

Applying Best Practices



City of DeKalb **Adopted Budget**

July 1, 2015 to June 30, 2016

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.





Adopted Budget: July 1, 2015 to June 30, 2016

Mayor

John Rey

City Clerk

Jenny Jeep Johnson

City Council

Alderman David Jacobson, Ward One

Alderman Bill Finucane, Ward Two

Alderman Michael Marquardt, Ward Three

Alderman Bob Snow, Ward Four

Alderman Kate Noreiko, Ward Five

Alderman David Baker, Ward Six

Alderman Monica O'Leary, Ward Seven

City Manager

Anne Marie Gaura

Finance Director

Cathy Haley

Executive Team

Patty Hoppenstedt, Assistant City Manager

John Laskowski, Interim Public Works Director

Gene Lowery, Police Chief

Eric Hicks, Fire Chief

Ellen Divita, Community Development Director

Dean Frieders, City Attorney

Lauren Stott, Management Analyst

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Section One

Transmittal Letter

Applying Best Practices

DATE: June 30, 2015

TO: Honorable Mayor John Rey
City Council

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

SUBJECT: Letter of Transmittal – FY2016 Budget

We are pleased to present to you the FY2016 budget for the City of DeKalb. This budget incorporates the total program of City expenditures and supporting revenues for the coming year, working to continue to keep fund balance reserves at the recommended levels set forth by the City Council. The operating and capital budgets contained herein have been prepared in accordance with Illinois statutes, the City Municipal Code, and generally accepted accounting principles.

The dollars set forth in the budget provide a means of measuring the costs of services, programs and projects. This assists in making cost/benefit judgments on the value of services offered. More than a financial document, the budget represents the process by which municipal policy is made, programs put into effect, and legislative and administrative controls established.

The annual budget is prepared under the direction of the City Manager. Each department director formulates that segment of the budget related to his or her department, presents it to the City Manager and the Finance Director, and then makes revisions as necessary or recommended. After revenue and expenditure estimates are finalized, the full draft budget is then thoroughly reviewed during joint meetings of the City Council and the Finance Advisory Committee. If necessary, further revisions are made. Finally, the recommended budget is offered for comment at a public hearing and subsequent adoption by the Mayor and the City Council.

The City's budget was prepared using a "target-based" approach. There are three reasons for using this process: first, to identify and eliminate unnecessary or duplicative costs in the budget; second, to provide elected officials with a variety of program and service options; and third, to consciously reevaluate the benefits of funding particular service requests.

The target-based budget has two primary components: 1) a "target level" budget that finances a basic level of municipal services; and 2) an unspecified number of incremental expenditure requests considered by the City Manager.

The following steps were employed in the development of the budget:

- 1) Revenues for the General Fund and the Water Fund were estimated.
- 2) A "Target Level" expenditure base was established for all departments within the General Fund and the Water Fund. "Target Level" is defined as the amount necessary to provide the same or lesser level of service as last year, with no new programs, staff or one-time capital outlays.
- 3) The department heads made additional requests during review meetings with the City Manager and Finance Director. If expanded service levels or programs were approved by the City Manager, those services and programs were added to the Target Level budget.
- 4) Budgets were also prepared for all special revenue, internal, debt service, enterprise, and capital project funds.

The FY 2016 Proposed Operating and Capital Budget was established using "Best Practices" and will assist the City of DeKalb in providing essential services for the continued health, safety, and welfare of the community by identifying specific policies and procedures to contribute to improved government management. "Best Practices" aims to promote and facilitate positive change rather than merely codifying current accepted practice.

Several organizations offer best practice recommendations to assist in all areas of municipal government. They include Government Finance Officers Association (GFOA), The National League of Cities (NLC), the database for "Best Practices for City Governments", the National Governor's Association Center for Best Practices (NGA Center) and International Public Management Association for Human Resources.

Details of the budget can be found in the pages immediately following this message.

FISCAL YEAR 2015-2016 BUDGET OVERVIEW

The FY2016 budget has projected total revenues and other financing sources of \$83,692,908 and projected total expenditures and other financing uses of \$83,043,900. Note these dollars include Police and Fire Pension Funds as well as the DeKalb Public Library. Revenues and other financing sources are down 5.67% and expenditures and other financing sources down 5.41% compared to the FY2015 Amended Budget. The total budget is comprised of 29 funds. Two of these funds will be closed during the FY2015 audit leaving 27 funds remaining. Those two funds are the Public Safety Building Fund (51) and the Economic Development Fund (05).

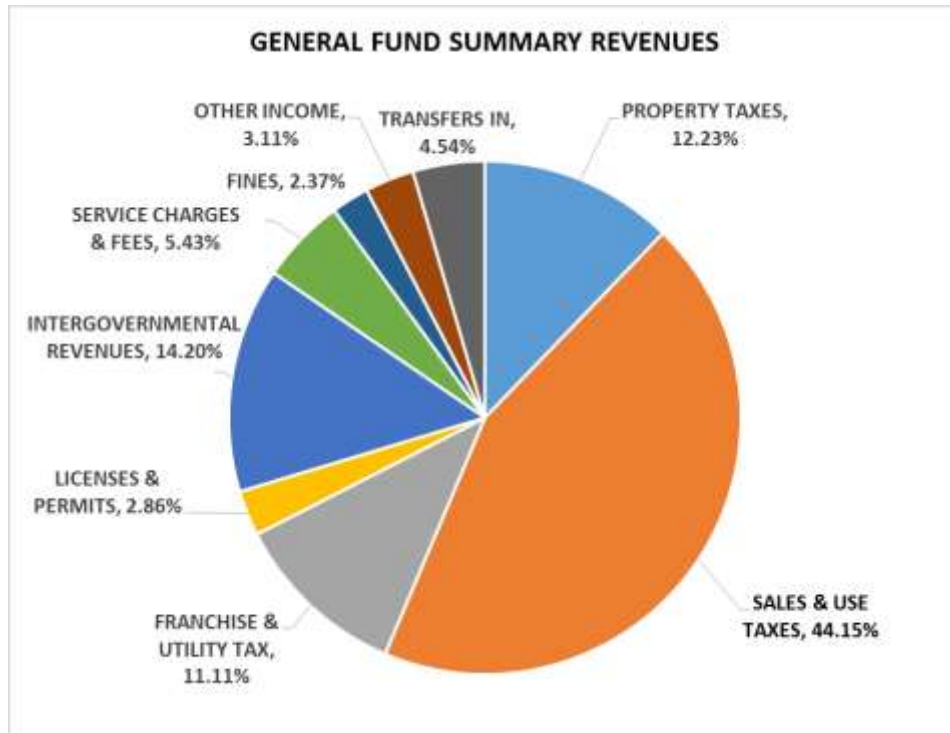
Of the total FY2016 budget amount, \$36,891,979 is budgeted for personnel services (including salary-related costs and pension benefits). An additional \$10,896,394 is budgeted for contractual services, which includes items such as legal fees, maintenance contracts and utility services. Equipment and commodities total \$4,401,125 and include items such as small tools and equipment for building repairs, computer software and upgrades, office and operating supplies, uniforms, and janitorial products as well as vehicles. Interfund transfers total \$4,178,184. Of this amount \$1,504,066 is a transfer from the General Fund to cover general obligation debt payments and \$1,068,663 is a transfer from TIF #1 to cover TIF obligation debt payments. An additional \$791,774 is the transfers being made to the General Fund from the two TIFs. This dollar amount is slowly being phased out as the TIFs come near the end of their terms.

GENERAL FUND OVERVIEW

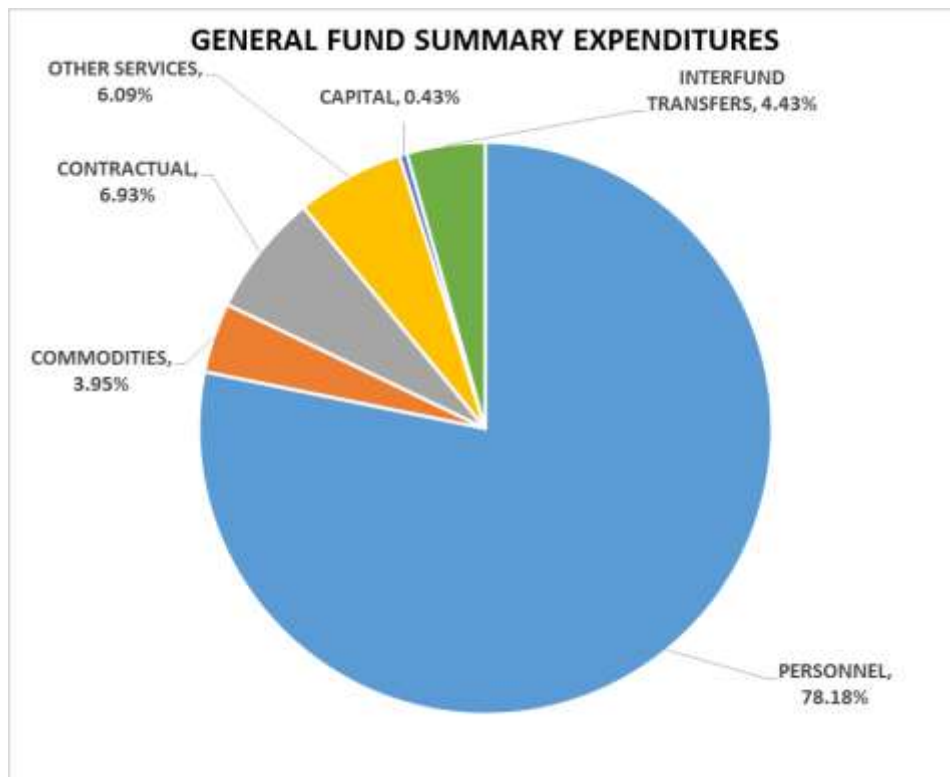
The General Fund, which is the City's main operating fund, has estimated budgeted revenues for FY2016 (without transfers) of \$33,332,851 and estimated budgeted expenditures (without transfers) of \$32,892,245. General Fund expenditures are 1.36% greater than FY2015. However, with transfers the General Fund reflects a 2.27% decrease from FY2015. The General Fund is showing a surplus of \$502,743, which includes transfers, compared to the FY2015 Amended Budget showing a deficit of \$543,753. The City is expected to end FY2015 with an \$873,597 surplus.

GENERAL FUND SUMMARY					
	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	FY 2016 Budget
REVENUES					
PROPERTY TAXES	4,127,821	4,161,751	4,270,457	4,203,086	4,270,540
SALES & USE TAXES	12,056,311	13,009,818	14,873,135	15,263,166	15,415,000
FRANCHISE & UTILITY TAX	4,000,424	4,069,919	3,970,346	3,896,380	3,880,000
LICENSES & PERMITS	641,851	752,324	761,616	796,800	999,291
INTERGOVERNMENTAL REVENUES	4,650,709	4,758,535	4,854,439	4,801,082	4,958,970
SERVICE CHARGES & FEES	1,578,078	1,772,415	1,757,546	1,775,079	1,895,800
FINES	678,937	888,373	1,000,519	837,000	828,500
OTHER INCOME	1,164,281	1,312,681	1,177,372	1,143,241	1,084,750
TRANSFERS IN	1,713,940	1,965,589	2,006,926	2,199,997	1,585,829
TOTAL GENERAL FUND REVENUES	30,612,352	32,691,405	34,672,356	34,915,831	34,918,680
EXPENDITURES					
LEGISLATIVE	322,036	307,623	311,635	300,231	317,232
ADMINISTRATION/CITY MANAGER	2,607,812	2,511,232	1,204,103	1,082,031	1,023,153
HUMAN RESOURCES	0	0	0	0	329,227
FINANCE	0	0	1,700,606	1,675,910	1,455,212
COMMUNITY DEVELOPMENT	0	8,136	899,794	837,552	1,412,338
PUBLIC WORKS	4,083,658	4,431,678	3,473,875	3,392,330	3,609,193
FIRE	8,709,963	8,968,547	9,414,000	9,315,787	9,735,518
POLICE	9,893,748	10,891,221	11,286,462	11,164,248	12,136,480
GENERAL FUND SUPPORT	4,511,272	4,736,156	6,925,634	6,274,145	4,397,584
TOTAL GENERAL FUND EXPENDITURES	30,128,489	31,854,593	35,216,109	34,042,234	34,415,937
Surplus/(Deficit)	483,863	836,812	(543,753)	873,597	502,743
ENDING FUND BALANCE	5,177,514	5,916,599	5,372,846	6,790,196	7,292,939
PERCENTAGE OF EXPENDITURES	17.18%	18.57%	15.26%	19.95%	21.19%

WHERE THE MONEY COMES FROM

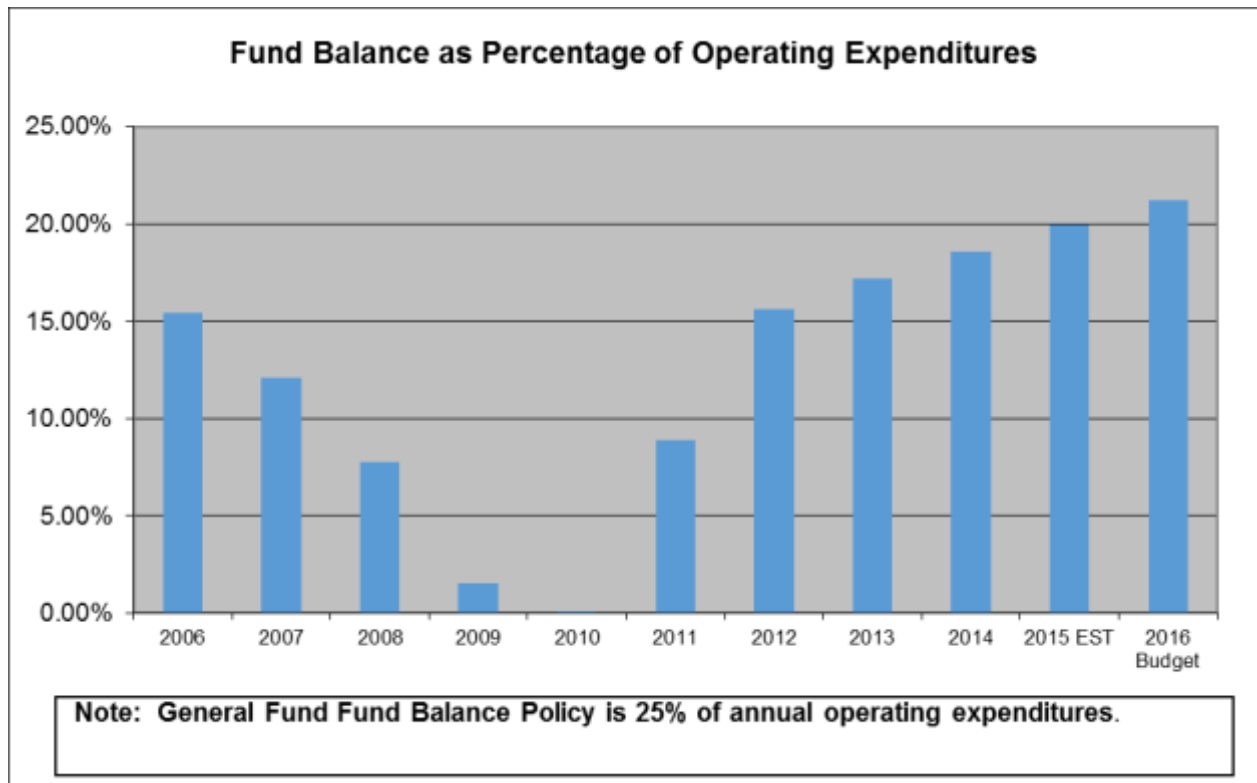


WHERE THE MONEY GOES



The General Fund accounts for the provision of essential services expected from a local government and is supported, primarily, by taxes, but also charges for service, fines, and various fees. Intergovernmental revenue is primarily Income Tax revenue. Other income includes the property tax surplus dollars and the sales tax surplus dollars we receive from the Central Area TIF District.

With FY2015 projecting to end with a surplus of \$873,597 and the proposed FY2016 budget showing an additional surplus of \$502,743 the City's fund balance is projected to increase to 21.19% of annual expenditures.



GENERAL FUND REVENUE ASSUMPTIONS

The FY2016 General Fund budget is based upon estimated revenues from taxes, fees, and other sources totaling \$33,332,851, before transfers in. This represents an increase of \$617,017 over estimated FY2015 receipts. The majority of this increase can be attributed to the inclusion of the Hotel/Motel revenue in the General Fund and closing the Economic Development Fund. It should be noted that one of the City's Management Letter recommendations from the audit team was fund consolidation. The other source of revenue contributing to this increase is the money being collected from the DeKalb Sanitary Sewer District for billing services. Staff will be working with the District to change the current process for collecting dollars for this service and will be incorporating this revenue in to the General Fund. Several major categories of City revenue are described in greater detail as follows:

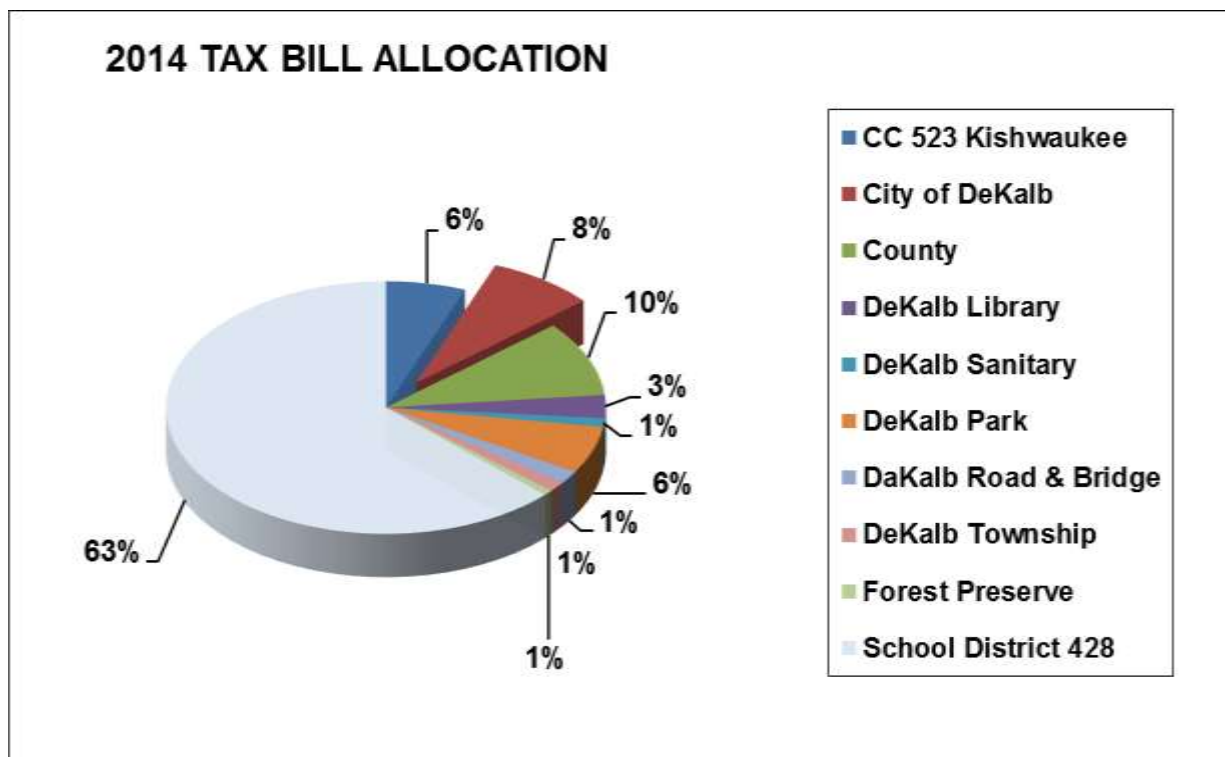
State & Home Rule Sales Tax – Sales tax represents 35.51% of total General Fund revenues. In the State of Illinois, there is a base 6.25% sales tax on general merchandise. It is administered and collected by the Illinois Department of Revenue. One percent of the Sales Tax is distributed to the municipality where the sale occurred. This tax is captured in the City's General Fund and is used for

basic City operations. The City also imposes a 1.75% Home Rule Sales Tax. This tax, while approved locally, is administered and collected by the Illinois Department of Revenue.

