ι,∪∠ Ι	φ <b>∠,∠</b> ∪3,∪39	Ψ2,723,000	ΨΖ,00/,/00
TOTAL GENERAL FUN	D SUPPORT	\$3,532,394	\$4,511,282	\$4,334,352	\$6,673,008	\$6,847,032

### **General Fund**

## **General Fund Support**

Acct	Description	Amount	Purpose
8101	REGULAR SALARIES	541,000	Employee Payouts on Separation
8103	PART TIME & TEMPORARY	0	Downtown Maintenance Personnel
8113	LONGEVITY	0	Longevity contributions
8171	FICA	13,525	Social Security & Medicare contributions
8173	IMRF		IL Municipal Retirement Fund contribution
81 <i>75</i>	HEALTH INSURANCE	863,563	Retiree Insurance contributions
81 <i>7</i> 9	UNEMPLOYMENT INSURANCE	0	Unemployment contributions
8202	PRINTED MATERIALS	20,000	City Stationary & Miscellaneous Printings
8245	GAS, OIL, & ANTIFREEZE	125,000	VAC, Park District, CLC
8294	ACTIVITIES SUPPLIES	500	Service Awards, Bereavement flowers
8299	COMMODITIES – NEC	650	Yards of Distinction supplies
8305	FREIGHT & POSTAGE	15,000	General Postage
8306	SPECIAL EVENTS	10,500	Employee Events
8310	EQUIPMENT, R&M	29,700	Copier leases, mail machine lease
8337	TELEPHONE SYSTEM	,	General Phone System
8342	FINANCIAL & MGMT SERVICES	42,000	Audit/General Assistance
8343	DEVELOPMENTAL SERVICES	5,000	Financial Feasibility Studies
8345	PSYCH & MEDICAL SERVICES	1,000	Random Drug Testing
8366	LEGAL NOTICES		Annual Property Tax Levy Notice
8373	MARKETING, ADS & PUBLIC INFO	0	National Citizen's Survey
8399	CONTRACTUAL SERVS, NEC	1,500	Downtown Holiday Lighting
8498	SALES TAX SHARING AGREEMENTS	2,108,194	Sharing with DeKalb County and City of Sycamore
8450	CONTRACTED SERVICES		City Hall Copier Supplies
8471	SURETY BONDS & INS.	70,000	Annual Fund 72 Contrib. For Property/Liability Costs
			Advancing DeKalb County Survey \$14,000; Strategic Planning
			\$22,500; Comprehensive Plan (Year 1 \$90,000); Search Firm
			\$17,500; Webpage \$20,000; Compensation Study (Year 2
			\$60,000); IHSA Destination DeKalb \$12,500; Emerald Ash Borer
	SPECIAL PROJECTS	•	\$25,000; Housing Study update \$25,000
	TRSF TO WOKERS COMPENSATION FUND		Risk Management Program
	TRSF TO HEALTH INSURANCE	•	Fund Support
	TRSF TO CAPITAL PROJECTS		Fund Support
9033	TRSF TO PUBLIC SAFETY BUILDING FUND	400,000	Police Station Funding
	trsf to fleet fund		Fund Support
	trsf to equipment fund		Fund Support
	TRSF TO ECONOMIC DEVELOPMENT FUND	0	
	trsf to airport fund		Fund Support
	trsf to transportation fund	-	Required Match
9220	TRSF TO GEN FUND DEBT SERVICES	1,010,200	Debt Service

TOTAL GENERAL FUND SUPPORT BUDGET

6,847,032



## **SECTION 5**

## **Enterprise Funds**

- Water (60)
- Airport (65)
- Refuse & Recycling (07)

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### **FUND 60**

The Water fund provides for the supply, treatment, storage, and distribution of the City's potable water system, which provides in excess of 1.2 billion gallons of water annually to DeKalb residents.

### **Water (60)**

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
60-00-004-3223 IMPACT FEES	84,872	72,932	50,000	50,000	60,000
60-00-004-3258 WATER PERMITS	1 <i>7,</i> 429	14,282	18,000	18,000	14,000
60-00-004-3259 OTHER PERMITS	1,600	9,366	1,500	1,500	1,500
TOTAL PERMITS	\$103,901	\$96,580	\$69,500	\$69,500	\$ <i>75</i> ,500
60-00-006-3315 FEDERAL PASS-THROUGH	0	0	0	0	0
60-00-006-3444 WATER SALES	5,141,019	5,286,338	5,192,429	5,292,559	5,324,400
60-00-00-006-3445 MISC WATER SERVICE FEES	79,832	53,915	80,000	98,000	117,137
60-00-00-006-3446 ADMINISTRATION FEES	17,142	0	0	0	0
TOTAL SERVICE CHARGES	\$5,237,993	\$5,340,253	\$5,272,429	\$5,390,559	\$5 <b>,</b> 441 <b>,</b> 537
60-00-008-3610 INVESTMENT INTEREST	331	4,318	300	100	100
60-00-00-008-3910 REFUNDS/REIMBURSEMENTS	1,721	29,324	2,000	0	2,000
60-00-00-008-3920 SALES OF ASSETS	. 0	(3,286)	. 0	112	. 0
60-00-00-008-3930 RENTAL INCOME	1,484	0	0	0	0
60-00-00-008-3963 CONTRIBUTED CAP & INFRASTRUCTURE	0	15,960	0	0	0
60-00-00-008-3970 MISCELLANEOUS INCOME	22,381	36,892	20,000	20,000	20,000
TOTAL OTHER INCOME	\$25,91 <i>7</i>	\$83,208	\$22,300	\$20,212	\$22,100
60-00-010-4915 LOAN PROCEEDS	0	99,000	0	0	0
TOTAL OTHER INCOME	\$0	\$99,000	\$0	\$0	\$0
CAPITAL REVENUES	\$84,872	\$72,932	\$50,000	\$50,000	\$60,000
OPERATIONS REVENUES	\$5,282,939	\$5,546,109	\$5,314,229	\$5,430,271	\$5,479,137
TOTAL COMBINED REVENUES	\$5,367,811	\$5,619,041	\$5,364,229	\$5,480,271	\$5,539,137

### **Water (60)**

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
40 00 00 100 9101 PECHIAR	Actual	983,717	Budget	Yr. End Est.	Budget
60-00-00-100-8101 REGULAR 60-00-00-100-8102 OVERTIME	970,443 80,747	•	1,008,000 128,000	1,010,800 204,400	1,033,500
60-00-100-8103 PARTTIME & TEMPORARY	0,747	118,846 2,846	30,525	4,500	128,000 12,710
60-00-00-100-8113 LONGEVITY	16,344	19,304	20,275	20,900	21,700
60-00-00-100-8171 FICA	76,819	80,877	83,500	89,000	85,500
60-00-100-8171 TICA 60-00-00-100-8173 IMRF	191,291	233,385	254,500	272,300	224,000
60-00-00-100-8174 CLOTHING ALLOWANCE	0	6,875	254,500	6,900	6,875
60-00-00-100-8175 HEALTH INSURANCE	239,325	252,558	282,561	282,561	255,155
60-00-100-8178 WORKERS COMPENSATION	170,880	17,998	0	0	123,050
60-00-00-100-8179 UNEMPLOYMENT INSURANCE	3,186	0	0	Ö	0
60-00-00-100-8185 ACCRUED COMPENSATED LEAVE	6,178	26,878	0	Ö	0
60-00-00-100-8187 NET OPEB COST	63,756	1,722	0	Ö	0
60-00-00-100-8188 NET IMRF PENSION OBLIGATION	5,204	723	0	0	0
60-00-00-100-8304 CAR ALLOWANCE	0	27	0	0	0
TOTAL PERSONNEL AND BENEFITS	\$1,824,173	\$1,745,756	\$1,807,361	\$1,891,361	\$1,890,490
TO THE PERSON NEED AND DEPOSITION	ψ1,02-1,17 O	ψ1, 10, 00	ψ1/00/ /001	ψ1,071,001	ψ1,070,170
60-00-00-200-8202 PRINTED MATERIALS	9,296	8,351	10,000	9,058	8,520
60-00-00-200-8204 OFFICE AND LIBRARY SUPPLY	478	514	1,000	134	500
60-00-00-200-8210 BUILDING MECHANICAL SYSTEM	190	566	5,000	185	2,000
60-00-00-200-8219 BUILDINGS SUPPLIES NEC	4,701	3,108	5,000	5,044	3,272
60-00-00-200-8226 VEHICLE MAINTENANCE PARTS	11,909	9,644	13,000	16,359	16,004
60-00-00-200-8228 STREETS/ALLEYS MATERIALS	31,746	39,846	40,000	49,313	47,550
60-00-00-200-8232 POTABLE WATER SYSTEM PARTS	37,639	68,589	60,000	45,542	50,000
60-00-00-200-8235 SNOW/ICE CONTROL MATERIAL	0	0	500	0	500
60-00-00-200-8244 LAB SUPPLY & MINOR EQUIPMENT	14,231	1 <i>7,</i> 370	15,000	15,031	17,000
60-00-00-200-8245 GAS, OIL & ANTIFREEZE	33,139	30,451	35,000	40,255	35,000
60-00-00-200-8250 POTABLE WATER CHEMICALS	232,200	235,846	235,000	240,905	234,972
60-00-00-200-8270 WEARING APPAREL	4,788	374	6,500	1,603	2,000
60-00-00-200-8285 EDP SUPPLIES	314	559	1,000	358	1,000
60-00-00-200-8291 JANITORIAL SUPPLIES	1,053	2,053	1,500	1,149	1,500
60-00-00-200-8295 SMALL TOOLS & EQPT	4,686	3,107	7,000	5,687	5,000
60-00-00-200-8299 COMMODITIES, NEC	0	0	500	0	500
TOTAL COMMODITIES	\$386,370	\$420,379	\$436,000	\$430,622	\$425,318
	•	•	•		
60-00-00-300-8301 RENTAL,EQPT, & FACILITIES	5,467	3,078	5,000	3,264	5,118
60-00-00-300-8305 FREIGHT AND POSTAGE	31,078	36,309	34,000	28,430	35,150
60-00-00-300-8310 EQUIPMENT, R & M	1,621	5,622	6,000	9,495	10,000
60-00-00-300-8311 BUILDING MECHANICAL SYS, R&M	6,229	10,236	10,000	18,526	16,150
60-00-00-300-8313 LANDSCAPE/GROUNDS, R&M	0	1,572	2,000	1,011	2,000
60-00-00-300-8315 VEHICLES, R&M	<i>7,</i> 316	3,943	8,000	5,500	8,000
60-00-00-300-8328 POTABLE WATER SYSTEM, R&M	27,288	49,995	80,000	43,712	91 <b>,</b> 745
60-00-00-300-8330 EDP SERVICES	16,138	58,234	30,000	30,484	20,000
60-00-00-300-8331 ARCH/ENGINER SERVICES	<i>7,</i> 591	71 <i>,</i> 779	100,000	100,000	130,000
60-00-00-300-8337 TELEPHONE SYSTEM	10,711	14,086	15,000	9,602	10,000
60-00-00-300-8346 REFUSE REMOVAL SERVICES	10,380	0	8,000	12,400	11,250
60-00-00-300-8348 BUILDINGS, R&M - NEC	2,346	5,669	7,000	35,777	31,000
60-00-00-300-8351 NATURAL GAS	25,050	25,61 <i>7</i>	28,000	27,133	28,000
60-00-00-300-8352 ELECTRICITY	198,163	144,776	120,000	141,848	155,000
60-00-00-300-8355 UTILITIES-NEC	101,847	89,569	105,000	106,685	114,978
60-00-00-300-8356 LAB & TESTING SERVICES	4,052	<i>7</i> ,321	3,000	10,699	7,395
60-00-00-300-8366 LEGAL EXPENSES & NOTICES	363	363	500	0	0
60-00-00-300-8373 MARKETING, ADS, PUBLIC INFO	1,992	2,660	3,000	0	0
60-00-00-300-8375 DUES & SUBSCRIPTIONS	2,035	2,083	2,200	2,848	2,335
60-00-00-300-8376 TRAINING,EDUC, PROF DEVLP	3,141	4,682	5,000	2,964	5,665
60-00-00-300-8385 TAXES, LICENSES, & FEES	10	260	500	40	120
60-00-00-300-8399 CONTRACTUAL SERVICES, NEC	0	311	51,000	2,350	2,000
TOTAL CONTRACTUAL SERVICES	\$462,818	\$538,167	\$623,200	\$592,769	\$685,905

### **Water (60)**

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
60-00-00-400-8460 DEPRECIATION	986,782	998,460	900,000	900,000	1,000,000
60-00-00-400-8471 SURETY BONDS & INSURANCE	30,000	40,000	30,000	20,000	30,000
60-00-00-400-8481 UTILITY REBATE PROGRAM	14,711	5,153	14,000	14,614	14,000
TOTAL OTHER SERVICES	\$1,031,493	\$1,043,613	\$944,000	\$934,614	\$1,044,000
(0.00.00.450.0411.DEDT.CEDV/CE.DDINCIDAL	0	0	220 000	20/ //7	2.40.000
60-00-00-450-8411 DEBT SERVICE - PRINCIPAL	0	0	230,000	306,667	240,000
60-00-00-450-8412 DEBT SERVICE - INTEREST	104,359	96,425	91,925	61,283	82,725
60-00-00-450-8414 AMORTIZED BOND COSTS	(4,331)	(4,331)	0	0	0
60-00-00-450-8417 LOAN PRINCIPAL	0	0	418,414	416,458	413,331
60-00-00-450-8418 LOAN INTEREST	102,950	94,251	91,876	92,862	83,457
TOTAL BOND AND DEBT SERVICES	\$202,978	\$186 <b>,</b> 345	\$832,215	\$877,270	\$819,513
60-00-00-600-8510 OFFICE FURNITURE & EQPT	69	0	1,000	0	0
60-00-600-8515 EDP EQUIPMENT	15,661	33,224	235,000	119,894	10,000
60-00-600-8521 VEHICLES	0	0	70,000	61,582	70,000
60-00-00-600-8540 MCHNRY, IMPLMTS, & MJR TOOLS	3,030	12,436	17,200	13,173	28,000
60-00-00-600-8580 TELEPHONE & RADIO EQPT	0,030	12,430	515	34	1,000
60-00-00-600-8582 FIRE HYDRANTS	8,756	10,668	5,665	0	10,000
60-00-00-600-8583 WATER METERS	•	89,838	200,000	200,000	200,000
60-00-00-600-8584 WATER PUMPS AND MOTORS	36,655 13,998	957	60,000	200,000	60,000
			•		\$379,000
TOTAL EQUIPMENT	\$78,169	\$147,123	\$589,380	\$394,683	\$379,000
60-00-00-650-8630 WATER MAINS	10,490	0	546,400	319,180	700,000
60-00-00-650-8631 WATER SYSTEM IMPS, NEC	(61,759)	(190,676)	700,000	700,000	0
60-00-050-8641 WATER SYSTEM IMPS, NEC - Capital Fund	465	0	0	0	0
TOTAL PERMANENT IMPROVEMENTS	(\$50,804)	(\$190,676)	\$1,246,400	\$1,019,180	\$700,000
	(400)00	(+ : , : / : , : /	Ţ./ <u></u>	<b>4.76.17.00</b>	<del>+, -, -, -</del>
60-00-00-900-9001 TRSF TO GENERAL FUND	500,000	550,000	650,000	650,000	702,518
60-00-900-9027 TRSF TO PROP/LIABILITY FUND	0	0	0	0	0
TOTAL TRANSFERS OUT	\$500,000	\$550,000	\$650,000	\$650,000	\$702,518
				•	
WATER CAPITAL EXPENSES	\$465	\$0	\$0	\$0	\$0
WATER OPERATIONS EXPENSES - less depreciation	\$4,434,732	\$4,440,707	\$6,228,556	\$5,890,499	\$5,646,744
TOTAL COMBINED EXPENSES	\$4,435,197	\$4,440,707	\$6,228,556	\$5,890,499	\$5,646,744
TOTAL COMBINED EXICHOLS	ψ <del>1</del> ,100,177	¥4,440,707	<b>\$0,220,330</b>	<b>40,070,477</b>	¥5,0 <del>1</del> 0,7 <del>11</del>
WATER CAPITAL SURPLUS (DEFICIT)	\$84,407	\$72,932	\$50,000	\$50,000	\$60,000
WATER OPERATIONS SURPLUS (DEFICIT)	\$848,207	\$1,105,402	(\$914,327)	(\$460,228)	-\$167,607
TOTAL COMBINED SURPLUS (DEFICIT)	\$932,614	\$1,178,334	(\$864,327)	(\$410,228)	-\$107,607
	,,	, , ,	(1	(1 -1)	,,
ENDING CAPITAL FUND BALANCE	\$848,167	\$671,894	\$721,894	\$721,894	\$781,894
ENDING OPERATIONS FUND BALANCE	\$3,013,199	\$4,134,725	\$3,220,398	\$3,674,497	\$3,052,791
COMBINED UNAUDITED, UNADJUSTED FUND BALANCE	\$3,861,366	\$4,806,619	\$3,942,292	\$4,396,391	\$3,834,685



#### **FUND 65**

The Airport fund is charged with the management of DeKalb Taylor Municipal Airport (DTMA) and the DeKalb Flight Center which provides fueling and services to all aircraft at DTMA. DTMA is an all-weather, 24 hour a day airport with one full Instrument Landing System (ILS), and four Global Positioning (GPS) approaches. The Airport has over 30,000 annual operations, over 90 based aircraft, and two runways that are respectively 7,025 feet and 4,200 feet in length; the Airport is designed to serve all corporate, cargo, and general aviation aircraft coming to the region.

### Airport (65)

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		Actual	Actual	Budget	Yr. End Est.	Budget
65-00-00-005-3310		17,886	0	0	0	0
	FEDERAL PASS-THROUGH	530,913	15,295	1,620,850	466,129	1,380,660
	STATE GOVERNMENT GRANTS	13,971 \$562,770	403 \$15,698	46,628	9,524 \$475,653	154,450
TOTAL INTERGOVERN	MEINTAL REVENUES	\$302,770	\$15,096	\$1,667,478	\$475,055	\$1,535,110
65-00-00-006-3437	FLIFI SALES	430,138	710,593	550,000	560,000	550,000
TOTAL CHARGES FOR		\$430,138	\$710,593	\$550,000	\$560,000	\$550,000
	. 02.(1.020	ψ 100/100	ψ, ισμο, σ	4000,000	4000,000	4000,000
65-00-00-008-3610	INVESTMENT INTEREST	49	20	0	14	0
65-00-00-008-3910		1,214	1,087	0	15,697	29,000
65-00-00-008-3920	SALES OF ASSETS	571	(2,752)	0	5,000	0
65-00-00-008-3930	RENTAL INCOME	386,245	340,175	370,000	350,000	359,300
65-00-00-008-3955		0	0	11,500	18,000	13,620
65-00-00-008-3963		0	0	0	0	0
65-00-00-008-3970		28,778	42,272	5,500	200	200
TOTAL OTHER INCOM	NE .	\$416,857	\$380,802	\$387,000	\$388,911	\$402,120
65-00-00-009-4701	TRANSFER FROM GENERAL FUND	250,000	328,750	225,000	225,000	730,000
TOTAL TRANSFERS IN		\$250,000	\$328,750	\$225,000	\$225,000	\$730,000
AIRPORT CAPITAL R		\$562,770	\$15,698	\$1,667,478	\$475,653	\$1,535,110
AIRPORT OPERATIO		\$1,096,995	\$1,420,144	\$1,162,000	\$1,173,911	\$1,682,120
	TOTAL COMBINED REVENUES	\$1,659,765	\$1,435,842	\$2,829,478	\$1,649,563	\$3,217,230
		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		Actual	Actual	Budget	Yr. End Est.	Budget
65-00-00-100-8101	REGULAR	122,560	124,709	128,000	129,200	131,500
65-00-00-100-8102	OVERTIME	845	2,729	0	0	0
	PARTTIME & TEMPORARY	57,076	66,543	67,075	66,200	90,700
65-00-00-100-8171	FICA	12,984	14,055	14,350	14,200	16,525
65-00-00-100-8173 65-00-00-100-8175		21,988 31,1 <i>75</i>	26,423 18,519	28,200 19,313	28,400 19,313	24,875 24,717
65-00-00-100-8178		49,840	41,043	0	0	17,625
	ACCRUED COMPENSATED LEAVE	(1,057)	2,948	0	0	0
65-00-00-100-8187		9,068	94	0	0	0
65-00-00-100-8188	NET IMRF PENSION OBLIGATION	1,191	(6)	0	0	0
65-00-00-100-8304		0	27	0	0	0
TOTAL PERSONNEL 8	& BENEFITS	\$305,670	\$297,085	\$256,938	\$257,313	\$305,942
65-00-00-200-8201	BOARDS & COMMISSIONS	0	0	200	200	200
65-00-00-200-8202	PRINTED MATERIALS	1 <i>7</i> 9	579	500	350	650
65-00-00-200-8204		343	154	500	300	325
	BUILDING MECH. SYSTEM, R&M	688	148	2,500	1,500	2,500
	ELECTRICAL PARTS & SUPPLIES	4,578	6,639	5,500	5,200	6,000
65-00-00-200-8219	•	3,645	4,347	3,000	3,000	3,000
65-00-00-200-8226 65-00-00-200-8234		2,223 278,958	4,326 566,517	2,500 450,000	3,000 350,000	3,000 450,000
65-00-00-200-8235		11,965	22,456	20,000	25,000	20,000
65-00-00-200-8236	AIRPORT MATERIALS, NEC	226	1,092	1,000	500	500
65-00-00-200-8245	GAS, OIL & ANTIFREEZE	20,895	23,917	20,000	34,000	25,000
65-00-00-200-8285	EDP SUPPLIES	0	19	500	400	500
65-00-00-200-8291	Janitorial/Laundry Supply	0	0	500	500	500
65-00-00-200-8295		1,292	2,038	2,000	3,000	2,000
65-00-00-200-8299	·	<u> </u>	6,119	0	0	0
TOTAL COMMODITIES	)	\$324,992	\$638,350	\$508,700	\$426,950	\$514,175
65-00-00-300-8305	FREIGHT & POSTAGE	208	32	500	120	150
65-00-00-300-8310		35,434	35,083	26,000	32,000	26,000
65-00-00-300-8311	BUILDING MECH. SYSTEM, R&M	4,935	7,463	8,000 7,500	10,000	8,000 7,500
65-00-00-300-8313 65-00-00-300-8315	,	6,193 1,495	7,160 4,306	7,500 2,500	7,500 2,500	7,500 2,500
65-00-00-300-8319	SNOW & ICE CONTROL	0	7,797	2,300	2,300	2,300
65-00-00-300-8324		0	463	1,000	500	1,000
65-00-00-300-8331	A/E SERVICES	22,477	2,258	2,000	1,800	2,000
65-00-00-300-8337	TELEPHONE SYSTEM	9,717	14,036	3,500	0	0
		137				

### **Enterprise Funds**

### Airport (65)

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
65-00-00-300-8348 BUILDINGS, R & M - NEC	5,764	<i>7,</i> 111	8,500	8,500	8,500
65-00-00-300-8352 ELECTRICITY	50,512	37,404	35,000	35,000	35,000
65-00-00-300-8355 UTILITIES, NEC	9,569	11,907	10,000	12,000	10,000
65-00-00-300-8366 LEGAL EXPENSES & NOTICES	0	18	750	300	750
65-00-00-300-8373 MARKETING, ADS, & PUBLIC INFO	10,063	13,290	12,000	15,000	12,000
65-00-00-300-8375 DUES & SUBSCRIPTIONS	2,113	2,182	2,100	2,000	2,000
65-00-00-300-8376 TRAINING, EDUC, & PROF DVLP	2,122	4,830	5,500	5 <b>,</b> 500	5,500
65-00-00-300-8385 TAXES, LICENSES, & FEES	32,264	36,640	13,000	17,000	17,400
TOTAL CONTRACTUAL SERVICES	\$192,866	\$191,980	\$137 <b>,</b> 850	\$149,720	\$138,300
65-00-00-400-8450 CONTRACTED SERVICES	36,692	33,952	34,000	1 <i>5</i> ,000	34,000
65-00-00-400-8460 DEPRECIATION	343,564	332,435	0	0	0
65-00-00-400-8471 SURETY BONDS & INSURANCE	30,107	31 <b>,</b> 31 <i>7</i>	32,000	35,230	35,230
65-00-00-400-8497 CONTINGENCY	7,284	0	0	0	0
TOTAL OTHER SERVICES	\$41 <b>7,</b> 647	\$397,704	\$66,000	\$50,230	\$69,230
/ 5 00 00 450 0411 DEDT CEDVICE DDIVICED A	0	0	25.000	50,000	/20.000
65-00-00-450-8411 DEBT SERVICE - PRINCIPAL	0 57.541	0	35,000	50,000	630,000
65-00-00-450-8412 DEBT SERVICE - INTEREST	57,561	55,670	54,725	61,200	52,798
65-00-00-450-8413 MUNICIPAL LEASE/PURCHASE	1,218	932	7,300	6,500 0	7,265
65-00-00-450-8414 AMORTIZE BOND ISSUE/PREM/DISC	(406)	(406)	0		0
TOTAL DEBT AND BOND SERVICES	\$58,373	\$56,196	\$97,025	\$11 <i>7,</i> 700	\$690,063
65-00-00-600-8510 OFFICE FURNITURE & EQPT	0	0	1,000	900	1,000
65-00-00-600-8521 VEHICLES	0	0	0	6,000	0
65-00-00-600-8540 MCHNRY, IMPLTS, & MJR TOOLS	2,598	2	5,000	4,000	5,800
65-00-00-600-8580 TELEPHONE & RADIO EQPT	200	1,301	2,000	2,000	2,000
65-00-00-600-8597 LEASED EQUIPMENT	7,634	16,665	24,000	23,000	24,000
TOTAL EQUIPMENT	\$10,432	\$17,968	\$32,000	\$35,900	\$32,800
65-00-00-650-8621 LAND ACQUISITION	0	0	490,000	490,000	0
65-00-00-650-8638 AIRPORT IMPROVEMENTS, NEC	750	16,568	1,224,106	24,000	1,593,560
65-00-00-650-8639 OTHER CAP IMPS, NEC	8,000	25,689	66,000	50,000	9,500
TOTAL PERMANENT IMPROVEMENTS	\$8,750	\$42,257	\$1,780,106	\$564,000	\$1,603,060
AIRPORT CAPITAL EXPENSES	\$8,750	\$42,257	\$1,780,106	\$564,000	\$1,603,060
AIRPORT OPERATIONS EXPENSES	\$1,309,980	\$1,599,283	\$1,098,513	\$1,037,813	\$1,750,510
TOTAL COMBINED EXPENSES	\$1,318,730	\$1,641,540	\$2,878,619	\$1,601,813	\$3,353,570
TOTAL COMMITTED EXTENDED	φ.,σ.σ,, σο	7.7070	72/01 0/01	Ţ.,00.,010	+5,555,57
SURPLUS (DEFICIT)	\$341,035	(\$205,698)	(\$49,141)	\$47,750	(\$136,340)
ENDING FUND BALANCE	\$59,607	\$91,032	\$41,891	\$138,782	\$2,442

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#### **FUND 07**

The Refuse & Recycling Fund provides for the efficient collection, processing and disposal of refuse, landscape waste, and recyclables for DeKalb residents. The City has an agreement with Waste Management West for these services that will expire in June 2018. As part of this agreement, Waste Management provides free refuse and recycling pick up for local homeowners who participate in the City's Senior Citizen Utility Assistance Program (see" Legislative Department – General Fund"). It also provides landscape waste dumpsters for general community use to the City at no charge at Fire Station #2, Fire Station #3, and East Pleasant Street.

### **Enterprise Funds**

# Refuse & Recycling (07)

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
07-00-006-3443 REFUSE & RECYCLING FEES	1,757,410	1,748,670	1,924,097	1,953,130	2,006,040
TOTAL SERVICE CHARGES	\$1,757,410	\$1,748,670	\$1,924,097	\$1,953,130	\$2,006,040
07-00-00-008-3970 MISCELLANEOUS INCOME	-	25,000	-	40,000	-
TOTAL OTHER INCOME	-	25,000	-	40,000	
TOTAL REVENUES	\$1,757,410	\$1,773,670	\$1,924,097	\$1,993,130	\$2,006,040
	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
07-00-00-300-8346 REFUSE & RECYCLING CHARGE 07-00-00-300-8354 REFUSE REMOVAL SERVICES, NEC	1,670,364 -	1,756,850 -	1,804,248 -	1,799,304 -	1,839,600 40,000
TOTAL CONTRACTUAL SERVICES	\$1,670,364	\$1,756,850	\$1,804,248	\$1,799,304	\$1,879,600
07-00-900-9001 TRSF TO GENERAL FUND	200,000	273,000	270,400	202,800	119,379
TOTAL TRANSFERS OUT	\$200,000	\$273,000	\$270,400	\$202,800	\$119,379
TOTAL EXPENSES	\$1,870,364	\$2,029,850	\$2,074,648	\$2,002,104	\$1,998,979
SURPLUS (DEFICIT)	(\$112,954)	(\$256,180)	(\$150,551)	(\$8,974)	\$7,061
ENDING FUND BALANCE	\$258,093	\$1,913	(\$148,638)	(\$7,061)	\$0



# **SECTION 6**

# **Capital Projects Funds**

- Capital Projects (50)
- Public Safety Building (51)
- Motor Fuel Tax (10)
- Central Area Tax Increment Financing District #1 (13)
- Tax Increment Financing Fund #2 (14)
- Fleet Replacement (52)
- Equipment (53)

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This Fund serves as the City's principal fund for general infrastructure improvements including street (re) construction, stormwater management, public buildings, street lighting, sidewalk repairs, as well as the purchase of vehicles and equipment. Its primary source of revenue is rental income derived from cell tower leases and from the intergovernmental agreement with DeKalb County for the former County Nursing Home property.