Although these revenues are starting to show signs of improving, the revenues were projected to remain relatively flat. Losing two stores, JC Penney's and Barnes & Noble account for about 1% of annual sales tax dollars the City receives.

Property Tax – The property tax revenue accounts for about 12.23% of total General Fund revenue. The City approves a tax levy in December of each year, and, the following year, the DeKalb County Treasurer collects the funds and remits them to the City.

While residents live within the City limits, their property tax bill is comprised of no less than 10 separate taxing districts. Each taxing district determines the total dollar amount to levy on the property which resides within the taxing district boundaries. Below shows the total 2014 tax bill percentage break-out for a current resident living in the City of DeKalb.



About 8% of a resident's current tax bill goes to the City. On a home with a market value of \$150,000 the total tax bill would be \$6,222.96. Of that, \$490.47 goes to the City, in comparison to \$3,910.77 going to the largest group which is the School District.

While the City currently only levies dollars to cover a portion of the City's mandated pension obligations, a resident receives the services of the City which include, police protection, fire protection, street maintenance including street sweeping and snowplowing for \$490.47 a year.

State Income Tax – State Income Tax, which is included under Intergovernmental Revenues, is the second largest source, 12.48%, of General Fund revenue. As with sales tax, income taxes are collected by the State of Illinois and distributed to the City on a per capita basis. The FY2016 budget for income

tax revenue is based on the most recent projections from the Illinois Municipal League (IML) in April of 2015. That projection equates to \$99/capita or \$4,358,970, which is less than a 1% increase over the FY2015 budgeted amount.

While income tax receipts were hit hard by the downturn in the economy, they have continued to show an upswing during FY2015. However, state legislators periodically consider legislation that could ultimately reduce the amount of income taxes distributed to local municipalities.

The City has been closely monitoring pending legislation at the state and federal levels to stay abreast of any issues that may have an impact on the City. Illinois lawmakers have begun to address the numerous challenges that are plaguing our state. At this time there is no reliable information to indicate how much the reduction will be or, more importantly, when that reduction will take place or for what period of time. Conversely, the possibility of expanding the use of sales taxes is also being discussed. City staff will continue to monitor this situation and come back to Council in the event any reduction in the Local Government Distribution Fund (LGDF) has been decided upon by the State.

Other Revenue Assumptions – Telecommunication tax revenue was split out of the Utility tax line item. This revenue has been drastically dropping over the last few years and warrants monitoring on its own. Utility tax revenue now includes Gas and Electricity only.

Road and Bridge tax is showing a drop due to DeKalb Township lowering their levy request. This is tax collected at the townships (Afton, Cortland and DeKalb), and distributed to local municipalities.

Administrative Tow fine revenue is showing a drop. With better historical data a better number can be projected for FY2016.

Interfund Transfers- The transfer in to the General Fund from the Water Fund decreased by \$443,553. In FY2016 expenditures were changed to directly hit the Water Fund, which allowed for the elimination of the lump transfer the Water Fund had done in years past meant to cover costs in the General Fund. This becomes much more transparent and allows the City to comply better with GASB statement 34 by showing charges in the correct activity group. (Governmental vs. Business Type)

There is also a transfer of \$250,000 from the Workers' Compensation Fund, in to the General Fund, to keep fund balance at the \$1.0 million as stated in the City's Fund Balance Policy.

Beginning in FY2016 the annual transfer from the two TIF funds will be phased out based on the number of years remaining. Below shows a chart of the effect this revenue source will have on the General Fund over the next seven years. This assumes the City Council will increase the Property Tax levy dollar request at the end of each of the TIF's to capture the new growth brought on by the closing.

TIF impact on the General Fund								
	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22
Transfer to GF TIF #1	\$791,672	\$678,576	\$565,480	\$452,384	\$339,288	\$226,192	\$113,096	\$0
Transfer to GF TIF #2	\$150,931	\$113,198	\$75,466	\$37,733	\$0	\$0	\$0	\$0
TIF Property Tax Surplus	\$192,237	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$0
TIF Sales Tax Surplus	\$365,038	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$0
Pick-up in Property Tax					\$95,754	\$95,754	\$95,754	\$594,867
Revenue to the General Fund	\$1,499,878	\$1,321,774	\$1,170,946	\$1,020,117	\$965,042	\$851,946	\$738,850	\$594,867

GENERAL FUND EXPENDITURE ASSUMPTIONS

FY2016 expenditures in the General Fund total \$34,415,937, including interfund transfers. This represents a decrease of \$800,173 (2.27%) compared with the FY2015 amended budget. The decrease was primarily due to fewer transfers out from the General Fund. No transfer is being recommended to the Airport Fund since the Airport budget keeps them in a positive cash balance position at the end of FY2016. There is also no additional needed transfer to be done to the Health Insurance Fund. This fund is “funded” through the health insurance line item under personnel located within each department and is sufficient to cover all the needed costs for FY2016.

Salary Assumptions-

- Police Union Contract cost of \$241,275. This contract has been ratified.
- AFSCME Union Contract cost of \$34,374. This contract has been ratified.
- Fire Union Contract cost of \$218,943. This contract has not yet been approved by the City Council.
- Non-Bargaining Unit Employees cost of \$226,722. This incorporates the changes approved through the pay and comp study pertaining to the conversion to the 40 hour work week. It also assumes the economic adjustment being push back from July 1, 2015 to January 1, 2016.

Staffing Changes -

- Filling the HR Director Position.
- Hiring an intern to assist in the Fire Department.
- Hiring a temporary summer employee in Engineering.
- Changing a vacant Police Officer position in to a Detective Sergeant position.

Other Expenditure Assumptions-

- Social Service Funding remains at \$150,000 which has covered 12 originations in years past. This process would be reviewed by City Council in the next six months.
- Additional \$5,000 under the Legislative budget for Elected Official training.
- Phasing out Department 35 (General Fund Support) and directly hitting the appropriate Department with the corresponding expenditure. This gives these expenditures better transparency and individual ownership to a specific Department for better oversight.
- Broke out tuition reimbursement from training and moved the total budget to the Human Resource Department.
- Two Police Department Vehicles have been budgeted under the Patrol Services division. The restricted revenue from DUI fines, Crime lab and Anti-Crime Activities is being used to fund this expenditure.

WATER FUND OVERVIEW

The Water Fund accounts for the cost of providing water service to the community. This fund is considered an enterprise fund, meaning the accounting and budgeting is similar to how the private sector operates. Expenditures running through this fund are supported through charges for services and user fees.

Anticipated revenues for FY2015 are \$4,954,263, which is \$524,874 less than budgeted. If current projections are accurate, this will decrease the Water Fund's cash reserves. The purpose of these reserves in the Water Fund is to supplement revenues during uneven cash flow or unexpected drop in revenues, as well as for the replacement, repair, and maintenance of equipment, or any unplanned capital improvements. The fund balance policy for the Water Fund is 25% of annual budgeted operation expenses, plus the budgeted capital improvements.

In the case of the Water Fund, the economy is still having an impact on water revenue. Foreclosures, closed businesses, and a tendency to conserve water are all contributing factors that continue to drive down the City's water sales. In addition, the general trend towards using water-saving fixtures and toilets is reducing water consumption. Water revenues being the primary source of revenue to the Fund, there is little the City can do other than raise rates to ensure sufficient operating revenue and reduce operating costs when possible. Scheduled rate increases allow the City to better plan and address the future capital needs while also rebuilding its fund balance to an adequate operating level.

FY2016 revenues are budgeted at \$5,003,622 or 8.68% lower than FY2015 amended budget. FY2016 expenditures appear to be well below FY2015 expenditures by \$1,094,279. However, depreciation is not being budgeted for in FY2016 compared to the \$1.0 million budgeted in FY2015. Typically governments budget in the spending measurement focus whereby outflows of resources are budgeted for such as debt repayment or capital asset purchases. There is no outflow of resources related to depreciation. Taking out depreciation, FY2016 expenditures decreased \$94,279 or 1.67%.

The Capital portion of the Water Fund related to impact fee revenue was split out in to its own fund (Fund 61). This revenue is restricted for "new" water main lines and construction. The Water Fund (60) still includes all other capital costs. At the end of FY2016 cash and cash equivalents within the Water Fund are projected to be \$3,231,005. Subtracting 25% of the annual budgeted expenditures for operational costs leaves \$1,859,781 to cover costs related to capital and infrastructure.

Ending Cash	\$3,231,005
Less 25% Operating Reserve	(\$1,388,116)
Remaining for Capital and Infrastructure	\$1,842,889

WATER FUND EXPENDITURE ASSUMPTIONS

FY2016 expenditures in the Water Fund total \$5,552,465, including interfund transfers.

Salary Assumptions

- AFSCME Union Contract cost of \$12,468. This contract has been ratified.
- Non-Bargaining Unit Employees cost of \$18,204. This incorporates the changes approved through the pay and comp study pertaining to the conversion to the 40 hour work week. It also assumes the economic adjustment being push back from July 1, 2015 to January 1, 2016.

Staffing Changes

- Filling the HR Director Position. (10% of salary hits the water fund directly.)
- Hiring new full-time Water Division employee.

Other Expenditure Assumptions

- Outsourcing Water Bill Printing. Annual cost = \$40,000, however a savings will be captured by eliminating our annual maintenance costs and copy costs from our Water Bill printer as well as the savings of staff time. Net cost to the Water Fund will be less than \$10,000 a year.
- Purchasing a new Backhoe and Hammer Drill \$146,000.
- New GPS Device to replace old. \$10,000
- Decreased transfer in from Water (\$702,518) to the EPI Payment in Lieu of Taxes (PILOT) calculation (\$258,965). Directly hit water fund with salaries = \$560,929.
- Water Main Replacement at Kishwaukee Lane and Manor Drive = \$300,000

Payment in Lieu of Taxes (PILOT Calculation) for the FY16 Budget	
Utility Plant, excluding land	\$ 44,826,277
Accumulated Depreciation	(18,425,535)
Estimated Net Assessed Valuation	\$ 26,400,742
2013 Corporate Tax Rate per \$100 Assessed Valuation	0.9809
Total PILOT to be paid to the General Fund	\$ 258,965

AIRPORT FUND OVERVIEW

The Airport Fund accounts for the cost of providing services at the airport. Just like the Water Fund, the Airport Fund is an enterprise fund and the accounting and budgeting is similar to that of the private sector. Expenditures running through this fund are supported through fuel charges and hangar rental charges.

Anticipated revenues for FY2015 are \$2,938,114, which is \$279,116 less than budgeted. Anticipated expenditures are also trending behind budget by \$511,172. If current projections are accurate, the Airport will have an ending cash and cash equivalent balance of \$206,461. This is less than one month of annual expenditures for the Airport budget. The purpose of these reserves in the Airport Fund is to supplement revenues during uneven cash flow or unexpected drop in revenues, as well as for the replacement, repair, and maintenance of equipment, or any unplanned capital improvements. The fund balance policy for the Airport Fund is 25% of annual budgeted operation expenses, plus the budgeted capital improvements.

FY2016 revenues are budgeted at \$2,121,685 or 34.05% lower than FY2015 amended budget. Of this \$1,095,545 decrease, 66.63% can be attributed to including zero dollars being transferred from the General Fund. The large transfer last year from the General Fund was due the payment of a large final balloon payment for the 2005 GO Bond Issuance. The Airport still has one outstanding debt obligation that will be paid off by 2021.

FY2016 budgeted expenditures are \$2,328,001 or 30.58% lower than FY2015 amended budget. Again a large portion of this decrease is due to debt principal payments dropping from \$630,000 in

FY2015 to \$75,650 in FY 16. At the end of FY2016 cash and cash equivalents will drop down to \$145. This is well below the City's fund balance policy. Staff will be reviewing current fees being charged at the Airport over the course of the next 6-months.

AIRPORT FUND EXPENDITURE ASSUMPTIONS

Salary Assumptions-

- Non-Bargaining Unit Employees cost of \$39,071. This incorporates the changes approved through the pay and comp study pertaining to the conversion to the 40 hour work week. It also assumes the economic adjustment being push back from July 1, 2015 to January 1, 2016.

Other Expenditure Assumptions-

- 12,000 gallon Diesel Fuel Tank Cleaning and Testing, \$7,000
- Infrared Heater Replacement, \$7,600
- Security Gate Operator, \$7,500
- Seal Coat Airport Maintenance Parking Lot, \$4,000

CAPITAL DISCUSSION

The Current FY16 budget has one Capital Improvement Fund (50) and two Capital Fleet and Equipment Funds (52 & 53).

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund accounts for the capital costs associated with city buildings, street improvements, storm water improvements, bikeway paths, park improvements, etc. Budgeted revenues for FY16 are \$355,000 which is about an 8.99% increase over FY15 amended budget. This revenue is 2 cents of the local motor fuel tax the City imposes on local gas stations. The total local motor fuel tax is 3.5 cents/gallon. The other 1.5 cents is dedicated to paying off the debt of the Public Safety building and will go away once this debt is paid off. This \$355,000 is the only dedicated revenue the City currently has going towards Capital Projects.

CAPITAL PROJECT EXPENDITURE ASSUMPTIONS

- | | |
|---------------------------------------|-----------|
| • Misc. Repairs - Station #1 | \$10,000 |
| • Misc. Repairs - Station #2 | \$5,000 |
| • Misc. Repairs - Station #3 | \$10,000 |
| • Blue Box and Installation of alarms | \$10,000 |
| • Garage Door, track and opener | \$5,500 |
| • Non-TIF Sidewalks | \$50,000 |
| • Storm Water System Improvements | \$30,000 |
| • Alley Improvements | \$50,000 |
| • Local Road Overlay | \$300,000 |

CAPITAL FLEET AND EQUIPMENT FUND

Currently these are two separate funds. One for Fleet and one for Equipment. During FY16 these two funds will be combined into one fund titled "Capital Equipment Replacement Fund" (CERF). This fund should provide for the long-term financial planning for routine replacement of major capital equipment. The replacement of the equipment and fleet is typically funded by transfers from the operating funds as well as some dedicated revenue sources.

Budgeted revenues for FY16 are \$289,000 which is a 65.72% decrease compared to the FY15 amended budget. This revenue includes rental income the City receives from the water tower leases.

CAPITAL FLEET AND EQUIPMENT EXPENDITURE ASSUMPTIONS

The only expenditures in FY16 for equipment and fleet are \$5,000 to purchase a used Fire Department vehicle, \$100,000 for the remaining cost of the Fire Department ladder truck and the existing lease payment of \$16,667 for a Fire Engine.

Capital assets include major government facilities, infrastructure, equipment, fleet and networks that enable the delivery of public sector services. The performance and continued use of these capital assets is essential to the health, safety, economic development and quality of life of those receiving services. Budgetary pressures have impeded capital program expenditures or investments for maintenance and replacement for the City of DeKalb. This has made it increasingly difficult to sustain the asset in a condition necessary to provide expected service levels. Ultimately, deferring essential maintenance or asset replacement could reduce the City's ability to provide services and could threaten public health, safety and overall quality of life.

In addition, as the physical condition of the asset declines, deferring maintenance and/or replacement could increase long-term costs and liabilities. City staff will be recommending the establishment of a true 5-year Capital Improvement Plan (CIP) and a true Capital Equipment Replacement Fund (CERF) to encourage adequate capital spending levels. A government's financial and capital improvement plans should address the continuing investment necessary to properly maintain its capital assets. Such practices should include proactive steps to promote adequate investment in capital maintenance and replacement at necessary levels.

Government Finance Officers "BEST PRACTICE" Recommendation. The Government Finance Officers Association (GFOA) recommends that local, state and provincial governments establish a system for assessing their assets and then appropriately plan and budget for any capital maintenance and replacement needs.

OTHER MAJOR FUND EXPENDITURES

The City of DeKalb's budget includes other funds that account for specific programs or projects, including, Debt Service, Motor Fuel Tax (MFT), Tax Increment Financing District (TIF), Special Service Areas (SSA's), and Police and Fire Pension Funds.

Debt Service – The City's General Obligation principal and interest debt payments for FY16 are budgeted at \$3,360,706. Of that amount, \$1,068,663 is paid for with TIF Funds. The remaining \$2,292,043 is paid using General Fund revenue with a small amount coming out of the Water Fund and Airport Fund.