Additionally, the City enacted three new impact fees in FY2006 that will also generate revenues for the City's capital needs. These are:

- Public Building Contribution Fees of \$1,000 per dwelling unit for all property annexed after 01/01/06 which allows the City to renovate, expand and/or construct municipal facilities including fire and police stations, City Hall, Public Works buildings, and similar facilities.
- Traffic Impact Fees of \$1,200 per dwelling unit for all property annexed after 01/01/06 to provide capital money for traffic improvements including street (re)construction, signalization and other intersection improvements.
- Annexation Fees which are a flat per-acre fee of \$1,000 intended to help recoup the expenses of capital and staffing that the City incurs as a result of new development and is earmarked for redevelopment efforts in older areas of the City, or for similar neighborhood planning efforts.

### **Capital Projects Funds**

## **Capital Projects (50)**

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
50 40 00 000 0100 HOUS BUILD HOTOR SUSTITUTE	Actual	Actual	Budget	Yr. End Est.	Budget
50-40-00-002-3190 HOME RULE MOTOR FUEL TAX	383,862	373,085	375,000	339,277	325,706
TOTAL OTHER TAXES	\$383,862	\$373,085	\$375,000	\$339,277	\$325,706
50-40-00-005-3340 STATE GOVT GRANTS	33,414	416,586	0	0	0
TOTAL INTERGOVERNMENTAL REVENUE	\$33,414	\$416,586	\$0	\$0	\$0
50-40-00-008-3910 REFUNDS & REIMBURSEMENTS	72,833	0	0	0	0
50-40-00-008-3920 SALES OF ASSETS	3,433	0	0	0	0
50-40-00-008-3930 RENTAL INCOME	139,399	125,544	130,000	164,199	0
50-40-00-008-3980 TRAFFIC IMPACT FEES	0	250	0	0	0
TOTAL OTHER INCOME	\$215,665	\$125,794	\$130,000	\$164 <b>,</b> 199	\$0
50-40-00-009-4701 TRSF FROM GENERAL FUND	200,000	398,500	0	0	0
50-40-00-009-4735 TRSF FROM EQUIPMENT FUND	13,000	0	0	0	0
TOTAL TRANSFERS	\$213,000	\$398,500	\$0	\$0	\$0
TOTAL REVENUES	\$845,941	\$1,313,965	\$505,000	\$503,476	\$325,706
	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
50-40-00-200-8284 CODE RED ALERT SYSTEM	0	0	20,000	15,000	0
TOTAL COMMODITIES	\$0	\$0	\$20,000	\$15,000	\$0
50-40-00-300-8321 SIDEWALKS - R&M	55,890	7,825	100,000	74,374	50,000
50-40-00-300-8331 ARCHITECT/ENGINEER SERVICES	4,902	2,900	3,500	0	20,000
TOTAL CONTRACTUAL SERVICES	\$60,792	\$10,725	\$103,500	\$74,374	\$70,000
50-40-00-400-8413 MUNICIPAL LEASE/PURCHASE	348,335	241,955	205,263	191,746	0
TOTAL OTHER SERVCIES	\$348,335	\$241,955	\$205,263	\$191,746	\$0
50-40-00-600-8515 EDP EQUIPMENT	0	0	84,000	17,943	0
TOTAL EQUIPMENT	\$0	\$0	\$84,000	\$1 <i>7,</i> 943	\$0
50-40-00-650-8624 TRAFFIC SIGNAL AT CAROL AVE.	0	0	100,000	140,379	0
50-40-00-650-8625 TILTON PARK FLOOD MITIGATION	0	0	10,000	. 0	0
50-40-00-650-8626 JOANNE LANE LEVEE PIPE UPGRADE	0	0	75,000	14,828	0
50-40-00-650-8628 STORM WATER SYSTEM IMPRVMTS	0	0	30,000	0	30,000
50-40-00-650-8629 ALLEY IMPROVEMENTS	0	136,026	50,000	(63,047)	50,000
50-40-00-650-8632 STREET MAINTENANCE	468,562	578,082	150,000	325,362	300,000
TOTAL PERMANENT IMPROVEMENTS	\$468,562	\$714,108	\$415,000	\$417,522	\$380,000
TOTAL EXPENSES	\$877,689	\$966,788	\$827,763	\$716,585	\$450,000
	/****	¢0.47.177	·	(#010.100)	
SURPLUS (DEFICIT)	(\$31,748)	\$347,177	(\$322,763)	(\$213,109)	(\$124,294)
ENDING FUND BALANCE	\$91	\$347,267	\$24,504	\$134,158	\$9,864



The Public Building Safety Fund is utilized for construction and debt for the new police station, plus any other public safety buildings in the future.

This fund includes the Home Rule Fuel Tax at 1.5 cents, 1% from Hotel/Motel Tax and some Police Fines. These fees will be used to renovate, expand and/or construct municipal facilities including Fire and Police stations, City Hall, Public Works buildings, and similar facilities.

# Capital Projects Funds Public Safety Building (51)

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
51-45-00-002-3190 HOME RULE FUEL TAX	214,319	278,330	300,000	254,458	244,279
51-45-00-002-3135 HOTEL/MOTEL TAX	0	20,000	20,000	18,000	18,000
TOTAL TAXES	214,319	298,330	320,000	272,458	262,279
	•	•	•	•	· · · · ·
51-45-00-007-3514 POLICE FINES	0	80,000	100,000	90,000	90,000
TOTAL FINES	0	80,000	100,000	90,000	90,000
51-45-00-008-3610 INVESTMENT INTEREST	139	5,001	0	(1,576)	0
51-45-00-008-3910 REFUNDS/REIMBURSEMENTS	0	0	0	10,608	10,000
51-45-00-008-3970 MISC. INCOME	0	0	0	10,000	10,000
51-45-00-010-4910 POLICE BONDS	0	12,372,782	0	0	0
TOTAL OTHER INCOME	\$139	\$12,377,783	\$0	\$19,032	\$20,000
51-45-00-009-4701 TRSF FROM GENERAL FUND	200,000	0	0	500,000	400,000
TOTAL TRANSFERS IN	\$200,000	\$0	\$0	\$500,000	\$400,000
TOTAL REVENUES	\$414,458	\$12,756,113	\$420,000	\$881,490	\$772,279
	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
51-45-00-300-8331 ARCHITECT/ENGINEER SERVICES	4,600	0	0		
51-45-00-300-8342 FINANCIAL AND MANAGEMENT SERVICES	•			0	0
	0	92,523	0	0	0
TOTAL CONTRACTUAL SERVICES	\$4,600	92,523 \$92,523	0 \$0		•
TOTAL CONTRACTUAL SERVICES				0	0
TOTAL CONTRACTUAL SERVICES  51-45-00-650-8624 FIRE STATIONS #2 AND #3				0	0
51-45-00-650-8624 FIRE STATIONS #2 AND #3 51-45-00-650-8625 FIBER COMMUNICATION-POLICE STATION	\$4,600 0 0	\$92,523 7,003 0	20,000 0	0 \$0 292,148 34,507	20,000
51-45-00-650-8624 FIRE STATIONS #2 AND #3 51-45-00-650-8625 FIBER COMMUNICATION-POLICE STATION 51-45-00-650-8626 NEW CONSTRUCTION BUILDINGS	\$4,600 0	\$92,523 7,003	\$0 20,000	0 \$0 292,148	0 \$0 20,000
51-45-00-650-8624 FIRE STATIONS #2 AND #3 51-45-00-650-8625 FIBER COMMUNICATION-POLICE STATION 51-45-00-650-8626 NEW CONSTRUCTION BUILDINGS 51-45-00-650-8637 FIBER COMMUNICATIONS & CABLES	\$4,600 0 0 509,136 0	\$92,523 7,003 0 9,361,866 49,811	\$0 20,000 0 2,167,382	0 \$0 292,148 34,507 2,771,536 0	20,000 0 74,500
51-45-00-650-8624 FIRE STATIONS #2 AND #3 51-45-00-650-8625 FIBER COMMUNICATION-POLICE STATION 51-45-00-650-8626 NEW CONSTRUCTION BUILDINGS	\$4,600 0 0 509,136	\$92,523 7,003 0 9,361,866	20,000 0	0 \$0 292,148 34,507 2,771,536	20,000 0 74,500
51-45-00-650-8624 FIRE STATIONS #2 AND #3 51-45-00-650-8625 FIBER COMMUNICATION-POLICE STATION 51-45-00-650-8626 NEW CONSTRUCTION BUILDINGS 51-45-00-650-8637 FIBER COMMUNICATIONS & CABLES	\$4,600 0 0 509,136 0	\$92,523 7,003 0 9,361,866 49,811	\$0 20,000 0 2,167,382	0 \$0 292,148 34,507 2,771,536 0	20,000 0 74,500
51-45-00-650-8624 FIRE STATIONS #2 AND #3 51-45-00-650-8625 FIBER COMMUNICATION-POLICE STATION 51-45-00-650-8626 NEW CONSTRUCTION BUILDINGS 51-45-00-650-8637 FIBER COMMUNICATIONS & CABLES TOTAL PERMANENT IMPROVEMENTS	\$4,600 0 0 509,136 0 \$509,136	\$92,523 7,003 0 9,361,866 49,811 \$9,418,680	\$0 20,000 0 2,167,382 \$2,187,382	0 \$0 292,148 34,507 2,771,536 0 \$3,098,191	0 \$0 20,000 0 74,500 0 \$94,500
51-45-00-650-8624 FIRE STATIONS #2 AND #3 51-45-00-650-8625 FIBER COMMUNICATION-POLICE STATION 51-45-00-650-8626 NEW CONSTRUCTION BUILDINGS 51-45-00-650-8637 FIBER COMMUNICATIONS & CABLES TOTAL PERMANENT IMPROVEMENTS  51-45-00-900-9220 TRSF TO GENERAL FUND DEBT SERVICE	\$4,600 0 0 509,136 0 \$509,136	\$92,523  7,003  0  9,361,866  49,811  \$9,418,680	\$0 20,000 0 2,167,382 \$2,187,382 898,600	0 \$0 292,148 34,507 2,771,536 0 \$3,098,191	20,000 0 74,500 0 \$94,500
51-45-00-650-8624 FIRE STATIONS #2 AND #3 51-45-00-650-8625 FIBER COMMUNICATION-POLICE STATION 51-45-00-650-8626 NEW CONSTRUCTION BUILDINGS 51-45-00-650-8637 FIBER COMMUNICATIONS & CABLES TOTAL PERMANENT IMPROVEMENTS  51-45-00-900-9220 TRSF TO GENERAL FUND DEBT SERVICE	\$4,600 0 0 509,136 0 \$509,136	\$92,523  7,003  0  9,361,866  49,811  \$9,418,680	\$0 20,000 0 2,167,382 \$2,187,382 898,600	0 \$0 292,148 34,507 2,771,536 0 \$3,098,191	0 \$0 20,000 0 74,500 0 \$94,500
51-45-00-650-8624 FIRE STATIONS #2 AND #3 51-45-00-650-8625 FIBER COMMUNICATION-POLICE STATION 51-45-00-650-8626 NEW CONSTRUCTION BUILDINGS 51-45-00-650-8637 FIBER COMMUNICATIONS & CABLES TOTAL PERMANENT IMPROVEMENTS  51-45-00-900-9220 TRSF TO GENERAL FUND DEBT SERVICE TOTAL TRANSFERS	\$4,600 0 0 509,136 0 \$509,136	\$92,523  7,003  0  9,361,866  49,811  \$9,418,680  0  \$0	\$0 20,000 0 2,167,382 \$2,187,382 898,600 \$898,600	0 \$0 292,148 34,507 2,771,536 0 \$3,098,191 898,600 \$898,600	0 \$0 20,000 0 74,500 0 \$94,500 898,900



The City receives a per capita allotment of Illinois Motor Fuel Tax (MFT) revenues on a monthly basis from a State tax on gasoline purchases. These funds can be used only for various street maintenance and improvement projects, and related costs as set forth by the State of Illinois. Annual MFT allotments to the City are approximately \$1.1 million and are used for the annual maintenance program, design and partial construction of various capital projects, as well as street lighting, salt purchase and street operations. This fund has some outstanding obligations due to outstanding bills from past construction projects in the amount of approximately \$1.0 million dollars. The City will also receive \$198, 673.00 from the Illinois Jobs Now Capital Bill. The balance in this fund is attributed to the outstanding obligations of projects that have not been closed out. These outstanding obligations amount to an estimated \$1,888,455.73. Once the Illinois Department of Transportation completes the audit of this fund a greater understanding of the actual amount available will be determined.

#### **FY2014** Accomplishments:

- □ Expended \$350,000 for street lighting charges and \$100,000 for street deicing materials used by City personnel
- □ Completed construction of Taylor Street widening using \$385,000 of MFT funds.
- □ Completed \$900,000 Bethany Road final widening project using federal and MFT funds; and \$125,000 consultant inspection using federal and MFT funds.
- Completed construction of Fairview Drive bike path using approximately \$80,000 of local MFT funds
- □ Began phase I consultant design and environmental studies using federal and MFT funds for Kishwaukee River bikepath linking Route 38 to Prairie Park.

#### FY2015 Goals:

- ☐ Inspect seven bridges per the biennial schedule
- Complete Kishwaukee River bikepath phase 2 desgin and the construction of the path,
   right of acquisition will be included.
- Complete IMS data study for NON-TIF streets.

#### FY2015 Projects:

- □ Architect/Engineer Services
  - o Kishwaukee Bike Path Phase II Design (\$80,000)
  - o Bridge Inspections (\$18,000)
  - o Infrastructure Management Study (IMS) (\$15,000)
- □ Electricity (\$350,000)
- □ Salt (\$100,000)

- □ Kishwaukee River Construction
  - o Right of Way Acquisition (\$90,000)
  - o Construction Activities (\$215,000)

# **Capital Projects Funds**

# Motor Fuel Tax (10)

		FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
10-00-00-005-3315	FEDERAL PASS-THROUGH	35,712	1 <i>7</i> ,665	0	1 <i>57</i> ,002	50,000
10-00-00-005-3340	STATE GOVT GRANTS	198,673	240,102	199,000	198,673	198,673
10-00-00-005-3354	STATE MOTOR FUEL TAX	1,113,684	1,098,053	1,150,000	1,082,698	1,068,168
TOTAL INTERGOVERNA	MENTAL REVENUE	\$1,348,069	\$1,355,820	\$1,349,000	\$1,438,373	\$1,316,841
10-00-00-008-3610	INVESTMENT INTEREST	1,926	2,311	2,000	4,767	4,000
10-00-00-008-3910	REFUNDS/REIMBURSEMENTS	0	7	0	0	0
TOTAL OTHER INCOME		\$1,926	\$2,318	\$2,000	\$4,767	\$4,000
TOTAL REVENUES		\$1,349,995	\$1,358,138	\$1,351,000	\$1,443,140	\$1,320,841
		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		Actual	Actual	Budget	Yr. End Est.	Budget
10-00-00-200-8235	SNOW/ICE CONTROL MATERIAL	102,500	32,531	100,000	100,000	100,000
TOTAL COMMODITIES		\$102,500	\$32 <b>,</b> 531	\$100,000	\$100,000	\$100,000
10-00-00-200-8331	ARCHITECT/ENGINEERING SERVS	154,923	212,862	140,000	226,770	18,000
10-00-00-200-8332	LAND ACQUISITION SERVS.	0	0	40,000	0	0
10-00-00-200-8352	ELECTRICITY	351,839	192,666	350,000	350,000	350,000
10-00-00-200-8366	LEGAL EXPENSES & NOTICES	226	108	1,000	0	0
TOTAL CONTRACTUAL	SERVICES	\$506,988	\$405,636	\$531,000	\$576,770	\$368,000
10-00-00-300-8620	TAYLOR STREET WIDENING	0	0	385,000	0	0
10-00-00-300-8621	LAND ACQUISITION	46,500	0	45,000	0	0
10-00-00-300-8632	STR IMPRVMT - MAINTENANCE	111,925	93,258	100,000	0	0
10-00-00-300-8633	STR CONST OR RECONSTRUCT	125,414	311,905	535,000	778,848	400,000
TOTAL PERMANENT IM		\$283,839	\$405 <b>,</b> 163	\$1,065,000	\$778,848	\$400,000
10 00 00 000 0001	TRUE TO CENTERAL FLINID	0	22.420	0	0	0
10-00-00-900-9001 TOTAL TRANSFERS OU	TRSF_TO_GENERAL_FUND	<u>0</u> \$0	23,639	0 \$0	0 \$0	<u> </u>
TOTAL TRANSFERS OU	I	\$0	\$23,639	\$0	\$0	\$0
TOTAL EXPENSES		\$893,327	\$866,969	\$1,696,000	\$1,455,618	\$868,000
	SURPLUS (DEFICIT)	\$456,668	\$491,169	(\$345,000)	(\$12,478)	\$452,841
ENDING FUND BALAN	ICE	\$1,514,839	\$2,006,007	\$1,661,007	\$1,993,529	\$2,446,370

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The City created a Sales & Property Tax Increment Finance District ("TIF District") in 1986 to undertake redevelopment activities in the downtown and central areas of the community. With the 12 year extension of the TIF in 2008, the property tax portion will expire in FY2020 while the sales tax portion expired in FY2013.

### **Capital Projects Funds**

# Central Area Tax Increment Financing District #1 (13)

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
13-00-001-3119 PROPERTY TAX INCREMENT	6,691,097	6,679,892	6,345,899	\$6,604,296	6,439,189
PROPERTY TAXES	\$6,691,097	\$6,679,892	\$6,345,899	\$6,604,296	\$6,439,189
13-00-00-002-3132 MROT	502,580	527,866	0	0	0
SALES AND USE TAXES	\$502,580	\$527,866	\$0	\$0	\$0
13-00-00-005-3353 SROT INCREMENT	865,932	802,880	0	207,144	0
INTERGOVERNMENTAL REVENUE	\$865,932	\$802,880	<u> </u>	\$207,144	0 \$0
INTERGOVERIAMENTAL REVENUE	\$603,732	\$602,660	φ0	φ207,144	φ0
13-00-00-008-3610 INVESTMENT INTEREST	25,941	45,181	50,000	50,454	50,000
13-00-00-008-3910 REFUNDS & REIMBURSEMENTS	5,431	608	0	0	0
OTHER INCOME	\$31,372	\$45,789	\$50,000	\$50,454	\$50,000
13-00-00-009-4792 TRANSFER FROM TIF #2	0	0	3,500,000	0	0
TOTAL TRANSFERS IN	\$0	\$0	\$3,500,000	\$0	\$0
TOTAL REVENUES	8,090,981	8,056,427	9,895,899	6,861,894	6,489,189
TOTAL REVERSES	0,070,701	0,000,427	7,075,077	0,001,074	0,407,107
	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
13-00-00-300-8305 FREIGHT AND POSTAGE	0	0	1,000	0	1,000
13-00-00-300-8321 SIDEWALKS, R&M	91,296	83,116	35,000	75,000	25,000
13-00-00-300-8331 ARCHITECT/ENGINEER SERVICES	1,365	6,120	20,000	20,000	82,500
13-00-00-300-8332 LAND ACQUISITION SERVICES	900	900	3,500	0	3,500
13-00-00-300-8342 FINANCIAL & MNGT SERVICES	13,625	4,046	30,000	5,000	15,000
13-00-00-300-8343 DEVELOPMENTAL SERVICES	160	87,216	71,000	30,000	116,000
13-00-00-300-8348 BUILDINGS - R&M, NEC	0	0	3,000	3,000	0
13-00-00-300-8366 LEGAL EXPENSES & NOTICES	1,859	739	750	15,000	25,750
13-00-00-300-8373 MARKETING, ADS, PUBLIC INFO	3,845	25	9,000	0	9,000
13-00-00-300-8375 DUES & SUBSCRIPTIONS	750	750	7,000 750	850	7,000
13-00-00-300-8376 TRAINING, EDUC, & PROF DVLP	892	611	1,000	500	1,000
13-00-00-300-8399 CONTRACTUAL SERVICES, NEC	94,116	50,447	10,000	10,000	10,000
TOTAL CONTRACTUAL SERVICES	\$208,808	\$233,970	\$185,000	\$159,350	\$289,500
13-00-00-650-8621 LAND ACQUISITION	210,150	0	0	0	0
13-00-00-650-8624 PRIV PROP REHAB/REDEVELOP	635,246	481,668	745,000	1,223,863	300,000
13-00-00-650-8625 REMODELING & RENOVATION	1,457	1,347	0	<b>7,</b> 361	80,000
13-00-00-650-8627 PARKING LOT IMPROVEMENTS	0	0	235,000	235,000	175,000
13-00-00-650-8628 STORM SEWER SYSTEM IMPS	10,874	1,000	50,000	1,000	50,000
13-00-00-650-8632 STR IMPRVMNT-MAINTENANCE	436,830	424,601	0	340,217	0
13-00-00-650-8633 STREET-CONSTR.OR RECONSTR	2,920	73,639	500,000	500,000	500,000
13-00-00-650-8639 OTHER CAPITAL IMPROVEMENTS	5,237,933	6,589,987	4,242,949	3,552,148	4,091,795
TOTAL PERMANENT IMPROVEMENTS	\$6,535,410	\$7,572,242	\$5,772,949	\$5,859,589	\$5,196,795
13-00-00-900-9001 TRSF TO GENERAL FUND	631,737	611,151	791,672	791,672	791,672
13-00-00-900-9048 TRSF TO AIRPORT FUND	0	0	0	0	0
13-00-00-900-9225 TRSF TO TIF DEBT SERVICE	1,662,410	1,539,071	1,370,334	1,370,334	1,063,975
13-00-00-900-9230 TRSF TO SYCAMORE ROAD TIF	0	0	628,000	0	0
TOTAL TRANSFERS OUT	\$2,294,147	\$2,150,222	\$2,790,006	\$2,162,006	\$1,855,647
TOTAL EXPENSES	\$9,038,365	\$9,956,434	\$8,747,955	\$8,180,945	\$7,341,942
SURPLUS (DEFICIT)	(\$947,384)	(\$1,900,007)	\$1,147,944	(\$1,319,051)	(\$852,753)
ENDING FUND BALANCE					



The City created its second Tax Increment Finance District ("TIF District") in 1995 to undertake redevelopment activities in the south central area of the community, south of downtown and north of Taylor Street. The creations of this district allows the City to capture incremental increases in the property tax revenues accrued from the increase in the district's equalized assessed valuation.

This TIF District is 387 acres in size, is developed with 913 main structures and comprises five percent of the total land area inside the City limits. This District has an effective life of 23 years and will expire in 2018. Projects include continued funding support to Barb City Manor for building renovations, local street program improvements, and architectural services and renovations associated with the redevelopment of the Municipal Building.

### **Capital Projects Funds**

14-00-00-300-8366

## Tax Increment Financing District #2 (14)

Kathleen Field Orr & Associates

Total Kathleen Field Orr & Associates

		FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
14-00-00-001-3119	PROPERTY TAX INCREMENT	1,920,320	1,851,355	1,758,787	1,619,591	1,538,612
TOTAL PROPERTY TAXE		\$1,920,320	\$1,851,355	\$1,758,787	\$1,619,591	\$1,538,612
TOTAL REVENUES		\$1,920,320	\$1,851,355	\$1,758,787	\$1,619,591	\$1,538,612
		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		Actual	Actual	Budget	Yr. End Est.	Budget
14-00-00-300-8316	ALLEYS R&M	131,300	<i>7</i> 9,593	1 <i>5</i> 0,000	150,000	0
14-00-00-300-8321	SIDEWALKS - R & M	13,294	25,064	35,000	45,404	25,000
14-00-00-300-8331	ARCHITECT/ENGINEER SERVICES	0	0	0	0	82,500
14-00-00-300-8344	ECONOMIC DEVELOPMENT INCENTIVE	212,899	184 <b>,</b> 875	1 <i>75,</i> 631	140,090	1 <i>75</i> ,631
14-00-00-300-8366	LEGAL EXPENSES & NOTICES	0	0	0	0	25,000
TOTAL CONTRACTUAL	SERVICES	\$357,493	\$289,532	\$360,631	\$335,494	\$308,131
14-00-00-650-8621	LAND ACQUISITION	0	50,175	0	0	0
14-00-00-650-8624	PRIV PROP REHAB/REDEVELOP	100,000	63,568	225,000	180,000	242,000
14-00-00-650-8625	REMODEL & RENOVATIONS	45	50,783	560,000	130,000	560,000
14-00-00-650-8628	STORM WATER SYSTEM IMPS	0	0	20,000	20,000	20,000
14-00-00-650-8633	STREET RECONSTRUCTION	0	8,451	500,000	575,000	500,000
14-00-00-650-8639	OTHER CAPITAL IMPROVEMENTS	0	6,044	0	0	0
TOTAL PERMANENT IM		\$100,045	\$179,021	\$1,305,000	\$905,000	\$1,322,000
14-00-00-900-9001	TRSF TO GENERAL FUND	158,875	146,305	140,703	150,931	150,931
14-00-00-900-9050	TRSF TO 4TH STREET TIF	0	0	500,000	0	0
14-00-00-900-9055	TRSF TO TIF #1	0	0	3,500,000	0	0
TOTAL TRANSFERS OUT		\$1 <i>5</i> 8,87 <i>5</i>	\$146,305	\$4,140,703	\$150,931	\$1 <i>5</i> 0 <b>,</b> 931
TOTAL EXPENSES		\$616,413	\$614,858	\$5,806,334	\$1,391,425	\$1,781,062
	SURPLUS (DEFICIT)	\$1,303,907	\$1,236,497	(\$4,047,547)	\$228,166	(\$242,450)
ENDING FUND BALAN	CE	\$5,435,922	\$6,672,420	\$2,624,873	\$6,900,586	\$6,658,136
LEGAL EXPENSES & NO						
Acct	Vendor	Amount	Fund			1
13-00-00-300-8366	Kathleen Field Orr & Associates			IF District #1 Fu	nd	Ì
13-00-00-300-0300	Kullicell Field Off & Associates		TIE DI . I . //O /		14	l

25,000 TIF District #2 Fund

50,000



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#### **FUND 52**

This Fund was created by the City Council in February 2010 to account for revenue and expenditures associated with the acquisition of City vehicles and major equipment (i.e. trailers and plows). A chargeback system from each division and fund requiring vehicles will be utilized as the main revenue for the fund. The Fleet Replacement Fund shall maintain a fund balance of the planned replacements for the current fiscal year.

### **Capital Projects Funds**

# Fleet Replacement (52)

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
52-50-00-005-3315 FEDERAL PASS THROUGH	20,000	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUE	\$20,000	\$0	\$0	\$0	\$0
52-50-00-008-3910 REFUNDS & REIMBURSEMENTS	22,487	11,573	15,000	0	0
52-50-00-008-3915 ADMINISTRATION TOW FEES	0	0	50,000	50,000	0
52-50-00-008-3920 SALES OF ASSETS	23,100	0	0	0	0
52-50-00-008-3930 RENTAL INCOME	0	0	0	0	164,000
52-50-00-008-3970 MISCELLANEOUS INCOME	0	0	0	5,000	275,000
TOTAL OTHER INCOME	\$45,587	\$11 <b>,</b> 573	\$65,000	\$55,000	\$439,000
52-50-00-009-4701 TRSF FROM GENERAL FUND	200,000	265,692	160,000	380,321	162,500
52-50-00-009-4735 TRSF FROM EQUIPMENT FUND	78,275	0	0	0	0
TOTAL TRANSFERS IN	\$278,275	\$265,692	\$160,000	\$380,321	\$162,500
52-50-00-010-4915 LOAN PROCEEDS	0	250,000	0	0	0
TOTAL BONDS & NOTES PROCEEDS	\$0	\$250,000	\$0	\$0	\$0
TOTAL REVENUES	\$343,862	\$527,265	\$225,000	\$435,321	\$601,500
	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
52-50-00-400-8413 MUNICIPAL LEASE/PURCHASE	0	0	0	0	188,113
TOTAL OTHER SERVCIES	\$0	\$0	\$0	\$0	\$188,113
52-50-00-600-8521 VEHICLES	343,847	526,727	346,500	435,321	413,936
TOTAL EQUIPMENT	\$343,847	\$526,727	\$346,500	\$435,321	\$413,936
TOTAL EXPENSES	\$343,847	\$526,727	\$346,500	\$435,321	\$602,049
SURPLUS (DEFICIT)	\$15	\$538	(\$121,500)	\$0	(\$549)
ENDING FUND BALANCE	\$15	\$552	(\$120,948)	\$552	\$3



This Fund was established in February 2010 to track the resources collected for and used in obtaining major improvements to equipment, which costs over \$5,000 and has a useful life expectancy of at least three years. Equipment to be funded includes computer equipment, office furniture, copy and facsimile machines and other like equipment. A chargeback system from each division and fund requiring equipment will be utilized as the main revenue for the fund. The Equipment Fund shall maintain a fund balance of the planned replacements for the current fiscal year.

Projects scheduled for the FY15 budget include the final payment for a floor scrubber for City facilities. It also includes a final payment for Police OSSI Software, life cycle replacement of workstations throughout city departments and Office 365 migration of the city email to the Microsoft Government Cloud.

### **Capital Projects Funds**

## **Equipment (53)**

		FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
53-55-00-005-3340	STATE GOVT GRANTS	0	3,088	0	0	0
TOTAL INTERGOVERNA		\$0	\$3,088	\$0	\$0	\$0
		·	• •	·	·	· -
53-55-00-008-3910	REFUNDS & REIMBURSEMENTS	118,000	58,000	135,000	160,000	128,000
53-55-00-008-3915	ADMINISTRATIVE TOW FEES	0	0	30,000	30,000	0
53-55-00-008-3930	RENTAL INCOME	0	0	0	0	0
53-55-00-008-3961	DONATIONS	0	13,654	13,654	0	0
TOTAL OTHER INCOM	E	\$118,000	\$71,654	\$1 <i>7</i> 8 <b>,</b> 654	\$190,000	\$128,000
53-55-00-009-4701	TRSF FROM GENERAL FUND	0	164,000	80,000	105,000	35,000
TOTAL TRANSFERS IN	TROI TROM GENERAL FOND	\$0	\$164,000	\$80,000	\$105,000	\$35,000
			<b>*</b> * * * * * * * * * * * * * * * * * *	400/000	¥100/000	400/000
53-55-00-010-4915	LOAN PROCEEDS	0	375,969	0	0	0
TOTAL BONDS & NOT	ES PROCEEDS	\$0	\$375,969	\$0	\$0	\$0
		<b>*110.000</b>	*****	*****	****	<b>*1.10.000</b>
TOTAL REVENUES		\$118,000	\$614,711	\$258,654	\$295,000	\$163,000
		FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
		Actual	Actual	Budget	Yr. End Est.	Budget
53-55-00-200-8241	AMBULANCE SUPPLY/EQUIP	0	16,421	0	0	0
53-55-00-200-8242	POLICE PATROL SUPPLY & EQUIP	0	28,500	21,340	24,939	0
TOTAL COMMODITIES	5	\$0	\$44,921	\$21,340	\$24,939	\$0
53-55-00-300-8310	EQUIPMENT R&M	0	26,840	0	0	37,000
TOTAL CONTRACTUA		<u> </u>	\$26,840	\$0	<u> </u>	\$37,000
TOTAL CONTINUEDA	E GERTICES	Ψΰ	Ψ20,040	Ψ0	Ψ.	ψον ,σσσ
53-55-00-400-8413	MUNICIPAL LEASE/PURCHASE	0	125,323	0	0	0
TOTAL OTHER SERVICE	ES .	\$0	\$125,323	\$0	\$0	\$0
53-55-00-600-8511	K-9 DOG	0	0	8,000	8,000	0
53-55-00-600-8515	EDP EQUIPMENT-PD SOFTWARE	36,820	483,295	125,000	203,332	125,000
53-55-00-600-8520	FD EQUIPMENT	0	0	14,200	15,575	0
53-55-00-600-8540	MACHINERY, IMPLMTS, MJR TOOLS	0	0	33,500	40,054	3,000
TOTAL EQUIPMENT		\$36,820	\$483,295	\$180,700	\$266,961	\$128,000
53-55-00-900-9032	TRSF TO CAPITAL PROJECTS	13,000	0	0	0	0
53-55-00-900-9034	TRSF TO FLEET FUND	78,275	0	0	0	0
TOTAL TRANSFERS		\$91,275	\$0	\$0	\$0	\$0
		·				
TOTAL EXPENSES		\$128,095	\$680,379	\$202,040	\$291,900	\$165,000
	SURPLUS (DEFICIT)	(\$10,095)	(\$65,668)	\$56,614	\$3,100	(\$2,000)
ENDING FUND BALAN	NCE	\$65,828	\$160	\$56,774	\$3,260	\$1,260
		700,320	7.53	700,000	70,-00	7.,200



# **SECTION 7**

### **Other Funds**

- Economic Development (05)
- Transportation (09)
- Housing Rehabilitation (18)
- Community Development Block Grant (19)
- Foreign Fire Insurance Tax (28)

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The Economic Development Fund accounts for our agreements with outside agencies that help provide various economic development functions on behalf of the City. These agencies are paid through the Hotel/Motel revenue the City receives.

The City of DeKalb has been a member of the **DeKalb County Economic Development Corporation (DCEDC)** since it's creation in 1988. The DCEDC assists the City with industrial attraction, retention, and marketing efforts. With the assistance of the DCEDC, the City has been able to attract companies such as Nestle, Goodyear, Panduit, and Target, among others, to the community. In addition, the DCEDC maintains various databases, site inventories, and traffic analyses that are vital to responding to potential development prospects in a timely manner.

In 2004, the **Chamber of Commerce** created the **DeKalb Area Convention and Visitors Bureau**, whose purpose was to serve as a point of contact and display area for state, regional, and local tourism information. The organization has been successful the last four years as it has achieved positive steps in its primary goal to impact convention and tourism in the DeKalb vicinity in three key areas: Marketing, fundraising, and recruitment/retention of convention events. The DACVB's partnership with the City is significant to the economic development of area, and part of that continued effort certainly includes bringing tourists to DeKalb and showcasing all it has to offer.

In 2013, the **Chamber of Commerce** took over special events planning in the community from ReNew DeKalb. Events hosted by the Chamber include Hollydays, Spooktacular, Hop Into Spring, Oktoberfest, South Fourth Street Family Fun Fest, and more.

### Other Funds

# **Economic Development Fund (05)**

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
05-00-00-002-3135 HOTEL/MOTEL TAX	156,700	133,273	208,000	235,895	240,613
TOTAL TAXES	\$1 <i>56,</i> 700	\$133,273	\$208,000	\$235 <b>,</b> 895	\$240,613
05-00-00-009-4701 TRSF FROM GENERAL FUND	0	20,000	0	0	0
TOTAL TRANSFERS	\$0	\$20,000	\$0	\$0	\$0
TOTAL REVENUES	\$156,700	\$153,273	\$208,000	\$235,895	\$240,613
	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
05-00-00-300-8343 DEVELOPMENTAL SERVICES	137,682	161,000	206,000	206,000	140,000
TOTAL CONTRACTUAL SERVICES	\$137,682	\$161,000	\$206,000	\$206,000	\$140,000
05-00-00-900-9001 TRSF TO GENERAL FUND	\$0	\$0	\$0	\$0	\$153,926
TOTAL TRANSFERS OUT	\$0	\$0	\$0	\$0	\$153,926
TOTAL EXPENSES	\$137,682	\$161,000	\$206,000	\$206,000	\$293,926
SURPLUS (DEFICIT)	\$19,018	(\$7,727)	\$2,000	\$29,895	(\$53,313)
ENDING FUND BALANCE	\$31,144	\$23,418	\$25,418	\$53,313	\$0

#### DEVELOPMENTAL SERVICES

Acct	Partner	Amount	Purpose
05-00-00-300-8343	DCEDC	45,000	Industrial Business Recruitment
05-00-00-300-8343	Convention and Visitor's Bureau	50,000	Marketing and Tourism
05-00-00-300-8343	DeKalb Chamber	45,000	Special Events
TOTAL ECONOMIC DEV	'ELOPMENT FUND	140,000	



The Transportation Fund includes the revenues and expenditures associated with the provision of transportation planning and transit services to the DeKalb metropolitan area. This includes acting as the fiscal and staffing agent for the management of the DeKalb-Sycamore Area Transportation Study (DSATS), the Metropolitan Planning Organization (MPO) for the area and acting as fiscal agent for federal and state funds for transit services in the DeKalb metropolitan region.

#### Transit Services

With the designation of the DeKalb-Sycamore area as an urban center by the 2000 U.S. Census, the area is eligible to receive Federal Section 5307 transit funds, which are administered through the Federal Transit Administration (FTA), and Downstate Operating Assistance Program (DOAP) funding from the Illinois Department of Transportation (IDOT). Through state and federal funding sources, VAC also provides route deviation service on the "Green Line" through DeKalb, the "Blue Line" through Sycamore, and the "Kishwaukee Line" from locations in DeKalb to Kishwaukee College in Malta. Service is provided 14 hours a day, Monday through Friday, on over 100 bus stops.

Each year the DeKalb metropolitan region is annually allocated funds to be used for transit capital and transit operating assistance. These include funds from the Federal Transit Administration (FTA) and the Illinois Department of Transportation (IDOT). Additionally, in the past year, IDOT awarded the City \$3 million in grant funds for the construction of a new transit facility. The full amount of FTA funds allocated to the DeKalb region identified in the budget, and the addition of the \$3 million awarded towards the building of a transit facility have significantly raised the total revenues and total expenditures in FY2015 compared to previous years. The Transit revenues available for use in FY2015 are as follows:

#### **FY2015 Available Transit Grant Funds**

Grant Fund	Amount
Existing FTA Grant Operating Assistance funds transferred to FY15	\$682,500
FTA FY10 Allocation	\$501,158
FTA FY11 Allocation	\$954,807
FTA FY12 Allocation	\$1,127,263
Illinois Downstate Operating Assistance Program FY15 Grant (apx)	\$3,224,100
IDOT Transit Facility Grant	\$3,000,000
Total Transit Grant Funds Available	\$9,489,828

#### Metropolitan Planning Organization

When the DeKalb-Sycamore's urban area exceeded a population of 50,000 in the 2000 census, federal law mandated the creation of a Metropolitan Planning Organization (MPO) which oversees all federal funding that comes to the region for transportation projects, as well as developing a Long Range Transportation Plan which looks at the goals of the regional transportation system over the next 20 to 30 years. In response to this requirement, area leaders from the City of DeKalb, the City of Sycamore, Northern Illinois University, DeKalb County, and the Illinois Department of Transportation (IDOT) developed an agreement to form the DeKalb Sycamore Area Transportation Study (DSATS).

Each year, the MPO receives federal planning funds to support the MPO program. All activities performed by the MPO are overseen and approved by the DSATS Policy Committee. The distribution of the local match from member organizations is based on the following formula:

•	City of DeKalb	3 votes	37.5% of LM
•	City of Sycamore	2 votes	25% of LM
•	Town of Cortland	1 vote	12.5% of LM
•	DeKalb County	1 vote	12.5% of LM
•	Northern IL Univ.	1 vote	12.5% of LM
•	IDOT	1 vote	IDOT does not contribute to LM

For Fiscal Year 2015 IDOT is providing the entire twenty percent local match, so no member agency will be required to transfer any general funds for DSATS operations. It should be remembered, however, that if the State of Illinois eliminates its annual planning grant in future budgets, the local match portion could increase significantly. In FY15, the twenty percent local match totals \$52,336. IDOT has provided a Transportation Planning grant of \$52,336, which will require no member organizations contributions in FY15.

The DSATS MPO budget is funded by grants received by the Federal Highway Administration (FHWA), the Federal Transit Administration (FTA), and the Illinois Department of Transportation (IDOT). The FY15 funds available for the operation of the MPO are as follows:

#### FY2015 Available DSATS Grant Funds

Grant Fund	Amount
Federal Highway Administration Planning Funds	\$172,415
Federal Transit Administration Planning Funds	\$36,929
IDOT Local Match Planning Funds	\$52,336
Total DSATS Operating Funds Available	\$261,680

#### **FY 2014 Accomplishments:**

- Preparation of the FY 2015 Unified Planning Work Program (UPWP);
- Reporting of transit statistics and FY13 Annual Transit Report to the National Transit Database (NTD);
- Completion of all ARRA grant funded projects and preparation and approval of FTA 5307
   Transit Grants using annual DSATS area grant allocations;
- Worked with local municipalities to complete transportation projects approved for American Reinvestment and Recovery Act funding. Initiated TIP Amendments in order to proceed with many projects for which federal funding was approved.
- □ Preparation of the FY 2015-2019 Transportation Improvement Program, including an updated list of state and local transportation projects planned or programmed for the area over the same period;
- □ Worked with a local Bike Advocacy group to implement many of the recommendations of the DSATS Bike & Pedestrian Plan;
- Continued working with other MPO's and IDOT on the development of a Travel Demand Model Advisory Group which is looking at ways smaller MPO's in Illinois can implement Travel Demand Models;
- □ IDOT has announced it will purchase Travel Demand Models for the smaller MPO's in Illinois. DSATS has been upgrading its hardware and purchasing additional software in order to run the new Travel Demand Software;
- The City of DeKalb was awarded an Illinois Transportation Enhancement Program (ITEP) grant to install a bike path between the NIU Lagoon and Prairie Park. The City hired HLR to perform the preliminary engineering for the project;
- Completion of a project to install new digital bus radios on the VAC transit fleet; A new digital broadcast antenna was installed on the new tower installed at the new City of DeKalb Police Building;
- Completion of a project for installation of additional RouteMatch software to allow scheduling of the route deviated Green, Blue, and Kishwaukee routes;
- Update of the DSATS Transportation Title VI Plan and Disadvantage Business Enterprise (DBE) which shows the City of DeKalb's commitment to hire minority and female owned business to perform transit and transportation projects in the region;
- Completed a project to improve ADA access to numerous VAC bus stop sites in both DeKalb and Sycamore, along with installation of Bus Stop signs at all stops in Sycamore and several in DeKalb; and
- Purchase and installation of Bus Lifts at the VAC maintenance facility to allow mechanics to perform maintenance on the four 35-40' Buses purchased in FY13.

#### **FY 2015 Goals:**

 Coordinate the transportation planning and programming functions among the municipal, county, state, and federal transportation agencies including the Federal Highway Administration (FHWA), Federal Transit Administration (FTA), and Illinois Department of Transportation (IDOT);

- Work with all DSATS member organizations to improve the DSATS governing Bylaws;
- □ Maintenance of the DSATS Transportation Improvement Program (TIP);
- Updating and publishing of the DSATS 2040 Long Range Transportation Plan;
- □ Continued implementation of the DSATS Bike-Pedestrian Plan, using both staff and consultant resources. A number of bike-pedestrian projects were initiated in FY13-14 and will continue in FY15;
- Implementation of a new Travel Demand Model for DeKalb County and development of a comprehensive GIS system to track transportation information and projects and working with the Illinois Model Users Group;
- □ Printing of transit system maps for the entire DSATS region. This project will also be done with the development of additional web resources for this information;
- □ Continue to apply for transit grants to fund the building of a new transit facility and, with the existing \$3.5 million received in IDOT grants, start the NEPA environmental review process and initial utility and grading at the site for the new facility;
- □ Implement the web portal to allow bus riders to see bus locations in real time; and
- Propose the use of federal and state grant funds to create a new Transit Grant
   Coordinator position to assist in the management of existing grants and help to expand the use of transit in the region.

### Other Funds

## Transportation Fund (09)

Propest   Pr			FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
0.00.00.00.00.00.00.00.00.00.00.00.00.0							
09-00-00-005-3315   FEDERAL PASS THROUCH   19-5,640   16-7,129   30,963   20 0,944   09-00-000-3320   378 REARTS   198.70   30,963   20 0,900-00-000-3320   378 RECOVT GRANTS   2,708,888   2,774,161   2,793,770   3,267,120   3,302,780   1074	09-00-00-005-3310	FEDERAL GRANTS					
December   December	09-00-00-005-3315	FEDERAL PASS THROUGH	195,640				
	09-00-00-005-3320	ARRA GRANTS	918,720	30,063	0	0	0
Non-00-000-008-370	09-00-00-005-3340	STATE GOV'T GRANTS	2,708,888	2,974,161	2,973,770	3,267,120	6,330,278
	TOTAL INTERGOVERNA	MENTAL REVENUE	\$5,427,135	\$3,864,902	\$3,776,482	\$3,728,113	\$9,805,350
			_		_		_
			•				
	TOTAL OTHER INCOME	<u> </u>	\$5,313	\$11,400	\$5,899	\$5,/42	\$0
	09-00-00-009-4701	TRSF FROM GENERAL FUND	0	0	3.539	3.445	0
PY 2015	TOTAL TRANSFERS		\$0	\$0	•	•	
PY 2015							
Part	TOTAL REVENUES		\$5,432,448	\$3,876,302	\$3,785,920	\$3,737,300	\$9,805,350
Part							
Part			FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
OP-00-00-100-8101   REGULAR   71,720							
09-00-01-00-8117   ICAC         6.175 (5.32	09-00-00-100-8101	REGULAR					
09-00-01-00-8117   ICAC         6.175 (5.32	09-00-00-100-8103	PARTTIME & TEMPORARY	10,925	13,324	5,775	7,800	6,900
09-00-00-100-8175 or 0-00-00-100-8175 or 0-00-100-8175 or 0-00-100-810-8175 or 0-00-100-8175 or 0-00-100-90-90-90-90-90-90-90-90-90-90-90-90-9	09-00-00-100-8113	LONGEVITY	0		0	0	
09-00-00-100-8175   HEALTH INSURANCE   22,700   7,078   7,381   25,950   28,000   09-00-00-100-8178   WORKERS COMPENSATION   1,825   \$116,431   \$113,681   \$134,275   \$187,500   \$101,500   \$101,500   \$101,500   \$101,500   \$101,500   \$100,00-200-8202   PRINTED MATERIALS   0 0 0 3,000   200   3,000   09-00-00-200-8204   CPHICLE MAINTENANCE PARTS   0 0 0 1,000   500   500   600   09-00-00-200-8204   CPHICLE MAINTENANCE PARTS   0 0 0 1,000   0 0 0,000   09-00-00-200-8205   CPHICLE MAINTENANCE PARTS   0 0 0 1,000   0 0 0,000   09-00-00-200-8205   CPHICLE MAINTENANCE PARTS   0 0 0 0 1,500   800   1,300   9,620   09-00-00-200-8205   CPHICLE MAINTENANCE PARTS   0 0 20 1,500   1,500   9,620   09-00-00-200-8205   CPHICLE MAINTENANCE PARTS   0 0 20 1,500   1,500   0,620   09-00-00-00-200-8205   CPHICLE MAINTENANCE PARTS   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	09-00-00-100-8171	FICA	6,175	6,532	6,150	6,150	9,225
	09-00-00-100-8173	IMRF	12,809	15,407	16,875	16,875	22,875
S126,154   \$116,431   \$113,681   \$134,275   \$189,150	09-00-00-100-8175	HEALTH INSURANCE	22,700	7,078	<i>7,</i> 381	25,950	28,000
OP-00-00-200-8202   PRINTED MATERIALS   O	09-00-00-100-8178	WORKERS COMPENSATION	1,825			850	1,150
09-00-00-200-8204 OFFICE & LIBRARY SUPPLIES         110         0         500         500         600 O O O O O O O O O O O O O O O O O O	TOTAL PERSONNEL		\$126,154	\$116,431	\$113,681	\$134,275	\$189,150
09-00-00-200-8204 OFFICE & LIBRARY SUPPLIES         110         0         500         500         600 O O O O O O O O O O O O O O O O O O			_	_			
09-00-00-200-8226   VEHICLE MAINTENANCE PARTS         0         0         1,000         0         0           09-00-00-200-8245   GAS, OIL & ANTIFREEZE         564   800   1,500   1,500   800   1,320         1,500   1,600   1,000							
09-00-00-200-8245 color-200-8285 border         CAS, OIL & ANTIFFREEZE border         564 border         800 border         1,500 border         9,600 border         1,500 border         \$1,500 border<							
OP-00-00-200-8285   EDP SUPPLIES   O 20 1,500 1,500 9,620							
TOTAL COMMODITIES   \$674		·					•
09-00-00-300-8305         FREIGHT & POSTAGE         359         238         350         200         250           09-00-00-300-8310         EQUIPMENT R&M         0         0         100         100         100           09-00-00-300-8315         VEHICLE R&M         0         0         300         650         1,300           09-00-00-300-8366         LEGAL EXPENSES & NOTICES         1,340         3,009         3,000         2,000         3,000           09-00-00-300-8375         MARKETING, ADS & PUBLIC INFO         2,475         707         3,000         1,000         1,900           09-00-00-300-8375         DUES & SUBSCRIPTIONS         1,322         1,190         2,000         1,500         1,850           09-00-00-300-8375         TRAINING, EDUC, & PROF DVLP         2,697         3,814         4,000         4,000         7,080           09-00-030-8399         CONTRACTUAL SERVICES, NEC         3,548,949         3,659,130         3,660,775         3,583,631         9,582,680           TOTAL CONTRACTUAL SERVICES         \$3,557,142         \$3,668,088         \$3,673,525         \$3,593,081         \$9,598,160           09-00-00-600-8510         OFFICE FURNITURE & EQPT         900         0         0         0         0		EDA 2014FIE2					
09-00-00-300-8310         EQUIPMENT R&M         0         0         100         100         100           09-00-00-300-8315         VEHICLE R&M         0         0         300         650         1,300           09-00-00-300-8366         LEGAL EXPENSES & NOTICES         1,340         3,009         3,000         2,000         3,000           09-00-00-300-8373         MARKETING, ADS & PUBLIC INFO         2,475         707         3,000         1,000         1,900           09-00-00-300-8375         DUES & SUBSCRIPTIONS         1,322         1,190         2,000         1,500         1,850           09-00-0300-8376         TRAINING, EDUC, & PROF DVLP         2,697         3,814         4,000         4,000         7,080           09-00-0300-8379         CONTRACTUAL SERVICES, NEC         3,548,949         3,659,130         3,660,775         3,583,631         9,582,680           TOTAL CONTRACTUAL SERVICES         \$3,557,142         \$3,668,088         \$3,673,525         \$3,593,081         \$9,598,160           09-00-00-600-8510         OFFICE FURNITURE & EQPT         900         0         900         0         500           09-00-08-500-8521         VEHICLES         823,887         0         0         0         0 <t< td=""><td>TOTAL COMMODITIES</td><td></td><td>\$074</td><td>\$620</td><td>\$7,500</td><td>\$3,000</td><td>\$14,540</td></t<>	TOTAL COMMODITIES		\$074	\$620	\$7,500	\$3,000	\$14,540
09-00-00-300-8310         EQUIPMENT R&M         0         0         100         100         100           09-00-00-300-8315         VEHICLE R&M         0         0         300         650         1,300           09-00-00-300-8366         LEGAL EXPENSES & NOTICES         1,340         3,009         3,000         2,000         3,000           09-00-00-300-8373         MARKETING, ADS & PUBLIC INFO         2,475         707         3,000         1,000         1,900           09-00-00-300-8375         DUES & SUBSCRIPTIONS         1,322         1,190         2,000         1,500         1,850           09-00-0300-8376         TRAINING, EDUC, & PROF DVLP         2,697         3,814         4,000         4,000         7,080           09-00-0300-8379         CONTRACTUAL SERVICES, NEC         3,548,949         3,659,130         3,660,775         3,583,631         9,582,680           TOTAL CONTRACTUAL SERVICES         \$3,557,142         \$3,668,088         \$3,673,525         \$3,593,081         \$9,598,160           09-00-00-600-8510         OFFICE FURNITURE & EQPT         900         0         900         0         500           09-00-08-500-8521         VEHICLES         823,887         0         0         0         0 <t< td=""><td>09-00-00-300-8305</td><td>FREIGHT &amp; POSTAGE</td><td>359</td><td>238</td><td>350</td><td>200</td><td>250</td></t<>	09-00-00-300-8305	FREIGHT & POSTAGE	359	238	350	200	250
09-00-00-300-8315         VEHICLE R&M         0         0         300         650         1,300           09-00-00-300-8366         LEGAL EXPENSES & NOTICES         1,340         3,009         3,000         2,000         3,000           09-00-00-300-8373         MARKETING, ADS & PUBLIC INFO         2,475         707         3,000         1,000         1,900           09-00-00-300-8375         DUES & SUBSCRIPTIONS         1,322         1,190         2,000         1,500         1,800           09-00-00-300-8376         TRAINING, EDUC, & PROF DVLP         2,697         3,814         4,000         4,000         7,080           09-00-00-300-8399         CONTRACTUAL SERVICES, NEC         3,548,949         3,659,130         3,660,775         3,583,631         9,582,680           TOTAL CONTRACTUAL         SERVICES         \$3,557,142         \$3,668,088         \$3,673,525         \$3,593,081         \$9,598,160           09-00-00-600-8510         OFFICE FURNITURE & EQPT         900         0         90         0         50           09-00-00-600-8521         VEHICLES         823,887         0         0         0         0           09-00-00-850-8650         ARRA GRANT EXPENDITURES         918,720         30,063         0         0         0<							
Surplus (Deficit)   1,340   3,009   3,000   2,000   3,000   0,000	09-00-00-300-8315	VEHICLE R&M	0	0	300	650	1,300
09-00-00-300-8375 09-00-00-300-8376         DUES & SUBSCRIPTIONS TRAINING, EDUC, & PROF DVLP 09-00-00-300-8399         1,322 CONTRACTUAL SERVICES, NEC         1,322 2,697         1,190 3,814         2,000 4,000         1,500 4,000         1,850 7,080           09-00-00-300-8399         CONTRACTUAL SERVICES, NEC         3,548,949         3,659,130         3,660,775         3,583,631         9,582,680           10TAL CONTRACTUAL         SERVICES         \$3,557,142         \$3,668,088         \$3,673,525         \$3,593,081         \$9,598,160           09-00-00-600-8510         OFFICE FURNITURE & EQPT         900         0         900         0         500           09-00-00-600-8515         EDP EQUIPMENT         3,000         23,496         3,000         6,945         3,000           09-00-00-600-8521         VEHICLES         823,887         0         0         0         0           09-00-00-850-8650         ARRA GRANT EXPENDITURES         918,720         30,063         0         0         0           09-00-00-900-9001         TRSF TO GENERAL FUND         1,971         37,404         0         0         \$0           TOTAL EXPENSES         \$5,432,448         \$3,876,302         \$3,798,606         \$3,737,301         \$9,805,350	09-00-00-300-8366	LEGAL EXPENSES & NOTICES	1,340	3,009	3,000	2,000	
09-00-00-300-8376 OP-00-00-300-8379 OCONTRACTUAL SERVICES, NEC         2,697 OP-00-00-300-300-300-300-300-300-300-300-	09-00-00-300-8373	MARKETING, ADS & PUBLIC INFO	2,475	707			
09-00-00-300-8399         CONTRACTUAL SERVICES         3,548,949         3,659,130         3,660,775         3,583,631         9,582,680           TOTAL CONTRACTUAL SERVICES         \$3,557,142         \$3,668,088         \$3,673,525         \$3,593,081         \$9,598,160           09-00-00-600-8510         OFFICE FURNITURE & EQPT         900         0         900         0         500           09-00-00-600-8515         EDP EQUIPMENT         3,000         23,496         3,000         6,945         3,000           09-00-00-8521         VEHICLES         823,887         0         0         0         0         0           TOTAL EQUIPMENT         \$827,787         \$23,496         \$3,900         \$6,945         \$3,500           09-00-00-850-8650         ARRA GRANT EXPENDITURES         918,720         30,063         0         0         0           09-00-00-900-9001         TRSF TO GENERAL FUND         1,971         37,404         0         0         0           TOTAL ARRA GRANT         \$920,691         \$67,467         \$0         \$0         \$0           TOTAL EXPENSES         \$5,432,448         \$3,876,302         \$3,798,606         \$3,737,301         \$9,805,350	09-00-00-300-8375	DUES & SUBSCRIPTIONS	1,322	1,190		1,500	
TOTAL CONTRACTUAL SERVICES   \$3,557,142   \$3,668,088   \$3,673,525   \$3,593,081   \$9,598,160	09-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	2,697	3,814	4,000	4,000	<i>7,</i> 080
09-00-00-600-8510         OFFICE FURNITURE & EQPT         900         0         900         0         500           09-00-00-600-8515         EDP EQUIPMENT         3,000         23,496         3,000         6,945         3,000           09-00-00-600-8521         VEHICLES         823,887         0         0         0         0           TOTAL EQUIPMENT         \$827,787         \$23,496         \$3,900         \$6,945         \$3,500           09-00-00-850-8650         ARRA GRANT EXPENDITURES         918,720         30,063         0         0         0           09-00-00-900-9001         TRSF TO GENERAL FUND         1,971         37,404         0         0         0           TOTAL ARRA GRANT         \$920,691         \$67,467         \$0         \$0         \$0           TOTAL EXPENSES         \$5,432,448         \$3,876,302         \$3,798,606         \$3,737,301         \$9,805,350	09-00-00-300-8399	CONTRACTUAL SERVICES, NEC		3,659,130		3,583,631	9,582,680
09-00-0600-8515 Op-00-0600-8521 VEHICLES         EDP EQUIPMENT         3,000 Op-00-0600-8521 VEHICLES         3,000 Op-00-0600-8521 VEHICLES         3,000 Op-00-00-00-00 Op-00-00-00-00-00-00-00-00-00-00-00-00-00	TOTAL CONTRACTUAL	SERVICES	\$3,557,142	\$3,668,088	\$3,673,525	\$3,593,081	\$9,598,160
09-00-0600-8515 Op-00-0600-8521 VEHICLES         EDP EQUIPMENT         3,000 Op-00-0600-8521 VEHICLES         3,000 Op-00-0600-8521 VEHICLES         3,000 Op-00-00-00-00 Op-00-00-00-00-00-00-00-00-00-00-00-00-00	00 00 00 (00 0510	OFFICE ELIDABITADE & FORT	000	^	000	^	500
09-00-00-600-8521         VEHICLES         823,887         0         0         0         0           TOTAL EQUIPMENT         \$827,787         \$23,496         \$3,900         \$6,945         \$3,500           09-00-00-850-8650         ARRA GRANT EXPENDITURES         918,720         30,063         0         0         0           09-00-00-900-9001         TRSF TO GENERAL FUND         1,971         37,404         0         0         0           TOTAL ARRA GRANT         \$920,691         \$67,467         \$0         \$0         \$0           TOTAL EXPENSES         \$5,432,448         \$3,876,302         \$3,798,606         \$3,737,301         \$9,805,350           SURPLUS (DEFICIT)         \$0         \$0         \$0         \$0         \$0         \$0							
TOTAL EQUIPMENT         \$827,787         \$23,496         \$3,900         \$6,945         \$3,500           09-00-00-850-8650         ARRA GRANT EXPENDITURES         918,720         30,063         0         0         0           09-00-00-900-9001         TRSF TO GENERAL FUND         1,971         37,404         0         0         0           TOTAL ARRA GRANT         \$920,691         \$67,467         \$0         \$0         \$0           TOTAL EXPENSES         \$5,432,448         \$3,876,302         \$3,798,606         \$3,737,301         \$9,805,350           SURPLUS (DEFICIT)         \$0         \$0         (\$12,686)         (\$1)         \$0							
09-00-00-850-8650 Op-00-9001 TRSF TO GENERAL FUND         918,720 Op-00-9001 TRSF TO GENERAL FUND         30,063 Op-00-9001 TRSF TO GENERAL FUND         0 Op-00-9001 TRSF TO GENERAL FUND         1,971 Op-00-9001 TRSF TO GENERAL FUND         37,404 Op-00-9001 TRSF TO GENERAL FUND         0 Op-00-9001 TRSF TO GENERAL FUND         \$920,691 Op-00-9001 TRSF TO GENERAL FUND         \$0 Op-00-900		VEHICLES					
09-00-09001         TRSF TO GENERAL FUND         1,971         37,404         0         0         0           TOTAL ARRA GRANT         \$920,691         \$67,467         \$0         \$0         \$0           TOTAL EXPENSES         \$5,432,448         \$3,876,302         \$3,798,606         \$3,737,301         \$9,805,350           SURPLUS (DEFICIT)         \$0         \$0         (\$12,686)         (\$1)         \$0	TOTAL EQUITMENT		Ψ027,707	Ψ25, <del>4</del> 70	ψ3,700	ψ0,743	ψ3,300
09-00-09001         TRSF TO GENERAL FUND         1,971         37,404         0         0         0           TOTAL ARRA GRANT         \$920,691         \$67,467         \$0         \$0         \$0           TOTAL EXPENSES         \$5,432,448         \$3,876,302         \$3,798,606         \$3,737,301         \$9,805,350           SURPLUS (DEFICIT)         \$0         \$0         (\$12,686)         (\$1)         \$0	09-00-00-850-8650	ARRA GRANT EXPENDITURES	918,720	30,063	0	0	0
TOTAL ARRA GRANT         \$920,691         \$67,467         \$0         \$0         \$0           TOTAL EXPENSES         \$5,432,448         \$3,876,302         \$3,798,606         \$3,737,301         \$9,805,350           SURPLUS (DEFICIT)         \$0         \$0         (\$12,686)         (\$1)         \$0			· ·	•			
SURPLUS (DEFICIT) \$0 \$0 (\$12,686) (\$1) \$0	TOTAL ARRA GRANT				\$0	\$0	
SURPLUS (DEFICIT) \$0 \$0 (\$12,686) (\$1) \$0	TOTAL EXPENSES		\$5,432,448	\$3,876,302	\$3,798,606	\$3,737,301	\$9,805,350
					·		
ENDING FUND BALANCE         \$0         \$0         (\$12,686)         (\$1)		SURPLUS (DEFICIT)	\$0	\$0	(\$12,686)	(\$1)	\$0
	ENDING FUND BALAN	ICE	\$0	\$0	(\$12,686)	(\$1)	(\$1)

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Beginning in the late 1970s and continuing through 1983, the City received Community Development Assistance Program (CDAP) and various other federal and state grants that were used for housing rehabilitation activities. Fund 18 was the pass-through account for the grant and repository of loan repayments and recaptured funds that were restricted for reuse for similar programs.