MFT Fund FY 16 Project Listing–

- Architect/Engineer Services: Kishwaukee River - Kiwanis Bike Path Phase II Design, \$90,000
- Electricity, \$350,000
- Salt, \$100,000
- Patching Street Maintenance, \$100,000
- Pavement Condition Index Survey, Surface Evaluation, \$50,000
- Coordinated Traffic Signal Update Design, \$120,000
- Kishwaukee River Construction: Right of Way Acquisition, \$105,000

- Construction Activities, \$250,000

TIF Funds – The City has two Tax Increment Financing (TIF) districts– the Central Area TIF #1 and TIF #2. The Central Area TIF is set to expire December 31, 2020 and TIF#2 is set to expire March 31, 2018. The last year of property tax collection for each district is December 31, 2021 and December 31, 2019, respectively. With the expiration of the TIFs approaching within the next 5 years, a staff TIF Phase-Out Team was formed in FY2014 to identify highly transformative projects for completion with the remaining funds. FY16 budgeted expenditures total \$9,510,301 and include the following projects:

TIF#1

- Egyptian Theatre - Operations Feasibility Study and Air Conditioning Engineering Updates, Annual Building Improvements, \$150,000
- Structural Commercial Program, \$142,850
- Architectural Improvement Program, \$75,000
- Downtown Architectural Assessment, \$150,000
- Housing Rehab, 25,000
- Parking Garage Feasibility Study, \$50,000
- Library - Storm Sewer Improvements Oak Street Reconstruction (Storm Sewer Project), \$250,000
- Economic Development Incentives, \$500,000
- Airport Improvements – Demo, Site Cleanup Peace & Plsnt. Heated Concrete Phase 2, \$14,500
- Wi-Fi, Music, Signage, Miscellaneous, 30,000

TIF#2

- Barb City Manor, \$100,000
- City Hall Building Department Improvements, \$35,000
- #428 Founder's Elementary Building Mechanicals, \$1,500,000

In addition to the above listing of projects, \$1,000,000 was added for street improvement projects.

Police and Fire Pension Funds – Contributions to the Police and Fire Pension Funds consist primarily of employee payroll deductions and the City's annual contribution. An independent actuary determines the City's contribution by annually reviewing actuarial assumptions and the Funds' financial position. The City Council annually approves a property tax levy, which provides the employer's contribution.

In 2011, the State Legislature passed P.A. 096-1495, which changed the funding methodology for pension funds. Under 096-1495, the municipality could choose to change the actuarial assumption from Entry-age Normal to Projected Unit Credit (PUC). Under the PUC methodology, the municipality could also choose to fund to the 90% level. This change initially results in a reduction to the amount of contribution required but does not change the unfunded accrued liabilities. The City chose to change to the PUC method in FY2013 and continued with this method for FY2016.

CONCLUSION

The proposed FY 2016 budget maintains the high level of service residents and businesses expect, and that visitors enjoy, in a fiscally sound manner. Moving forward, the budget will guide and ensure DeKalb's continued progress in times of economic uncertainty. The uncertainty regarding legislation State of Illinois lawmakers may enact is somewhat troubling, as their decision regarding the Local Government Distributive Fund (income tax distributions) could profoundly impact municipalities state-wide. However city staff will continue to identify "Best Practices" to assist in implementing specific policies and procedures to continue to contribute to improved government management. This will continue to promote and facilitate positive change rather than merely to codify current accepted practice.

In closing we would like to express our appreciation to the City Council and the members of the Finance Advisory Committee for their attendance at many meetings and review sessions and to City staff who worked long hours identifying departmental needs and preparing budget proposals based on these needs. Special thanks go to the members of the City Manager's Office and the Finance Department who put together the attached document in a timely and highly professional manner.

Respectfully Submitted,



Anne Marie Gaura, City Manager



Catherine L. Haley, Finance Director

Section Two

Organizational Overview

Applying Best Practices

City Introduction



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 21,138 students and 4,648 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.



Vision Statement

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.



City Government

Council-Manager Form of Government

The council-manager form of government is the system of local government that combines the strong political leadership of elected officials in the form of a council or board, with the strong managerial experience of an appointed local government manager. The form establishes a representative system where all policy is concentrated in the elected board and the board hires a professionally trained manager to oversee the delivery of public services. Under council-manager form, those duties not specifically reserved by the elected body pass to the City Manager and his/her professional staff.

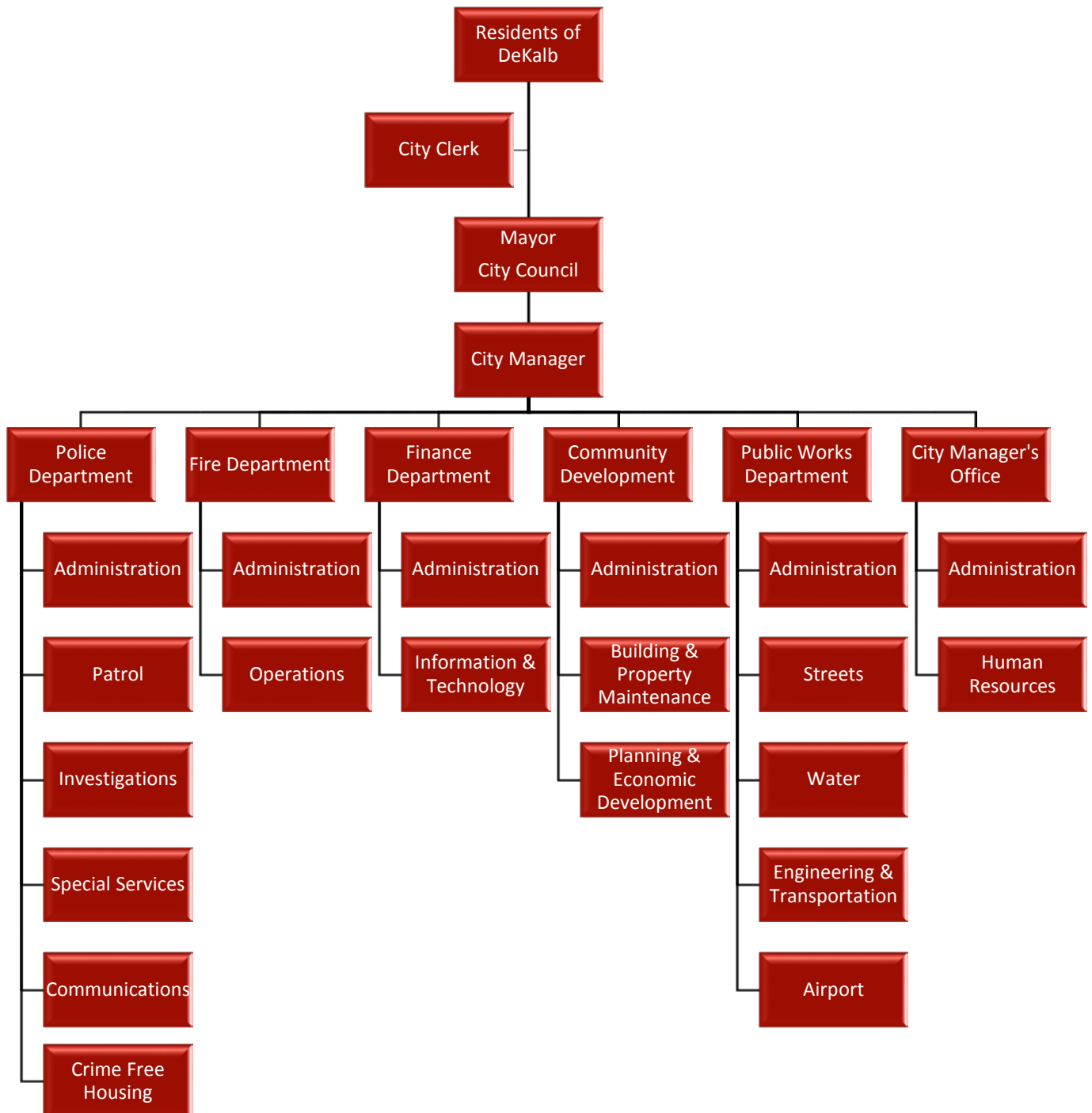
Home Rule Authority

The City of DeKalb is a Home Rule Unit by virtue of the provisions of the Constitution of the State of Illinois of 1970. Home Rule allows a community to take actions not specifically prohibited by the state statutes. Conversely, a non-home rule community can only undertake those actions specifically allowed for in the state statutes. Home rule enables a municipality or county to establish its own system of self-governance without receiving a charter from the state. Home rule shifts much of the responsibility for local government from the state legislature to the local community. The most significant powers granted to a home rule community include the ability to enact its own police power (health, safety, morals, and general welfare), to issue bonds without referendum and exemption from property tax caps under the Property Tax Extension Low Limit (PTELL).

Equalized Assessed Value (EAV)

The equalized assessed value, or EAV, is the result of applying the state equalization factor to the assessed value of a parcel of property. Tax bills are calculated by multiplying the EAV (after any deductions for homesteads) by the tax rate. City of DeKalb assessed valuations are calculated by the township.

City of DeKalb



Strategic Priorities

In 2014, members of the City of DeKalb's City Council, staff, and representatives of Northern Illinois University (NIU) met to strategically plan the alignment of various planning initiatives and identify City planning priorities. This session provided the opportunity for the City of DeKalb and NIU to work together on common goals as a cohesive unit.

STRATEGIC PRIORITIES

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 the DeKalb Taylor Municipal Airport into a regional asset.

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:

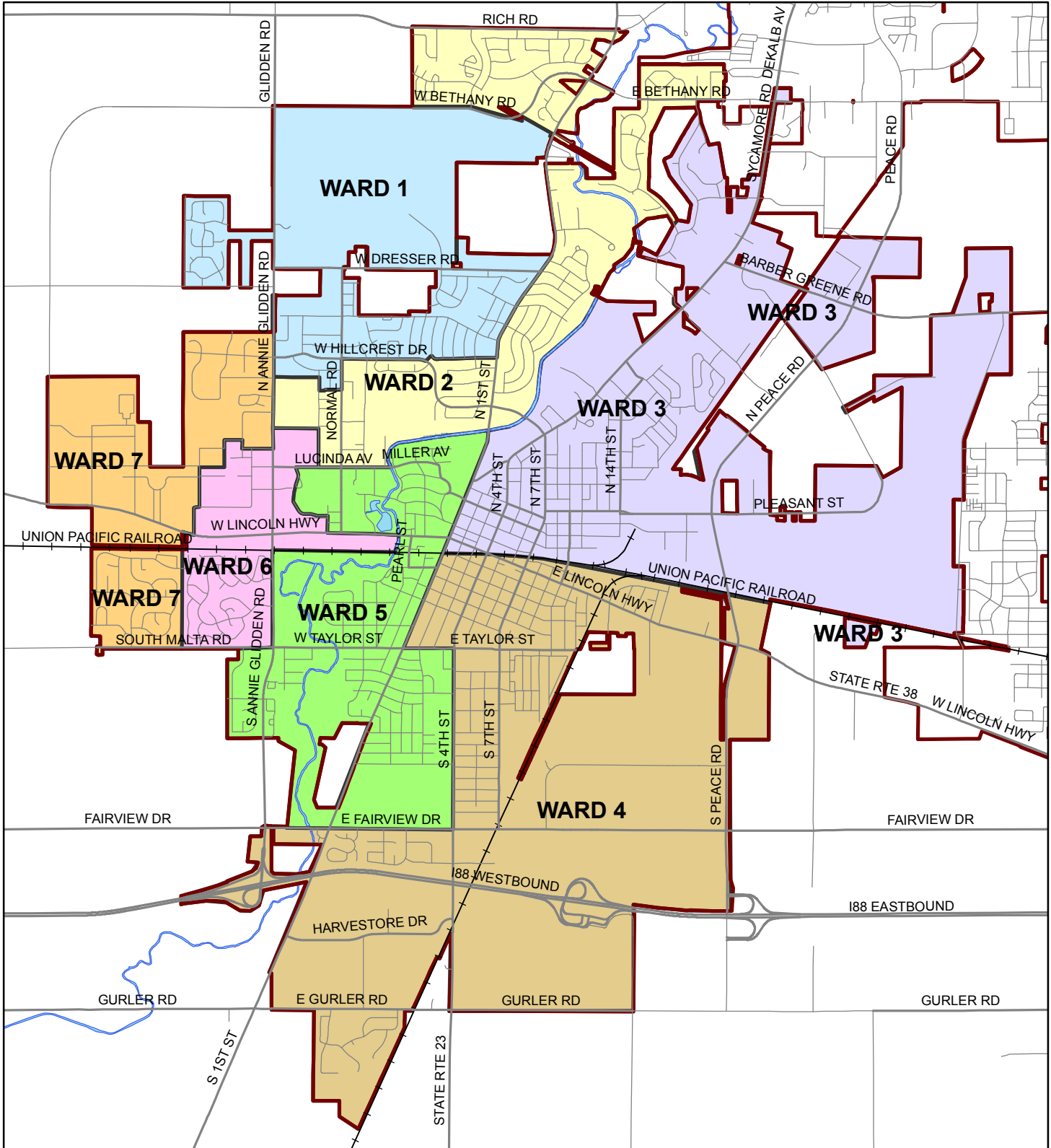
- It will be a 10-year planning horizon with specific and measurable short-term objectives. City actions will be tied to the plan.
- While we will continue to address the needs of DeKalb's downtown, we are moving to other areas of the city. We will be localizing our focus to the city's neighborhoods.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

Official Ward Map

Mayor: John Rey, 204 W. Milner, 815-762-9660

- Ward 1: David Jacobson, 802 Edgebrook Dr. #1, 847-809-2074
- Ward 2: Bill Finucane, 305 River Dr., 815-758-2820
- Ward 3: Michael Marquardt, 528 N. 6th St., 815-970-7337

- Ward 4: Bob Snow, 530 S. 2nd St., 815-758-3376
- Ward 5: Kate Noreiko, 109 Barb Blvd., 815-501-8814
- Ward 6: David Baker, 560 W. Lincoln Hwy., 815-739-1668
- Ward 7: Monica O'Leary, 1120 Northern Ct., 815-793-3472



Section Three

Budget Overview

Applying Best Practices

DeKalb's Budget Process

The DeKalb budget process is a comprehensive mechanism for developing each year's financial plan. This process includes input and feedback from the City Council, City staff, the Finance Advisory Committee and members of the public. According to the Government Finance Officers Association, the budget is "a statement of priorities for the community that:

- 1) Communicates to stakeholders what services they can expect and how their tax dollars are being spent
- 2) Defines how the local government allocates its resources to achieve what is important to the community
- 3) Translates policies into action."

In DeKalb, this principle guides the process of document development. Starting each winter, department heads work with their staff to determine service and program priorities. These priorities are reached by analyzing past data and anticipation of future needs. Once a budget request draft is ready, it is reviewed by the City Manager's Office and the Finance Department. Together, leadership reviews major operational changes, discusses objectives and reviews other requests. An effort is made to accomplish City goals in the most efficient way possible. This might include combining resource requests across departments to ensure fiscal responsibility. Unjustified items or requests are removed from the budget during this process. Concurrently, other budget document items are being updated by staff. This includes statistics and other items that help show a complete picture of the City's fiscal plan for the upcoming year.

Once a draft of the budget is prepared, review begins. This review period includes critical analysis and discussion by the City Council and the Finance Advisory Committee. Staff is on hand to identify desired alternatives and provide background information as needed. Throughout May, public review meetings are held to ensure stakeholder groups are given adequate opportunities to comment. In June, the public hearing is opened for the budget document, and it is presented to the City Council.

The final budget is typically passed by the City Council in June. The City of DeKalb Budget is the culmination of strategic financial and operational planning. This document reflects sound decision-making and recommendations for the City's future. The budget is monitored, reviewed and referenced throughout the year. The process then starts again in the winter for the upcoming budget year.

Budget Sections

To facilitate comprehension of the budget document, each section is outlined below.

Section One –Transmittal Letter

The Transmittal Letter provides a general summary of the budget, along with the views, recommendations and projections of the City Manager and the Finance Director.

Section Two – Organizational Overview

This section gives an overview of the City, including general information, statistics and maps.

Section Three – Budget Overview

This section provides information about the way the budget is developed and the format of the budget document. It also provides an overview of the budget, which is detailed in section Four.

Section Four – General Fund Summary and Detail

This section provides more in-depth financial and organizational information at the fund and department level including strategic goals, accomplishments and priorities.

Section Five – Special Revenue Funds

This section provides in-depth financial and organizational information at the fund level for the City's special revenue funds.

Section Six – Enterprise Funds

This section provides in-depth financial and organizational information at the fund level for the City's enterprise funds.

Section Seven – Debt Service Funds

This section provides in-depth financial and organizational information at the fund level for the City's debt service funds.

Section Eight – Capital Project Funds

This section provides in-depth financial and organizational information at the fund level for the City's fiduciary funds.

Section Nine – Fiduciary Funds

This section provides in-depth financial and organizational information at the fund level for the City's special revenue funds.

Section Ten – Internal Service Funds

This section provides in-depth financial and organizational information at the fund level for the City's internal service funds.

Appendix

The appendix houses various additional documents that help readers comprehend the budget. These items include the City's capital outlay, its financial policies and a glossary.