In 1983, the City became an entitlement community through the Federal Community Development Block Grant. At that time, Fund 19 (CDBG Fund) was set up to manage the annual grant allocation and Fund 18 was maintained as the revolving loan fund for CDBG. In addition to CDBG, the City periodically receives other grants and Fund 18 is used as the pass-through for those as well. The use and/or reuse of dollars in this fund carry substantial restrictions and they cannot be co-mingled with other City, state or federal revenues.

### Other Funds

# Housing Rehabilitation Fund (18)

		FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
18-00-00-005-3310	FEDERAL GOVT GRANTS	18,529	0	0	0	0
18-00-00-005-3320	ARRA GRANT REVENUE	54,174	0	0	0	0
TOTAL INTERGOVERNME	NTAL REVENUE	\$72,703	\$0	\$0	\$0	\$0
18-00-00-008-3610	INVESTMENT INTEREST	95	63	0	38	0
18-00-00-008-3910	REFUNDS/REIMBURSEMENTS	13,225	0	15,000	26,000	26,000
18-00-00-008-4772	TRANSFER FROM CDBG	5,000	0	0	0	0
OTHER INCOME		\$18,320	\$63	\$1 <i>5</i> ,000	\$26,038	\$26,000
TOTAL REVENUES		\$91,023	\$63	\$15,000	\$26,038	\$26,000
		FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
18-00-00-300-8342	FINANCIAL & MGMT SERVICES	0	0	5,000	0	500
18-00-00-300-8366	LEGAL EXPENSES & NOTICES	385	67	500	0	500
18-00-00-300-8376	TRAINING, EDUC PROF DEVL	359	666	250	1,154	500
TOTAL CONTRACTUAL SE	ERVICES	\$744	\$733	\$5,750	\$1,154	\$1,500
18-00-00-400-8499	OTHER SRVCS/EXPENSES	3,387	0	5,000	1,025	500
TOTAL OTHER SERVICES		\$3,387	\$0	\$5,000	\$1,025	\$500
18-00-00-650-8621	LAND ACQUISITION	619	0	0	0	0
18-00-00-650-8623	PROPERTY DEMOLITION	8,039	0	0	0	0
18-00-00-650-8624	PRIV PROP REHAB/REDEVLP	26,206	12,529	10,000	12,288	24,000
18-00-00-650-8650	ARRA GRANT EXPENDITURES	25,956	0	0	0	0
TOTAL PERMANENT IMPR	OVEMENTS	\$60,820	\$12,529	\$10,000	\$12,288	\$24,000
TOTAL EXPENSES		\$64,951	\$13,262	\$20,750	\$14,467	\$26,000
	SURPLUS (DEFICIT)	\$26,072	(\$13,199)	(\$5,750)	\$11,571	\$0
ENDING FUND BALANC		\$70,933	\$57,734	\$51,984	\$69,305	\$69,305



In April 1993, the U. S. Bureau of the Census notified the City that DeKalb County was considered to be part of the Chicago primary metropolitan statistical area (PMSA). The PMSA designation enabled DeKalb, as the largest municipality within the County, to be considered by the U.S. Department of Housing and Urban Development (HUD) as an entitlement community and eligible to receive direct funding through the Community Development Block Grant (CDBG) program on an annual basis. These monies are subject to annual federal appropriation and can only be used for CDBG eligible activities.

### **Other Funds**

# Community Development Block Grant Fund (19)

		FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
19-00-00-005-3310	FEDERAL GOVT GRANTS	287,414	301,285	391,460	815,877	408,847
INTERGOVERNMENTAL REVENUES		\$287,414	\$301,285	\$391,460	\$815,877	\$408,847
TOTAL REVENUES		\$287,414	\$301,285	\$391,460	\$815,877	\$408,847
		FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
19-00-00-200-8202	PRINTED MATERIALS	0	0	0	0	500
19-00-00-200-8204	OFFICE & LIBRARY SUPPLY	220	182	150	576	500
TOTAL COMMODITIES		\$220	\$183	\$150	\$576	\$1,000
19-00-00-300-8305	FREIGHT & POSTAGE	102	22	150	0	500
19-00-00-300-8307	HUMAN & SOCIAL SERVICES	69,837	46,961	58,700	62,330	61,000
19-00-00-300-8321	SIDEWALKS - R&M	0	75,000	50,000	48,174	0
19-00-00-300-8342	FINANCIAL & MNGT SERVICES	0	0	2,000	1,911	1,500
19-00-00-300-8366	LEGAL EXPENSES & NOTICES	4,882	669	1,500	116	1,000
19-00-00-300-8375	DUES & SUBSCRIPTIONS	835	840	850	255	1,000
19-00-00-300-8376	TRAINING, EDUC, & PROF DEV	991	99	1,000	0	1,500
19-00-00-300-8399	CONTRACTUAL SERVICES, NEC	0	0	0	0	500
TOTAL CONTRACTUAL SER	RVICES	\$76,647	\$123,591	\$114,200	\$112,786	\$67,000
19-00-00-400-8499	OTHER SRVCS/EXPENSES, NEC	0	1 <b>7,</b> 365	0	1,878	18,000
TOTAL OTHER SERVICES		\$0	\$1 <i>7</i> ,365	\$0	\$1,878	\$18,000
19-00-00-600-8515	EDP EQUIPMENT	0	630	0	0	1,500
TOTAL EQUIPMENT		\$0	\$630	\$0	\$0	\$1,500
19-00-00-650-8621	LAND ACQUISITION	61,267	0	0	0	0
19-00-00-650-8624	PRIV PROP REHAB/REDEVELOP	60,043	31,996	0	69,746	76,000
19-00-00-650-8639	OTHER CAPITAL IMPS, NEC	0	56,332	0	18,422	0
19-00-00-650-8641	WTR SYS CONSTR FD IMPRV	0	245	202,110	495,000	208,847
TOTAL PERMANENT IMPRO	DVEMENTS	\$121,310	\$88,573	\$202,110	\$583,168	\$284,847
19-00-00-900-9001	TRSF TO GENERAL FUND	84,237	70,943	75,000	76,003	86,500
19-00-00-900-9002	TRSF TO HOUSING REHAB	5,000	70,743	73,000	70,005	00,500
TOTAL TRANSFERS OUT	C	\$89,237	\$70,943	\$75,000	\$76,003	\$86,500
TOTAL EXPENSES		\$287,414	\$301,285	\$391,460	\$774,411	\$458,847
	SURPLUS (DEFICIT)	\$0	\$0	\$0	\$41,466	(\$50,000)
ENDING FUND BALANCE		\$16,444	\$16,444	\$16,444	\$ <i>57</i> ,910	\$7,910



### **FUND 28**

The Foreign Fire Insurance Tax Fund was created in 1992 by the City Council in compliance with applicable state statute provisions.

A two- percent tax is imposed on the gross receipts of the fire insurance premiums on property located in the City provided by insurance companies not located within Illinois. These taxes, along with similar taxes imposed by most Illinois municipalities, are collected by the state and distributed to municipalities on a per capita basis. By ordinance, the Foreign Fire Insurance Tax Board members are elected by the Fire Department from among its members. This board is empowered to expend Foreign Fire Insurance Tax proceeds for the "maintenance, benefit, and use of the Fire Department." This board cannot expend tax proceeds for projects not given budget approval by the City Council. The City Council cannot authorize the expenditures of these tax proceeds for projects not approved by the Board. Consequently, the system required the City Council and the Board to mutually agree on the expenditures.

Expenditures from this fund are used for the betterment of the fire department. Typically, they have included station improvements, station repairs, furniture for stations, personal protection equipment, and physical fitness equipment.

### **FY14** Accomplishments:

- Purchased kitchen supplies for all fire station kitchens
- Purchased helmets for all firefighters
- Renewed subscriptions to newspapers for all fire stations
- Provided cable television for all fire stations
- Purchased Bond for Foreign Fire Board Treasurer
- Paid for Foreign Fire Board annual audit
- Purchased shed for Station 1
- Purchased supplies to decorate Station 2
- Purchased day planners for department personnel
- Contracted cleaning company for ice machines
- Paid maintenance agreement for treadmills
- Purchased gear lockers for Station 1 and Station 2
- Provided funding for historical restoration of department memorabilia

### FY2015 Goals:

- □ Purchase building supplies for Stations 1, 2 and 3
- □ Purchase kitchen supplies for Stations 1, 2 and 3

- Purchase firefighter planners for all department personnel
- □ Purchase teddy bears for the EMS Care Bear program
- Provide funding for the historical preservation of department memorabilia
- □ Replace worn-out department furniture/ equipment/ appliances/ grills
- □ Pay for Foreign Fire Board annual audit
- □ Replace 5 beds and mattresses
- □ Assist department with purchases when possible

### Other Funds

## Foreign Fire Insurance Tax (28)

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
28-00-00-008-3185 MISCELLANEOUS TAXES	47,169	44,908	42,000	44,991	45,000
TOTAL OTHER TAXES	\$47 <b>,</b> 169	\$44,908	\$42,000	\$44,991	\$45,000
TOTAL REVENUES	\$47,169	\$44,908	\$42,000	\$44,991	\$45,000
TOTAL REVENUES	₽ <del>-1</del> 7,109	<del>р-1-,700</del>	\$42,000	<b>рчч,771</b>	\$ <del>4</del> 3,000
	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
28-00-00-200-8210 BUILDING MECHANICAL SYSTEMS	371	805	0	429	0
28-00-00-200-8219 BUILDING SUPPLIES	5,018	4,255	5,000	4,721	6,000
28-00-00-200-8240 FIREFIGHTING SUPPLIES	1,085	2,743	0	0	3,000
28-00-00-200-8270 WEARING APPAREL	0	0	1,500	10,856	1,000
28-00-00-200-8295 SMALL TOOLS & EQPT	2,875	5,204	9,000	2,896	5,500
TOTAL COMMODITIES	\$9,349	\$13,007	\$15 <b>,</b> 500	\$18,902	\$15,500
28-00-00-300-8342 AUDIT	0	0	375	0	0
28-00-00-300-8348 BUILDING, R&M	0	805	0	0	1,000
28-00-00-300-8373 MKTG, ADS, & PUBLIC INFO	442	36	1,400	90	1,400
28-00-00-300-8375 DUES & SUBSCRIPTIONS	1,962	2,194	2,000	1,368	1,716
TOTAL CONTRACTUAL SERVICES	\$2,404	\$3,035	\$3,775	\$1,458	\$4,116
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28-00-00-600-8510 OFFICE FURNITURE & EQPT	28	13,507	17,000	34,201	22,000
28-00-00-600-8515 EDP EQUIPMENT	0	0	0	0	0
28-00-00-600-8540 MCHNRY, IMPLMTS, MJR TOOLS	18,974	9,423	5,000	158	5,000
TOTAL EQUIPMENT	\$19,002	\$22,930	\$22,000	\$34,359	\$27,000
TOTAL EXPENSES	\$30,755	\$38,972	\$41,275	\$54,719	\$46,616
	•	•	•	•	-
SURPLUS (DEFICIT)	\$16,414	\$5,936	\$725	(\$9,728)	(\$1,616)
ENDING FUND BALANCE	\$41,790	\$47,725	\$48,450	\$37,997	\$36,381



# **SECTION 8**

## **Internal Service Funds**

- Workers Compensation (70)
- Health Insurance (71)
- Property & Liability Insurance (72)



#### **FUNDS 70-72**

The City of DeKalb has maintained its own self-funded insurance system from FY 1993 through FY 2008 for employee health insurance (Fund 26) and property liability (Fund 27). Effective January 1, 2008, the City changed to a pooled insurance arrangement by joining the Intergovernmental Personnel Benefits Cooperative for employee health insurance. In FY 1994 the City became self-insured for workers compensation claims (Fund 25). These are administered and monitored by the City Manager's Office, Human Resources and Legal Divisions.

### ■ Workers Compensation – Fund 70

This fund pays for all medical treatment, disability payments, and settlement costs associated with claims filed by employees who are injured on the job. For FY 1994 through FY 2012, the City had no excess or "umbrella" insurance coverage provided by private carriers. However, effective May 1, 2012, the City now has a \$600,000 self-insured retention policy through Safety National Casualty Corporation for excess coverage.

### □ Health Insurance – Fund 71

The City offers comprehensive medical and dental coverage to its employees, their dependents and retirees. Active employees pay the following:

- AFSCME 20% of the health insurance premium for single, single +1 or family coverage.
- Management 20 % of the health insurance premium for single, single +1 or family coverage.
- o **FOP** − 3.5% of their base wage for single coverage, 4.5% of their base wage for single +1 coverage or 5.5% of their base wage for family coverage.
- IAFF 3.5% of their base wage for single coverage, 4.5% of their base wage for single +1 coverage or 5.5% of their base wage for family coverage.

As of January 1, 2008 the City joined the Intergovernmental Personnel Benefits Cooperative (IPBC), which is a pooled arrangement with other Illinois communities for providing health insurance. This allowed the City to budget for known monthly payments to the IPBC, rather than funding for payment of all health claims as a fully self-insured entity. The IPBC will notify the City prior to the beginning of the next plan year (beginning July 1 of each year) of the increase it may realize through the IPBC pool.

### □ Property Liability Fund – Fund 72

This fund pays for costs incurred as a result of accidents involving City property or employees, and/or in settlement of lawsuits brought against the City. Beginning in May 2012, the City now has a self-insured retention policy through Travelers Insurance for excess coverage. This coverage includes: property, inland marine, general liability, automobile liability and auto physical damage, law enforcement liability, public official's liability, and employment practices liability.

### **Internal Service Funds**

## Workers Compensation (70)

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
70-00-00-006-3451 EMPLOYER CONTRIBUTION	2,001,826	934,998	<i>7</i> 02 <b>,</b> 991	<i>7</i> 02 <b>,</b> 991	1,203,025
TOTAL SERVICES CHARGES	\$2,001,826	\$934,998	\$702,991	\$702,991	\$1,203,025
70-00-00-008-3610 INVESTMENT INTEREST	83	3,128	1,000	1,525	1,500
70-00-00-008-3910 REFUNDS/REIMBURSEMENTS	0	1,669	, 0	, 0	. 0
TOTAL OTHER INCOME	\$83	\$4,797	\$1,000	\$1,525	\$1,500
70-00-00-009-4701 TRSF FROM GENERAL FUND	\$711,914	\$54 <b>,</b> 500	\$500,000	\$500,000	\$0
TOTAL TRANSFERS IN	\$711,914	\$54,500	\$500,000	\$500,000	\$0
TOTAL REVENUES	\$2,713,823	\$994,295	\$1,203,991	\$1,204,516	\$1,204,525
		•			
	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
70-00-00-300-8349 LEGAL SERVICES, NEC	12,288	42,500	31,200	40,923	41,616
70-00-00-300-8376 TRAINING, EDUC & PROF DEVLPMT	0	2,985	3,000	0	0
70-00-00-300-8391 TPA ADMINISTRATION	23,975	15,314	25,000	30,758	30,000
TOTAL CONTRACTUAL SERVICES	\$36,263	\$60,799	\$59,200	\$ <b>71,</b> 681	\$71,616
70-00-00-400-8450 CONTRACTED SERVICES	88,468	503,208	526,204	551,021	578,572
70-00-00-400-8472 CLAIMS SELF-INSURANCE	352,016	318,232	700,000	365,000	653,567
TOTAL OTHER SERVICES	\$440,484	\$821,440	\$1,226,204	\$916,021	\$1,232,139
70-00-900-9001 TRSF TO GENERAL FUND	1,179,214	0	0	0	0
70-00-00-900-9027 TRSF TO PROPERTY/LIABILITY	58,000	0	0	0	0
TRANSFERS OUT	\$1,237,214	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$1,713,961	\$882,239	\$1,285,404	\$987,702	\$1,303,755
SURPLUS (DEFICIT)	\$999,862	\$112,056	(\$81,413)	\$216,815	(\$99,230)
ENDING FUND BALANCE	\$1,000,000	\$1,112,056	\$1,030,643	\$1,328,871	\$1,229,641

## Internal Service Funds

## Health Insurance (71)

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
71-00-00-006-3451 EMPLOYER CONTRIBUTIONS	3,613,925	4,024,894	4,130,478	4,093,886	4,102,375
71-00-00-006-3452 EMPLOYEE CONTRIBUTIONS	661,940	691,701	759,035	731,677	752,377
71-00-00-006-3453 RETIREE CONTRIBUTIONS	369,381	362,561	390,534	390,534	384,577
71-00-00-006-3454 LIBRARY CONTRIBUTIONS	112,469	136,898	179,043	179,043	180,272
71-00-00-006-3455 SECTION 125 CONTRIBUTIONS	226,755	200,862	212,000	205,346	215,000
71-00-00-006-3459 OTHER CONTRIBUTIONS	<i>7,</i> 331	3,950	7,440	2,579	0
TOTAL SERVICES CHARGES	\$4,991,801	\$5,420,866	\$5,678,530	\$5,603,065	\$5,634,600
71-00-00-008-3610 INVESTMENT INTEREST	1 <i>7</i>	380	20	21	20
71-00-00-008-3910 REFUNDS/REIMBURSEMENTS	97,787	35 <b>,</b> 701	1,000	2,552	0
TOTAL OTHER INCOME	\$97,804	\$36,081	\$1,020	\$2,573	\$20
71-00-00-009-9450 TRSF FROM GENERAL FUND	\$0	\$8,500	\$225,000	\$200,000	\$350,000
TOTAL TRANSFERS	\$0	\$8,500	\$225,000	\$200,000	\$350,000
TOTAL REVENUES	\$5,089,605	\$5,465,447	\$5,904,550	\$5,805,638	\$5,984,620
	EV 0010	EV 0010	EV 0014	EV 0014	EV 0015
	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
71 00 00 200 02/2 FINIANCIAL 9 MAIOT CERVICES	Actual	Actual	Budget	Yr. End Est.	Budget
71-00-00-300-8342 FINANCIAL & MNGT SERVICES 71-00-00-300-8345 PSYCH & MEDICAL SERVICES	6,250 4,895	3,250	3,000	4.095	3,500
	-	5,805	5,500	6,085	7,800
71-00-00-300-8376 TRAINING, EDUC, & PROF DVLP	2,183	2,226 6,857	2,500	0 4 50 4	500
71-00-00-300-8394 FLEX ADMINISTRATION	6,642 \$19,970	\$18,138	8,000 \$19,000	6,594 \$12,679	6,000 \$17,800
TOTAL CONTRACTUAL SERVICES	\$19,970	\$10,130	\$19,000	\$12,079	\$17,000
71-00-00-400-8474 SECTION 125 PAYMENTS	216,899	204,114	212,000	212,000	215,000
71-00-00-400-8475 EMPLOYEE LIFE INSURANCE PREMIUMS	11,133	10,995	15,000	15,000	15,500
71-00-00-400-8476 WELLNESS BENEFIT PAYMENTS	28,448	27,527	30,000	29,311	38,000
71-00-00-400-8477 EMPLOYEE HEALTH INSURANCE	3,361,590	3,699,413	3,756,068	3,596,629	3,794,850
71-00-00-400-8478 RETIREE HEALTH INSURANCE	1,261,041	1,024,727	1,236,009	1,237,882	1,183,544
71-00-00-400-8479 EMPLOYEE DENTAL INSURANCE	201,052	242,318	190,796	190,796	196,338
71-00-00-400-8480 RETIREE DENTAL INSURANCE	28,525	0	48,000	48,000	64,596
71-00-00-400-8483 PEHP PLAN	26,360	24,420	26,500	34,725	33,750
71-00-00-400-8485 LIBRARY LIFE INSURANCE PREMIUMS	72	124	180	180	192
71-00-00-400-8486 LIBRARY HEALTH INSURANCE	98,843	114,729	172,000	172,000	172,453
71-00-00-400-8487 LIBRARY DENTAL INSURANCE	4,232	4,717	6,863	6,863	7,628
71-00-00-400-8488 DEFERRED COMPENSATION	106,335	242,022	185,000	230,520	251,000
TOTAL OTHER SERVICES	\$5,344,530		\$5,878,416	\$5,773,906	\$5,972,851
	, - , - ,	, , , , , , , , , , , , , , , , , , ,	, . , ,	, - , ,	, - , - ,
TOTAL EXPENSES	\$5,364,500	\$5,613,244	\$5,897,416	\$5,786,585	\$5,990,651
SURPLUS (DEFICIT)	(\$274,895)	(\$1 <i>47,</i> 797)	\$7,134	\$19,053	(\$6,030)
ENDING FUND BALANCE	\$148,021	\$223	\$7,357	\$19,276	\$13,246

### **Internal Service Funds**

## Property & Liability Insurance (72)

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
72-00-00-006-3451 EMPLOYER CONTRIBUTIONS	50,000	125,000	130,000	130,000	130,000
72-00-00-006-3459 OTHER CONTRIBUTIONS	45,000	0	0	0	0
TOTAL SERVICE CHARGES	\$95,000	\$125,000	\$130,000	\$130,000	\$130,000
72-00-00-008-3910 REFUNDS/REIMBURSEMENTS	13,845	0	0	0	0
72-00-00-008-3940 PROPERTY DAMAGE COMPENSATION	59,798	17,348	10,000	20,000	15,000
OTHER INCOME	\$73,643	\$1 <i>7</i> ,348	\$10,000	\$20,000	\$15,000
72-00-00-009-4725 TRSF FROM WORKERS COMP	58,000	0	0	0	0
TOTAL TRANSFERS OUT	\$58,000	\$0	\$0	\$0	\$0
	£004 442	\$142,348	\$140,000	\$150,000	\$145,000
TOTAL REVENUES	\$226,643	\$142,340	φ140,000	ψ150,000	7 : 10/000
TOTAL REVENUES			·	, ,	•
TOTAL REVENUES	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
72-00-00-300-8349 LEGAL SERVICES, NEC	FY 2012 Actual 75,945	FY 2013 Actual 29,986	FY 2014 Budget 60,000	FY 2014 Yr. End Est. 24,480	FY 2015 Budget 24,970
	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
72-00-00-300-8349 LEGAL SERVICES, NEC	FY 2012 Actual 75,945	FY 2013 Actual 29,986	FY 2014 Budget 60,000	FY 2014 Yr. End Est. 24,480	FY 2015 Budget 24,970
72-00-00-300-8349 LEGAL SERVICES, NEC TOTAL CONTRACTUAL SERVICES	FY 2012 Actual 75,945 \$75,945	FY 2013 Actual 29,986 \$29,986	FY 2014 Budget 60,000 \$60,000	FY 2014 Yr. End Est. 24,480 \$24,480	FY 2015 Budget 24,970 \$24,970
72-00-00-300-8349 LEGAL SERVICES, NEC TOTAL CONTRACTUAL SERVICES 72-00-00-400-8471 SURETY BONDS AND INSURANCE	FY 2012 Actual 75,945 \$75,945	FY 2013 Actual 29,986 \$29,986	FY 2014 Budget 60,000 \$60,000	FY 2014 Yr. End Est. 24,480 \$24,480 5,000	FY 2015  Budget 24,970 \$24,970
72-00-00-300-8349 LEGAL SERVICES, NEC TOTAL CONTRACTUAL SERVICES  72-00-00-400-8471 SURETY BONDS AND INSURANCE 72-00-00-400-8472 CLAIMS-SELF INSURANCE	FY 2012 Actual 75,945 \$75,945  94,783 61,719	FY 2013 Actual 29,986 \$29,986 4,824 104,054	FY 2014 Budget 60,000 \$60,000 4,500 94,000	FY 2014 Yr. End Est. 24,480 \$24,480 5,000 85,000	FY 2015  Budget 24,970 \$24,970  5,000 100,000
72-00-00-300-8349 LEGAL SERVICES, NEC TOTAL CONTRACTUAL SERVICES  72-00-00-400-8471 SURETY BONDS AND INSURANCE 72-00-00-400-8472 CLAIMS-SELF INSURANCE 72-00-00-400-8499 OTHER SERVICES/EXPENSES, NEC	FY 2012 Actual 75,945 \$75,945  94,783 61,719 276	FY 2013 Actual 29,986 \$29,986 \$4,824 104,054 51	FY 2014 Budget 60,000 \$60,000 4,500 94,000 50	FY 2014 Yr. End Est. 24,480 \$24,480 5,000 85,000 0	FY 2015  Budget 24,970 \$24,970  5,000 100,000 0
72-00-00-300-8349 LEGAL SERVICES, NEC TOTAL CONTRACTUAL SERVICES  72-00-00-400-8471 SURETY BONDS AND INSURANCE 72-00-00-400-8472 CLAIMS-SELF INSURANCE 72-00-00-400-8499 OTHER SERVICES/EXPENSES, NEC TOTAL OTHER SERVICES	FY 2012 Actual 75,945 \$75,945 94,783 61,719 276 \$156,778	FY 2013 Actual 29,986 \$29,986 \$29,986  4,824 104,054 51 \$108,929	FY 2014 Budget 60,000 \$60,000 4,500 94,000 50 \$98,550	FY 2014 Yr. End Est. 24,480 \$24,480 5,000 85,000 0 \$90,000	FY 2015 Budget 24,970 \$24,970 5,000 100,000 0 \$105,000



## **SECTION 9**

### Special Service Area Funds

- Heritage Ridge Special Service Area #3 (23)
- Knolls Subdivision Special Service Area
   #4 (24)
- Greek Row Special Service Area #6 (26)
- Heartland Fields Special Service Area #14 (25)



#### **FUNDS 23-26**

The City administers three operational Special Services Areas designated to pay the costs of various public maintenance and utility items. They are:

- Heritage Ridge Subdivision Special Service Area #3 created in 1990 for the residential subdivision located at the southeast corner of Fairview Drive and First Street. It pays costs of maintaining various public areas (street islands and detention basins) and provides for a stylized streetlighting system and entrance sign.
- <u>Knolls at Prairie Creek Subdivision SSA #4</u> was created in 1994 for the residential subdivision on the west side of Annie Glidden Road between Lincoln Highway and Taylor Street. It also pays the additional costs of maintaining various public areas and provides for a stylized streetlighting system and entrance sign.
- □ The Greek Row Special Service Area #6 which was created in 2004 to finance electrical costs of streetlighting placed upon private properties that benefits the neighborhood.
- Heartland Fields Special Service Area #14: The purpose of the formation of the Heartland Fields Subdivision Special Service Area No. 14 in general is to authorize the maintenance, repair, regular care, renewal and replacement of the Common Facilities including, without limitation, the mowing and fertilizing of grass, pruning and trimming of trees and bushes, removal and replacement of diseased or dead landscape materials, aeration of stormwater basins, the repair and replacement of monument signs, storm water detention basins, storm sewers and related areas and appurtenances, culverts, drains, ditches and tiles, landscape buffers and related areas and appurtenances, in the Special Service Area, as well as to authorize the implementation and continuation of a mosquito abatement program in the Special Service Area, as well as the provision of snow removal services on public sidewalks along Lot 101 of the Heartland Fields Subdivision (or in such other areas as the City shall determine, within the Area) all in accordance with the final engineering plan and final plat of subdivision for the Area, and the proposed municipal services are unique and are in addition to the improvements provided and/or maintained by the City generally.