2016 Budget Process Calendar

Date	Action Item
March 30, 2015	Staff Budget Overview and Revenue Presentation
March 31, 2015	Public Works General Fund Budget Review
April 1, 2015	City Manager's Office, Legislative, Community Development, Finance and General Support Budget Review
April 3, 2015	Police Department Budget Review
April 6, 2015	Fire Department Budget Review
April 7, 2015	Public Works Water Fund and Airport Budget Review
April 10, 2015	Review of Capital, Capital Equipment, Special Service Areas, TIFs, Other Funds
April 10, 2015	Review of Debt and Financial Policy Changes
April 20, 2015	Budget Draft Ready for City Council and Finance Advisory Committee
May 12, 2015	Joint City Council and Finance Advisory Committee Budget Review Meeting
May 16, 2015	Joint City Council and Finance Advisory Committee Budget Review Meeting
May 20, 2015	Joint City Council and Finance Advisory Committee Budget Review Meeting
June 2, 2015	Finance Advisory Committee Budget Review Meeting

Current City Funds

Fund Type	Fund Name	Fund No.	Description	Department/Budget Responsibility
General	General	01	The City's chief operating fund. It accounts for all financial resources except those required to be accounted for in another account.	Legislative; City Manager's Office; Public Works; Community Development; Finance; Fire; Police
Special Revenue	Economic Development	05	Accounts for the City's agreements with outside agencies that help provide various economic development functions on behalf of the City. Note: this fund has been moved to the General Fund for FY 2016.	Community Development
	Refuse & Recycling	07	Accounts for the provision of refuse disposal and recycling services to customers of the City.	Public Works; Finance
	Transportation	09	Accounts for the provision of transportation and planning services to the DeKalb metropolitan area, including acting as the fiscal and staffing agent for the management of DSATS.	Public Works - Engineering
	Housing Rehabilitation	18	Accounts for funds received from CDAP and acts as a pass-through for certain funds in the CDBG fund.	Community Development
	Community Development Block Grant	19	Accounts for the funds received from HUD through CDBG used on eligible projects within the City.	Community Development
	Heritage Ridge SSA #3	23	Accounts for the costs of maintaining various public areas (street islands and detention basins) as well as a stylized street lighting system and entrance sign.	Public Works; Finance
	Knolls Subdivision SSA#4	24	Accounts for the costs of maintaining public areas as well as a stylized street lighting system and entrance sign.	Public Works; Finance
	Heartland Fields SSA#14	25	Accounts for the costs of maintenance of the Common Facilities as well as the implementation and continuation of a mosquito abatement and snow removal services.	Public Works; Finance
	Greek Row SSA#6	26	Accounts for the costs of streetlighting placed upon private property in the neighborhood.	Public Works; Finance
	Foreign Fire Insurance Tax	28	Accounts for the funds received for the maintenance, benefit, and use of the Fire Department.	Fire Department; Finance; Foreign Fire Tax Board
Enterprise	Water	60	Accounts for the provision of Water services to customers within the City.	Public Works - Water
	Water Construction	61	Accounts for the expenses of Water Capital construction and maintenance.	Public Works - Water; Finance
	Airport	65	Accounts for the provision of aviation services to customers of DTMA.	Public Works - Airport
Debt Service	General Fund Debt Service	40	Accounts for the payments to debt service within the General Fund.	Finance
	Tax Increment Financing Debt Service	45	Accounts for the payments to debt service within the Central Area TIF #1 and TIF #2.	Finance

Current City Funds

Fund Type	Fund Name	Fund No.	Description	Department/Budget Responsibility
Capital Projects	Motor Fuel Tax	10	Accounts for the use of the City's share of state gasoline taxes. State law requires the MFT to be used for the City street maintenance and operations.	Finance; Public Works - Streets; Public Works - Engineering
	Central Area Tax Increment Financing #1	13	Accounts for the revenues and expenditures in the Central Area TIF #1.	Community Development
	Tax Increment Financing #2	14	Accounts for the revenues and expenditures in the Tax Increment Financing #2 area.	Community Development
	Capital Projects	50	Accounts for the cost of capital projects such as street maintenance.	Public Works
	Public Safety Building	51	Closed in Fiscal Year 2015.	Public Works - Administration
	Fleet Replacement	52	Capital equipment replacement fund for City vehicle fleet.	Public Works; Finance
	Equipment	53	Capital equipment replacement fund for general City equipment.	Finance
Fiduciary	Police Pension	93	Accounts for the accumulation of resources to be used for the retirement annuity payments to sworn police officers.	Finance
	Fire Pension	95	Accounts for the accumulation of resources to be used for the retirement annuity payments to firefighters.	Finance
	DeKalb Public Library	99	Accounts for the City's financial responsibility to the DeKalb Public Library.	Finance
Internal Service	Workers Compensation	70	Accounts for significant changes in Workers Compensation costs.	Finance
	Health Insurance	71	Accounts for significant changes in employee Health Insurance costs.	Finance
	Property & Liability Insurance	72	Accounts for significant changes in Property & Liability Insurance costs.	Finance

Fund Balance Projections

CITY OF DEKALB FUND BALANCE SUMMARY				
FUND NAME	2015 EST	2016 BUDGET		
	ENDING	REVENUES	EXPENSES	ENDING
General Fund (01)	6,790,196	34,918,680	34,415,937	7,292,939
Economic Development (05)	0	0	0	0
Refuse & Recycling (07)	30,834	2,070,500	2,100,590	744
Transportation (09)	57,155	8,048,901	8,052,424	53,632
Housing Rehabilitation (18)	29,971	6,035	36,000	6
CDBG (19)	18,144	728,632	728,632	18,144
Heritage Ridge SSA #3 (23)	5,512	0	1,250	4,262
Knolls Subdivision SSA #4 (24)	(819)	4,406	3,500	87
Heartland Fields SSA #14 (25)	690	2,500	1,000	2,190
Greek Row SSA #6 (26)	27	10,000	8,000	2,027
Foreign Fire Insurance Tax (28)	6,997	45,000	46,584	5,413
* Water (60)	3,779,848	5,003,622	5,552,465	3,231,005
* Water Impact Fees (61)	964,523	50,000	0	1,014,523
* Airport (65)	206,461	2,121,685	2,328,001	145
General Fund Debt Service (40)	0	1,892,483	1,892,483	0
TIF Debt Service (45)	0	1,068,663	1,068,663	0
Motor Fuel Tax (10)	2,493,129	1,048,789	1,315,000	2,226,918
Central Area TIF District #1 (13)	2,193,666	6,489,658	7,518,838	1,164,486
TIF District #2 (14)	7,212,182	1,329,665	1,991,463	6,550,384
Capital Projects (50)	115,454	355,000	470,000	454
Public Safety Building (51)	0	0	0	0
Fleet Replacement (52)	0	145,000	131,667	13,333
Equipment (53)	121,857	144,000	186,300	79,557
Police Pension Fund (93)	29,627,385	4,255,273	2,441,885	31,440,773
Fire Pension Fund (95)	25,991,292	4,523,345	3,133,058	27,381,579
DeKalb Public Library Fund (99)	4,692,916	2,609,873	2,584,873	4,717,916
Workers Compensation (70)	1,399,074	1,203,200	1,534,019	1,068,255
Health Insurance (71)	317,424	5,472,997	5,375,460	414,961
Property & Liability Insurance (72)	61,725	145,000	125,808	80,917
	86,115,642	83,692,907	83,043,900	86,764,649
* Cash & Cash Equivalents				

The City has a Fund Balance Policy, within its Financial Policies for the City, policy #01-02. This policy was established to assist staff in creating a solid foundation for the financial management of the City. These policies are reviewed annually during the budget process with the City Council. Below summarizes those funds with large swings in fund balance between FY15 and FY16.

General Fund

The City's policy states unassigned fund balance will be maintained at a minimum level equal to 25% of annual expenditures. The City's fund balance had dropped down to 1% in 2010. Since that time the City has been working hard to get fund balance reserves back up to 25%. A \$502,743 surplus budget was passed in FY16 to continue on this upward climb. At the end of FY16 fund balance is projected to be at 21.19%.

Water Fund

This fund accounts for the operating and maintenance expenses of the water system and capital projects not related to “new” water main system work. The City’s fund balance policy states a reserve of 25% must be maintained for operations and \$1,000,000 reserve above that for Capital Improvements. At the end of FY 16 cash and cash equivalents within the Water Fund are projected to be \$3,231,005. Subtracting 25% of the annual budgeted expenditures for operational costs leaves \$1,859,781 to cover costs related to capital and infrastructure.

Ending Cash	\$3,231,005
Less 25% Operation Reserve	(\$1,388,116)
Remaining for Capital and Infrastructure	\$1,842,889

Airport Fund

This fund accounts for the operating and maintenance expenses of the Airport as well as all the Capital portion for the City’s local matching funds for the various grant projects included in the FY16 budget. This fund has been supported over the years with transfers from the General Fund. FY16 has no transfer coming from the General Fund. In the event the fund goes in to a negative position, an interfund loan can be done at year-end until the fund swings back in to the black. The intention is to try have this fund be a “true” enterprise fund that can stand on its own. At the end of FY 16 cash and cash equivalents will drop down to \$145. This is well below the City’s fund balance policy. Staff will be reviewing current fees being charged at the Airport over the course of the next 6-months to determine additional revenue sources available that can assist in increasing reserves.

Motor Fuel Tax Fund

This fund accounts for capital improvements to the Village’s streets and sidewalks. The fund balance is projected to decrease by \$266,211 or 10.68% during FY16 due to planned improvements in connection with the street resurfacing program and bike path program.

TIF #1 and #2

The City currently has two budgeted TIF Funds. According to the City’s fund balance policy these funds should be self-supporting and should maintain a fund balance equivalent to meet the planned improvements identified in a multi-year capital schedule. With the expiration of the TIFs approaching within the next 5 years, a staff TIF Phase-Out Team was formed in FY2014 to identify highly transformative projects for completion with the remaining funds. FY16 budgeted expenditures total \$9,510,301 and include several projects associate with Downtown DeKalb restoration.

Workers Compensation Fund

This fund is used to pay costs associated with our Workers Compensation Liability Insurance coverage. The City’s current fund balance policy states a \$1,000,000 reserve fund balance should be maintained to cover annual premium costs and assist in funding deductible claims that come throughout the year. Ending fund balance for FY16 is projected to be \$1,068,255, which is within the range of the City’s policy.

CITY OF DEKALB FY2016 BUDGET

Revenue Budget Summary - All Funds

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01	General Fund	30,612,376	32,691,426	34,672,357	34,915,831	34,918,680
05	Economic Development Fund	153,274	156,983	240,613	260,500	0
07	Refuse & Recycling Fund	1,773,670	2,053,424	2,006,040	2,022,000	2,070,500
09	Transportation Fund	3,876,303	3,219,233	9,805,350	4,173,505	8,048,901
18	Housing Rehabilitation Fund	63	47	26,000	20	6,035
19	CDBG Fund	301,285	292,679	408,847	200,550	728,632
23	Heritage Ridge SSA#3 Fund	2,788	0	0	0	0
24	Knolls SSA#4 Fund	1,486	1,488	1,600	1,600	4,406
25	Heartland Fields SSA#14 Fund	0	0	2,500	2,500	2,500
26	Greek Row SSA#6 Fund	9,965	5,101	5,100	5,100	10,000
28	Foreign Fire Insurance Tax Fund	44,909	44,991	45,000	46,332	45,000
60	Water Fund	5,619,041	5,182,200	5,479,137	4,954,263	5,003,622
61	Water Construction Fund	0	0	60,000	35,000	50,000
65	Airport Fund	1,435,842	1,461,570	3,217,230	2,938,114	2,121,685
40	General Debt Service Fund	1,011,680	1,909,981	1,909,100	1,910,009	1,892,483
45	TIF Debt Service Fund	1,539,088	1,362,484	1,063,975	1,063,975	1,068,663
10	Motor Fuel Tax Fund	1,358,138	1,697,005	1,320,841	1,083,730	1,048,789
13	Tax Increment Financing Fund #1	8,056,427	6,673,791	6,489,189	6,479,568	6,489,658
14	Tax Increment Financing Fund #2	1,851,355	1,619,592	1,538,612	1,329,665	1,329,665
50	Capital Projects Fund	1,313,965	491,439	325,706	358,550	355,000
51	Public Safety Building Fund	12,761,114	895,493	772,279	1,012,285	0
52	Fleet Replacement Fund	527,265	254,826	680,103	807,262	145,000
53	Equipment Fund	614,711	387,670	163,000	195,000	144,000
93	Police Pension Fund	3,399,760	5,263,544	4,028,328	3,023,462	4,255,273
95	Fire Pension Fund	4,221,374	5,585,743	5,071,983	4,278,632	4,523,345
99	DeKalb Public Library Fund	4,268,704	2,266,778	2,060,754	2,066,754	2,609,873
70	Workers Compensation Fund	994,296	1,205,060	1,204,525	1,198,000	1,203,200
71	Health Insurance Fund	5,465,447	5,933,839	5,984,621	5,915,629	5,472,997
72	Property & Liability Fund	142,349	153,564	145,000	158,000	145,000
GRAND TOTAL: REVENUES		91,356,675	80,809,949	88,727,790	80,435,836	83,692,908

CITY OF DEKALB FY2016 BUDGET

Expenditure Budget Summary - All Funds

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01	General Fund	30,126,921	31,854,763	35,216,110	34,042,234	34,415,937
05	Economic Development Fund	161,000	206,082	293,926	234,819	0
07	Refuse & Recycling Fund	2,029,850	2,047,524	1,998,979	1,998,979	2,100,590
09	Transportation Fund	3,876,303	3,219,233	9,805,350	4,116,350	8,052,424
18	Housing Rehabilitation Fund	13,263	16,682	26,000	11,148	36,000
19	CDBG Fund	301,285	292,678	458,847	198,850	728,632
23	Heritage Ridge SSA#3 Fund	587	1,043	1,200	1,200	1,250
24	Knolls SSA#4 Fund	3,536	3,412	3,500	3,000	3,500
25	Heartland Fields SSA#14 Fund	0	310	1,500	1,500	1,000
26	Greek Row SSA#6 Fund	7,168	9,685	19,500	17,000	8,000
28	Foreign Fire Insurance Tax Fund	38,973	82,305	46,616	49,747	46,584
60	Water Fund	5,811,327	6,529,233	6,646,744	6,282,697	5,552,465
61	Water Construction Fund	0	0	0	35,000	0
65	Airport Fund	1,737,568	1,361,757	3,353,570	2,842,398	2,328,001
40	General Debt Service Fund	1,011,680	1,909,981	1,909,100	1,910,009	1,892,483
45	TIF Debt Service Fund	1,724,371	1,362,484	1,063,975	1,063,975	1,068,663
10	Motor Fuel Tax Fund	866,970	1,632,472	868,000	661,141	1,315,000
13	Tax Increment Financing Fund #1	9,956,434	7,630,859	7,341,942	6,678,321	7,518,838
14	Tax Increment Financing Fund #2	614,857	1,182,032	1,781,062	1,227,463	1,991,463
50	Capital Projects Fund	966,788	655,838	450,000	425,959	470,000
51	Public Safety Building Fund	9,418,680	4,036,925	993,400	1,238,525	0
52	Fleet Replacement Fund	526,728	435,322	680,652	627,319	131,667
53	Equipment Fund	680,379	173,326	165,000	162,323	186,300
93	Police Pension Fund	2,279,103	2,332,961	2,449,801	2,404,978	2,441,885
95	Fire Pension Fund	2,871,636	3,009,224	3,080,500	3,049,928	3,133,058
99	DeKalb Public Library Fund	2,312,208	3,806,588	1,650,160	1,515,598	2,584,873
70	Workers Compensation Fund	882,239	1,032,492	1,303,755	1,083,549	1,534,019
71	Health Insurance Fund	5,613,241	5,768,924	5,990,651	5,763,338	5,375,460
72	Property & Liability Fund	138,915	123,769	129,970	129,970	125,808
GRAND TOTAL: EXPENDITURES		83,972,011	80,717,904	87,729,809	77,777,319	83,043,900

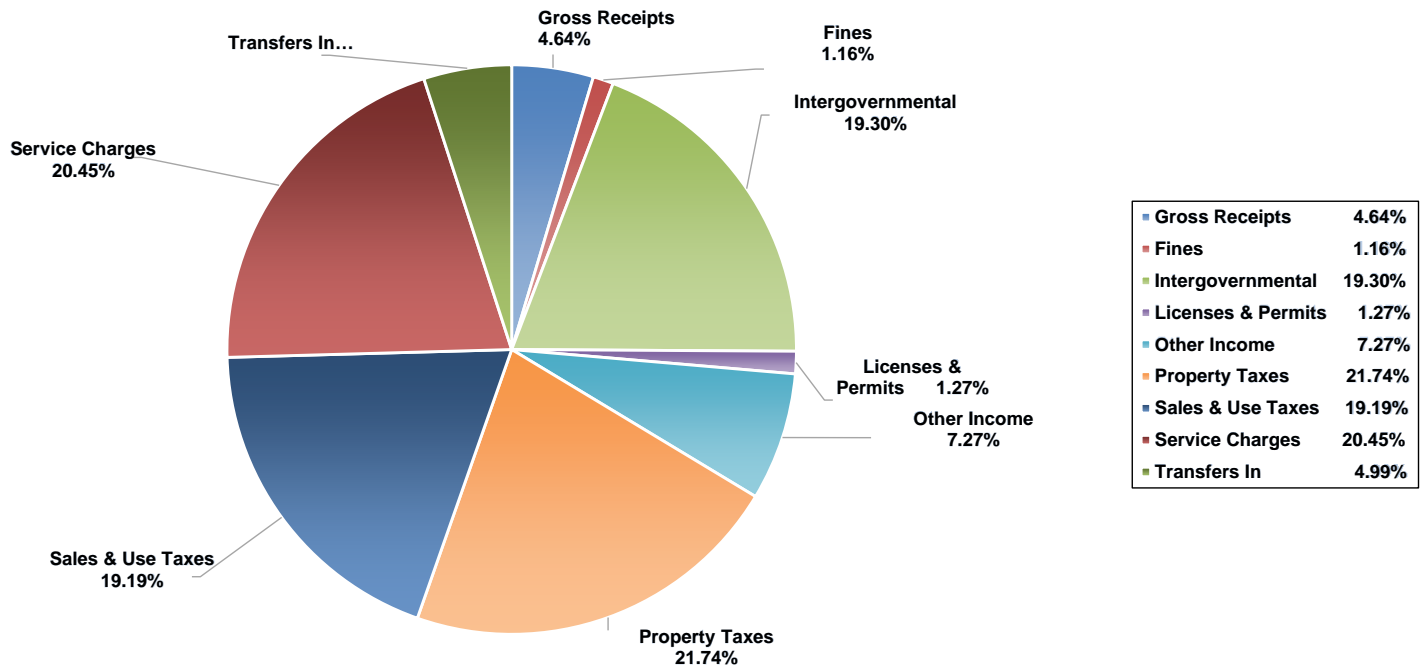
Revenues by Category

	Fines	Gross Receipts	Intergovernmental	Licenses & Permits	Other Income	Property Taxes	Sales & Use Taxes	Service Charges	Transfers In	FUND TOTALS
General Fund	828,500	3,880,000	4,958,970	999,291	1,084,750	4,270,540	15,415,000	1,895,800	1,585,829	34,918,680
Economic Development Fund	0	0	0	0	0	0	0	0	0	0
Refuse & Recycling Fund	0	0	0	0	0	0	0	2,070,500	0	2,070,500
Transportation Fund	0	0	8,029,275	0	0	0	0	0	19,626	8,048,901
Housing Rehabilitation Fund	0	0	0	0	6,035	0	0	0	0	6,035
CDBG Fund	0	0	728,632	0	0	0	0	0	0	728,632
Heritage Ridge SSA#3 Fund	0	0	0	0	0	0	0	0	0	0
Knolls SSA#4 Fund	0	0	0	0	0	4,406	0	0	0	4,406
Heartland Fields SSA#14 Fund	0	0	0	0	0	2,500	0	0	0	2,500
Greek Row SSA#6 Fund	0	0	0	0	0	10,000	0	0	0	10,000
Foreign Fire Insurance Tax Fund	0	0	0	0	45,000	0	0	0	0	45,000
Water Fund	0	0	0	16,500	22,000	0	0	4,965,122	0	5,003,622
Water Construction Fund	0	0	0	50,000	0	0	0	0	0	50,000
Airport Fund	0	0	1,280,450	0	501,235	0	0	340,000	0	2,121,685
General Debt Service Fund	100,000	0	0	0	0	0	288,417	0	1,504,066	1,892,483
TIF Debt Service Fund	0	0	0	0	0	0	0	0	1,068,663	1,068,663
Motor Fuel Tax Fund	0	0	1,047,914	0	875	0	0	0	0	1,048,789
Tax Increment Financing Fund #1	0	0	0	0	50,000	6,439,658	0	0	0	6,489,658
Tax Increment Financing Fund #2	0	0	0	0	0	1,329,665	0	0	0	1,329,665
Capital Projects Fund	0	0	0	0	0	0	355,000	0	0	355,000
Public Safety Building Fund	0	0	0	0	0	0	0	0	0	0
Fleet Replacement Fund	0	0	0	0	145,000	0	0	0	0	145,000
Equipment Fund	0	0	0	0	144,000	0	0	0	0	144,000
Police Pension Fund	0	0	0	0	2,050,000	1,636,885	0	568,388	0	4,255,273
Fire Pension Fund	0	0	0	0	1,879,835	2,177,836	0	465,674	0	4,523,345
DeKalb Public Library Fund	42,800	0	105,037	0	138,536	2,323,500	0	0	0	2,609,873
Workers Compensation Fund	0	0	0	0	0	0	0	1,203,200	0	1,203,200
Health Insurance Fund	0	0	0	0	10	0	0	5,472,987	0	5,472,997
Property & Liability Fund	0	0	0	0	15,000	0	0	130,000	0	145,000
GRAND TOTAL REVENUES	971,300	3,880,000	16,150,278	1,065,791	6,082,276	18,194,990	16,058,417	17,111,671	4,178,184	83,692,908

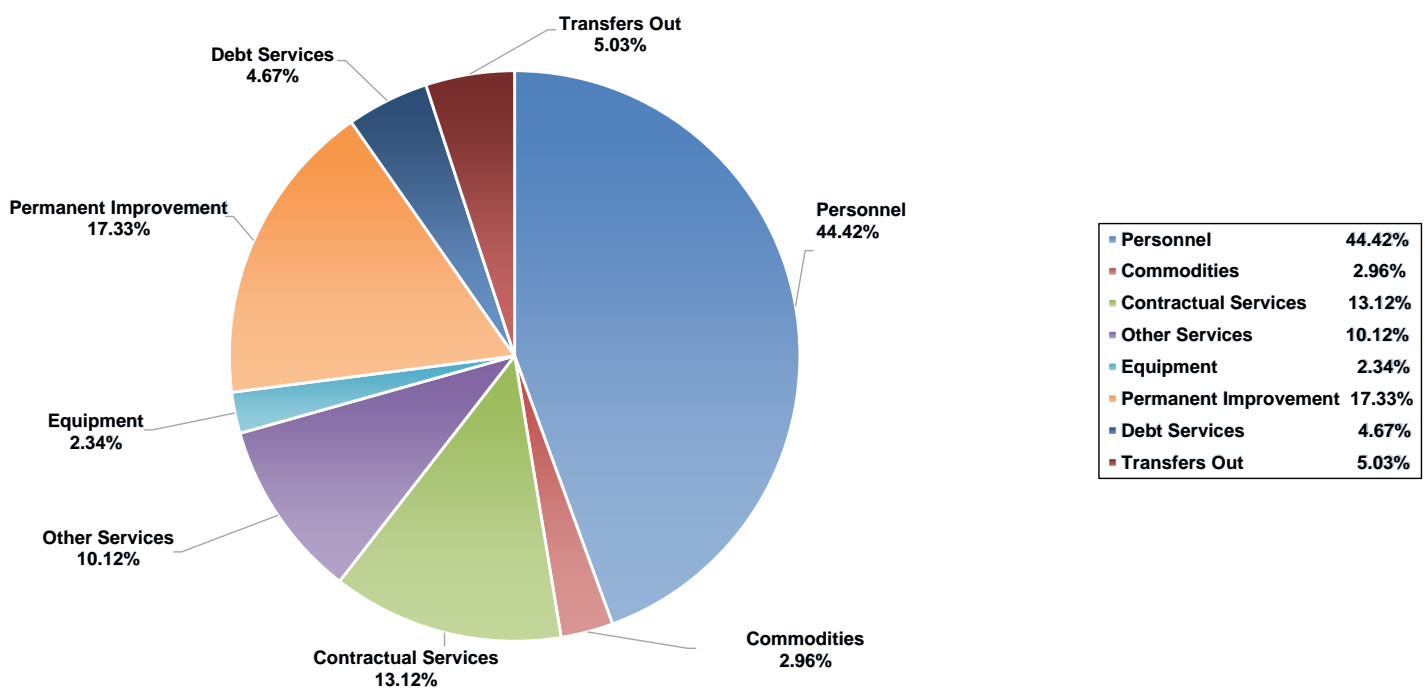
Expenditures by Category

	Personnel	Commodities	Contractual Services	Other Services	Equipment	Permanent Improvement	Debt Services	Transfers Out	FUND TOTALS
General Fund	26,904,958	1,360,880	2,383,786	2,095,337	147,284	0	0	1,523,692	34,415,937
Economic Development Fund	0	0	0	0	0	0	0	0	0
Refuse & Recycling Fund	0	0	1,925,590	0	0	0	0	175,000	2,100,590
Transportation Fund	213,965	13,906	3,179,693	0	1,023,270	3,600,000	0	21,590	8,052,424
Housing Rehabilitation Fund	0	0	1,500	10,500	0	24,000	0	0	36,000
CDBG Fund	0	1,000	149,553	0	500	491,079	0	86,500	728,632
Heritage Ridge SSA#3 Fund	0	0	750	0	0	0	0	500	1,250
Knolls SSA#4 Fund	0	0	3,000	0	0	0	0	500	3,500
Heartland Fields SSA#14 Fund	0	0	500	0	0	0	0	500	1,000
Greek Row SSA#6 Fund	0	0	0	0	0	7,500	0	500	8,000
Foreign Fire Insurance Tax Fund	0	23,777	2,217	0	11,750	8,840	0	0	46,584
Water Fund	2,556,534	444,075	696,106	44,000	435,800	300,000	816,985	258,965	5,552,465
Water Construction Fund	0	0	0	0	0	0	0	0	0
Airport Fund	325,449	280,525	174,906	69,230	23,680	1,367,395	86,816	0	2,328,001
General Debt Service Fund	0	0	0	0	0	0	1,892,483	0	1,892,483
TIF Debt Service Fund	0	0	0	0	0	0	1,068,663	0	1,068,663
Motor Fuel Tax Fund	0	100,000	825,000	0	0	390,000	0	0	1,315,000
Tax Increment Financing Fund #1	0	0	288,350	0	0	5,483,249	0	1,747,239	7,518,838
Tax Increment Financing Fund #2	0	0	188,265	0	0	1,690,000	0	113,198	1,991,463
Capital Projects Fund	0	0	50,000	0	0	420,000	0	0	470,000
Public Safety Building Fund	0	0	0	0	0	0	0	0	0
Fleet Replacement Fund	0	0	0	0	115,000	0	16,667	0	131,667
Equipment Fund	0	0	55,000	0	131,300	0	0	0	186,300
Police Pension Fund	2,384,757	0	57,128	0	0	0	0	0	2,441,885
Fire Pension Fund	3,061,625	0	71,433	0	0	0	0	0	3,133,058
DeKalb Public Library Fund	1,402,705	237,778	182,790	104,000	50,600	607,000	0	0	2,584,873
Workers Compensation Fund	0	0	634,019	650,000	0	0	0	250,000	1,534,019
Health Insurance Fund	41,986	0	6,000	5,327,474	0	0	0	0	5,375,460
Property & Liability Fund	0	0	20,808	105,000	0	0	0	0	125,808
GRAND TOTAL EXPENDITURES	36,891,979	2,461,941	10,896,394	8,405,541	1,939,184	14,389,063	3,881,614	4,178,184	83,043,900

Revenues by Category: All Funds

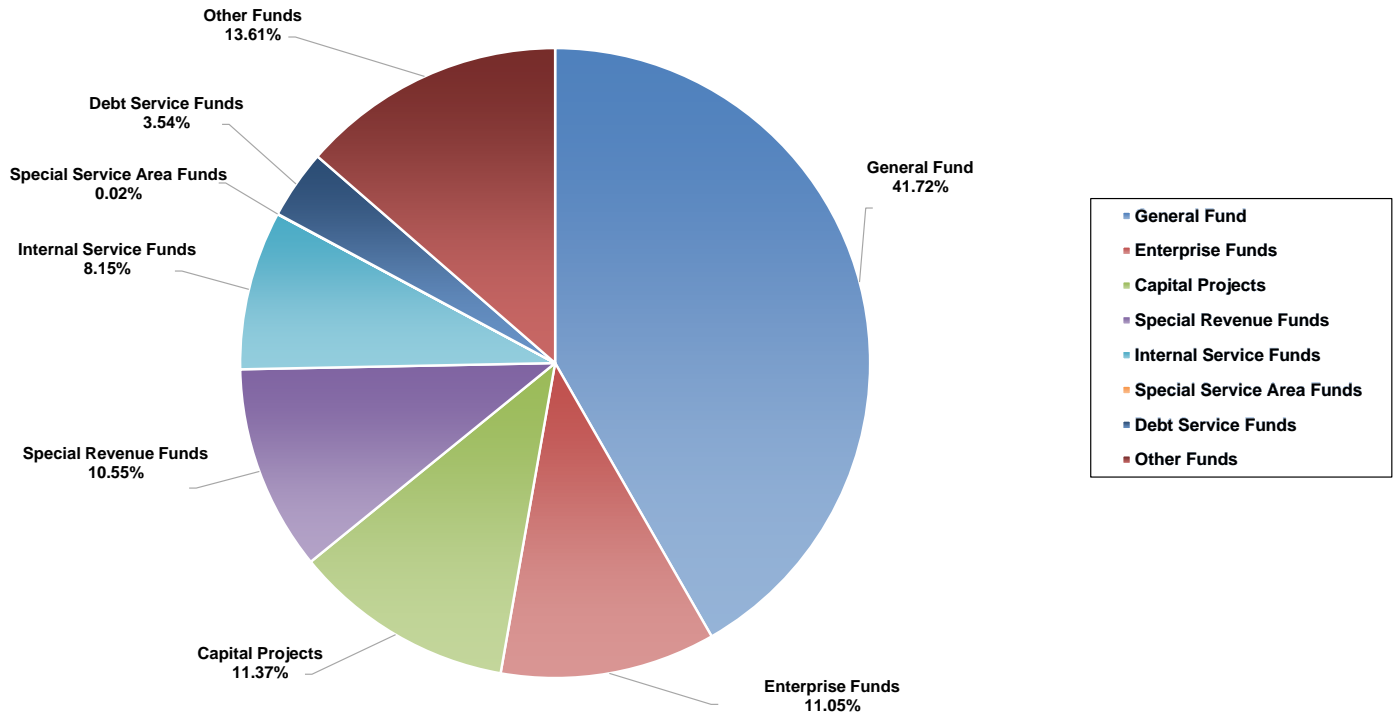


Expenditures by Category: All Funds



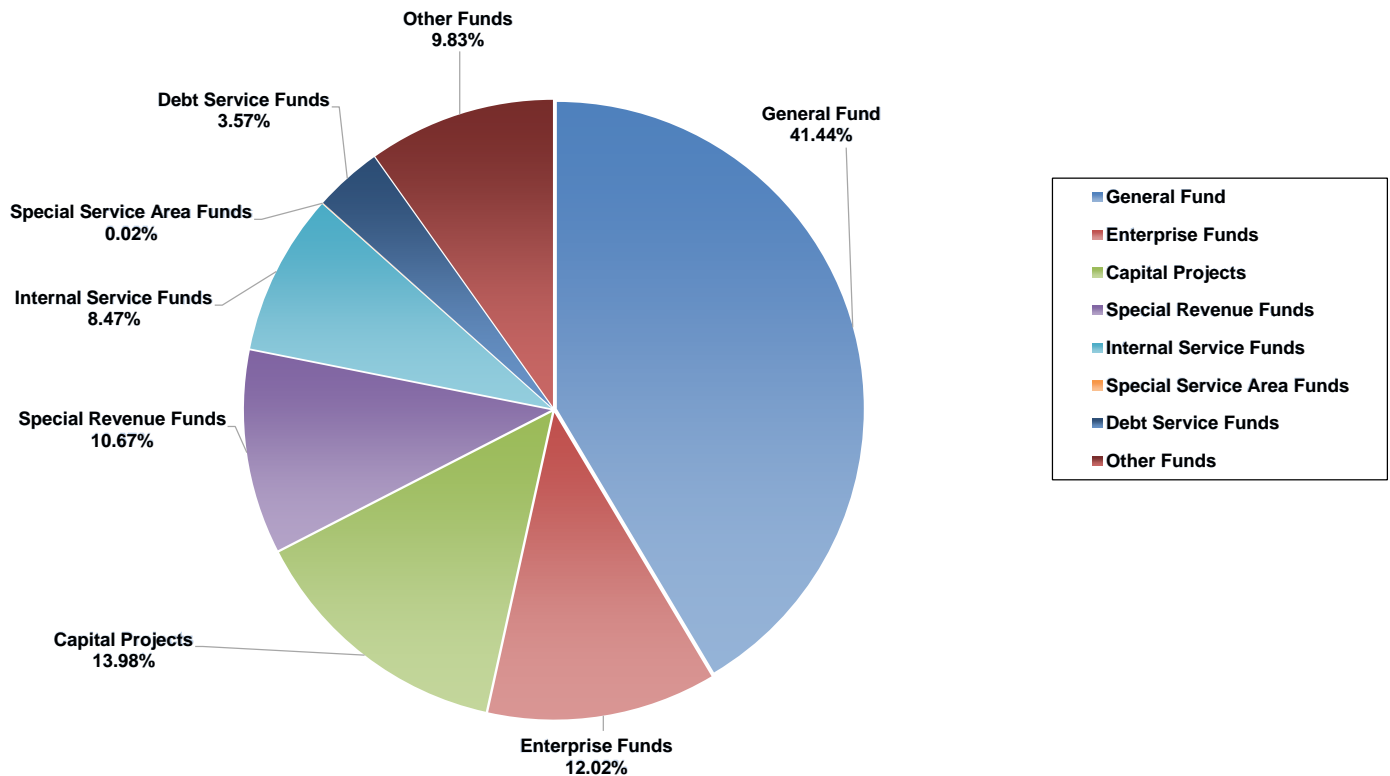
Revenues by Category: by Fund Type

	Fines	Gross Receipts	Intergovernmental	Licenses & Permits	Other Income	Property Taxes	Sales & Use Taxes	Service Charges	Transfers In	FUND TOTALS
General Fund	828,500	3,880,000	4,958,970	999,291	1,084,750	4,270,540	15,415,000	1,895,800	1,585,829	34,918,680
Enterprise Funds	0	0	1,280,450	66,500	523,235	0	0	7,375,622	0	9,245,807
Capital Projects	0	0	1,047,914	0	339,875	7,769,323	355,000	0	0	9,512,112
Special Revenue Funds	0	0	8,757,907	0	51,035	0	0	0	19,626	8,828,568
Internal Service Funds	0	0	0	0	15,010	0	0	6,806,187	0	6,821,197
Special Service Area Funds	0	0	0	0	0	16,906	0	0	0	16,906
Debt Service Funds	100,000	0	0	0	0	0	288,417	0	2,572,729	2,961,146
Other Funds	42,800	0	105,037	0	4,068,371	6,138,221	0	1,034,062	0	11,388,491
TOTAL REVENUES	971,300	3,880,000	16,150,278	1,065,791	6,082,276	18,194,990	16,058,417	17,111,671	4,178,184	83,692,908



Expenditures by Category: By Fund Type

	Personnel	Commodities	Contractual Services	Other Services	Equipment	Permanent Improvement	Debt Services	Transfers Out	FUND TOTALS
General Fund	26,904,958	1,360,880	2,383,786	2,095,337	147,284	0	0	1,523,692	34,415,937
Enterprise Funds	2,881,983	724,600	2,796,602	113,230	459,480	1,667,395	903,801	433,965	9,981,056
Capital Projects	0	100,000	1,406,615	0	246,300	7,983,249	16,667	1,860,437	11,613,268
Special Revenue Funds	213,965	38,683	3,332,963	10,500	1,035,520	4,123,919	0	108,090	8,863,640
Internal Service Funds	41,986	0	660,827	6,082,474	0	0	0	250,000	7,035,287
Special Service Area Funds	0	0	4,250	0	0	7,500	0	2,000	13,750
Debt Service Funds	0	0	0	0	0	0	2,961,146	0	2,961,146
Other Funds	6,849,087	237,778	311,351	104,000	50,600	607,000	0	0	8,159,816
TOTAL EXPENDITURES	36,891,979	2,461,941	10,896,394	8,405,541	1,939,184	14,389,063	3,881,614	4,178,184	83,043,900