# Special Service Area Funds Heritage Ridge Special Service Area #3 (23)

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
23-00-001-3115 SPECIAL SERVICE AREA	2,788	2,788	0	0	0
TOTAL PROPERTY TAXES	\$2,788	\$2,788	\$0	\$0	\$0
TOTAL REVENUES	\$2,788	\$2,788	\$0	\$0	\$0
	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
23-00-00-200-8213 GROUNDS SUPPLIES	0	0	1,000	0	0
TOTAL COMMODITIES	\$0	\$0	\$1,000	\$0	\$0
23-00-00-300-8313 LANDSCAPE/GROUNDS R&M	563	87	500	700	700
TOTAL CONTRACTUAL SERVICES	\$563	\$87	\$500	\$700	\$700
23-00-00-900-9001 TRANSFER TO GENERAL FUND	750	500	500	500	500
TOTAL TRANSFERS	\$ <b>7</b> 50	\$500	\$500	\$500	\$500
TOTAL EXPENSES	\$1,313	\$587	\$2,000	\$1,200	\$1,200
SURPLUS (DEFICIT)	\$1,475	\$2,201	(\$2,000)	(\$1,200)	(\$1,200)
ENDING FUND BALANCE	\$5,554	\$7,755	\$5,755	\$6,555	\$5,355

# Special Service Area Funds Knolls Subdivision Special Service Area #4 (24)

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
24-00-001-3115 SPECIAL SERVICE AREA	1,486	1,486	1,486	1,488	1,600
TOTAL PROPERTY TAXES	\$1,486	\$1,486	\$1,486	\$1,488	\$1,600
TOTAL REVENUES	\$1,486	\$1,486	\$1,486	\$1,488	\$1,600
	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
24-00-00-300-8313 LANDSCAPE/GROUNDS R&M	3,038	3,036	2,000	3,000	3,000
TOTAL CONTRACTUAL SERVICES	\$3,038	\$3,036	\$2,000	\$3,000	\$3,000
24-00-00-900-9001 TRANSFER TO GENERAL FUND	750	500	500	500	500
TOTAL TRANSFERS	\$750	\$500	\$500	\$500	\$500
TOTAL EXPENSES	\$3,788	\$3,536	\$2,500	\$3,500	\$3,500
SURPLUS (DEFICIT)	(\$2,302)	(\$2,050)	(\$1,014)	(\$2,012)	(\$1,900)
ENDING FUND BALANCE	\$4,556	\$2,506	\$1,492	\$494	(\$1,406)

# Special Service Area Funds Greek Row Special Service Area #6 (26)

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	<b>Budget</b> 5,100
26-00-00-001-3115 SPECIAL SERVICE AREA	10,102	9,965	5,100	5,100	
TOTAL PROPERTY TAXES	\$10,102	\$9,965	\$5,100	\$5,100	\$5,100
TOTAL REVENUES	\$10,102	\$9,965	\$5,100	\$5,100	\$5,100
	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
26-00-00-650-8352 STREETLIGHTING	8,604	6,668	6,500	9,000	19,000
TOTAL PERMANENT IMPS.	\$8,604	\$6,668	\$6,500	\$9,000	\$19,000
26-00-00-900-9001 TRANSFER TO GENERAL FUND	0	500	500	500	500
TOTAL TRANSFERS	\$0	\$500	\$500	\$500	\$500
TOTAL EXPENSES	\$8,604	\$7,168	\$7,000	\$9,500	\$19,500
SURPLUS (DEFICIT)	\$1,498	\$2,797	(\$1,900)	(\$4,400)	(\$14,400)
ENDING FUND BALANCE	\$13,715	\$16,511	\$14,611	\$12,111	(\$2,289)

# Special Service Area Funds Heartland Fields Special Service Area #14 (25)

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
25-00-001-3115 SPECIAL SERVICE AREA	0	0	0	0	2,500
TOTAL PROPERTY TAXES	\$0	\$0	\$0	\$0	\$2,500
TOTAL REVENUES	\$0	\$0	\$0	\$0	\$2,500
	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
25-00-00-300-8313 LANDSCAPE/GROUNDS R&M	0	0	980	600	1,000
TOTAL CONTRACTUAL SERVICES	\$0	\$0	\$980	\$600	\$1,000
25-00-00-900-9001 TRANSFER TO GENERAL FUND	0	0	0	0	500
TOTAL TRANSFERS	\$0	\$0	\$0	\$0	\$500
TOTAL EXPENSES	\$0	\$0	\$980	\$600	\$1,500
SURPLUS (DEFICIT)	\$0	\$0	(\$980)	(\$600)	\$1,000
ENDING FUND BALANCE	\$0	\$0	(\$980)	(\$600)	\$400



# **SECTION 10**

## **Debt Service Funds**

- General Fund Debt Service (40)
- Tax Increment Financing Debt Service (45)



### General Fund Debt Service Fund 40 and TIF Fund Debt Service Fund 45

These funds have been created in response to GASB Statement 34, which allowed the City to combine its multiple debt service funds into two central funds. It is through these funds the City pays all its outstanding bond obligations for various public improvements completed throughout DeKalb.

The City also pays bond debt service through 2 of its enterprise funds: the Water Fund (60) and Airport Fund (65).

## **Debt Service Funds**

## General Fund Debt Service (40)

		FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
40-00-00-009-4701	TRSF FROM GENERAL FUND	1,012,083	1,011,680	1,010,100	1,010,100	1,010,200
40-00-00-009-4733	TRSF FROM PUBLIC SAFETY FUND	0	0	898,600	898,600	898,900
TOTAL TRANSFERS IN		\$1,012,083	\$1,011,680	\$1,908,700	\$1,908,700	\$1,909,100
TOTAL REVENUES		\$1,012,083	\$1,011,680	\$1,908,700	\$1,908,700	\$1,909,100
		FY 2012 Actual	FY 2013 Actual	FY 2014	FY 2014	FY 2015
40-00-00-450-8342	FINANCIAL & MNGT SERVICES	990	1,030	3,200	Yr. End Est. 3,200	2,200
40-00-00-450-8411	DEBT SERVICE PRINCIPAL		515,000	•	1,120,000	•
40-00-00-450-8411	DEBT SERVICE PRINCIPAL  DEBT SERVICE INTEREST	470,000 541,093	495,650	1,120,000 785,500	785,500	1,185,000 721,900
TOTAL OTHER SERVICE		\$1,012,083	\$1,011,680	\$1,908,700	\$1,908,700	\$1,909,100
TOTAL EXPENSES		\$1,012,083	\$1,011,680	\$1,908,700	\$1,908,700	\$1,909,100
	SURPLUS (DEFICIT)	\$0	\$0	\$0	\$0	\$0
ENDING FUND BALANCE	<u> </u>	\$0	\$0	\$0	\$0	\$0

### **Debt Service Funds**

## Tax Increment Financing Debt Service (45)

		FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
45-00-00-008-3610	INVESTMENT INTEREST	5	18	0	0	0
45-00-00-009-4763	TRSF FROM TIF	1,662,410	1,539,070	1,370,334	1,470,596	1,063,975
TOTAL TRANSFERS IN		\$1,662,415	\$1,539,088	\$1,370,334	\$1,470,596	\$1,063,975
TOTAL REVENUES		\$1,662,415	\$1,539,088	\$1,370,334	\$1,470,596	\$1,063,975
		FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
45-00-00-450-8342	FINANCIAL & MNGT SERVICES	772	347	0	0	0
45-00-00-450-8411	DEBT SERVICE PRINCIPAL	1,345,000	1,400,000	1,075,000	1,290,000	800,000
45-00-00-450-8412	DEBT SERVICE INTEREST	362,410	324,024	295,334	180,596	263,975
TOTAL OTHER SERVICES		\$1,708,182	\$1,724,371	\$1,370,334	\$1,470,596	\$1,063,975
TOTAL EXPENSES		\$1,708,182	\$1,724,371	\$1,370,334	\$1,470,596	\$1,063,975
	SURPLUS (DEFICIT)	(\$45,767)	(\$185,283)	\$0	\$0	\$0
ENDING FUND BALANCE		\$185,283	\$0	\$0	\$0	\$0



## **SECTION 11**

## **Fiduciary Funds**

- Police Pension (93)
- Fire Pension (95)
- DeKalb Public Library (99)



### Police Pension Fund Fund 93 and Fire Pension Fund Fund 95

The Police and Fire Pension Funds account for the financial administration of these two programs, which are governed by Illinois State Statute. Revenue sources come primarily from property taxes, investment earnings, and withholdings from the payroll checks of active Police and Fire Department personnel. Expenditures go to pay for retiree pensions, financial management fees, audit costs, and other miscellaneous items. Each Board directs their own affairs and meets quarterly with special meetings as needed

The Boards are comprised of five members each. Two are appointed by the Mayor, two are elected from the regular police force, and one is elected by and from the fund's beneficiaries.

# Fiduciary Funds Police Pension Fund (93)

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
93-00-00-001-3113 PROPERTY TAX - POLICE PENSION	1,306,474	1,079,450	1,379,234	1,352,291	1,472,175
TOTAL PROPERTY TAXES	\$1,306,474	\$1,079,450	\$1,379,234	\$1,352,291	\$1,472,175
93-00-00-006-3452 EMPLOYEE CONTRIBUTIONS	446,082	501,405	497,403	482,725	497,207
TOTAL SERVICE CHARGES	\$446,082	\$501,405	\$497,403	\$482 <b>,</b> 725	\$497,207
93-00-00-008-3610 INVESTMENT INTEREST	583,626	514,945	577,305	542,666	558,946
93-00-008-3617 GAIN/LOSS ON INV SALE	(1,634)	0	0	0	0
93-00-00-008-3618 UNREALIZED INV GAIN/LOSS	(1,277,713)	1,303,960	1,800,000	1,970,709	1,500,000
TOTAL OTHER INCOME	(\$695,721)	\$1,818,905	\$2,377,305	\$2,513,375	\$2,058,946
TOTAL REVENUES	\$1,056,835	\$3,399,760	\$4,253,942	\$4,348,391	\$4,028,328
	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
93-00-00-100-8190 RETIREE COMPENSATION	1,857,229	2,101,591	2,160,918	2,085,115	2,241,499
93-00-00-100-8191 DISABILITY	85,346	88,765	87,207	86,522	93,011
TOTAL PERSONNEL SERVICES	\$1,942,575	\$2,190,356	\$2,248,125	\$2,171,637	\$2,334,510
93-00-00-300-8342 FINANCIAL & MNGT SERVICES 93-00-00-300-8366 LEGAL EXPENSES & NOTICES	75,677 1,586	54,300 5,764	56,003 2,500	56,110 1,485	60,319 1,597
93-00-00-300-8376 TRAINING,EDUC, PROF DEVLP	2,915	3,670	3,7 <i>5</i> 0	6,463	6,948
93-00-00-300-8399 CONTRACTUAL SERVICES, NEC	1,200	25,013	27,000	43,188	46,427
TOTAL CONTRACTUAL SERVICES	\$81,378	\$88,747	\$89,253	\$107,246	\$11 <i>5,</i> 291
				*	
TOTAL EXPENSES	\$2,023,953	\$2,279,103	\$2,337,378	\$2,278,883	\$2,449,801
TOTAL EXPENSES  SURPLUS (DEFICIT)	<b>\$2,023,953</b> (\$96 <b>7,</b> 118)	<b>\$2,279,103</b> \$1,120,657	<b>\$2,337,378</b> \$1,916,564	<b>\$2,278,883</b> <b>\$2,069,508</b>	<b>\$2,449,801</b> \$1,578,527

# Fiduciary Funds Fire Pension Fund (95)

	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Yr. End Est.	FY 2015 Budget
95-00-001-3114 PROPERTY TAX - FIRE PENSION	2,019,607	1,807,256	2,060,476	2,037,490	2,056,983
TOTAL PROPERTY TAXES	\$2,019,607	\$1,807,256	\$2,060,476	\$2,037,490	\$2,056,983
95-00-00-006-3452 EMPLOYEE CONTRIBUTIONS	398,920	411,770	414,678	403,082	415,000
TOTAL SERVICE CHARGES	\$398,920	\$411 <i>,77</i> 0	\$414 <b>,</b> 678	\$403,082	\$415,000
95-00-00-008-3610 INVESTMENT INTEREST	492,840	527,600	525,000	<i>7</i> 81,607	800,000
95-00-00-008-3615 GAIN/LOSS ON INV MATURITY	267,193	0	0	0	0
95-00-00-008-3618 UNREALIZED INV GAIN/LOSS	(558,866)	1,474,748	1,668,750	1,795,786	1,800,000
TOTAL OTHER INCOME	\$201,167	\$2,002,348	\$2,193 <i>,75</i> 0	\$2 <b>,</b> 577 <b>,</b> 393	\$2,600,000
TOTAL REVENUES	\$2,619,694	\$4,221,374	\$4,668,904	\$5,017,965	\$5,071,983
TOTAL REVENUES	\$2,019,094	\$4,221,374	\$4,000,9U4	\$5,017,965	\$5,071,963
	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
95-00-00-100-8190 RETIREE COMPENSATION	2,227,002	2,435,954	2,484,673	2,690,000	2,690,000
95-00-00-100-8191 DISABILITY	258,296	347,300	352,510	320,000	320,000
95-00-00-100-8194 REFUND OF CONTRIBUTIONS	49,027	0	0	0	0
TOTAL PERSONNEL SERVICES	\$2,534,325	\$2,783,254	\$2,837,183	\$3,010,000	\$3,010,000
95-00-00-300-8342 FINANCIAL & MNGT SERVICES	44 151	49 440	53,721	43,729	45,000
95-00-00-300-8342 FINANCIAL & MNGT SERVICES  95-00-00-300-8366 LEGAL EXPENSES & NOTICES	66,151	48,440	•	•	•
	33,695	13,877	12,000	4,950	5,000
95-00-00-300-8376 TRAINING, EDUC & PROF DEVLP	2,750 8,432	2,500 23,565	2,000 18,905	2,000	2,500
95-00-00-300-8399 CONTRACTUAL SERVICES, NEC TOTAL CONTRACTUAL SERVICES	•	•	•	18,000	18,000
TOTAL CONTRACTUAL SERVICES	\$111,028	\$88,382	\$86,626	\$68,679	\$70,500
TOTAL EXPENSES	\$2,645,353	\$2,871,636	\$2,923,809	\$3,078,679	\$3,080,500
SURPLUS (DEFICIT)	(\$25,659)	\$1,349,738	\$1,745,095	\$1,939,286	\$1,991,483
ENDING FUND BALANCE	\$20,836,332	\$22,186,070	\$23,931,165	\$24,125,356	\$26,116,839



### **FUND 99**

The mission of the DeKalb Public Library is to inform, educate, inspire and entertain the residents of the community. To fulfill this mission, the Library offers citizens of all age's access to a strong, organized collection of accurate and timely media. The Library emphasizes books, periodicals, audiovisual, and electronic resources that contribute to the dissemination of knowledge, to formal and informal education, the pleasurable use of leisure time, and to the general enrichment of life.

The Library offers a collection of books, videos, CD music and audio book recordings and subscribes to many periodicals. A computer system provides linkage to other libraries and facilitates access to other resources.

### **Fiduciary Funds**

### **DeKalb Public Library (99)**

99-00-00-200-8276 COMPACT DISCS

99-00-00-200-8279 LIBRARY DATABASES

99-00-00-200-8299 COMMODITIES, NEC

99-00-00-200-8278 MICROFORMS

99-00-00-200-8277 DVD'S

TOTAL COMMODITIES

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
99-00-00-001-3110 PROPERTY TAX GENERAL	1,760,288	1,767,397	1,798,500	0	1,798,500
TOTAL PROPERTY TAXES	\$1,760,288	\$1,767,397	\$1,798,500	\$0	\$1,798,500
99-00-00-005-3310 FEDERAL GRANTS	0	25,500	0	0	0
99-00-00-005-3340 STATE GOVT GRANTS	44,980	45,247	45,000	0	54,000
99-00-00-005-3350 LOCAL GOVT GRANTS	17,400	2,091,350	25,000	0	0
99-00-00-005-3356 PERSONAL PROP REPLACE TAX	28,143	35,336	30,450	0	31,454
TOTAL INTERGOVT'L REVENUES	\$90,523	\$2,197,433	\$100,450	\$0	\$85,454
00.00.00.007.0.407	2.000	0.044	0.500	•	2 222
99-00-00-007-3436 LIBRARY NON-RESIDENT DUES	3,922	3,846	3,500	0	3,800
TOTAL SERVICE CHARGES	\$3,922	\$3,846	\$3,500	\$0	\$3,800
99-00-00-007-3516 LIBRARY FINES	35,033	28,347	35,000	0	39,000
TOTAL FINES	\$35,033	\$28,347	\$35,000	\$0	\$39,000
00 00 00 000 0/10 INVESTMENT NITEREST	10.054	0.005	7,000	0	0.000
99-00-00-008-3610 INVESTMENT INTEREST	10,054	2,235	7,999	0	8,000
99-00-00-008-3611 INTEREST-CAPITALIZED BONDS	0	0	105,000	0	0
99-00-00-008-3615 SALE OF ASSETS		2,875	0	0	40.000
99-00-00-008-3617 TIF SURPLUS	95,492	0	88,000		68,000
99-00-00-008-3925 LIBRARY SALES	9,768	7,883	10,000	0	9,000
99-00-00-008-3961 DONATIONS 99-00-00-008-3970 MISCELLANEOUS INCOME	49,478	254,885	11,000	0	40,000 9,000
99-00-00-008-3970 MISCELLANEOUS INCOME TOTAL OTHER INCOME	8,313 \$1 <i>7</i> 3,105	3,803 \$271,681	4,000 \$225,999	<u> </u>	\$134,000
	· •	•	•		
TOTAL REVENUES	\$2,062,871	\$4,268,704	\$2,163,449	\$0	\$2,060,754
	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	Actual	Actual	Budget	Yr. End Est.	Budget
99-00-00-100-8101 REGULAR, OVERTIME, PARTIME	856,839	963,754	1,009,417	0	1,006,798
99-00-00-100-8113 LONGEVITY	0	0	18,330	0	20,254
99-00-00-100-8171 FICA	64,424	72,167	88,983	0	89,347
99-00-00-100-8173 IMRF	100 (0)	100//5	153,749	0	141141
	102,436	139,665	100,7 47	•	161,141
99-00-00-100-8175 HEALTH INSURANCE	80,971	139,665	140,237	0	-
	•	•	•		158,774
99-00-00-100-8176 LIFE INSURANCE	80,971	101,206	140,237	0	158,774
99-00-00-100-8176 LIFE INSURANCE	80,971 92	101,206 111	140,237 225	0	158,774 246
99-00-00-100-8176 LIFE INSURANCE 99-00-00-100-8178 WORKERS COMPENSATION	80,971 92 5,296	101,206 111 5,596 3,019	140,237 225 2,000	0 0	158,774 246 5,600 3,000
99-00-00-100-8176 LIFE INSURANCE 99-00-00-100-8178 WORKERS COMPENSATION 99-00-00-100-8179 UNEMPLOYMENT INSURANCE	80,971 92 5,296 3,101	101,206 111 5,596 3,019	140,237 225 2,000 2,000	0 0 0	158,774 246 5,600 3,000
99-00-00-100-8176 LIFE INSURANCE 99-00-00-100-8178 WORKERS COMPENSATION 99-00-00-100-8179 UNEMPLOYMENT INSURANCE 99-00-00-100-8185 ACCRUED COMPENSATED LEAVE TOTAL PERSONAL SERVICES	80,971 92 5,296 3,101 0 \$1,113,159	101,206 111 5,596 3,019 0 \$1,285,518	140,237 225 2,000 2,000 0 \$1,414,941	0 0 0 0	158,774 246 5,600 3,000 0 \$1,445,160
99-00-00-100-8176 LIFE INSURANCE 99-00-00-100-8178 WORKERS COMPENSATION 99-00-00-100-8179 UNEMPLOYMENT INSURANCE 99-00-00-100-8185 ACCRUED COMPENSATED LEAVE TOTAL PERSONAL SERVICES  99-00-00-200-8202 PRINTED MATERIALS	80,971 92 5,296 3,101 0 \$1,113,159	101,206 111 5,596 3,019 0 \$1,285,518	140,237 225 2,000 2,000 0 \$1,414,941	0 0 0 0 0 \$0	158,774 246 5,600 3,000 0 \$1,445,160
99-00-00-100-8176 LIFE INSURANCE 99-00-00-100-8178 WORKERS COMPENSATION 99-00-00-100-8179 UNEMPLOYMENT INSURANCE 99-00-00-100-8185 ACCRUED COMPENSATED LEAVE TOTAL PERSONAL SERVICES  99-00-00-200-8202 PRINTED MATERIALS 99-00-00-200-8204 OFFICE & LIBRARY SUPPLY	80,971 92 5,296 3,101 0 \$1,113,159 5,955 32,104	101,206 111 5,596 3,019 0 \$1,285,518 4,949 28,751	140,237 225 2,000 2,000 0 \$1,414,941 2,000 21,000	0 0 0 0 0 0 \$0	158,774 246 5,600 3,000 0 \$1,445,160 5,000 20,000
99-00-00-100-8176 LIFE INSURANCE 99-00-00-100-8178 WORKERS COMPENSATION 99-00-00-100-8179 UNEMPLOYMENT INSURANCE 99-00-00-100-8185 ACCRUED COMPENSATED LEAVE TOTAL PERSONAL SERVICES  99-00-00-200-8202 PRINTED MATERIALS 99-00-00-200-8204 OFFICE & LIBRARY SUPPLY 99-00-00-200-8219 BUILDING SUPPLIES, NEC	80,971 92 5,296 3,101 0 \$1,113,159 5,955 32,104 11,504	101,206 111 5,596 3,019 0 \$1,285,518 4,949 28,751 13,661	140,237 225 2,000 2,000 0 \$1,414,941 2,000 21,000 10,000	0 0 0 0 0 0 \$0	158,774 246 5,600 3,000 0 \$1,445,160 5,000 20,000 13,000
99-00-00-100-8176 LIFE INSURANCE 99-00-00-100-8178 WORKERS COMPENSATION 99-00-00-100-8179 UNEMPLOYMENT INSURANCE 99-00-00-100-8185 ACCRUED COMPENSATED LEAVE TOTAL PERSONAL SERVICES  99-00-00-200-8202 PRINTED MATERIALS 99-00-00-200-8204 OFFICE & LIBRARY SUPPLY 99-00-00-200-8219 BUILDING SUPPLIES, NEC 99-00-00-200-8271 GIFTS & DONATIONS	80,971 92 5,296 3,101 0 \$1,113,159 5,955 32,104 11,504 14,392	101,206 111 5,596 3,019 0 \$1,285,518 4,949 28,751 13,661 16,467	140,237 225 2,000 2,000 0 \$1,414,941 2,000 21,000 10,000 11,000	0 0 0 0 0 \$0	158,774 246 5,600 3,000 0 \$1,445,160 5,000 20,000 13,000 600
99-00-00-100-8176 LIFE INSURANCE 99-00-00-100-8178 WORKERS COMPENSATION 99-00-00-100-8179 UNEMPLOYMENT INSURANCE 99-00-00-100-8185 ACCRUED COMPENSATED LEAVE TOTAL PERSONAL SERVICES  99-00-00-200-8202 PRINTED MATERIALS 99-00-00-200-8204 OFFICE & LIBRARY SUPPLY 99-00-00-200-8219 BUILDING SUPPLIES, NEC 99-00-00-200-8271 GIFTS & DONATIONS 99-00-00-200-8272 ENDOWMENTS	80,971 92 5,296 3,101 0 \$1,113,159 5,955 32,104 11,504 14,392 2,662	101,206 111 5,596 3,019 0 \$1,285,518 4,949 28,751 13,661 16,467 1,944	140,237 225 2,000 2,000 0 \$1,414,941 2,000 21,000 10,000 11,000 2,500	0 0 0 0 0 \$0	158,774 246 5,600 3,000 0 \$1,445,160 5,000 20,000 13,000 600 1,500
99-00-00-100-8176 LIFE INSURANCE 99-00-00-100-8178 WORKERS COMPENSATION 99-00-00-100-8179 UNEMPLOYMENT INSURANCE 99-00-00-100-8185 ACCRUED COMPENSATED LEAVE TOTAL PERSONAL SERVICES  99-00-00-200-8202 PRINTED MATERIALS 99-00-00-200-8204 OFFICE & LIBRARY SUPPLY 99-00-00-200-8219 BUILDING SUPPLIES, NEC 99-00-00-200-8271 GIFTS & DONATIONS 99-00-00-200-8272 ENDOWMENTS 99-00-00-200-8273 CHILDREN'S BOOKS	80,971 92 5,296 3,101 0 \$1,113,159 5,955 32,104 11,504 14,392 2,662 46,644	101,206 111 5,596 3,019 0 \$1,285,518 4,949 28,751 13,661 16,467 1,944 49,411	140,237 225 2,000 2,000 0 \$1,414,941 2,000 21,000 10,000 11,000 2,500 41,500	0 0 0 0 0 \$0	158,774 246 5,600 3,000 0 \$1,445,160 5,000 20,000 13,000 600 1,500 37,350
99-00-00-100-8176 LIFE INSURANCE 99-00-00-100-8178 WORKERS COMPENSATION 99-00-00-100-8179 UNEMPLOYMENT INSURANCE 99-00-00-100-8185 ACCRUED COMPENSATED LEAVE TOTAL PERSONAL SERVICES  99-00-00-200-8202 PRINTED MATERIALS 99-00-00-200-8204 OFFICE & LIBRARY SUPPLY 99-00-00-200-8219 BUILDING SUPPLIES, NEC 99-00-00-200-8271 GIFTS & DONATIONS 99-00-00-200-8272 ENDOWMENTS	80,971 92 5,296 3,101 0 \$1,113,159 5,955 32,104 11,504 14,392 2,662	101,206 111 5,596 3,019 0 \$1,285,518 4,949 28,751 13,661 16,467 1,944	140,237 225 2,000 2,000 0 \$1,414,941 2,000 21,000 10,000 11,000 2,500	0 0 0 0 0 \$0	158,774 246 5,600 3,000 0 \$1,445,160

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7,000

58,352

\$235,102

1,000

600

### Fiduciary Funds

### DeKalb Public Library (99)

	FY 2012 Actual	FY 2013 Actual	FY 2014	FY 2014 Yr. End Est.	FY 2015
99-00-00-300-8304 TRAVEL REIMBURSEMENT	718	1,086	Budget 850	0	1,200
99-00-00-300-8305 FREIGHT AND POSTAGE	3,263	3,141	3,000	0	8,200
99-00-00-300-8310 EQUIPMENT, R&M	23,863	33,861	24,603	0	24,762
99-00-00-300-8326 BOOKS, R&M	23,003	543	24,003	0	600
99-00-00-300-8331 BOOK PROCESSING	0	235	0	0	7,000
99-00-00-300-8337 TELEPHONE SYSTEM	6,783	7,291	7,857	0	8,300
99-00-00-300-8342 FINANCIAL & MGMT SERVIC		12,196	13,000	0	13,000
99-00-00-300-8343 DEVELOPMENTAL SERVICES	19,960	10,417	11,000	0	17,250
99-00-00-300-8346 REFUSE REMOVAL SERVICES	3,984	5,378	5,000	0	5,200
99-00-00-300-8347 LANDSCAPING	15,445	8,723	8,000	0	8,000
99-00-00-300-8348 BUILDINGS- R & M, NEC	6,999	18,529	19,903	0	23,465
99-00-00-300-8349 BUILDING REPAIR	37,188	41,523	30,000	0	10,000
99-00-00-300-8351 NATURAL GAS	·	•	•	0	•
	6,145	9,310	7,000	0	9,200
99-00-00-300-8352 ELECTRICITY	1,012	1,344	800	-	1,200
99-00-00-300-8355 UTILITIES, NEC	952	1,785	2,000	0	2,000
99-00-00-300-8373 MARKETING, ADS & PUBLIC	-	9,277	5,000	0	10,000
99-00-00-300-8375 DUES & SUBSCRIPTIONS	685	675	500	0	700
99-00-00-300-8376 TRAINING, EDUC, & PROF E		12,895	8,500	0	9,250
TOTAL CONTRACTUAL SERVICES	\$164,947	\$178,209	\$147,013	\$0	\$159,327
00 00 00 100 0 150	20.221	24225	22.000	•	00.750
99-00-00-400-8450 CONTRACTED SERVICES	29,231	34,335	32,000	0	28,750
99-00-00-400-8452 CONSULTING FEES (LEGAL)	15,340	12,255	10,000	0	10,000
99-00-00-400-8453 CONSULTING FEES (PERSON	•	85,895	2,500	0	6,500
99-00-00-400-8454 COLLECTION AGENCY	2,858	1,778	1,500	0	2,000
99-00-00-400-8455 PROFESSIONAL CONSULTIN		0	0	0	4,000
99-00-00-400-8471 SURETY BONDS & INSURAN	•	13,908	12,000	0	11,600
99-00-00-400-8497 CONTINGENCIES	59,551	40	2,000	0	43,915
99-00-00-600-8510 OFFICE FURNITURE & EQUIP	•	18,563	2,000	0	5,000
99-00-00-600-8515 EDP EQUIPMENT	<i>77</i> ,01 <i>5</i>	60,030	50,000	0	41,400
99-00-00-600-8599 EQUIPMENT NEC	0	0	2,000	0	0
99-00-00-650-8620 DEBT FINANCING	0	0	105,000	0	68,000
99-00-00-650-8630 EXPANSION PROJECT	0	53,121	0	0	0
TOTAL PERMANENT IMPROVEMENTS	\$385,449	\$279,925	\$219,000	\$0	\$221,165
99-00-00-650-8640 DEBT SERVICE-PRINCIPAL	0	222,222	0	0	0
99-00-00-650-8641 DEBT SERVICE-INTEREST	0	42,280	0	0	0
TOTAL BOND AND DEBT SERVICE	\$0	\$264,502	\$0	\$0	\$0
TOTAL BOND AND BEDT SERVICE	ΨΟ	\$204,50Z	ΨΟ	ΨΟ	ΨΟ_
TOTAL EXPENSES	\$1,954,658	\$2,312,208	\$2,029,041	\$0	\$2,060,754
SURPLUS (DEFICIT)	\$108,213	\$1,956,496	\$134,408	\$0	\$0
ENDING FUND BALANCE	\$2,121,260	\$12,630,637	\$12,765,045	\$12,630,637	\$12,630,637



### **APPENDIX A**

### **Financial Policies**

- Fund Balance
- Debt Management



### Part I - Purpose

Fund balance measures the net financial resources available to finance expenditures of future periods. Fund balance reserve policies are established to avoid cash flow interruptions, generate investment income, and reduce the need for borrowing. The fund balance reserves identified within this policy are the minimum balances necessary to accomplish these objectives.