Section Four

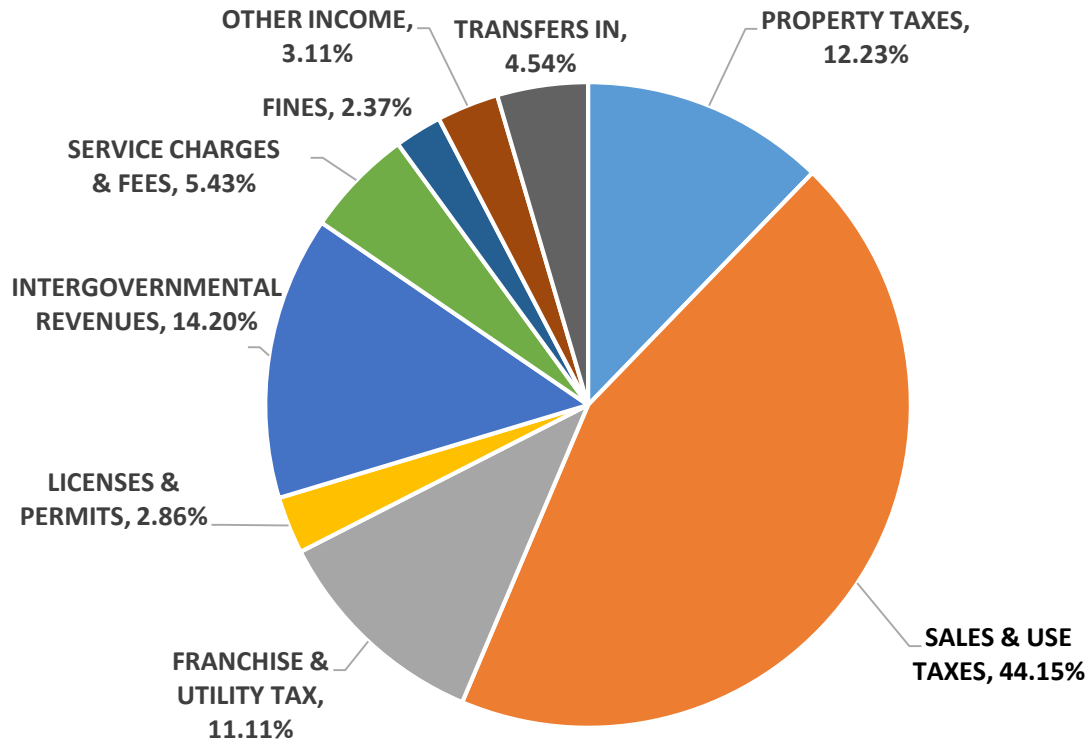
General Fund Detail

Applying Best Practices

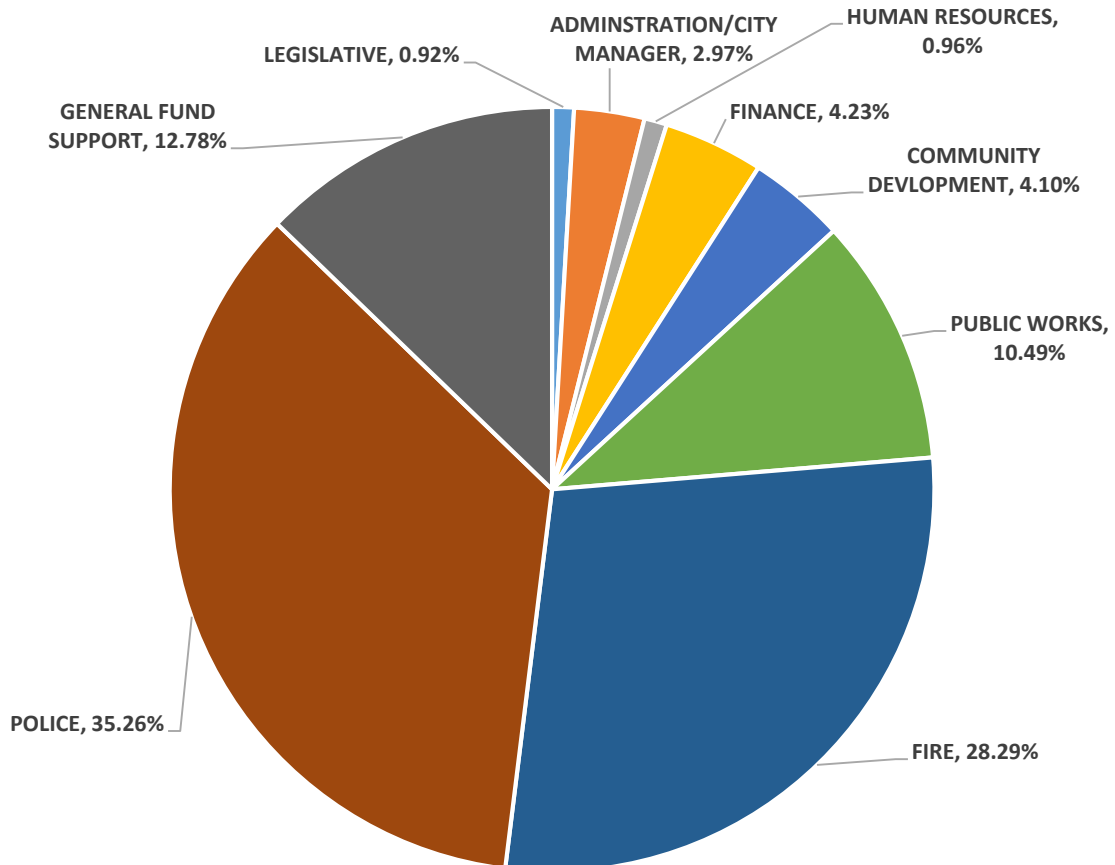
General Fund Revenue and Expenditure Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	FY 2016 Budget
REVENUES					
PROPERTY TAXES	4,127,821	4,161,751	4,270,457	4,203,086	4,270,540
SALES & USE TAXES	12,056,311	13,009,818	14,873,135	15,263,166	15,415,000
FRANCHISE & UTILITY TAX	4,000,424	4,069,919	3,970,346	3,896,380	3,880,000
LICENSES & PERMITS	641,851	752,324	761,616	796,800	999,291
INTERGOVERNMENTAL REVENUES	4,650,709	4,758,535	4,854,439	4,801,082	4,958,970
SERVICE CHARGES & FEES	1,578,078	1,772,415	1,757,546	1,775,079	1,895,800
FINES	678,937	888,373	1,000,519	837,000	828,500
OTHER INCOME	1,164,281	1,312,681	1,177,372	1,143,241	1,084,750
TRANSFERS IN	1,713,940	1,965,589	2,006,926	2,199,997	1,585,829
TOTAL GENERAL FUND REVENUES	30,612,352	32,691,405	34,672,356	34,915,831	34,918,680
EXPENDITURES					
LEGISLATIVE	322,036	307,623	311,635	300,231	317,232
ADMINISTRATION/CITY MANAGER	2,607,812	2,511,232	1,204,103	1,082,031	1,023,153
HUMAN RESOURCES	0	0	0	0	329,227
FINANCE	0	0	1,700,606	1,675,910	1,455,212
COMMUNITY DEVELOPMENT	0	8,136	899,794	837,552	1,412,338
PUBLIC WORKS	4,083,658	4,431,678	3,473,875	3,392,330	3,609,193
FIRE	8,709,963	8,968,547	9,414,000	9,315,787	9,735,518
POLICE	9,893,748	10,891,221	11,286,462	11,164,248	12,136,480
GENERAL FUND SUPPORT	4,511,272	4,736,156	6,925,634	6,274,145	4,397,584
TOTAL GENERAL FUND EXPENDITURES	30,128,489	31,854,593	35,216,109	34,042,234	34,415,937
Surplus/(Deficit)	483,863	836,812	(543,753)	873,597	502,743

GENERAL FUND SUMMARY REVENUES



GENERAL FUND SUMMARY EXPENDITURES



General Fund Revenues

Property Taxes

This revenue is derived from a tax levy on real estate within the corporate limits of the City of DeKalb. The DeKalb County Treasurer is responsible for collecting and remitting the taxes to the City throughout the year. The City of DeKalb is a home rule community and levies dollars. Because the City is home rule, DeKalb is not regulated by the Property Tax Extension Limitation Law (PTELL). For FY16, tax levy year 2014 the City had no increase in dollars to the levy. The total 2014 levy requested was \$6,574,120.

Sales Tax - State

In the State of Illinois, there is a base 6.25% sales tax on general merchandise. It is administered and collected by the Illinois Department of Revenue. One percent of the Sales Tax is distributed to the municipality where the sale occurred. This tax is captured in the City's General Fund and is used for basic City operations. Sales tax has trended fairly stable over the last few years. Before rebates the range of dollars collected for Municipal State Sales tax has ranged right about \$5.30 million annually. Projecting out the remainder of FY15 shows the City trending slightly above budget at \$5.46 million. FY16 we have kept this amount stable at \$5.40 million based on very little retail growth for the City.

Home Rule Sales Tax

The City also imposes a 1.75% Home Rule Sales Tax. This tax is collected on sales of general merchandise only and is not collected on sales of food, drugs, or tangible personal property that is required to be licensed or registered with the State of Illinois. The amount of Home Rule Sales Tax collected over the last few years has also remained fairly constant at \$6.70 million. Trending in the remainder of this fiscal year shows the City trending slightly above the last four years. Total projected home rule sales tax revenue for FY16 was kept stable at \$7,000,000 which is based on very little retail growth for the City.

Use Tax

Use tax is a tax imposed on the privilege of using, in the State of Illinois, any item of tangible personal property that is purchased anywhere at retail. This revenue source is collected by the State and forwarded to the City on a per capita basis. This tax has been trending up over the last four years. Projected revenue for FY16 is \$900,000. This is based on the trend from the last four years of history showing the revenue increasing more than 10% annually.

Simplified Municipal Telecommunications Tax

The Simplified Municipal Telecommunications Tax became effective January 1, 2003. Legislation passed by the State of Illinois combined the utility tax on telecommunications and the infrastructure maintenance fee into one simplified tax. This tax is now administered by the Illinois Department of Revenue in much the same manner as sales taxes are.

Telecommunications providers file a monthly tax return and remit the collected taxes to the State. The State then forwards each taxing district's portion to each district on a monthly basis. The current rate for the Simplified Municipal Telecommunications Tax in the City is 6% which replaced the 5% utility tax on telecommunications as well as the 1% infrastructure maintenance fee. A total of \$850,000 in revenue is projected for FY16 year which is based on a 6% decrease due to increased competition for cellular and internet based telephone service. This tax is expected to continue to erode as consumers abandon land line services and gravitate to smart devices and services not taxable under the Telecommunication Excise Tax.

Income Tax

This revenue source is collected by the State and forwarded to the City on a per capita basis. For FY16, the Illinois Municipal League is projecting a 2.06% increase in the per capita income tax distribution which will result in \$4,538,970 in income tax revenue. The Illinois unemployment rate fell in December 2014 to 6.20 percent, which is at its lowest level since 2008.

Personal Property Replacement Tax

Personal property replacement taxes are revenues collected by the State of Illinois and paid to local governments to replace money that was lost when the powers to impose personal property taxes on corporations, partnerships, and other business entities was taken away from local governments. For fiscal year 2016 we are projecting \$150,000 in personal property replacement tax revenue based on the Illinois Municipal League's estimate of "no change" to this revenue source.

Video Gaming Tax

A 30% tax is imposed on net video gaming terminal income and collected by the State of Illinois, of which one-sixth is allocated among eligible municipalities and counties. A total of \$80,000 is expected to be collected in the 2014 fiscal year.

Fire Services

The City charges Northern Illinois University and the DeKalb Fire Protections District for providing Fire services to their residents. This service for FY16 is estimated to generate \$800,000 in revenue based on current Intergovernmental Agreements the City has on file with these two groups.

Ambulance User Fees

The City charges a fee for ambulance services provided. This fee based on past history is projected to generate \$820,000 in revenue for FY16.

Building Permit Fees

The City imposes a fee for a permit to erect, construct, alter or repair any building in the City. This fee varies based on type of construction. A total of \$247,000 is projected to be received in the 2016 fiscal year based on several projects known for future months.

Liquor Licenses

This revenue source is based on the current liquor licenses authorized by the City – one Class P license, six Class Club licenses, two Class GA licenses, and forty-seven Class C licenses. The total revenue generated by these licenses for the 2016 fiscal year will be \$215,000.

Circuit Court Fines

Court fines are collected by DeKalb County and forwarded to the City based on violations reported by the Police Department. A total of \$300,000 is projected to be received for the 2016 fiscal year which keeps revenue stable based on FY15 projections.

DUI Fines

This line item accounts for DUI fines collected by DeKalb County and forwarded to the City based on DUI violations reported by the Police Department. A total of \$110,000 is projected to be collected in the 2016 fiscal year in connection with DUI violations.

Ordinance Violations

These line items account for the revenue generated from the issuance of tickets by the Police Department and the Community Development Department. A total of \$183,500 in revenue is projected for the 2016 fiscal year based on estimated local ordinance violations. This represents a stable dollar value based on FY15 revenue projections.

Administrative Tow Fines

A vehicle impoundment fee of \$500 is collected from every arrest that requires the towing of a vehicle. This fee is expected to generate a total of \$235,000 in fiscal year 2016.

Interest Income

All funds collected that are not immediately required to fund operations are invested in accordance with the investment policy of the City. A total of \$180,900.36 in interest income is projected for FY 2015 which is over \$93,000 above budgeted parameters. FY 2016 is projected at \$135,875, showing interest rates will remain fairly level.

GENERAL FUND REVENUES		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-00-00-001-3110	PROPERTY TAX - CORPORATE	145,972	0	0	0	0
01-00-00-001-3111	PROPERTY TAX - FICA	437,805	457,897	490,275	482,554	204,791
01-00-00-001-3112	PROPERTY TAX - IMRF	657,339	314,075	251,024	247,062	251,028
01-00-00-001-3113	PROPERTY TAX - POLICE PENSION	1,079,450	1,352,291	1,472,175	1,448,949	1,636,885
01-00-00-001-3114	PROPERTY TAX - FIRE PENSION	1,807,256	2,037,490	2,056,983	2,024,522	2,177,836
TOTAL PROPERTY TAXES		4,127,823	4,161,753	4,270,457	4,203,086	4,270,540
01-00-00-002-3131	SALES TAX - CITY	5,852,867	5,935,106	6,926,784	7,100,000	7,000,000
01-00-00-002-3132	MROT	3,871,872	4,458,400	5,398,150	5,436,491	5,400,000
01-00-00-002-3133	LOCAL USE TAX	705,503	785,080	786,376	901,675	900,000
01-00-00-002-3135	HOTEL/MOTEL TAX	0	0	0	0	290,000
01-00-00-002-3142	RESTAURANT & BAR TAX	1,626,071	1,831,234	1,761,825	1,825,000	1,825,000
TOTAL SALES & USE TAXES		12,056,313	13,009,820	14,873,135	15,263,166	15,415,000
01-00-00-003-3161	FRANCHISE TAX	465,671	469,860	480,296	472,000	470,000
01-00-00-003-3162	MUNICIPAL UTILITY TAX	3,534,755	3,600,059	3,490,050	2,565,403	2,560,000
01-00-00-003-3163	TELECOMMUNICATIONS TAX	0	0	0	858,977	850,000
TOTAL GROSS RECEIPTS TAXES		4,000,426	4,069,919	3,970,346	3,896,380	3,880,000
01-00-00-004-3221	AMUSEMENT LICENSES	2,750	2,900	2,750	2,900	2,900
01-00-00-004-3222	LIQUOR LICENSES	191,601	242,200	240,000	215,000	215,000
01-00-00-004-3225	ROOMING HOUSE LICENSES	12,955	11,400	12,500	13,400	13,500
01-00-00-004-3239	OTHER LICENSES	25,171	29,820	25,000	25,000	25,000
01-00-00-004-3242	BUILDING PERMITS	120,084	185,299	200,000	240,000	455,401
01-00-00-004-3244	ELECTRIC PERMITS	24,155	18,660	20,000	48,000	30,000
01-00-00-004-3245	PLUMBING PERMITS	13,512	16,589	18,000	20,000	20,000
01-00-00-004-3246	SEWER PERMITS	3,765	3,960	4,000	3,750	3,750
01-00-00-004-3247	HVAC PERMITS	18,904	10,989	13,000	15,000	15,000
01-00-00-004-3259	OTHER PERMITS	49,588	10,850	15,000	5,500	5,500
01-00-00-004-3266	FIRE LIFE SAFETY LICENSES	17,744	18,794	18,000	18,984	20,000
01-00-00-004-3271	PARKING PERMITS	3,145	3,280	3,000	3,240	3,240
01-00-00-004-3330	RENTAL CRIME FREE REGISTRATION	158,482	197,586	190,366	186,026	190,000
TOTAL LICENSES & PERMITS		641,854	752,327	761,616	796,800	999,291
01-00-00-005-3310	FEDERAL GRANTS	2,820	0	0	0	0
01-00-00-005-3315	FEDERAL PASS THROUGH	10,439	23,660	0	18,000	15,000
01-00-00-005-3340	STATE GOVT GRANTS	20,181	4,585	0	0	0
01-00-00-005-3351	STATE INCOME TAX	4,130,363	4,197,441	4,320,664	4,277,000	4,358,970
01-00-00-005-3356	PERSONAL PROP REPLACE TAX	140,694	131,245	158,000	155,000	150,000
01-00-00-005-3358	OTHER SHARED REVENUES	112,719	128,066	112,000	120,000	155,000
01-00-00-005-3359	TOWNSHIP ROAD & BRIDGE TAX	227,291	225,838	225,775	147,697	200,000
01-00-00-005-3362	VIDEO GAMING TAX	6,204	47,703	38,000	83,385	80,000
TOTAL INTERGOVERNMENTAL REVENUES		4,650,712	4,758,538	4,854,439	4,801,082	4,958,970
01-00-00-006-3413	PLANNING/ZONING FEES	22,552	0	0	6,452	0
01-00-00-006-3414	ENGINEERING PLAN REVIEW	6,954	0	0	0	0
01-00-00-006-3415	ZONING FEES	5,380	7,934	5,300	5,300	5,300
01-00-00-006-3416	DEVELOPMENT INSPECTION FEES	16,537	0	0	0	0
01-00-00-006-3417	HOTEL INSPECTION FEES	0	3,966	3,200	4,000	4,000
01-00-00-006-3421	POLICE SERVICES	3,040	1,763	2,000	6,800	4,000