While keeping in mind the uneven nature of the City's cash flows, should the projected ending fiscal year fund balance fall below the desired percentage or amount, the City shall create a plan to restore the appropriate levels.

### Part II - Governmental Funds

This section only applies to fund balances reported in the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, and Permanent Funds.

### 1. Definitions

The five fund balance classifications outlined in GASB Statement 54 follows:

Nonspendable Fund Balance: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This would include items not expected to be converted to cash including inventories and prepaid amounts. It may also include the long-term amount of loans and receivables, as well as property acquired for resale and the corpus (principal) of a permanent fund.

<u>Restricted Fund Balance</u>: This classification should be reported when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

<u>Committed Fund Balance</u>: This classification reflects specific purposes pursuant to constraints imposed by formal action of the district's highest level of decision-making authority (generally the governing board). Also, such constraints can only be removed or changed by the same form of formal action.

<u>Assigned Fund Balance</u>: This classification reflects amounts that are constrained by the government's intent to be used for specific purposes, but meet neither the restricted nor committed forms of constraint.

<u>Unassigned Fund Balance</u>: This classification is the residual classification for the general fund only. It is also where *negative residual amounts for all other* governmental funds would be reported.

### 2. Fund Balance Commitments & Assignments

Committed fund balance for a specific use must be taken by formal action of the City Council. Amendments or modifications of the committed fund balance must also be approved by formal action of the City Council. In order to be recognized in the annual Audit Report, commitments of fund balance must be enacted prior to the end of that Report's particular fiscal year.

Assigned Fund Balance is intended for specific purposes not imposed by external parties or City Council's formal action. The City Council authorizes the City Manager and/or his/her designee(s) to assign fund balance. Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular Fund.

### 3. Reserves

### **General Fund**

Unassigned fund balance will be maintained at a minimum level equal to 25% of annual expenditures. The City's unassigned General Fund balance will be maintained to provide the municipality with sufficient working capital and a margin of safety to address emergencies without borrowing.

### TIF Funds

The City currently has two budgeted TIF Funds (the Central Area TIF and TIF II). These Funds shall be self supporting and shall maintain a fund balance equivalent to meet the planned improvements identified in a multi-year capital schedule(s).

### **Capital Projects Fund**

This Fund is used for resources accumulated and used in right of way improvements such as street repair, street reconstruction, and curb & gutter replacement. Costs associated with this Fund must not be MFT eligible and must cost over \$5,000 and have a useful life of at least three years. The funding source for this Fund will be the local home rule motor fuel tax. The Capital Projects Fund shall maintain a fund balance of the planned improvements for the current fiscal year.

### Special Revenue Funds

These Funds are used to account and report the proceeds of specific revenue sources which are restricted or committed toward expenditures for specific purposes other than debt service or capital projects. In general, all these Funds should maintain the least fund balance necessary to cover current fiscal year expenditures, plus an amount to pay for those expenditures of the subsequent fiscal year needed to avoid a cash deficit position.

### 4. Fund Balance Classification

Fund balance classifications depict the nature of the net resources that are reported in a

governmental fund type. An individual governmental fund may include nonspendable resources and amounts that are restricted, committed, or assigned, or any combination of those classifications. The General Fund may also include an unassigned amount.

### 5. Prioritization of Fund Balance Use

When an expenditure is incurred for a purpose which can be paid from multiple fund balance classifications, the City will spend the most restricted dollars before less restricted, in the following order:

- Nonspendable (if funds become spendable)
- Restricted
- Committed
- Assigned
- Unassigned

### Part III - Enterprise, Internal Service, & Fiduciary Funds

This section applies to Funds outside the scope of GASB 54.

### 1. Definitions

<u>Restricted Net Assets</u>: The component of net assets restricted by external parties, constitutional restrictions, and enabling legislation.

<u>Net Assets Invested in Capital Assets, Net of Related Debt:</u> A component of net assets calculated by reducing capital assets by accumulated depreciation and the principal portion of related debt.

<u>Unrestricted Net Assets</u>: The portion of net assets that is neither restricted nor invested in capital assets net of related debt.

### 2. Reserves

### Water Fund

The unrestricted net assets of the Water Fund will be maintained at a minimum level equal to 25% of the annual budgeted operational expenses, plus the budgeted capital improvements (stemming from the water system construction impact fees).

### Airport Fund

The unrestricted net assets of the Airport Fund will be maintained at a minimum level equal to 25% of annual budgeted operational expenses, plus the budgeted capital improvements for the current fiscal year.

### Other Specified Funds

The <u>Health Insurance Fund</u> shall maintain unrestricted net assets of one month of IPBC premium. Any amount above this threshold may be transferred to the Workers'

Compensation Fund or Liability/Property Insurance Fund to be used toward claims, eliminate potential deficits, or maintain net asset policy in these other Funds.

The <u>Workers' Compensation Fund</u> shall maintain unrestricted net assets of \$1,000,000 collectively (or 1 year premium for reinsurance plus the average annual retention costs associated with that premium).

The <u>Liability/Property Insurance Fund</u> shall maintain unrestricted net assets approximately equivalent to 25% of annual budgeted expenses.

The <u>Fleet Replacement Fund</u> will account for revenue and expenditures associated with the acquisition of City vehicles and major equipment (i.e. trailers and plows). A chargeback system from each division and Fund requiring vehicles will be utilized as the main revenue source. The Fleet Replacement Fund shall maintain unrestricted net assets of the planned replacements for the current fiscal year.

The <u>Equipment Fund</u> is used to track the resources collected for and used in obtaining major improvements to equipment which costs over \$5,000 and has a useful life expectancy of at least three years. Equipment to be funded includes computer equipment, office furniture, copy and facsimile machines and other like equipment. A chargeback system from each division and Fund requiring equipment will be utilized as the main revenue for the Fund. The Equipment Fund shall maintain unrestricted net assets of the planned replacements for the current fiscal year.

### Part IV - Other

### 1. Cash Deficits

Should any Fund incur a cash deficit by the end of the fiscal year, an interfund loan will be created with a Fund or Fund(s) which have a cash surplus (unless restricted by statute or Fund Balance policy).

### 2. Reporting

- Year to date revenues and expenditures for the General Fund will be issued to the City Council by their second regular meeting of each month.
- On a quarterly basis, the City Council shall receive an update on the General Fund with a year-end forecast for the fiscal year and also receive a summary of major fund balances.
- TIF Funds will be reported in greater detail to Council by the end of March and by the end of September of each year.
- The City Council shall receive an update on workers' compensation claims through December 31 by the end of March and claims through June 30 by the end of September of each year.
- A semi-annual report on economic development incentives will be reported to Council by the end of March and by the end of September of each year.
- An update on retiree insurance costs will be reported annually by the end of March of each year.

Policy Adopted: February 8, 2010

Amended: March 28, 2011; Amended on September 12, 2011; Amended on July 9, 2012; Amended on September 24, 2012



### I. PURPOSE AND GOALS

The City of DeKalb developed this Debt Management Policy to help ensure the City's credit worthiness and to provide a functional tool for debt management and capital planning.

The City of DeKalb faces continuing capital infrastructure requirements to meet the increasing needs of its citizens. The City limits long-term debt to only those capital improvements that cannot be financed from current revenues. The City of DeKalb will not use long-term debt to fund operating programs.

The costs of the capital requirements will be met through the issuance of various types of debt instruments. Consequently, the City needs to anticipate increases in debt levels based upon historical data. With these increases, the effects of decisions regarding the type of issue, method of sale, and payment structure become ever more critical to the City's financial well being. To help ensure the City's credit worthiness, an established program of managing the City's debt becomes essential.

To this end, the City Council recognizes this "Debt Management Policy" to be financially prudent and in the City's best economic interest. This policy will provide a functional tool for debt management and capital planning, and enhance the City's reputation for managing its debt in a conservative and prudent manner.

### GOALS RELATED TO THE ISSUANCE OF GENERAL OBLIGATION AND REVENUE BOND DEBT

The City shall pursue the following goals below when issuing debt. Though the City may not have achieved all these goals as of yet, these are long term objectives for which we must continue to strive toward.

- Maintain at least an Aa3 (Moody's) or equivalent credit rating for each general obligation debt issue.
- Take all practical precautions to avoid any financial decision which will negatively impact current credit ratings on existing or future debt issues.
- The City shall attain a General Fund unassigned balance equal to a minimum of twenty five percent (25%) of total annual appropriations, exclusive of inter fund transfers by Fiscal Year 2015.
- Consider market timing.

- Determine the amortization (maturity) schedule which will best fit with the overall debt structure of the City's general obligation debt and related tax levy at the time the new debt is issued. The City may choose to delay principal payments or capitalized interest during project construction. For issuance of revenue bonds, the amortization schedule which will best fit with the overall debt structure of the fund and its related rate structure will be considered. Consideration will be given to coordinating the length of the issue with the lives of assets, whenever practicable, while considering repair and replacement costs of those assets to be incurred in future years as an offset to the useful lives, and the related length of time in the payout structure.
- Consider the impact of such new debt on overlapping debt and the financing plans of local governments which overlap, or underlie the City.
- Assess financial alternatives to include new and innovative financing approaches, including whenever feasible, categorical grants, revolving loans or other state/federal
- Minimize debt interest costs.

### II. DEBT ISSUANCE IN GENERAL

### A. Authority and Purposes of the Issuance of Debt

The laws of the State of Illinois authorize the issuance of debt by the City. The Local Bond Law confers upon municipalities the power and authority to contract debt, borrow money, and issue bonds for public improvement projects as defined therein. Under these provisions, the City may contract debt to pay for the cost of acquiring, constructing, reconstructing, improving, extending, enlarging, and equipping such projects or to refund bonds. The City Charter authorizes the City Council to incur debt by issuing bonds for any lawful municipal purpose as authorized by the State Constitution or its Home Rule Powers.

### B. Short-Term Debt (three years or less)

The City may issue short-term debt to finance projects or portions of projects for which the City ultimately intends to issue long-term debt. This will be used to provide interim financing which will eventually be refunded with proceeds of long-term obligations, which may include, but not be limited to, bond anticipation notes or variable rate demand notes. The City will have an estimated timeframe when any short-term debt issue will eventually be converted into long-term debt.

### Line of Credit

The City may also issue debt instruments to meet cash flow requirements. With the approval of the City Council, the City may establish a tax-exempt line of credit with a financial institution selected through a competitive process. This line shall have a limit of \$2,500,000. Draws shall be made on the line of credit when the need for financing is needed to meet operating expenditures on a temporary basis. Draws made on the line of credit must be requested by the Comptroller/Treasurer and approved by the City Manager. The City Manager shall be allowed to approve a draw of up to \$1,000,000 with any draw above this amount subject to Council approval.

### C. Long-Term Debt (more than three years)

The City may issue long-term debt which may include, but not limited to, general obligation bonds, certificates of participation, capital appreciation bonds, special assessment bonds, self-liquidating bonds and double barreled bonds.

Level or declining debt service shall be employed unless operational matters dictate otherwise, or except to achieve overall level debt service with existing bonds.

The City shall be mindful of the potential benefits of bank qualification and will strive to limit its annual issuance of debt to \$10 million or less when such estimated benefits are greater than the benefits of exceeding the bank qualification limit. Should subsequent changes in the law raise this limit, then the City policy will be adjusted accordingly.

The cost of issuance of private activity bonds is usually higher than for governmental purpose bonds. Consequently, private activity bonds will be issued only when they will economically benefit the City.

The cost of taxable debt is higher than for tax-exempt debt. However, the issuance of taxable debt is mandated in some circumstances and may allow valuable flexibility in subsequent contracts with users or managers of the improvement constructed with the bond proceeds. In addition, there may be circumstances in which the issuance of taxable debt may be more cost effective than the issuance of tax-exempt debt. Therefore, the City will usually issue obligations tax exempt, but may occasionally issue taxable obligations.

### 1. Capital Leasing

The City may also enter into long-term leases for public facilities, property, and equipment with a useful life greater than one year that costs less than \$500,000. The City shall be limited to issuing a capital lease of no more than \$1,000,000 in a fiscal year.

Whenever a lease is arranged with a private sector entity, a tax-exempt rate shall be sought. Whenever a lease is arranged with a government or other tax-exempt entity, the City shall strive to obtain an explicitly defined taxable rate so that the lease will not be counted in the City's total annual borrowing subject to arbitrage rebate.

The lease agreement shall permit the City to refinance the lease at no more than reasonable cost should the City decide to do so. A lease which can be called at will is preferable to one which can merely be accelerated.

### D. Capital Improvement Program

The Capital Improvement Program (CIP), approved by the City Council as part of the annual budget, shall determine the City's capital needs. The program shall be a five-year plan for the acquisition, development and/or improvement of the City's infrastructure. Projects included in the CIP shall be prioritized; and the means for financing each shall be identified. If the current resources are insufficient to meet the needs identified in the CIP, the City Council may consider incurring debt to fund the shortfall. The City Council may also consider incurring debt to fund multiple years of the Capital Improvement Program. The CIP shall be revised and supplemented each year in keeping with the City's stated policies on debt management.

### E. Structure of Debt Issues

The duration of a debt issue shall not exceed 120% of the useful life of the asset that the issue is financing. Each new bond issue shall be structured to be callable in 10 years. The City shall design the financing schedule and repayment of debt so as to take best advantage of market conditions and, as practical, to recapture or maximize its credit capacity for future use, and moderate the impact to the taxpayer. In keeping with the stated goals of this debt management policy, the City shall structure each general obligation issue (except refunding and mini-bond issues) to comply with the rapidity of debt repayment provisions in Section III. E-4 following.

### F. Credit Enhancements

Credit enhancements are mechanisms which guarantee principal and interest payments. Typically they include bond insurance and/or a line or letter of credit. Usually this will bring a lower interest rate and a higher rating from the rating agencies, thus lowering costs.

The City may enter into agreements with commercial banks or other financial entities for the purpose of acquiring credit enhancements when their use is judged cost effective or otherwise advantageous. Any such agreements shall be approved by the City Council.

### G. Inclusion of Local Institutions

Whenever practical and in the best interest of promoting the City of DeKalb, local financial institutions are to be offered the opportunity to bid on debt instruments.

### III. LEGAL CONSTRAINTS AND OTHER LIMITATIONS ON THE ISSUANCE OF DEBT

### A. State Law

30 ILCS 305/0.01, et. seq.: the short title is "The Bond Authorization Act."

### B. Authority for Debt

The City may, by bond ordinance, incur indebtedness or borrow money, and authorize the issue of negotiable obligations, including refunding bonds, for any capital improvement of property, land acquisition, or any other lawful purpose with approval by the City Council.

### C. Debt Limitation

The City of DeKalb is a home rule community. As such, the debt limitations of the bond laws are not applicable because the General Assembly has set no limits for home rule municipalities.

### D. Methods of Sale

When feasible and economical, obligations shall be issued by competitive rather than negotiated sale. A sale may be negotiated when the issue is predominantly a refunding issue or in other non-routine situations which require more flexibility than a competitive offer allows. Whenever the option exists to offer an issue either for competition or for negotiation, analysis of the options shall be performed to aid in the decision-making process. When a sale is not competitively bid, the City will publicly present the reasons and select the underwriter or direct purchaser. If a Financial Advisor is hired to assist the City in bond issuance, the Financial Advisor will not underwrite any debt issues on which it is advising.

The criteria used to select an underwriter in a competitive sale shall be the true interest cost. In a negotiated sale, the underwriter may be selected with or without a request for proposals (RFP). The criteria used to select an underwriter in a negotiated sale should include the following:

- Overall experience
- Marketing philosophy
- Capability
- Previous experience as managing a co-managing partner
- Financial statements
- Public Finance team and resources
- Underwriter's discount

When cost/beneficial, the City may privately place its debt. Since no underwriter participates in a private placement, it may result in lower costs of issuance. Private placement is sometimes an option for small issues.

### E. Credit Implications

When issuing new debt, the City should strive not to exceed credit industry benchmarks where applicable. Therefore, the following factors should be considered in developing debt issuance plans:

Ratio of Gross Bonded Debt to Full Market Value of Taxable Property
 The formula for this computation is Gross Bonded Debt, which is the total outstanding debt, divided by the current Full Market Value of Taxable Property as determined by the Township Assessors. The City shall not exceed 2% of Gross Bonded Debt per Full Market Value of Taxable Property.

### 2. Gross Bonded Debt Per Capita

The formula for this computation is Gross Bonded Debt divided by the current population as determined by the most recent U.S. Census. The City shall not exceed \$1,200 for Gross Bonded Debt per capita.

### 3. Ratio of Annual Debt Service to General Fund Expenditures

The formula for this computation is annual debt service expenditures divided by General Fund expenditures (excluding certain interfund transfers). The City shall not exceed 10% of General Fund expenditures for annual debt service.

### 4. Rapidity of Debt Service Repayment

The City's general obligation bond issues shall be so structured whereby the duration of the debt shall not exceed 120% of the life of the asset.

### 5. Current Fund Balance General Fund Cash Reserve

The City shall maintain a General Fund unassigned balance equal to a minimum of twenty five percent (25%) of total annual appropriations, exclusive of inter fund transfers by Fiscal Year 2015. Such calculation, including a projection to June 30th (of the current fiscal year), shall be made on an annual basis by the Budget Officer (or designee) during the budget process.

### **DEBT ADMINISTRATION**

### A. Financial Disclosures

The City shall prepare appropriate disclosures as required by the Securities and Exchange Commission, the federal government, the State of Illinois, rating agencies, underwriters, investors, agencies, taxpayers, and other appropriate entities and persons to ensure compliance with applicable laws and regulations.

### B. Review of Financing Proposals

All capital financing proposals that involve a pledge of the City's credit through the sale of securities, execution of loans or lease agreements and/or otherwise directly involve the lending or pledging of the City's credit shall be referred to the Assistant City Manager who shall determine the financial feasibility, and the impact on existing debt of such proposal, and shall make recommendations accordingly to the City Manager.

### C. Establishing Financing Priorities

The Assistant City Manager shall administer and coordinate the City's debt issuance program and activities, including timing of issuance, method of sale, structuring the issue, and marketing strategies. The Assistant City Manager along with the City's bond consultants shall meet, as appropriate, with the City Manager and the City Council regarding the status of the current year's program and to make specific recommendations.

### D. Credit Rating

The City shall endeavor to maintain and/or to improve its credit rating and staff will specifically discuss with the City Council any proposal which might cause that rating to be lowered.

Before a general obligation bond is issued, the City will update its rating from at least one national rating agency. The City Manager, Assistant City Manager, and the City's bond consultants shall meet with a rating agency to disclose the City's capital plans, debt issuance program, and other appropriate financial information as required by the rating agency.

### F. Refunding Policy

The City shall consider refunding outstanding debt when legally permissible and financially advantageous. When refunding for savings purposes, a net present value debt service savings of at least two percent or greater must be achieved. Depending on the time to maturity and the absolute level of interest rates of the refunding candidate this target may change. For longer maturities the target can be higher, for shorter maturities, lower. For higher interest rates the target may be higher, for lower rates it could be lower. There may be circumstances where the City may refund bonds for restructuring purposes that may not generate any savings.

### G. Investment of Borrowed Proceeds

The City acknowledges its ongoing fiduciary responsibilities to actively manage the proceeds of debt issued for public purposes in a manner that is consistent with Illinois statutes that govern the investment of public funds, and consistent with the permitted securities covenants of related bond documents executed by the City. The management of public funds shall enable the City to respond to changes in markets or changes in payment or construction schedules so as to (i) optimize returns, (ii) insure liquidity, and (iii) minimize risk. The City will invest bond proceeds in accordance with the City's investment policy and federal arbitrage requirements.

Adopted: February 8, 2010

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### **APPENDIX B**

### **Human Resources**

Staffing Plan

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	FY	13	FY	14	FY	15
	FT	PT	FT	PT	FT	PT
CITY MANAGER'S OFFICE						
City Manager	1	0	1	0	1	0
Assistant City Manager	1	0	1	0	1	0
Executive Assistant	1	0	1	0	1	0
Management Intern (Part Time)	0	0.5	0	0.5	0	0.5
Human Resources Director	1	0	1	0	1	0
Management Analyst	0	0	0	0	1	0
Legal Assistant	1	0	1	0	1	0
Administrative Associate	0	0.5	1	1	1	1
Clerk (Part Time)	0	0	0	0	0	0.5
TOTAL	5	1	6	1.5	7	2
FINANCE DEPARTMENT						
Finance Director	1	0	1	0	1	0
Assistant Finance Director	1	0	1	0	1	0
Accountant	0	0	0	0	1	0
Administrative Assistant	0	0	0	0	0	0.5
Account Tech III	2	0	2	0	2	0
Account Tech II	1	0	1	0	1	0
Account Tech I	3	0	3	0	2	0
Cashier (Part Time)	0	2	0	2	0	1.5
I&T Director	1	0	1	0	1	0
I&T Technician	3	0	3	0	3	0
TOTAL	12	2	12	2	12	2

	FY	13	FY	14	FY	15
	FT	PT	FT	PT	FT	PT
POLICE DEPARTMENT						
Police Chief	1	0	1	0	1	0
Deputy Police Chief	1	0	1	0	1	0
Police Commander	2	0	2	0	2	0
Lieutenants	2	0	3	0	3	0
Sergeants	8	0	7	0	7	0
Corporals	3	0	3	0	3	0
Officers	46	0	48	0	48	0
Crime Free Housing & Inspection Coordinator	1	0	1	0	1	0
Crime Free Housing Inspectors (Part Time)	0	1.5	0	1.5	0	1.5
Communications Coordinator	0	0	0	0	1	0
Telecommunicator	10	0	10	0	9	0
Telecommunicator (Part Time)	0	3	0	3	0	3
Administrative Assistant	1	0	1	0	1	0
Office Associate I	2	0.5	2	0.5	2	1
Community Service Officers (Part Time)	0	1.5	0	1.5	0	1.5
Court Security Officer/Bailiff (Part Time)	0	0	0	0.5	0	0.5
Crossing Guards	0	4.07	0	4.07	0	4.07
TOTAL	77	10.57	79	11.07	79	11.57
FIRE DEPARTMENT						
Fire Chief	1	0	1	0	1	0
Deputy Fire Chief	1	0	1	0	1	0
Assistant Fire Chief	1	0	1	0	1	0
Battalion Chief	3	0	3	0	3	0
Captain	3	0	3	0	3	0
Lieutenant	10	0	10	0	10	0
Firefighter	33	0	38	0	38	0
Administrative Assistant	1	0	1	0	1	0

	FY	13	FY	14	FY	15
	FT	PT	FT	PT	FT	PT
Administrative Associate	0	0	0	0	0	0.5
TOTAL	53	0	58	0	58	0.5
PUBLIC WORKS DEPARTMENT						
Director	1	0	1	0	1	0
Assistant Public Works Director	4	0	4	0	4	0
Administrative Assistant	1	0	1	0	1	0
Administrative Associate	1	0	1	0	1	0
Operations/Maintenance Section Manager	1	0	1	0	1	0
Water Lab Technician	1	0	1	0	1	0
Water - Skilled Maintenance	1	0	1	0	1	0
Street - Skilled Maintenance	4	0	4	0	4	0
Water - Crew Leader/Technician	3	0	3	0	3	0
Street - Crew Leader/Technician	6	0	6	0	6	0
Street Maintenance	7	0	7	0	7	0
Water Maintenance	3	0	3	0	3	0
Airport Maintenance	0	0.5	0	0.5	0	0.5
CBD Maintenance (Part Time)	0	1	0	1	0	1
Airport Line Service (Part Time)	0	3	0	4	0	4
Project Implementation Engineer	1	0	1	0	1	0
Transportation Planner	1	0	1	0	1	0
Assistant Transportation Planner	0	0	0	0	1	0
GIS Specialist (Part Time)	0	0	0	0	0	0.5
Civil Engineering Intern (Part Time)	0	0.5	0	0.5	0	0.5
Public Works Maintenance (Seasonal)	0	1	0	2	0	2
TOTAL	35	6	35	8	36	8.5
COMMUNITY DEVELOPMENT						
Community Development Director	0	0	0	0	1	0

	FY	13	FY	14	FY	15
	FT	PT	FT	PT	FT	PT
Administrative Associate	1	0	1	0	1	0
Building Supervisor	1	0	1	0	0	0
Building Inspector II	2	0	2	0	0	0
Principal Planner	1	0	1	0	1	0
Economic Development Coordinator	1	0	1	0	1	0
Rehabilitation Project Specialist (Part Time)	0	0	0	0.5	0	0.5
Community Services Planner	1	0	1	0	1	0
Management Intern (Part Time)	0	0.5	0	0.5	0	0.5
Property Maintenance Inspector (Part Time)	0	0	0	0	0	1
TOTAL	7	0.5	7	1	5	2
GRAND TOTALS	189.00	20.07	197.00	23.57	197.00	26.57



### **APPENDIX C**

### Capital Improvements Plan

- General Public Improvements
- Fleet Replacement
- Equipment
- Information & Technology
- Public Buildings

## City of DeKalb, Illinois FY2015 - 2019 Proposed Public Improvements

	Description	Account Number/Fund	FY2015	FY2016	FY2017	FY2018	FY2019
Ĭ	General Street Maintenance	8632 (MFT)	0\$	\$150,000	\$300,000	\$450,000	\$450,000
2 T	TIF Street Overlays (\$500K each TIF#1 & TIF #2)	8632 (TIF #1)	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	000'000'1\$
3 1/	IMS Road Inventory	TIF #1	0\$	\$10,000	0\$	0\$	\$20,000
<u> </u>	IMS Road Inventory	TIF#2	\$0	\$10,000	0\$	0\$	\$20,000
5	IMS Road Inventory	Capital	0\$	\$20,000	0\$	0\$	\$40,000
9 	Peace Road, Railroad to Rte 38 & intersection	(MFT)	0\$	0\$	0\$	\$200,000	\$4,500,000
1	Local Roads overlay	8632 (capital)	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
8 F	Fairview Drive reconstruction, 1st to 4th	(Capital)	0\$	0\$	0\$	\$200,000	\$3,800,000
<b>У</b> 6	Kish River Bikepath, Route 38 to Prairie Park	(MFT)	\$400,000	0\$	0\$	0\$	0\$
10 S	Signal Interconnect Upgrade	(MFT)	0\$	\$150,000	\$200,000	0\$	0\$
1	TIF Bike Route Signs and Sharrows	8639 (TIF #1)	0\$	0\$	0\$	0\$	0\$
2 E	12 East Lincoln Highway Beautification	8639 (TIF #1)	0\$	0\$	\$205,000	\$205,000	0\$
F	Total - Streets		\$1,750,000	\$1,640,000	\$1,800,000	\$2,355,000	\$10,130,000
	Five Year Total						\$17,675,000
	Funding Sources:						
	Capital Projects Fund		300,000	320,000	300,000	200,000	4,140,00
_	TIF Fund		1,000,000	1,020,000	000'000'1	1,205,000	1,040,000
<	Motor Fuel Tax Fund	1	400,000	300,000	500,000	650,000	4,950,000
			£1 700 000	¢1 440 000	¢1 000 000	\$2.25E 000	410 120 000

City of DeKalb, Illinois FY2015 - 2019 Proposed Public Improvements

1 Alley Improvements	Account Number/Fund	FY2015	FY2016	FY2017	FY2018	FY2019
	8629 (capital)	\$50,000	\$40,000	\$50,000	\$50,000	\$50,000
	8321 (CDBG)	0\$	0\$	\$50,000	0\$	0\$
TIF Alley maintenance	8316 (TIF #2)	0\$	0\$	0\$	0\$	0\$
1 CBD Lot Repairs	8627 (TIF #1)	\$175,000	\$150,000	\$80,000	\$100,000	\$200,000
5 Twombley Road sidewalk , Annie Glidden to Eden Gate Drive	8321 (CDBG)	0\$	\$100,000	\$0	0\$	\$0
6 TIF Sidewalks	8321 (TIF #2)	\$25,000	\$30,000	\$30,000	\$30,000	\$30,000
/ Non-TIF Sidewalks	8321 (capital)	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
3   Dresser Road Sidewalk, Annie Glidden to Normal Road	8633 (MFT)	0\$	\$200,000	\$0	0\$	\$0
Total - Sidewalks		\$300,000	\$590,000	\$260,000	\$230,000	\$330,000
Five Year Total						\$1,710,000
Funding Sources:						
Capital Projects Fund		100,000	110,000	100,000	100,000	100,000
TIF Fund		200,000	180,000	110,000	130,000	230,000
Motor Fuel Tax Fund		0	300,000	0	0	0
CDBG Fund		0	0	20,000	0	0
Total		\$300,000	\$590,000	\$260,000	\$230,000	\$330,000
Bridge Repairs					-	
Description	Account Number/Fund	FY2015	FY2016	FY2017	FY2018	FY2019
Biennial Bridge Inspections	(MFT)	\$8,000	0\$	\$10,000	0\$	0\$
Misc Bridge Maintenance	8331 (MFT)	\$10,000	\$20,000	\$10,000	0\$	0\$
Total - Bridges		\$18,000	\$20,000	\$20,000	0\$	\$0
Five Year Total						\$58,000
Funding Sources:						
MFT Fund		18,000	20,000	20,000	0	0
		4.000	000	000	ę	•

# City of DeKalb, Illinois FY2015 - 2019 Proposed Public Improvements

Park Flood Mitigation water System Improvements         Account Number/Fund         FY2015         FY2016         F	Desc							
Tilton Park Flood Mitigation		ription	Account Number/Fund	FY2015	FY2016	FY2017	FY2018	FY2019
Stormwater System Improvements         86.28 (TIF #2)         \$20,000         \$20,000         \$20,000           Taylor South Storm to Park 88         (Capital)         \$0         \$100,000         \$100,000           Levee Height Repairs         (Capital)         \$0         \$30,000         \$30,000         \$30,000         \$30,000         \$500,00 <td< td=""><td>3 Tilton Park Flood Mitigation</td><td></td><td>8625 (Capital)</td><td>\$0</td><td>\$200,000</td><td>\$200,000</td><td>\$</td><td>0\$</td></td<>	3 Tilton Park Flood Mitigation		8625 (Capital)	\$0	\$200,000	\$200,000	\$	0\$
Taylor South Storm to Park 88	Stormwater System Improvemen	ts	8628 (TIF #2)	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Levee Height Repairs	Taylor South Storm to Park 88		(Capital)	0\$	\$100,000	0\$	0\$	0\$
Storm Pipe Cleaning and Small Projects   8628 (Capital)   \$30,000   \$30,00	/ Levee Height Repairs		(Capital)	0\$	\$50,000	0\$	0\$	0\$
(Capital) \$0 \$70,000   \$  50,000 \$ 470,000   \$  30,000 \$20,000 \$20,000 \$450,000 \$20,00		Projects	8628 (Capital)	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
30,000 450,000 20,000 20,000 450,000	Relief Storm Sewer, Taylor/Roo:	sevelt	(Capital)	0\$	\$70,000	\$500,000	\$200,000	\$0
30,000 450,000 20,000 20,000 \$50,000 \$470,000	Total - Storm System			\$ 20,000	\$ 000'024 \$	750,000	\$ 250,000	\$ 50,000
30,000 450,000 20,000 20,000 \$50,000 \$470,000	Five Year Total							1,570,000
30,000 450,000 20,000 20,000 \$50,000 \$470,000	Funding Sources:							
10,000 20,000 20,000 \$0	Capital Projects Fund			30,000	450,000	730,000	230,000	30,000
\$420,000	TIF Fund			20,000	20,000	20,000	20,000	20,000
	Total			\$50,000	\$470,000	\$750,000	\$250,000	0′05\$

FY2015 - 2019 Proposed Public Improvements City of DeKalb, Illinois

	Description	Account Number/Fund	FY2015	FY2016	FY2017	FY2018	FY2019
_	Lincoln Hwy. WTP Emergency Generator	Water Fund	\$0	\$0	0\$	0\$	\$200,000
5	Well 10 and Well 11 Rehab	8584 (Water Fund)	0\$	\$0	0\$	\$120,000	0\$
3	Well 13 and Well 14 Rehab	8584 (Water Fund)	\$0	\$0	\$120,000	0\$	0\$
4	North Tank Painting	8631 (Water Fund)	\$0	\$0	\$0	\$0	\$500,000
2	Sharon Dr. Water main replacement (Susan to Colby)	Water Fund	0\$	\$49,050	0\$	0\$	0\$
9	Well 7 Rehabilitation	8584 (Water Fund)	000′09\$	0\$	0\$	0\$	0\$
7	Well 12 Rehablitation	8584 (Water Fund)	0\$	\$40,000	0\$	0\$	0\$
8	S. 10th St. Water main replacement	Water Fund	0\$	\$0	\$68,400	0\$	0\$
6	S. 11th St. Water main replacement	Water Fund	\$0	\$0	\$74,850	0\$	0\$
10	Simonds Ave. Water main replacement	Water Fund	\$0	\$0	\$97,800	0\$	0\$
ΙI	Cynthia Pl. Water main replacement	Water Fund	\$0	\$0	\$102,300	0\$	0\$
12	Kishwuakee Ln. water main replacement	Water Fund	0\$	\$114,300	0\$	0\$	0\$
13	Mayflower water main replacement	Water Fund	0\$	\$189,300	0\$	0\$	0\$
14		Water Fund	0\$	\$0	\$125,000	0\$	0\$
15	Vienna water main replacement	(Water Fund)	0\$	\$0	0\$	0\$	\$500,000
16	Well 16 Rehab	8584 (Water Fund)	0\$	\$0	000'09\$	0\$	0\$
17	Joanne Ln. water main replacement	Water Fund	0\$	\$0	0\$	\$500,000	0\$
18	-	Water Fund	\$500,000	0\$	0\$	0\$	0\$
19	Water Meters	8583	\$200,000	\$200,000	\$100,000	\$100,000	\$100,000
20	N. 13th St. Main Replacement	Water Fund	0\$	\$0	0\$	0\$	0\$
21	S. 4th St. Main Abandonment	Water Fund	\$200,000	0\$	0\$	0\$	0\$
	Total Water Cychons		900000	612 650	748 350	\$ 200 000	1 100 000
_	Five Year Total		200/207	-1		000/07 /	
	Funding Sources:						
	Water Operational Fund Water Capital Fund		000'096	612,650	748,350	720,000	1,100,000
				*****	4 - 4 - 4		, , , , , ,

## City of DeKalb, Illinois FY2015 - 2019 Proposed Public Improvements

- 2 E 4	Description	Account Number/Fund	EY2015	FY2016	EY2017	EY2018	╀
	Airfield Crack Fillina	(Airport Fund)	\$11,000	0\$		\$0	┿
	Expand large aircraft parking Apron	(Airport Fund)	\$20,000	\$40,000	0\$	\$40,000	-
	and Acquisition	8621 (Airport Fund)	\$0	\$105,000	0\$	0\$	_
	Drainage improvements (Winters property)	8639 (Airport Fund)	\$23,000	0\$	0\$	\$25,000	$\overline{}$
5 P	Part 139 Limited Commercial Airport Improvements	(Airport Fund)	\$46,000	0\$	0\$	0\$	$\overline{}$
9	Widen Runway 2-20 to 150'	(Airport Fund)	0\$		\$65,000	0\$	
7	Utility Relocation Pleasant Street Phase 1 / Phase 2	(Airport Fund)	0\$	0\$	0\$	\$18,750	
8	Construct access taxiway (t-hangar/Corporate	(Airport Fund)	0\$	0\$	0\$	\$25,000	
) 6	Construct access road and parking lot (Corp)	(Airport Fund)	0\$	\$0	\$25,000	0\$	
10 F	10 Ramps, Taxiway & Runways Maint./FBO Maint.	(Airport Fund)	0\$	\$25,000	0\$	\$25,000	_
1.1 F	11 Facility Improvements	(Airport Fund)	0\$	\$0	\$25,000	0\$	(
12   S	Snow Removal Equipment Storage Bldg. (replacement)	(Airport Fund)	0\$	\$50,000	0\$	0\$	
13	Install Perimeter Security fencing	48-8639 (Airport Fd)	0\$	0\$	\$40,950	0\$	(
14 P	Parking Lot Overlay	48-8639 (Airport Fd)	0\$	\$14,000	0\$	0\$	(
ו צו	15 Utility Infrastructure Construction	(Airport Fund)	0\$	0\$	\$40,000	\$0	(
16 1	16 T-Hangar Overlay	8639 (TIF #1)	\$21,700	0\$	0\$	\$23,000	(
_	Total - Airport		000'001 \$	\$ 234,000	056'561 \$	\$ 156,750	-

\$50,000

\$44,750

FY2019

\$25,000

\$25,000

Funding Sources:
Airport Fund
TIF Fund
Total

144,750 0 \$144,750

133,750 23,000 **\$156,750** 

\$195,950

195,950

220,000

100,000 21,700 **\$121,700** 

144,750 831,450

## FY2015 - 2019 Proposed Public Improvements City of DeKalb, Illinois

	Account Number/Fund	FY2015	FY2016	FY2017	FY2018	FY2019
Annual Street Improvements (See TIF Street Overlays)	8633 (TIF #1)	0\$	0\$	0\$	\$0	0\$
Sycamore Rd to Taylor Street	63-8633 (TIF #1)	0\$	0\$	0\$	0\$	0\$
Industrial Drive Street Storm Pipe	63-8628 (TIF #1)	0\$	0\$	0\$	0\$	0\$
Sidewalk Replacement	8321 (TIF #1)	\$25,000	\$30,000	\$30,000	\$50,000	\$50,000
Ellwood - Nehring Campus Improvements	8624 (TIF #1)	\$75,000	\$75,000	\$75,000	0\$	0\$
Residential Officer Program	8624 (TIF #1)	0\$	0\$	\$	0\$	0\$
Housing Rehab	8624 (TIF #1)	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Storm Sewer Lining/Flood Area Upgrades	8628 (TIF #1)	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Parking Lot Improvements	8639 (TIF #1)	\$175,000	\$150,000	\$80,000	\$100,000	\$200,000
10 Downtown Public Improvements	8639 (TIF #1)	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Downtown Security Camera's	8639 (TIF #1)	\$75,000	0\$	\$0	0\$	0\$
12 Façade Improvement Program	8624 (TIF #1)	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
13 Egyptian Theatre Repairs	8624(TIF #1)	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
14 Downtown Plan Update Improvements	8639 (TIF #1)	\$600,000	\$400,000	\$	\$125,000	0\$
Total - Miscellaneous		\$ 1,325,000 \$	\$ 000'089	\$ 000'095	525,000 \$	625,000
Five Year Total Funding Sources					<del>ν-</del>	3,665,000
TIF Fund		1.325.000	630.000	260.000	525.000	625.000
Total	1	\$1,325,000	\$630,000	\$560,000	\$525,000	\$625,000
GRAND TOTAL		\$ 4,503,000 \$	4,196,650 \$	4,334,300 \$	4,236,750 \$	12,379,750
					\$	29,650,450
Funding Sources:		FY2015	FY2016	FY2017	FY2018	FY2019
Capital Projects Fund		430,000	000'088	1,130,000	830,000	4,270,000
TIF Fund		2,566,700	1,850,000	1,690,000	1,903,000	1,915,000
CDBG Fund		0	0	20,000	0	
MFT Fund		418,000	620,000	520,000	000'059	4,950,000
Water Fund		000'096	612,650	748,350	720,000	1,300,000
Airport Fund			220,000	195,950	133,750	144,750
Total		\$ 4474700 \$	4 182 650 \$	4 224 200 \$	4 234 750 \$	12 570 750

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		FY2015	15			FY2016	16			FY2017	17			FY2018	18			FY2019	19		
Department	Fleet	Equipment	П	Building	Fleet	Equipment	E	Building	Fleet	Equipment	П	Building	Fleet	Equipment	∟	Building	Fleet	Equipment	L	Building	Total
Police	77,270	125,000	0	74,500	288,511	33,000	0	0	209,405	33,000	0	0	240,343	13,200	0	0	142,104	0	0	0	1,236,333
Fire	336,666	0	0	80,000	837,667	265,200	0	49,500	451,667	20,000	0	30,000	299'19	25,000	0	30,000	201,667	0	0	20,000	2,439,034
Engineering	0	0	0	0	000'59	0	15,000	0	35,000	0	0	0	30,000	0	0	0	30,000	0	0	0	175,000
Public Works-Street Div.	0	3,000	0	10,000	407,000 325,000	325,000	0	10,000	290,000	263,000	0	10,000	625,000	204,000	0	10,000	000'029	250,000	0	10,000	3,387,000
Public Works-Airport Div.	0	0	0	0	0	160,000	0	25,000	0	174,000	0	25,000	0	0	0	25,000	0	0	0	0	409,000
Public Works-Water Div.	70,000	28,000	0	31,000	135,000	85,000	0	15,000	215,000	1 20,000	0	15,000	135,000	0	0	0	75,000	0	0	0	924,000
Administration	0	0	37,000	1,060,000	0	0	388,000	1,060,000	0	0	64,000	000'090'1	0	0	74,000	1,060,000	0	0	54,000	000'09	4,917,000
Pub. Bldg. Impr.	0	0	0	110,000	0	0	0	110,000	0	0	0	110,000	0	0	0	110,000	0	0	0	0	440,000
Total	\$483,936	\$483,936 \$156,000	\$37,000	\$37,000 \$1,365,500	\$1,733,178	\$868,200	1,733,178   \$868,200   \$403,000   \$1,269,50	1,269,500	\$1,501,072 \$640,000		\$64,000 \$1,250,000	1,250,000	\$1,092,010 \$242,200		\$74,000	\$1,235,000	\$1,118,771	\$250,000	\$54,000	\$90,000	13,927,367
Fiscal Year Totals	\$2,042,436				\$4,273,878				\$3,455,072				\$2,643,210				\$1,512,771				3,927,367

	\$5,928,967	\$2,156,400	\$440,000	8,525,367
Totals by Category:	Fleet	Equipment	Buildings	Fiscal Year Totals

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Politice         Number/feund         FY2015         FY2016         FY2016 <th>L</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>	L								
Political         Political         Political         Political         Political         Political         SSD (\$25,000)         SSD (\$25,000)         SSD (\$20,000)         S		Department/Vehicle	Number/Fund	FY 2015	FY2016	FY2017	FY2018	FY2019	Notes
1         302-Denective Van         8821 [Fieer Figh         \$6         \$500.00         \$6	Polic		,						
2         303-Cang Unit Vehicle         852 (Teher Fd)         \$0         \$50         \$50         \$50           3         304-CSOng Unit Vehicle         852 (Teher Fd)         \$0         \$0         \$50         \$50           4         310-Li. Parinol Squad         8521 (Teher Fd)         \$0         \$50         \$50         \$50         \$50           5         320-Detective Squad         8521 (Teher Fd)         \$0         \$50         \$58,635         \$50	1	302-Detective Van	8521 (Fleet Fd)	0\$	0\$	\$25,000	\$0	0\$	Replacement Due
3 (10 - Lt. Portrol Squad         85.21 (Fleet Fd)         \$6 <td>2</td> <td>303-Gang Unit Vehicle</td> <td>8521 (Fleet Fd)</td> <td>0\$</td> <td>\$0</td> <td>\$38,635</td> <td>0\$</td> <td>0\$</td> <td>Replacement Due</td>	2	303-Gang Unit Vehicle	8521 (Fleet Fd)	0\$	\$0	\$38,635	0\$	0\$	Replacement Due
4         310-1t. Partol Squadd         8521 [Fleet Fd]         \$6         \$6         \$6         \$6           5         310-Lit. Partol Squadd         8521 [Fleet Fd]         \$6         \$6         \$6         \$6         \$6           6         312-Detective Squadd         8521 [Fleet Fd]         \$6	3	304 CSO	8521 (Fleet Fd)	0\$	0\$	\$0	0\$	0\$	Replacement Due
5         320-Detective Squad         8521 [Fleet Fd]         \$6         \$38,635         \$8	4	310- Lt. Patrol Squad	8521 (Fleet Fd)	0\$	0\$	0\$	0\$	0\$	Replacement Due
6         31. Detective Squad         8521 (Fleet Fd)         \$0         \$38,635         \$0         \$0           7         322-Evidence Vehicle         8621 (Fleet Fd)         \$0         \$0         \$0         \$50,000         \$0           8         322-Furicly (Deput/Det.)         8521 (Fleet Fd)         \$0	5	320-Detective Squad	8521 (Fleet Fd)	0\$	0\$	\$38,635	0\$	0\$	Replacement Due
7         322 Evidence Vehicle         8521 (Fleet Fd)         \$0         \$0         \$0         \$29,000           8         322 - Chief (Deputy/Det.)         8521 (Fleet Fd)         \$0         \$0         \$0         \$38,635         \$50           9         322 - Chief (Deputy/Det.)         8521 (Fleet Fd)         \$0         \$45,469         \$0         \$0         \$30         \$0         \$30         \$0         \$0         \$30         \$0 <td>9</td> <td>321-Detective Squad</td> <td>8521 (Fleet Fd)</td> <td>0\$</td> <td>0\$</td> <td>\$38,635</td> <td>0\$</td> <td>0\$</td> <td>Replacement Due</td>	9	321-Detective Squad	8521 (Fleet Fd)	0\$	0\$	\$38,635	0\$	0\$	Replacement Due
8   323-Chief/Deputy/Det.         8521 (Fleef Ed)         \$0         \$0         \$38,635         \$0           9   323-Chief/Deputy/Det.         8521 (Fleef Ed)         \$0         \$45,640         \$0         \$38,635         \$0           1   313-Partiol Squad         8521 (Fleef Ed)         \$0         \$45,469         \$0         \$0           12   332-Partiol Squad         8521 (Fleef Ed)         \$38,635         \$0         \$50         \$50           13   333-Partiol Squad         8521 (Fleef Ed)         \$38,635         \$0         \$0         \$0           14   333-Partiol Squad         8521 (Fleef Ed)         \$38,635         \$0         \$0         \$0           15   335-Partiol Squad         8521 (Fleef Ed)         \$30         \$0         \$0         \$0         \$0           16   335-Partiol Squad         8521 (Fleef Ed)         \$0         \$45,469         \$0         \$0         \$0           17   337-Partiol Squad         8521 (Fleef Ed)         \$0         \$45,469         \$0         \$0         \$0           18   338-Partiol Squad         8521 (Fleef Ed)         \$0         \$45,469         \$0         \$0         \$0           19   337-Partiol Squad         8521 (Fleef Ed)         \$0         \$45,469         \$0         \$0	7	322-Evidence Vehicle	8521 (Fleet Fd)	0\$	0\$	0\$	0\$	\$28,000	Replacement Due
9         3.25-Portrol/Investigations Squad         85.21 (Fleet Fd.)         \$6         \$13,635         \$0         \$10         \$11 - Partrol Command Carr         85.21 (Fleet Fd.)         \$45,469         \$0         \$50 <td>8</td> <td>323-Chief/Deputy/Det.</td> <td>8521 (Fleet Fd)</td> <td>0\$</td> <td>0\$</td> <td>0\$</td> <td>0\$</td> <td>\$38,635</td> <td>Replacement Due</td>	8	323-Chief/Deputy/Det.	8521 (Fleet Fd)	0\$	0\$	0\$	0\$	\$38,635	Replacement Due
10         311-Partrol Command Carr         8521 [Fleet Fd]         \$0         \$45,469         \$0         \$0         \$0           11         331-Partrol Squad         8521 [Fleet Fd]         \$38,635         \$0         \$54,669         \$0         \$0           12         332-Partrol Squad         8521 [Fleet Fd]         \$38,635         \$0	6	325-Patrol/Investigations Squad	8521 (Fleet Fd)	0\$	0\$	0\$	\$38,635	0\$	Replacement Due
11         331-Partrol Squad         8521 (Fleet Fd)         \$0         \$0         \$45,469         \$0           12         332-Partrol Squad         8521 (Fleet Fd)         \$38,635         \$0         \$0         \$0         \$0           13         332-Partrol Squad         8521 (Fleet Fd)         \$38,635         \$0         \$0         \$0         \$0           14         332-Partrol Squad         8521 (Fleet Fd)         \$0 <td< td=""><td>10</td><td></td><td>8521 (Fleet Fd)</td><td>0\$</td><td>\$45,469</td><td>0\$</td><td>\$0</td><td>0\$</td><td>Replacement Due</td></td<>	10		8521 (Fleet Fd)	0\$	\$45,469	0\$	\$0	0\$	Replacement Due
12         332-Partrol Squad         8521 (Fleet Fd)         \$38,635         \$0	11	331-Patrol Squad	8521 (Fleet Fd)	0\$	0\$	0\$	\$45,469	0\$	Replacement Due
13     333-Parrol Squad     8521 (Fleer Fd)     \$38,635     \$6     \$6     \$6       14     334-Patrol Squad     8521 (Fleer Fd)     \$38,635     \$6     \$6     \$6       15     335-Patrol Squad     8221 (Fleer Fd)     \$6     \$6     \$6,5469     \$6       16     336-Patrol Squad     8521 (Fleer Fd)     \$6     \$6     \$6     \$6       17     337-Patrol Squad     8521 (Fleer Fd)     \$6     \$6     \$6     \$6       18     339-Patrol Squad     8521 (Fleer Fd)     \$6     \$6     \$6     \$6       19     339-Patrol Squad     8521 (Fleer Fd)     \$6     \$6     \$6     \$6       19     339-Patrol Squad     8521 (Fleer Fd)     \$6     \$6     \$6     \$6       20     340-Patrol Unmarked Squad     8521 (Fleer Fd)     \$6     \$6     \$6     \$6       21     341-Patrol Squad-Resident Officer     8521 (Fleer Fd)     \$6     \$6     \$6     \$6       22     342-Patrol Take Home Car     8521 (Fleer Fd)     \$6     \$6     \$6     \$6       23     343-Patrol Take Home Car     8521 (Fleer Fd)     \$6     \$6     \$6     \$6       24     344-Patrol Take Home Car     8521 (Fleer Fd)     \$6     \$6     \$6	12		8521 (Fleet Fd)	\$29'88\$	0\$	0\$	0\$	0\$	Replacement Due
14         334-Partol Squad         8521 (Fleet Fd)         \$38,635         \$0	13		8521 (Fleet Fd)	0\$	\$39,635	0\$	0\$	0\$	Replacement Due
15         335-Patrol Squad         8521 (Fleet Fd)         \$0         \$0         \$136,635         \$0           16         336-Patrol Squad         8521 (Fleet Fd)         \$0         \$45,469         \$0         \$45,469         \$0           17         337-Patrol Corporal Squad         8521 (Fleet Fd)         \$0         \$45,469         \$0         \$0         \$0           18         338-Patrol Squad         8521 (Fleet Fd)         \$0         \$45,469         \$0<	1		8521 (Fleet Fd)	\$38,635	\$0	0\$	0\$	0\$	Replacement Due
16         336-Patrol Squad         8521 (Fleet Fd)         \$0         \$45,469         \$0         \$45,469         \$0         \$0         \$45,469         \$0         \$	l		8521 (Fleet Fd)	0\$	\$0	0\$	\$38,635	0\$	Replacement Due
337-Patrol Corporal Squad       8521 (Fleet Fd)       \$0       \$45,469       \$0       \$0       \$45,469       \$0       \$0       \$45,469       \$0       \$0       \$45,469       \$0       <	1		8521 (Fleet Fd)	0\$	\$0	0\$	\$45,469	0\$	Replacement Due
338-Patrol Squad       8521 (Fleet Fd)       \$0       \$45,469       \$0<	17		8521 (Fleet Fd)	0\$	\$45,469	0\$	0\$	0\$	Replacement Due
340-Patrol Unmarked Squad       8521 (Fleet Fd)       \$0       \$45,469       \$0       \$0       \$0         340-Patrol Unmarked Squad       8521 (Fleet Fd)       \$0       \$33,500       \$0       \$38,635       \$0         341-Patrol Squad-Resident Officer       8521 (Fleet Fd)       \$0       \$33,500       \$0       \$0         342-Patrol Take Home Car       8521 (Fleet Fd)       \$0       \$35,000       \$0       \$0         344-Patrol Take Home Car       8521 (Fleet Fd)       \$0       \$0       \$0       \$0         344-Patrol Take Home Car       8521 (Fleet Fd)       \$0       \$0       \$0       \$0         345-Patrol Take Home Car       8521 (Fleet Fd)       \$0       \$0       \$0       \$0         345-Patrol Take Home Car       8521 (Fleet Fd)       \$0       \$0       \$0       \$0         346 K-9       8521 (Fleet Fd)       \$0       \$0       \$0       \$0       \$0         380 - Motorcycle       8521 (Fleet Fd)       \$0       \$0       \$0       \$0       \$0         381 - Motorcycle       8521 (Fleet Fd)       \$0       \$0       \$0       \$0       \$0       \$0         381 - Motorcycle       8521 (Fleet Fd)       \$0       \$0       \$0       \$0 <td>18</td> <td></td> <td>8521 (Fleet Fd)</td> <td>0\$</td> <td>\$45,469</td> <td>0\$</td> <td>0\$</td> <td>0\$</td> <td>Replacement Due</td>	18		8521 (Fleet Fd)	0\$	\$45,469	0\$	0\$	0\$	Replacement Due
340-Patrol Unmarked Squad       8521 (Fleet Fd)       \$0       \$0       \$138,635       \$0         341-Patrol Squad-Resident Officer       8521 (Fleet Fd)       \$0       \$33,500       \$0       \$0         342-Patrol Take Home Car       8521 (Fleet Fd)       \$0       \$35,000       \$0       \$0         344-Patrol Take Home Car       8521 (Fleet Fd)       \$0       \$0       \$0       \$0         345-Patrol Take Home Car       8521 (Fleet Fd)       \$0       \$0       \$0       \$0         346 K-9       8521 (Fleet Fd)       \$0       \$0       \$0       \$0       \$0         346 K-9       8521 (Fleet Fd)       \$0       \$0       \$0       \$0       \$0         315 Patrol Commander       8521 (Fleet Fd)       \$0       \$0       \$0       \$0       \$0         380 - Motorcycle       8521 (Fleet Fd)       \$0       \$0       \$0       \$0       \$0       \$0       \$0         381 - Motorcycle       8521 (Fleet Fd)       \$0	19		8521 (Fleet Fd)	0\$	\$45,469	0\$	0\$	0\$	Replacement Due
341-Patrol Squad-Resident Officer       8521 (Fleet Fd)       \$0       \$33,500       \$0       \$0       \$0         342-Patrol Take Home Car       8521 (Fleet Fd)       \$0       \$33,500       \$0       \$0       \$0       \$0         343-Patrol Take Home Car       8521 (Fleet Fd)       \$0       \$0       \$35,000       \$0	20		8521 (Fleet Fd)	0\$	\$0	0\$	\$38,635	0\$	Replacement Due
342-Patrol Take Home Car       8521 (Fleet Fd)       \$0       \$33,500       \$0       \$0         343-Patrol Take Home Car       8521 (Fleet Fd)       \$0       \$33,500       \$0       \$0         344-Patrol Take Home Car       8521 (Fleet Fd)       \$0       \$0       \$0       \$0       \$0         345-Patrol Take Home Car       8521 (Fleet Fd)       \$0       \$0       \$0       \$0       \$0         346 K-9       8521 (Fleet Fd)       \$0       \$0       \$0       \$0       \$0       \$0         315 Patrol Commander       8521 (Fleet Fd)       \$0       \$0       \$0       \$0       \$0       \$0         380 - Motorcycle       8521 (Fleet Fd)       \$0       \$0       \$0       \$0       \$15,000         381 - Motorcycle       8521 (Fleet Fd)       \$0       \$0       \$0       \$15,000         381 - Motorcycle       8521 (Fleet Fd)       \$0       \$0       \$0       \$15,000         404 - Police       8521 (Fleet Fd)       \$0       \$0       \$0       \$0       \$15,000	21	341-Patrol Squad-Resident Officer	8521 (Fleet Fd)	\$0	\$33,500	\$0	\$0	\$0	Replacement Due
343-Patrol Take Home Car       8521 (Fleet Fd)       \$0       \$35,000       \$0       \$0         344-Patrol Take Home Car       8521 (Fleet Fd)       \$0       \$0       \$33,500       \$0       \$0         345-Patrol Take Home Car       8521 (Fleet Fd)       \$0       \$0       \$0       \$0       \$0       \$0         346 K-9       8521 (Fleet Fd)       \$0       \$0       \$0       \$0       \$0       \$0       \$0         315 Patrol Commander       8521 (Fleet Fd)       \$0	22		8521 (Fleet Fd)	\$0	\$33,500	\$0	\$0	\$0	Replacement Due
344-Patrol Take Home Car       8521 (Fleet Fd)       \$0       \$0       \$33,500       \$0       \$0         345-Patrol Take Home Car       8521 (Fleet Fd)       \$0	23		8521 (Fleet Fd)	\$0	\$0	\$35,000	\$0	\$0	Replacement Due
345-Patrol Take Home Car       8521 (Fleet Fd)       \$0       \$0       \$33,500       \$0         346 K-9       8521 (Fleet Fd)       \$0       \$0       \$0       \$45,469         315 Patrol Commander       8521 (Fleet Fd)       \$0       \$0       \$0       \$0         380 - Motorcycle       8521 (Fleet Fd)       \$0       \$0       \$0       \$15,000         381 - Motorcycle       8521 (Fleet Fd)       \$0       \$0       \$0       \$15,000         Total - Police       \$0       \$0       \$0       \$15,000       \$0	24		8521 (Fleet Fd)	\$0	\$0	\$33,500	\$0	\$0	Replacement Due
346 K-9       8521 (Fleet Fd)       \$0       \$0       \$0       \$45,469         315 Patrol Commander       8521 (Fleet Fd)       \$0       \$0       \$0       \$0       \$0         380 - Motorcycle       8521 (Fleet Fd)       \$0       \$0       \$0       \$0       \$15,000         381 - Motorcycle       8521 (Fleet Fd)       \$0       \$0       \$0       \$15,000         Total - Police       \$0       \$0       \$0       \$142,104	25	345-Patrol Take Home	8521 (Fleet Fd)	\$0	\$0	\$0	\$33,500	\$0	Replacement Due
315 Patrol Commander       8521 (Fleet Fd)       \$0       \$0       \$0       \$0       \$0       \$0       \$0         380 - Motorcycle       8521 (Fleet Fd)       \$0       \$0       \$0       \$15,000	26		8521 (Fleet Fd)	\$0	\$0	\$0	\$0	\$45,469	Replacement Due
380 - Motorcycle       8521 (Fleet Fd)       \$0       \$0       \$0       \$0       \$15,000         381 - Motorcycle       8521 (Fleet Fd)       \$0       \$0       \$0       \$15,000         Total - Police       \$1289,511       \$209,405       \$240,343       \$142,104	27	315 Patrol Commander		\$0	\$0	\$0	\$0	\$0	Replacement Due
381 - Motorcycle         8521 (Fleet Fd)         \$0         \$0         \$0         \$15,000           Total - Police         \$209,405         \$240,343         \$142,104	28		8521 (Fleet Fd)	\$0	\$0	\$0	\$0	\$15,000	Replacement Due
\$77,270 \$288,511 \$209,405 \$240,343	29		8521 (Fleet Fd)	0\$	\$0	\$0	\$0	\$15,000	Replacement Due
		Total - Police		\$77,270	\$288,511	\$209,405	\$240,343	\$142,104	