GENERAL FUND REVENUES		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-00-00-006-3422	FIRE SERVICES	758,941	822,322	835,596	780,000	800,000
01-00-00-006-3423	AMBULANCE SERVICES	627,277	782,766	765,050	820,000	820,000
01-00-00-006-3437	FUEL SALES	134,916	152,321	145,000	150,000	150,000
01-00-00-006-3446	ADMINISTRATION FEES	1,150	0	0	0	112,500
01-00-00-006-3448	FINGER PRINT FEE [FY15 ONLY]	1,334	1,345	1,400	2,527	0
TOTAL SERVICE CHARGES		1,578,082	1,772,417	1,757,546	1,775,079	1,895,800
01-00-00-007-3511	CIRCUIT COURT FINES	342,774	331,228	350,000	300,000	300,000
01-00-00-007-3512	DUI FINES - COUNTY	0	0	97,320	75,000	110,000
01-00-00-007-3513	DUI FINES	39,051	26,784	35,000	35,000	0
01-00-00-007-3514	POLICE FINES	90,406	65,310	65,000	85,000	70,000
01-00-00-007-3515	ABATEMENT FINES	34,433	40,951	10,000	2,500	10,000
01-00-00-007-3517	FALSE FIRE ALARM FINES	900	1,700	1,200	2,500	2,000
01-00-00-007-3518	MAIL-IN FINES	85,719	67,305	72,000	72,000	72,000
01-00-00-007-3519	TOW FINES	43,724	2,775	4,000	2,500	2,000
01-00-00-007-3520	CRIME FREE HOUSING FINES	0	400	1,000	500	500
01-00-00-007-3521	ADMINISTRATIVE TOW FINES	0	324,048	330,000	235,000	235,000
01-00-00-007-3529	OTHER FINES	41,935	27,877	35,000	27,000	27,000
TOTAL FINES		678,941	888,377	1,000,520	837,000	828,500
01-00-00-008-3185	MISCELLANEOUS TAXES-AUTO RENTA	12,319	16,602	13,500	20,000	20,000
01-00-00-008-3610	INVESTMENT INTEREST	67,944	84,758	32,000	95,000	84,950
01-00-00-008-3910	REFUNDS / REIMBURSEMENTS	264,556	467,852	320,000	275,000	300,000
01-00-00-008-3920	SALES OF ASSETS	0	42,185	0	520	0
01-00-00-008-3947	POLICE FORFEITURES	0	9,115	14,000	85,000	35,000
01-00-00-008-3948	ANTI-CRIME ACTIVITIES	0	80,288	82,252	35,000	35,000
01-00-00-008-3949	CRIME LAB	0	3,882	27,030	15,000	15,000
01-00-00-008-3961	DONATIONS	3,250	1,000	46,000	5,000	5,000
01-00-00-008-3965	TIF PROPERTY TAX SURPLUS	213,176	177,985	160,201	192,237	180,000
01-00-00-008-3966	TIF SALES TAX SURPLUS	466,466	385,654	332,389	365,038	350,000
01-00-00-008-3970	MISCELLANEOUS INCOME	136,572	43,364	150,000	55,446	59,800
TOTAL OTHER INCOME		1,164,283	1,312,685	1,177,372	1,143,241	1,084,750
01-00-00-009-4705	TRANSFER FROM ECON DEV FUND	0	0	153,926	94,819	0
01-00-00-009-4725	TRANSFER FROM WORK COMP FUND	0	0	0	0	250,000
01-00-00-009-4732	TRANSFER FROM CAPITAL FUND	0	0	0	244,178	0
01-00-00-009-4740	TRANSFER FROM WATER FUND	550,000	650,000	702,518	702,518	258,965
01-00-00-009-4747	TRANSFER FROM REFUSE FUND	273,000	204,147	119,379	119,379	175,000
01-00-00-009-4761	TRANSFER FROM TRANSPORTATION	37,404	11,074	0	8,000	21,590
01-00-00-009-4762	TRANSFER FROM MOTOR FUEL	23,639	67,469	0	0	0
01-00-00-009-4763	TRANSFER FROM TIF FUND #1	611,151	791,672	791,672	791,672	678,576
01-00-00-009-4766	TRANSFER FROM TIF FUND #2	146,305	150,931	150,931	150,931	113,198
01-00-00-009-4767	TRANSFER FROM REHAB FUND	0	1,000	0	0	0
01-00-00-009-4772	TRANSFER FROM CDBG FUND	70,943	87,797	86,500	86,500	86,500
01-00-00-009-4781	TRANSFER FROM SSA #3	500	500	500	500	500
01-00-00-009-4782	TRANSFER FROM SSA #4	500	500	500	500	500
01-00-00-009-4783	TRANSFER FROM SSA #6	500	500	500	500	500
01-00-00-009-4784	TRANSFER FROM SSA #14	0	0	500	500	500
TOTAL TRANSFERS IN		1,713,942	1,965,590	2,006,926	2,199,997	1,585,829
TOTAL GENERAL FUND		30,612,376	32,691,426	34,672,357	34,915,831	34,918,680



CITY OF DEKALB FY2016 BUDGET

GENERAL FUND EXPENDITURES - SUMMARY

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-00-00-100-8101	REGULAR WAGES	13,491,414	13,948,312	14,820,325	14,669,600	15,003,775
01-00-00-100-8102	OVERTIME	1,477,326	1,472,044	821,225	1,025,711	1,069,720
01-00-00-100-8103	PART-TIME WAGES	383,661	488,862	759,900	502,520	823,116
01-00-00-100-8112	WELLNESS BONUS	4,950	4,800	10,000	6,150	9,300
01-00-00-100-8113	LONGEVITY	135,032	135,334	136,425	152,500	150,802
01-00-00-100-8114	DEFERRED COMP CONTRIBS	4,946	0	0	0	0
01-00-00-100-8119	EDUCATION BONUS	4,625	5,000	5,000	4,875	5,000
01-00-00-100-8171	FICA	481,977	504,745	518,100	516,045	578,303
01-00-00-100-8172	POLICE/FIRE PENSION	2,886,707	3,389,781	3,529,150	3,473,470	3,814,720
01-00-00-100-8173	IMRF	870,364	978,086	803,550	852,977	739,386
01-00-00-100-8174	CLOTHING ALLOWANCE	0	112,592	112,725	111,900	113,688
01-00-00-100-8175	HEALTH INSURANCE	3,746,740	3,784,663	3,806,524	3,806,524	3,508,502
01-00-00-100-8178	WORKERS COMPENSATION	875,957	702,346	1,061,375	1,056,175	1,061,375
01-00-00-100-8179	UNEMPLOYMENT INSURANCE	6,033	20,806	0	20,000	10,000
01-00-00-100-8304	CAR ALLOWANCE	1,850	12,033	14,675	18,040	17,271
TOTAL PERSONNEL		24,371,582	25,559,404	26,398,974	26,216,487	26,904,958
01-00-00-200-8201	BOARDS & COMMISSIONS	1,408	1,118	4,285	3,785	7,835
01-00-00-200-8202	PRINTED MATERIALS	41,256	43,478	47,273	48,874	86,658
01-00-00-200-8204	OFFICE SUPPLY	16,335	37,550	26,472	24,413	28,456
01-00-00-200-8210	BUILDING MECH SYS- MAINTENANCE	8,702	14,673	12,860	12,360	17,720
01-00-00-200-8219	BUILDING SUPPLIES	6,305	31,571	9,038	6,930	7,537
01-00-00-200-8226	VEHICLE MAINTENANCE & PARTS	217,565	214,709	190,732	166,464	194,078
01-00-00-200-8228	STREET/ALLEY MATERIALS	24,752	30,798	30,000	30,000	30,500
01-00-00-200-8229	STREETLIGHTS, PARTS	20,353	11,349	24,000	20,000	24,000
01-00-00-200-8230	TRAFFIC SIGNALS, PARTS & SUPPS	32,476	22,519	42,000	38,000	42,000
01-00-00-200-8231	TRAFFIC & STREET SIGNS	17,873	17,587	20,000	20,000	20,000
01-00-00-200-8233	STORMWATER SYSTEM PARTS	12,479	15,397	20,000	18,000	20,000
01-00-00-200-8235	SNOW & ICE CONTROL MATERIALS	189,637	141,769	140,500	120,500	140,500
01-00-00-200-8237	HOSPITAL PATIENT SUPPLIES	31,235	37,461	33,084	26,000	0
01-00-00-200-8240	FIREFIGHTING SUPPLY/EQUIP	15,290	18,047	19,642	19,642	36,530
01-00-00-200-8241	AMBULANCE SUPPLY/EQUIP	24,729	24,040	25,697	31,500	45,500
01-00-00-200-8242	INSPECTOR SUPPLY/EQUIPMENT	46,539	139,417	93,686	76,600	84,980
01-00-00-200-8243	INVESTIGATIONS SUPPLY/LIVESCAN	19,904	22,227	37,342	32,300	11,510
01-00-00-200-8244	LAB SUPPLY AND MINOR EQPT	188	692	495	495	600
01-00-00-200-8245	OIL GAS & ANTIFREEZE	406,706	459,206	401,142	363,350	391,902
01-00-00-200-8246	DUI FINES EXPENDITURES	0	0	0	2,881	15,000
01-00-00-200-8247	POLICE FORFEITURES EXPENDITURE	0	0	0	25,700	5,000
01-00-00-200-8248	ANTI-CRIME ACTIVITIES	0	0	0	15,748	6,200
01-00-00-200-8249	CRIME LAB EXPENDITURES	0	0	0	1,470	4,000
01-00-00-200-8270	WEARING APPAREL	134,066	38,696	57,544	17,746	23,125
01-00-00-200-8285	TECHNOLOGY SUPPLIES	74,133	74,632	51,202	50,202	65,317
01-00-00-200-8291	JANITORIAL SUPPLIES	12,784	15,748	15,593	14,700	17,500
01-00-00-200-8294	ACTIVITIES SUPPLIES	365	160	500	0	1,150
01-00-00-200-8295	SMALL TOOLS & EQUIPMENT	17,137	10,394	14,904	11,218	22,722
01-00-00-200-8299	COMMODITIES	9,089	15,283	10,366	9,550	10,560
TOTAL COMMODITIES		1,381,306	1,438,521	1,328,357	1,208,428	1,360,880
01-00-00-300-8301	RENTAL, EQPT & FACILITIES	0	0	1,400	1,000	1,400
01-00-00-300-8304	CAR ALLOWANCE	9,653	0	0	0	0
01-00-00-300-8305	FREIGHT & POSTAGE	17,509	20,422	22,804	29,220	41,824
01-00-00-300-8306	SPECIAL EVENTS	14,678	7,101	19,750	16,150	22,850
01-00-00-300-8307	HUMAN & SOCIAL SERVICES	137,261	148,233	150,000	142,500	150,000
01-00-00-300-8310	EQUIPMENT - MAINTENANCE	100,205	82,190	78,835	72,050	78,814
01-00-00-300-8311	BUILDING MECH SYS- MAINTENANCE	20,196	30,120	35,093	33,300	35,778

GENERAL FUND EXPENDITURES - SUMMARY

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-00-00-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	13,932	18,579	23,000	22,500	21,500
01-00-00-300-8315	VEHICLES - MAINTENANCE	104,301	101,182	96,153	97,250	114,525
01-00-00-300-8316	STREETS/ALLEYS - MAINTENANCE	2,824	1,998	9,500	9,000	9,000
01-00-00-300-8318	TRAFFIC SIGNALS - MAINTENANCE	19,810	24,649	15,000	15,000	15,000
01-00-00-300-8319	SNOW & ICE CONTROL	46,910	99,475	60,000	70,000	60,000
01-00-00-300-8320	INTERGOVT'L SERVICES	6,089	5,504	6,600	6,000	6,600
01-00-00-300-8321	SIDEWALKS - MAINTENANCE	466	258	1,500	1,500	1,500
01-00-00-300-8325	KISHWAUKEE RIVER SYS-MAINTENCE	8,707	7,050	14,000	13,000	14,000
01-00-00-300-8327	STORMWATER SYSTEM- MAINTENANCE	5,113	0	10,000	9,000	10,000
01-00-00-300-8330	TECHNOLOGY SERVICES	4,119	1,486	8,361	10,502	7,624
01-00-00-300-8331	ARCHITECT / ENGINEER SERVICES	2,213	3,157	30,400	30,000	46,400
01-00-00-300-8333	PERSONNEL RECRUITMENT	31,393	20,834	22,050	32,500	25,350
01-00-00-300-8334	MOSQUITO ABATEMENT	4,442	4,574	5,000	4,800	5,000
01-00-00-300-8335	RENTAL, TECHNOLOGY EQUIPMENT	0	0	500	500	1,500
01-00-00-300-8336	WEARING APPAREL	24	0	0	0	0
01-00-00-300-8337	TELEPHONE SYSTEM	132,600	124,524	105,807	115,993	109,354
01-00-00-300-8342	FINANCIAL & MGMT SERVICES	37,814	52,276	42,000	67,355	25,327
01-00-00-300-8343	DEVELOPMENTAL SERVICES	15,789	4,046	5,000	0	165,000
01-00-00-300-8345	PSYCH & MEDICAL SERVICES	27,259	31,380	32,256	30,750	43,890
01-00-00-300-8346	REFUSE REMOVAL SERVICES	781	0	0	0	0
01-00-00-300-8347	NUISANCE ABATEMENT SERV'S	3,297	2,115	0	6,000	6,000
01-00-00-300-8348	BUILDINGS - MAINTENANCE	15,555	34,467	30,205	23,300	28,475
01-00-00-300-8349	LEGAL SERVICES	880	2,038	2,091	650	959
01-00-00-300-8352	ELECTRICITY	166,056	28,609	60,000	60,000	60,000
01-00-00-300-8355	UTILITIES	8,221	10,272	9,968	42,000	15,764
01-00-00-300-8366	LEGAL EXPENSES & NOTICES	6,553	9,360	6,750	11,250	212,510
01-00-00-300-8373	MARKETING ADS & PUBLIC INFO	20,992	17,647	33,748	23,048	29,925
01-00-00-300-8375	DUES & SUBSCRIPTIONS	35,153	36,763	46,946	43,265	62,116
01-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	114,514	108,096	199,411	135,146	262,418
01-00-00-300-8379	EDUCATION TUITION REIMBURSEMENT	0	0	0	0	20,000
01-00-00-300-8380	WARNING SIRENS	13,455	0	0	0	0
01-00-00-300-8384	TOWING	9,474	6,392	4,945	4,200	4,445
01-00-00-300-8385	TAXES, LICENSES, & FEES	24,557	23,559	7,300	6,878	7,300
01-00-00-300-8386	FORESTRY	3,120	14,574	32,000	32,000	32,000
01-00-00-300-8387	WEATHER SERVICES	128,824	3,649	3,648	3,648	3,648
01-00-00-300-8399	CONTRACTUAL SERVICES	62,358	191,086	401,621	394,400	625,990
TOTAL CONTRACTUAL SERVICES		1,377,100	1,277,664	1,633,642	1,615,655	2,383,786
01-00-00-400-8430	TAX SHARING AGREEMENTS	0	0	2,108,194	1,560,000	1,592,700
01-00-00-400-8450	CONTRACTED SERVICES	407,590	487,319	556,586	516,026	390,137
01-00-00-400-8471	SURETY BONDS & INSURANCE	65,000	68,070	70,000	70,000	70,000
01-00-00-400-8497	CONTINGENCIES	215,719	119,872	286,500	286,500	42,500
TOTAL OTHER SERVICES		688,309	675,261	3,021,280	2,432,526	2,095,337
01-00-00-600-8510	OFFICE FURNITURE & EQUIP	1,280	21,210	6,991	3,550	17,245
01-00-00-600-8515	TECHNOLOGY EQUIPMENT	8,699	11,874	10,200	10,000	16,000
01-00-00-600-8521	VEHICLES	0	0	0	0	56,500
01-00-00-600-8540	MACHINERY & MAJOR TOOLS	21,543	17,773	20,365	18,700	21,964
01-00-00-600-8580	TELEPHONE & RADIO EQUIPMENT	25,482	8,750	29,998	26,200	35,575
TOTAL EQUIPMENT		57,003	59,607	67,554	58,450	147,284
01-00-00-900-9010	TRSF TO MFT FUND	0	0	0	10,694	0
01-00-00-900-9025	TRSF TO WORKERS COMP FUND	54,500	500,000	0	0	0
01-00-00-900-9026	TRSF TO HEALTH INSURANCE FUND	8,500	225,000	350,000	350,000	0
01-00-00-900-9032	TRSF TO CAPITAL PROJECTS	398,500	0	0	0	0
01-00-00-900-9033	TRSF TO PUB SFTY BLDNG FUND	0	500,000	400,000	0	0
01-00-00-900-9034	TRSF TO FLEET FUND	265,691	176,695	241,103	374,831	0

GENERAL FUND EXPENDITURES - SUMMARY

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-00-00-900-9035	TRSF TO EQUIPMENT FUND	164,000	207,334	35,000	35,000	0
01-00-00-900-9046	TRSF TO ECO DVLPMT FUND	20,000	0	0	0	0
01-00-00-900-9048	TRSF TO AIRPORT FUND	328,750	225,000	730,000	730,000	0
01-00-00-900-9061	TRSF TO TRANSPORTATION FUND	0	1,228	0	0	19,626
01-00-00-900-9220	TRSF TO GENERAL FUND DEBT SRVC	1,011,680	1,009,050	1,010,200	1,010,163	1,504,066
TOTAL TRANSFERS OUT		2,251,621	2,844,306	2,766,303	2,510,688	1,523,692
GENERAL FUND EXPENDITURES		30,126,921	31,854,763	35,216,110	34,042,234	34,415,937

Legislative

The Legislative Department encompasses all of the activities of the DeKalb City Council, which is 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 Committee of the Whole meetings on the second and fourth Mondays of each month.

The Legislative Department includes the City's annual Human Services Funding program, which provides more than \$150,000 each year to local social service providers and is a companion to the 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.

FY2015 Strategic Goals

Sustainable Operations	Strategic Planning
<ul style="list-style-type: none">• Mayor appointed multiple replacement members for City Boards, Commissions and Committees.• Mayor appointed two individuals to fill City Clerk vacancy.	<ul style="list-style-type: none">• City Council approved 10-year Strategic Plan development.• Two Council members served on City Hall working group.• Mayor appointed Council member to represent Municipal Band.

FY2016 Strategic Accomplishments

Strategic Planning	Sustainable Operations
<ul style="list-style-type: none">• Encourage strong community input on Strategic Plan.• Implement and champion Strategic Plan.	<ul style="list-style-type: none">• Coordinate training for elected officials that includes team building and communication.
Financial Stability	
<ul style="list-style-type: none">• Determine funding allocation for social service organizations.	