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	Soliday Water and A		EV201 F	5V2014	EV2017	010075	672010	SoloN
Fire	Pepannem/ Venicle Fire	Nomber/rond	510711	610711	112017	010711	F12019	Notes
-	2009 Ambulance	34-8521 (Fleet Fd)	0\$	\$0	0\$	\$0	\$140,000	2019 Replacement Due
2	2006 Ambulance	34-8521 (Fleet Fd)	0\$	\$140,000	0\$	0\$	0\$	2016 Replacement Due
3	2013 Ambulance	34-8521 (Fleet Fd)	0\$	0\$	0\$	0\$	0\$	2023 Replacement Due
4	2003 Ambulance	34-8521 (Fleet Fd)	0\$	\$140,000	0\$	0\$	0\$	2013 Replacement Due
2	2003 Ambulance	34-8521 (Fleet Fd)	0\$	\$140,000	0\$	0\$	\$0	2013 Replacement Due
9	2005 Ambulance	34-8521 (Fleet Fd)	0\$	\$140,000	0\$	0\$	0\$	2015 Replacement Due
7	2001 Suburban	34-8521 (Fleet Fd)	0\$	\$40,000	0\$	0\$	0\$	2011 Replacement Due
8	Semi-Tractor	34-8521 (Fleet Fd)	0\$	0\$	0\$	0\$	0\$	Replacement Due
6	2001 Suburban	34-8521 (Fleet Fd)	0\$	\$32,000	0\$	0\$	0\$	2011 Replacement Due
10	2004 Durango	34-8521 (Fleet Fd)	0\$	\$32,000	0\$	0\$	0\$	2011 Replacement Due
11	2004 Durango	34-8521 (Fleet Fd)	0\$	\$32,000	0\$	0\$	0\$	2011 Replacement Due
12	2014 Explorer	34-8521 (Fleet Fd)	0\$	0\$	0\$	0\$	0\$	2028 Replacement Due
13	2014 Explorer	34-8521 (Fleet Fd)	0\$	0\$	0\$	0\$	\$0	2028 Replacement Due
14	2007 Tahoe	34-8521 (Fleet Fd)	0\$	0\$	\$40,000	0\$	0\$	2017 Replacement Due
15	1998 Pickup	34-8521 (Fleet Fd)	0\$	\$40,000	0\$	0\$	0\$	2008 Replacement Due
16	1995 Engine	34-8521 (Fleet Fd)	0\$	0\$	\$350,000	0\$	\$0	2016 Replacement Due
17	2007 Engine	34-8521 (Fleet Fd)	0\$	0\$	\$0	0\$	\$0	2022 Replacement Due
18	2013 Engine	34-8521 (Fleet Fd)	\$16,666	\$16,667	\$16,667	\$16,667	\$16,667	2028 Replacement Due
19	2002 Brush Truck	34-8521 (Fleet Fd)	0\$	\$40,000	\$0	0\$	\$0	2028 Replacement Due
20	2004 Rescue	34-8521 (Fleet Fd)	0\$	0\$	\$0	0\$	\$0	2012 Replacement Due
21	2001 AARF	34-8521 (Fleet Fd)	\$0	\$0	\$0	0\$	\$0	2024 Replacement Due
22	2001 Engine	34-8521 (Fleet Fd)	\$0	\$0	\$0	\$0	\$0	2021 Replacement Due
23	1990 Aerial Truck	34-8521 (Fleet Fd)	\$320,000	\$45,000	\$45,000	\$45,000	\$45,000	2010 Replacement Due
	Total - Fire		\$336,666	\$837,667	\$451,667	\$61,667	\$201,667	

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	Department/Vehicle	Number/Fund	FY2015	FY2016	FY2017	FY2018	FY2019	Notes
	Public Works - Street Operations	8521 (Fleet Fd)						
-	P-20 1 Ton Dump Truck w/plow & spr	8521 (Fleet Fd)						Old To Airport
2	P-7 3/4 ton 4x4 pickup w/plow	8521 (Fleet Fd)	0\$	\$0	\$35,000	\$0	\$0	Replacement Due
3	P-10, sign truck	8521 (Fleet Fd)	0\$	\$0	0\$	\$0	\$0	Replacement Due
4	P-13 3/4 ton 4x4 pickup/plow	8521 (Fleet Fd)	0\$	\$32,000	0\$	0\$	\$0	11 Years Past Due
5	P-53, 16 cu yrd. Vacall truck	8521 (Fleet Fd)	0\$	0\$	0\$	0\$	\$365,000	Replacement Due
9	P-24, 10 yard dump truck w/ plw & spi	8521 (Fleet Fd)	0\$	\$0	\$145,000	0\$	\$0	Replacement Due
7	P-37, One-ton Aerial Truck	8521 (Fleet Fd)	0\$	\$60,000	0\$	\$0	\$0	7 Years Past Due
8	P-30, 5-yard Plow Truck w/plw & sprdi	8521 (Fleet Fd)	0\$	0\$	0\$	0\$	\$0	Replacement Due
6	P-12 3/4 Ton Pickup w/plow	8521 (Fleet Fd)	0\$	\$35,000	0\$	0\$	\$0	Replacement Due
10	P-21 One Ton Dump w/plow& sprdr	8521 (Fleet Fd)	0\$	0\$	\$55,000	\$0	\$0	Replacement Due
11	P22 5yd Dump w/ plow & sprdr	8521 (Fleet Fd)	0\$	\$145,000	0\$	\$0	\$0	Replacement Due
12	P-34 Chevy 2500 Mechanics Truck	8521 (Fleet Fd)	0\$	0\$	\$55,000	0\$	\$0	Replacement Due
13	P-23 5 yd Dump w/plow & sprdr	8521 (Fleet Fd)	0\$	\$135,000	0\$	0\$	\$0	4 years past Due
14	PO-19 Tandem Axel Dump Truck	8521 (Fleet Fd)	0\$	0\$	0\$	\$0	\$155,000	Replacement Due
51 240	PO-04 Chevy S-10 Blazer	8521 (Fleet Fd)	0\$	0\$	0\$	\$30,000	\$0	Replacement Due
16	P-11 3/4 ton 4x4 pickup/plow	8521 (Fleet Fd)	0\$	\$0	0\$	\$32,000	\$0	Replacement Due
17	PO-36 60' Aerial Truck	8521 (Fleet Fd)	0\$	0\$	0\$	\$0	\$150,000	Replacement Due
18	P-3 Chevy Tahoe	8521 (Fleet Fd)	0\$	\$0	\$30,000	\$0	\$0	Replacement Due
19	P-15 5 YD Dump w/plow & spreader	8521 (Fleet Fd)	0\$	0\$	0\$	\$145,000	\$0	Replacement Due
20	P-25 5 YD Dump w/plow & spreader	8521 (Fleet Fd)	\$0	\$0	0\$	\$145,000	\$0	Replacement Due
21	P-28 5YD Dump w/plow & spreader	8521 (Fleet Fd)	\$0	\$0	\$135,000	\$0	\$0	Replacement Due
22	P-29 5 YD Dump w/plow & spreader	8521 (Fleet Fd)	\$0	\$0	\$135,000	\$0	\$0	Replacement Due
23	p- 32 5 YD Dump w /plow & spreader	8521 (Fleet Fd)	\$0	\$0	\$0	\$135,000	\$0	Replacement Due
24	P-18 5 YD Dump w/plow & spreader	8521 (Fleet Fd)	\$0	\$0	\$0	\$135,000	\$0	Replacement Due
	Total - Public Works - Street Operations		\$0	\$407,000	\$590,000	\$625,000	\$670,000	

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	Department/Vehicle	Number/Fund	FY 2015	FY2016	FY2017	FY2018	FY2019	Notes
	Engineering and Building							
-	408 - Suburban	8521 (Fleet Fd)	0\$	0\$	\$35,000	0\$	0\$	Replacement Due
2	2   405 - Suburban	8521 (Fleet Fd)	0\$	\$35,000	0\$	0\$	0\$	Replacement Due
3	3   C-1 Ford Police Interceptor	8521 (Fleet Fd)	0\$	0\$	0\$	0\$	0\$	Purchased 2014
4	4 C-2 Chevy Trailblazer	8521 (Fleet Fd)	0\$	0\$	0\$	0\$	\$30,000	Replacement Due
5	5 C-9 Chevy Blazer	8521 (Fleet Fd)	0\$	0\$	0\$	\$30,000	0\$	Replacement Due
9	6 C-6 Chevy Blazer	8521 (Fleet Fd)	0\$	\$30,000	0\$	0\$	0\$	Replacement Due
	Total - Engineering		0\$	\$65,000	\$35,000	\$30,000	\$30,000	
	TOTAL FLEET REPLACEMENT FUND		\$413,936	\$1,598,178	\$1,286,072	\$957,010	\$1,043,771	

	Public Works - Water Resources							
1	W-1 Chevy Tahoe	8521 (Water Fund)	\$0	0\$	0\$	0\$	\$0	Purchased 2014
2	W-2 Ford One Ton	8521 (Water Fund)	0\$	0\$	0\$	\$45,000	0\$	Replacement Due
3	W-3 International Utility Truck	8521 (Water Fund)	0\$	0\$	\$120,000	0\$	0\$	Replacement Due
4	W-4 Chevy Astro Cargo Van	8521 (Water Fund)	0\$	\$0	0\$	0\$	0\$	Removed from Fleet
5	W-5 Chevy Trail Blazer	8521 (Water Fund)	0\$	0\$	0\$	\$30,000	0\$	Replacement Due
9	W-8 Chevy 4x4 3/4 Ton Pickup	8521 (Water Fund)	0\$	\$35,000	0\$	0\$	0\$	Replacement Due
7	W-9 Ford Cargo Van	8521 (Water Fund)	0\$	\$35,000	0\$	0\$	0\$	Replacement Due
8	W-12 GMC 4x4 one ton dump	8521 (Water Fund)	0\$	\$65,000	0\$	0\$	0\$	Replacement Due
6	W-13 Dodge Ram 4x4 Quad Cab	8521 (Water Fund)	0\$	0\$	0\$	0\$	\$35,000	Replacement Due
10	10 W-17 Chevy 4x4 3/4 Ton Pickup	8521 (Water Fund)	\$35,000	\$0	0\$	0\$	\$0	Replacement Due
1	11 W-18 Chevy 4x4 3/4 Ton Pickup	8521 (Water Fund)	\$35,000	\$0	\$0	0\$	\$0	Replacement Due
12	12 W-28 Chevy Barricade Truck	8521 (Water Fund)	\$0	\$0	\$0	\$60,000	\$0	Replacement Due
13	13 W-29 International Tandem Axle Dump	8521 (Water Fund)	\$0	0\$	\$95,000	0\$	\$0	Replacement Due
14	14 W-34 Bomag Blacktop Roller	8521 (Water Fund)	\$0	\$0	\$0	0\$	\$15,000	Replacement Due
15	15 W-43 Caterpillar Forklift	8521 (Water Fund)	\$0	\$0	\$0	0\$	\$25,000	Replacement Due
	TOTAL WATER FUND		\$70,000	\$135,000	\$215,000	\$135,000	\$75,000	

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		FY2015 -	2019 Equ	<b>Equipment Replacement Plan</b>	olacement	Plan		
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		Account	2	) i d	1	3,00	0.00	1
Police	Department/Irem Police	NOMBer/rond	F1 2013	010711	F1201/	610211	F12019	Notes
-	In-car Cameras	8242 (Equip fd)	0	28,000	28,000	\$11,200	\$0	Replace old in car cameras
7	OSSI Migration (PF & FD)	8511(Equip fd)	125,000	0	0	\$0	\$0	
	Total - Police		\$ 125,000	\$ 33,000	\$ 33,000	\$13,200	0\$	
Fire	Fire							
٦	SCBA	8520	0\$	\$22,800	\$0	0\$	\$0	Replace 6 Airpacks
7	SCBA Bottles	8520	\$	\$8,400	\$0	\$0	\$0	Replace 1
က	Lifepack 12 Monitors	8520	0\$	\$75,000	\$50,000	\$25,000	\$0	Replace 6 monitors
4	AED Replacement	8520	0\$	\$15,000	0\$	0\$	0\$	Replace 5 AED's
9	Stryker Power Loads	8520	0\$	\$100,000	0\$	0\$	\$0	Purchase 4 Power Loads for Stretchers
7	Ballistic Vests & Helmets	8520	\$0	\$15,000	\$0	\$0	\$0	
8	Training Prop	8520	0\$	\$15,000	0\$	0\$	\$0	Station #3
6	Lucas 2 for Medic 2	8520	0\$	\$14,000	0\$	0\$	0\$	
	Total - Fire		0\$	\$265,200	\$50,000	\$25,000	0\$	
	Public Works - Street Operations							
-	p-190, Leaf Loader	8540 (Equip fd)	0\$	0\$	0\$	0\$	\$0	\$0 Replacement Due
24:	p-193, Leaf Loader		\$0	\$29,000	\$0	\$0	\$0	\$0 Replacement Due
2 <sup>m</sup>	P-78, 3-Ton Roller		\$0	0\$	\$30,000	\$0	\$0	\$0 Replacement Due
4	P-61, Fork Lift		\$0	0\$	\$0	\$30,000	\$0	Replacement Due
2	P-39, Tractor boom mower		0\$	\$50,000	\$0	\$0	\$0	Replacement Due
9	P-62, Work Platform		\$0	0\$	\$0	\$0	\$0	\$0 Replacement Due
7	PO-79 Wood Chipper		\$0	0\$	\$0	\$0	\$0	Replacement Due
8	P-82, JRB reversable rotary broom		\$0	0\$	\$0	\$0	\$0	Replacement Due
6	P-88, wedge concrete saw		0\$	0\$	0\$	0\$	\$0	Replacement Due
10	PO31 Bobcat Skidloader		\$0	\$30,000	\$0	\$0	\$0	Replacement Due
11	P-41, street sweeper		\$0	\$180,000	\$0	\$0	\$0	8 Years Past Due
12	PO-75 RB9 Root Snowblower-shared w/airport	oort	0\$	0\$	0\$	0\$	\$0	Replacement Due
13	PO-33 Toro Z Master Mower		\$0	\$9,000	\$0	\$0	\$0	Replacement Due
14	P-48 John Deere Utility Tractor		\$0	\$0	\$0	\$0	\$0	Replacement Due
15	PO-87Woods Rotary Mower		0\$	0\$	0\$	0\$	\$0	Replacement Due
16	PO-38 Toro Z-Master Mower		\$0	0\$	\$0	\$0	\$0	Replacement Due
17	P-198, 20' John Deere Mower		\$0	0\$	\$0	\$0	\$0	Replacement Due
18	PO-40 John Deere Backhoe		\$0	0\$	\$0	\$90,000	\$0	Replacement Due
19	PO-49 John Deere Road Grader		\$0	\$0	\$0	\$0	\$0	Replacement Due
20	P-151 4" Trash Pump		\$0	\$0	\$0	\$0	\$0	Replacement Due
21	P-152 4" Trash Pump		\$0	\$0	\$0	\$0	\$0	Replacement Due
22	P-45 JD644 End Loader		\$0	\$0	\$175,000	\$0	\$0	\$0 Replacement Due

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		FY2015 - 2	2019 Equi	<b>Equipment Rep</b>	Replacement Plan	Plan		
		Account						
	Department/Item	Number/Fund	FY2015	FY2016	FY2017	FY2018	FY2019	Notes
23	P-174 Dinkmar Leaf Loader		0\$	0\$	\$30,000	0\$	0\$	Replacement Due
24	P- 42 Elgin Street Sweeper		0\$	0\$	0\$	0\$	\$190,000	\$190,000 Replacement Due
25	Solar Light Pole - PD		\$0	\$7,000	\$0	\$0	\$0	\$0 Demonstration Model of Solar Light Pole
26	Radar Speed Signs		0\$	0\$	\$8,000	\$0	0\$	Radar LCD Speed Signs - 1 Perm - 1 Mobile
27	Entry Signage		0\$	\$20,000	\$20,000	\$20,000	\$60,000	\$60,000 Multi Year Program - 6 Welcome Signs Tota
28	Community Electronic Signage		\$0	\$0	\$0	\$64,000	\$0	Community Sign @ 4th & Lincoln
29	Floor Scrubber		\$3,000					Final Payment of Floor Cleaning Machine
	Total - Public Works - Street Operations		\$3,000	\$325,000	\$263,000	\$204,000	\$250,000	
	GRAND TOTAL - EQUIPMENT FUND		\$128,000	\$623,200	\$346,000	\$242,200	\$250,000	
	Public Works - Airport Fund							
1	Airport Mower	8639 (Airport Fund)	0\$	0\$	000′6\$	\$0	\$0	Replacement Due
2	AP-35 Oshkosh Airport Broom		\$0	\$160,000	\$0	\$0	\$0	Replacement Due
3	AP- 46 JD FWD Loader		0\$	0\$	\$165,000	0\$	\$0	Replacement Due
24:								
3	Total Airport Fund		0\$	\$160,000	\$174,000	0\$	0\$	
	Public Works - Water Fund							
1	W-10 JD Backhoe 410G	Water Fd (8540)	\$0	\$65,000	\$0	\$0	\$0	Replacement Due
2	W-10A Indeco Hydraulic Hammer	Water Fd (8540)	0\$	\$20,000	\$0	\$0	\$0	Replacement Due
3	W-21 JD 4WD Loader 544H	Water Fd (8540)	0\$	0\$	\$1 20,000	0\$	0\$	Replacement Due
4	Enterprise Management Software (1/2)							Software for Asset Mngt & Work Orders
2	Locator	60-00-00-600-8540	\$5,000	\$0	\$0	\$0	\$0	
9	Misc. Equipment	60-00-00-600-8540	\$5,000	\$0	\$0	\$0	\$0	
7	Main Correlator	60-00-00-600-8540	\$18,000	\$0	\$0	\$0	\$0	New
	Total - Water Fund		\$28,000	\$85,000	\$120,000	0\$	\$0	
	GRAND TOTAL - EQUIPMENT		\$156,000	\$868,200	\$640,000	\$242,200 \$250,000	\$250,000	

City of DeKalb, Illinois FY2015 - 2019 Information & Technology Plan

	EDP Supplies / Software						
	Description	Account Number	FY2015	FY2016	FY2017	FY2018	FY2019
_	Microsoft Office 365 (Includes Exchange)	8310 (Equip. Fund)	\$25,000	\$18,000	\$18,000	\$18,000	\$18,000
7	Hanson Replacement (PW/Code/CrimeFree)	8310 (Equip. Fund)	0\$	\$150,000	\$0	0\$	0\$
က	Document Management System	8310 (Equip. Fund)	0\$	\$20,000	0\$	0\$	0\$
4	Fire House Upgrades	8310 (Equip. Fund)	0\$	\$24,000	0\$	\$20,000	0\$
2	Channel 14 Upgrades	8310 (Equip. Fund)	0\$	\$10,000	0\$	0\$	0\$
9	PD OSSI Upgrades	8310 (Equip. Fund)	0\$	\$55,000	0\$	0\$	0\$
7	PD Scheduling Software	8310 (Equip. Fund)	0\$	\$15,000	0\$	0\$	0\$
∞	OSSI Migration PD & Fire	8310 (Equip. Fund)	0\$	0\$	\$10,000	0\$	0\$
6	MSI Software Finance Pacakge	8310 (Equip. Fund)	0\$	0\$	0\$	0\$	0\$
10	OSSI Migration PD & Fire	8310 (Equip. Fund)	0\$	0\$	0\$	0\$	0\$
	Total		\$ 25,000	\$ 292,000	\$ 28,000	38,000	\$ 18,000
	Five Year Total						\$ 401,000
	EDP Equipment						
	Description		FY2015	FY2016	FY2017	FY2018	FY2019
_	Life Cycle PC 5yr Replacements (30/yr)	8310 (Equip. Fund)	\$12,000	\$24,000	\$24,000	\$24,000	\$24,000
2	Life Cycle Server Replacement	8310 (Equip. Fund)	0\$	\$12,000	\$12,000	\$12,000	\$12,000
3	Channel 14 Digital Upgrades	8310 (Equip. Fund)	0\$	\$75,000	0\$	0\$	0\$
	Total		\$ 12,000	\$ 111,000	\$ 36,000	\$ 36,000	\$ 36,000
	Five Year Total					000′561 \$	\$ 231,000
	GRAND TOTAL		\$ 37,000	\$ 403,000	\$ 64,000	\$ 74,000	\$ 54,000

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FY2015 - 2019 Public Building Improvements

ling the ments)	\$50,000 \$24,500 \$10,000 \$0 \$0 \$10,000 \$10,000 \$4,500 \$25,000 \$6,000 \$1,000 \$1,000 \$1,000	\$0 \$10,000 \$5,500 \$10,000 \$4,000 \$10,000 \$39,500 \$39,500 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000	\$0 \$10,000 \$0 \$0 \$0 \$10,000 \$20,000 \$20,000	\$10,000	\$0 \$0 \$10,000 Ann.	\$0 \$0 \$10,000 Annual Maintenance \$0
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#1 Station #1 th Services Bureau  F FUND #2 Repairs	\$10,000	\$0	\$0	\$0	\$0	
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rth Services Bureau F FUND #2 Repairs	\$30,000	\$0	\$0	\$0	\$0 Repo	\$0 Repair/Replace Lot
ith Services Bureau F FUND #2 Repairs	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000 Park	\$10,000 Parking Lot Patching
F FUND #2	\$10,000	\$10,000	\$10,000	\$10,000	\$0 Annu	\$0 Annual Maintenance
	\$80,000	\$30,000	\$30,000	\$30,000	\$10,000	
	FY2015	FY2016	FY2017	FY2018	FY2019	Notes
	000'09\$	\$40,000	000'09\$	\$60,000	\$60,000 Annu	\$60,000 Annual Maintenance
City Hall Architect/Reconfirguration	000'000'1\$ (1	\$1,000,000	\$1,000,000	\$1,000,000	0\$	
Barb City Manor TIF #2 (8624)	000'001\$ (1	\$100,000	\$100,000	\$100,000	\$0 Annu	Annual Maintenance
Total TIF Fund #2	\$1,160,000	\$1,160,000	\$1,160,000	\$1,160,000	\$60,000	
AIRPORT FUND	FY2015	FY2016	FY2017	FY2018	FY2019	Notes
Airport FBO Building/Hangars	0\$	\$25,000	\$25,000	\$25,000		\$0 FBO Improvements
Total Airport Fund	0\$	\$25,000	\$25,000	\$25,000	\$0	
Total - Public Buildings	\$1,365,500	\$1,269,500	\$1,250,000	\$1,235,000	\$90,000	



### **APPENDIX D**

### **Document Definitions**

Glossary of Terms



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Ad Valorem Tax - A direct tax based "according to value" of property.

**Advanced Refunding Bonds** - Bonds issued to refund an outstanding bond issue prior to the date on which the outstanding bonds become due or callable. Proceeds of the advanced refunding bonds are deposited in escrow with a fiduciary, invested in United States Treasury Bonds or other authorized securities, and used to redeem the underlying bonds at maturity or call date.

**Amortization** - the process of paying the principal amount of an issue of bonds by periodic payments either directly to bondholders or to a sinking fund for the benefit of bondholders.

**Arbitrage** - Usually refers to the difference between the interest paid on the tax-exempt securities and the interest earned by investing the proceeds in higher yielding taxable securities. Internal Revenue Service regulations govern arbitrage (reference I.R.S. Reg. 1.103-13 through 1.103-15).

**Arbitrage Bonds** - Bonds which are deemed by the I.R.S. to violate federal arbitrage regulations. The interest on such bonds becomes taxable and the bondholders must include this interest as part of gross income for federal income tax purposes (I.R.S. Reg. 1.103-13 through 1.103-15).

**Assessed Value** - An annual determination of the just or fair market value of property for purposes of ad valorem taxation.

**Basis Point** - 1/100 of one percent.

**Bond** - Written evidence of the issuer's obligation to repay a specified principal amount on a date certain, together with interest at a stated rate, or according to a formula for determining that rate.

**Bond Anticipation Notes (BANS)** - Short-term interest bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

**Bond Counsel** - An attorney retained by the City to render a legal opinion whether the City is authorized to issue the proposed bonds, has met all legal requirements necessary for issuance, and whether interest on the bonds is, or is not, exempt from federal and state income taxation.

**Bonded Debt** - The portion of an issuers total indebtedness represented by outstanding bonds.

Direct Debt or Gross Bonded Debt - The sum of the total bonded debt and any unfunded debt of the issuer.

Net Direct Debt or Net Bonded Debt - Direct debt less sinking fund accumulations and all self supporting debt.

Total Overall Debt - Net direct debt plus the issuer's applicable share of the direct debt of all overlapping jurisdictions.

Net Overall Debt - Net direct debt plus the issuer's applicable share of the net direct debt of all overlapping jurisdictions.

Overlapping Debt - The issuer's proportionate share of the debt of other local governmental units which either overlap or underlie it.

**Callable Bond** - A bond which permits or requires the issuer to redeem the obligation before the stated maturity date at a specified price, the call price, usually at or above par value.

**Capital Appreciation Bonds (CAB)** - A long-term security on which the investment return is reinvested at a stated compound rate until maturity. The investor receives a single payment at maturity representing both the principal and investment return.

**Certificates of Participation** - Documents, in fully registered form, that act like bonds. However, security for the certificates is the government's intent to make annual appropriations during the term of a lease agreement. No pledge of full faith and credit of the government is made. Consequently, the obligation of the government to make basic rental payments does not constitute an indebtedness of the government.

**Commercial Paper** - Very short-term, unsecured promissory notes issued in either registered or bearer form, and usually backed by a line of credit with a bank.

**Coupon Rate** - The annual rate of interest payable on a coupon bond (a bearer bond or bond registered as to principal only, carrying coupons evidencing future interest payments), expressed as a percentage of the principal amount.

**Debt Limit** - The maximum amount of debt which an issuer is permitted in incur under constitutional, statutory or charter provision.

**Debt Service** - The amount of money necessary to pay interest on an outstanding debt, the serial maturities of principal for serial bonds, and the required contributions to an amortization or sinking fund for term bonds.

**Demand Notes (Variable Rate)** - A short-term security which is subject to a frequently available put option feature under which the holder may put the security back to the issuer after giving specified notice. Many of these securities are floating or variable rate, with the put option exercisable on dates on which the floating rate changes.

**Double Barreled Bonds (Combination Bonds)** - A bond which is payable from the revenues of a governmental enterprise and are also backed by the full faith and credit of the governmental unit.

**Enterprise Funds** - Funds that are financed and operated in a manner similar to private business in that goods and services provided are financed primarily through user charges.

**General Obligation Bond** - A bond for whose payment the full faith and credit of the issuer has been pledged. More commonly, but not necessarily, general obligation bonds are payable from ad valorem property taxes and other general revenues.

**Lease Purchase Agreement (Capital Lease)** - A contractual agreement whereby the government borrows funds from a financial institution or a vendor to pay for capital acquisition. The title to the asset(s) normally belongs to the government with the lessor acquiring security interest or appropriate lien therein.

**Letter of Credit** - A commitment, usually made by a commercial bank, to honor demands for payment of a debt upon compliance with conditions and/or the occurrence of certain events specified under the terms of the commitment.

**Level Debt Service** - An arrangement of serial maturities in which the amount of principal maturing increases at approximately the same rate as the amount of interest declines.

**Long-Term Debt** - Long-term debt is defined as any debt incurred whose final maturity is more than three years.

**Maturity** - The date upon which the principal of a municipal bond becomes due and payable to bondholders.

**Mini-bonds** - A small denomination bond directly marketed to the public.

**Net Interest Cost (NIC)** - The traditional method of calculating bids for new issues of municipal securities. The total dollar amount of interest over the life of the bonds is adjusted by the amount of premium or discount bid, and then reduced to an average annual rate. The other method is known as the true interest cost (see "true interest cost").

**Offering Circular** - Usually a preliminary and final document prepared to describe or disclose to investors and dealers information about an issue of securities expected to be offered in the primary market. As a part of the offering circular, an official statement shall be prepared by the City describing the debt and other pertinent financial and demographic data used to market the bonds to potential buyers.

**Other Contractual Debt** - Purchase contracts and other contractual debt other than bonds and notes. Other contractual debt does not affect annual debt limitation and is not a part of indebtedness within the meaning of any constitution or statutory debt limitation or restriction.

**Par Value or Face Amount** - In the case of bonds, the amount of principal which must be paid at maturity.

**Parity Bonds** - Two or more issues of bonds which have the same priority of claim or lien against pledged revenues or the issuer's full faith and credit pledge.

**Principal** - The face amount or par value of a bond or issue of bonds payable on stated dates of maturity.

**Private Activity Bonds** - One of two categories of bonds established under the Tax Reform Act of 1986, both of whom are subject to certain tests and State volume caps to preserve tax exemption.

**Ratings** - Evaluations of the credit quality of notes and bonds, usually made by independent rating services, which generally measure the probability of the timely repayment of principal and interest on municipal bonds.

**Refunding Bonds** - Bonds issued to retire bonds already outstanding.

**Registered Bond** - A bond listed with the registrar as to ownership, which cannot be sold or exchanged without a change of registration.

**Reserve Fund** - A fund which may be used to pay debt service if the sources of the pledged revenues do not generate sufficient funds to satisfy the debt service requirements.

**Self Supporting or Self Liquidating Debt** - Debt that is to be repaid from proceeds derived exclusively from the enterprise activity for which the debt was issued.

**Short-Term Debt** - Short-term debt is defined as any debt incurred whose final maturity is three years or less.

**Spread** - The income earned by the underwriting syndicate as a result of differences in the price paid to the issuer for a new issue of municipal bonds, and the prices at which the bonds are sold to the investing public, usually expressed in points or fractions thereof.

**Tax-Exempt Bonds** - For municipal bonds issued by the City tax-exempt means interest on the bonds are not included in gross income for federal income tax purposes; the bonds are not items of tax preference for purposes of the federal, alternative minimum income tax imposed on individuals and corporations; and the bonds are exempt from taxation by the State of Illinois.

**Tax Increment Bonds** - Bonds secured by the incremental property tax revenues generated from a redevelopment project area.

**Term Bonds** - Bonds coming due in a single maturity.

**True Interest Cost (TIC)** - Also knows as Canadian Interest Cost. A rate which, when used to discount each amount of debt service payable in a bond issue, will produce a present value precisely equal to the amount of money received by the issuer in exchange for the bonds. The TIC method considers the time value of money while the net interest cost (NIC) method does not.

**Yield to Maturity** - The rate of return to the investor earned from payments of principal and interest, with interest compounded semiannually and assuming that interest paid is reinvested at the same rate.

**Zero Coupon Bond** - A bond which pays no interest, but is issued at a deep discount from par, appreciating to its full value at maturity.