Legislative Department Elected Officials		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-10-10-100-8101	REGULAR WAGES	0	0	0	0	0
01-10-10-100-8103	PART-TIME WAGES	59,328	65,827	65,300	63,300	65,300
01-10-10-100-8171	FICA	4,179	5,036	5,000	4,800	4,996
01-10-10-100-8173	IMRF	3,832	0	0	0	0
01-10-10-100-8175	HEALTH INSURANCE	27,416	0	0	0	0
TOTAL PERSONNEL		94,756	70,863	70,300	68,100	70,296
01-10-10-200-8202	PRINTED MATERIALS	179	15	300	0	0
01-10-10-200-8204	OFFICE SUPPLY	248	30	0	0	100
TOTAL COMMODITIES		427	45	300	0	100
01-10-10-300-8307	HUMAN & SOCIAL SERVICES	137,261	148,232	150,000	142,500	150,000
01-10-10-300-8337	TELEPHONE SYSTEM	438	720	375	721	721
01-10-10-300-8349	LEGAL SERVICES	0	0	1,100	0	0
01-10-10-300-8373	MARKETING ADS & PUBLIC INFO	96	13	750	0	0
01-10-10-300-8375	DUES & SUBSCRIPTIONS	20,014	18,335	19,710	19,710	20,641
01-10-10-300-8376	TRAINING, EDUC, & PROF DVLP	4,696	11,304	9,900	10,000	15,275
TOTAL CONTRACTUAL SERVICES		162,505	178,604	181,835	172,931	186,637
01-10-10-400-8450	CONTRACTED SERVICES	1,293	0	0	0	0
TOTAL OTHER SERVICES		1,293	0	0	0	0
TOTAL Legislative Department: Elected Officials		258,981	249,512	252,435	241,031	257,033

Legislative Department Municipal Band Program		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-10-11-200-8270	WEARING APPAREL	475	439	700	700	700
01-10-11-200-8295	SMALL TOOLS & EQUIPMENT	1,101	50	500	500	500
01-10-11-200-8299	COMMODITIES	1,980	1,537	1,100	1,100	1,100
TOTAL COMMODITIES		3,557	2,024	2,300	2,300	2,300
01-10-11-300-8306	SPECIAL EVENTS	7,091	7,000	7,000	7,000	7,000
01-10-11-300-8399	CONTRACTUAL SERVICES	50,750	49,091	49,900	49,900	50,900
TOTAL CONTRACTUAL SERVICES		57,841	56,091	56,900	56,900	57,900
TOTAL Legislative Department: Municipal Band Program		61,398	58,115	59,200	59,200	60,200

City Clerk's Office		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-12-10-100-8101	REGULAR WAGES	55,125	0	0	0	0
01-12-10-100-8103	PART-TIME WAGES	29,460	0	0	0	0
01-12-10-100-8171	FICA	4,977	0	0	0	0
01-12-10-100-8173	IMRF	6,454	0	0	0	0
01-12-10-100-8175	HEALTH INSURANCE	0	0	0	0	0
01-12-10-100-8178	WORKERS COMPENSATION	0	0	0	0	0
TOTAL PERSONNEL		96,016	0	0	0	0
01-12-10-200-8202	PRINTED MATERIALS	250	0	0	0	0
01-12-10-200-8204	OFFICE SUPPLY	573	0	0	0	0
TOTAL COMMODITIES		823	0	0	0	0
01-12-10-300-8305	FREIGHT AND POSTAGE	9	0	0	0	0
01-12-10-300-8337	TELEPHONE SYSTEM	502	0	0	0	0
01-12-10-300-8366	LEGAL EXPENSES & NOTICES	8	0	0	0	0
01-12-10-300-8375	DUES & SUBSCRIPTIONS	130	0	0	0	0
01-12-10-300-8376	TRAINING, EDUC, & PROF DVLP	400	0	0	0	0
TOTAL CONTRACTUAL SERVICES		1,049	0	0	0	0
01-12-10-600-8510	OFFICE FURNITURE & EQUIP	476	0	0	0	0
TOTAL EQUIPMENT		476	0	0	0	0
TOTAL City Clerk's Office		98,364	0	0	0	0

**Clerk's Office moved to Elected Officials and City Manager's Office beginning in FY14*

City Manager's Office

The City Manager's Office is responsible for the implementation of all City Council policies. It also manages the daily operations of all other municipal departments. The City Manager's Office implements City Council 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.

The City Manager's Office also includes Legal Services, which 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. Legal Services assists with collective bargaining and labor contract administration and actively engages in risk prevention activities.

The City Manager's Office is also 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 oaths of appointed and elected officials. The City Manager's Office additionally prepares ordinances and resolutions for City Council meetings along with agenda preparation and distribution and is also 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.

FY2015 Strategic Accomplishments

Sustainable Operations

- Led the departmental restructuring and reorganized the City Manager's Office and the Public Works Departments by splitting off non-core Public Works competencies into a Community Development Department.
- Coordinated the relocation of Public Works employees from the Annex to City Hall
- Enhanced customer service to internal and external customers by creating a one stop shop with the Finance Department and the Building Division being located in one place on the first floor of the City Hall.
- Transitioned the Finance Division to the Finance Department in order to improve accounting efficiencies and effectiveness.
- Successfully transitioned the Information & Technology Division from the City Manager's Office to the Finance Department.
- Reconstituted the Community Development Department to appropriately manage planning, economic development, building, code enforcement functions as well as CDBG coordination.
- As part of the Community Development reorganization, eliminated contracting out economic development that was done on a part-time basis.
- Outsourced building inspections that improved the quality and efficiency of service.
- As part of the City Manager's Office reorganization, ended the lobbying contract and transitioned to lobbying at the State level internally to staff positions as part of their responsibilities.
- Managed the search processes and recruited for several positions including the Finance Director, Community Development Director, Management Analyst and the Assistant City Manager. Successfully filled those positions and transitioned responsibilities to those positions.
- Coordinated the search process and filled non-sworn positions including the Assistant Finance Director, Assistant Transit Planner, Telecommunicators, Administrative Assistant/Deputy City Clerk, Account Tech positions and part-time Customer Service Representative and Administrative Associate positions.
- Assisted the Board of Fire and Police Commissioners in hiring Police Officers.
- Coordinated the development of a new City web site and secured a contract with the web site developer Civic Plus with a highly accelerated timeline.
- Initiated community input in the development of the web site by hosting three community workshops and an on-line questionnaire and utilized internal assistance with an employee-based team.
- Coordinated Americans with Disabilities Act training for supervisors and others in the hiring manager role for staff recruitment.
- Coordinated Discrimination, Harassment and Ethics in the Workplace Training for Supervisors and employees.
- Expanded the work week for non-bargaining unit employees on a 37.5 hour work week to a 40 hour work week.
- Further enhanced service levels to internal and external customers by expanding the work hours of the City Hall, Police Department, Fire Station 1 and the Public Works Department administration by one half an hour every day or 2-1/2 hours weekly (which translates into 130 hours annually).
- Negotiated three year collective bargaining agreements with AFSCME and the IAFF, both through the utilization of Interest Based Bargaining.
- Started the initial development of an education and incentive based Comprehensive Wellness Program.
- Continued to respond to all FOIA requests in a timely manner.
- Trained two City Clerks on minute preparation and Clerk responsibilities within a 90 day span of time.

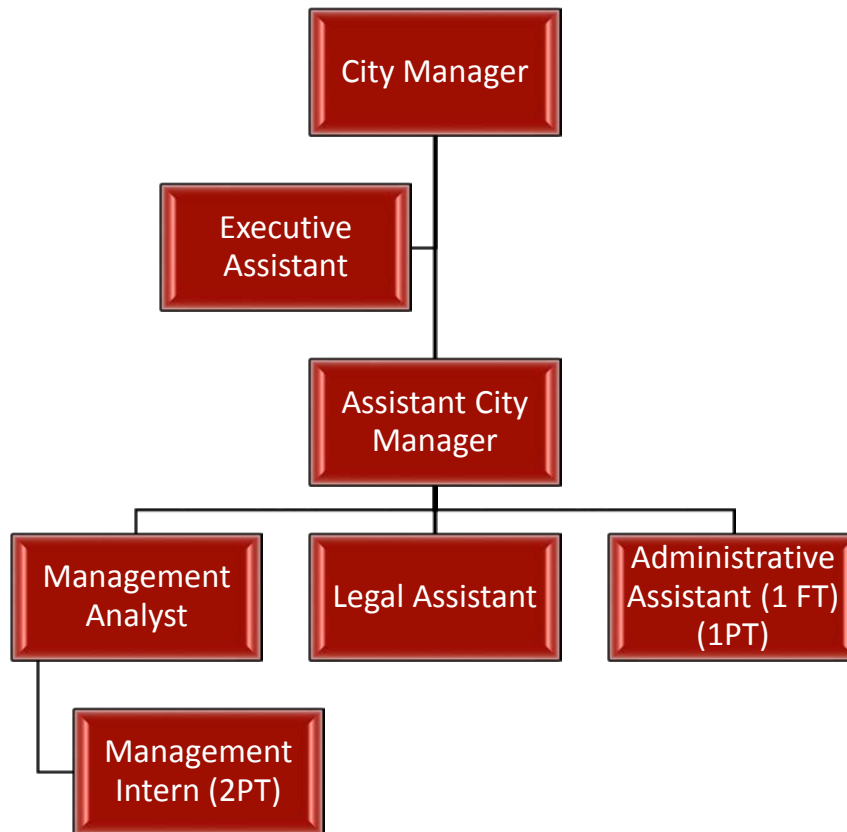
Infrastructure	Financial Stability
<ul style="list-style-type: none"> • Led the effort collaborate on the development of a Tax-Increment Financing (TIF) District Phase-Out Plan. • As a direct result of the Public Works Department restructuring by moving the Building Division out of the department, the City Engineer was able to focus on coordinating the City's long-term infrastructure needs as well as managing the DeKalb Sycamore Area Transportation Study (DSATS). • Assembled a City Hall Working Group comprised of elected and appointed officials analyzing and developing options for the future of the City Hall. 	<ul style="list-style-type: none"> • Developed and presented, along with the Finance Department, the City's inaugural Popular Annual Financial Report (PAFR), outlining the organization's fiscal activities. • Outsourced building inspections that produced cost savings. • Negotiated lowering the City's health insurance premium with a savings of over \$300,000 annually. • Eliminated the future accumulation of compensatory time for non-bargaining unit employees in order to reduce the long-term hidden financial impact to the City.

Strategic Planning
<ul style="list-style-type: none"> • Coordinated the Pay, Compensation and Classification Study with Sikich in order to ensure competitive and fair compensation and benefits for non-bargaining unit employees. • Coordinated the City's first ever Strategic Plan with the NIU Center for Governmental Studies for development of an unprecedented 10 year plan. • Participated in the Advancing DeKalb County initiative, which was an inter-jurisdictional collaborative effort in order to align efforts and to use common success measures to solve specific social problems.

FY2016 Strategic Goals

Sustainable Operations	Strategic Planning
<ul style="list-style-type: none"> • Continue to enhance service levels to internal and external customers. • Begin monitoring and evaluating the amount of time it takes to process FOIAs. • Implement and execute the agenda management system accessible via the City's web site. • Upgrade the City Council meeting agenda development process on best practices. • Finalize and implement an education and incentive based comprehensive Wellness Program. • Continue to develop an integrated training program for City employees. • Coordinate the hiring of the next Public Works Director to oversee the third largest City department. • Implement an applicant tracking software system accessible via the City's web site that will notify interest applicants of available positions, generate a viable applicant pool and automate the hiring process for hiring managers. • Create a City-wide policy and program for records retention and document destruction in compliance with State of Illinois regulations. • Conduct an I-9 audit in order to identify and resolve errors, omissions and discrepancies in the current practices, as well as transition to an electronic process. 	<ul style="list-style-type: none"> • Continue implementation of the Pay, Compensation and Classification Study, specifically with the development of a performance evaluation program for non-bargaining unit employees and revising job descriptions for all employees. • Implement and execute the City's first ever Strategic Plan. • Develop and adopt a Benefits Handbook for non-bargaining unit employees and a Personnel Manual for all employees.
	Infrastructure
	<ul style="list-style-type: none"> • Lead the effort in implementing a multi-year TIF Phase-Out plan. • Continue to review and provide options to the City Council on the future of the City Hall and receive direction on the process on how to best proceed forward.
	Financial Stability
	<ul style="list-style-type: none"> • Continue to develop an annual PAFR on order to explain the City's financial activities in an easy to understand format.

City Manager's Office



City Manager's Office Administration		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-15-15-100-8101	REGULAR WAGES	411,339	288,874	501,850	416,000	479,385
01-15-15-100-8102	OVERTIME	0	0	0	0	4,107
01-15-15-100-8103	PART-TIME WAGES	21,938	45,376	82,450	68,500	56,838
01-15-15-100-8114	DEFFERED COMP CONTRIBS	4,946	0	0	0	0
01-15-15-100-8171	FICA	30,164	25,206	40,475	33,200	38,150
01-15-15-100-8173	IMRF	93,432	81,875	102,750	78,000	78,181
01-15-15-100-8175	HEALTH INSURANCE	46,383	40,979	75,108	75,108	78,872
01-15-15-100-8178	WORKERS COMPENSATION	0	0	2,225	2,225	2,225
01-15-15-100-8304	CAR ALLOWANCE	0	4,415	7,075	6,800	7,748
TOTAL PERSONNEL		608,202	486,725	811,933	679,833	745,506
01-15-15-200-8201	BOARDS & COMMISSIONS	1,408	262	500	0	2,500
01-15-15-200-8202	PRINTED MATERIALS	108	387	700	750	5,850
01-15-15-200-8204	OFFICE SUPPLY	1,911	2,130	1,500	3,000	3,000
01-15-15-200-8294	ACTIVITIES & SUPPLIES	0	0	0	0	1,150
TOTAL COMMODITIES		3,427	2,779	2,700	3,750	12,500
01-15-15-300-8304	CAR ALLOWANCE	5,882	0	0	0	0
01-15-15-300-8305	FREIGHT & POSTAGE	206	0	150	50	150
01-15-15-300-8306	EMPLOYEE EVENTS	0	0	0	0	7,100
01-15-15-300-8310	EQUIPMENT - MAINTENANCE	0	0	0	0	3,600
01-15-15-300-8333	PERSONNEL RECRUITMENT	31,393	249	0	0	0
01-15-15-300-8337	TELEPHONE SYSTEM	22,113	2,532	2,000	2,000	7,442
01-15-15-300-8349	LEGAL SERVICES, NEC	0	0	0	0	0
01-15-15-300-8366	LEGAL EXPENSES & NOTICES	1,380	594	2,500	6,000	206,500
01-15-15-300-8373	MARKETING ADS & PUBLIC INFO	85	0	100	200	500
01-15-15-300-8375	DUES & SUBSCRIPTIONS	4,031	1,169	3,924	5,500	7,476
01-15-15-300-8376	TRAINING, EDUC, & PROF DVLP	6,725	5,529	13,800	6,000	14,380
TOTAL CONTRACTUAL SERVICES		71,815	10,073	22,474	19,750	247,148
01-15-15-400-8450	CONTRACTED SERVICES	0	13,125	181,060	181,060	0
01-15-15-400-8497	SPECIAL PROJECTS	0	0	0	0	17,500
TOTAL OTHER SERVICES		0	13,125	181,060	181,060	17,500
01-15-15-600-8510	OFFICE FURNITURE & EQUIP	0	859	350	350	500
TOTAL EQUIPMENT		0	859	350	350	500
TOTAL City Manager's Office: Administration		683,444	513,561	1,018,517	884,743	1,023,154

**Moved part of Clerk's Office to City Manager's Office beginning in FY14*

City Manager's Office Information & Technology		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-15-16-100-8101	REGULAR WAGES	326,776	335,429	0	0	0
01-15-16-100-8102	OVERTIME	19,863	19,061	0	0	0
01-15-16-100-8113	LONGEVITY	6,175	6,709	0	0	0
01-15-16-100-8171	FICA	25,277	25,827	0	0	0
01-15-16-100-8173	IMRF	73,392	79,519	0	0	0
01-15-16-100-8174	CLOTHING ALLOWANCE	0	1,650	0	0	0
01-15-16-100-8175	HEALTH INSURANCE	70,532	72,224	0	0	0
01-15-16-100-8178	WORKERS COMPENSATION	2,375	0	0	0	0
TOTAL PERSONNEL		524,389	540,419	0	0	0
01-15-16-200-8202	PRINTED MATERIALS	0	0	0	0	0
01-15-16-200-8204	OFFICE SUPPLY	1,462	602	0	0	0
01-15-16-200-8226	VEHICLE MAINTENANCE & PARTS	(975)	0	0	0	0
01-15-16-200-8245	OIL GAS & ANTIFREEZE	189	255	0	0	0
01-15-16-200-8285	TECHNOLOGY SUPPLIES	75,783	74,632	0	0	0
01-15-16-200-8295	SMALL TOOLS & EQUIPMENT	688	151	0	0	0
TOTAL COMMODITIES		77,146	75,640	0	0	0
01-15-16-300-8305	FREIGHT & POSTAGE	253	248	0	0	0
01-15-16-300-8310	EQUIPMENT - MAINTENANCE	2,254	1,713	0	0	0
01-15-16-300-8330	TECHNOLOGY SERVICES	3,660	1,486	0	0	0
01-15-16-300-8337	TELEPHONE SYSTEM	6,773	4,743	0	0	0
01-15-16-300-8375	DUES & SUBSCRIPTIONS	156	148	0	0	0
01-15-16-300-8376	TRAINING, EDUC, & PROF DVLP	1,315	416	0	0	0
01-15-16-300-8399	IT ASSESSMENT SERVICES	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		14,410	8,755	0	0	0
01-15-16-400-8450	CONTRACTED SERVICES	165,299	181,312	0	0	0
TOTAL OTHER SERVICES		165,299	181,312	0	0	0
01-15-16-600-8515	TECHNOLOGY EQUIPMENT	8,699	11,874	0	0	0
01-15-16-600-8580	TELEPHONE & RADIO EQUIPMENT	2,635	1,496	0	0	0
TOTAL EQUIPMENT		11,334	13,370	0	0	0
TOTAL City Manager's Office: Information & Technology		792,578	819,496	0	0	0

**Moved to Finance Department*

City Manager's Office Human Resources		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-15-17-100-8101	REGULAR WAGES	0	77,531	78,775	80,000	0
01-15-17-100-8103	PART-TIME WAGES	0	19,256	24,325	19,400	0
01-15-17-100-8171	FICA	0	6,940	7,525	7,100	0
01-15-17-100-8173	IMRF	0	17,067	14,925	14,700	0
01-15-17-100-8175	HEALTH INSURANCE	0	19,313	19,446	19,446	0
01-15-17-100-8178	WORKERS COMPENSATION	0	0	400	400	0
TOTAL PERSONNEL		0	140,107	145,396	141,046	0
01-15-17-200-8201	BOARDS & COMMISSIONS	0	855	1,335	1,335	0
01-15-17-200-8202	PRINTED MATERIALS	0	34	88	50	0
01-15-17-200-8204	OFFICE SUPPLY	0	426	350	350	0
TOTAL COMMODITIES		0	1,315	1,773	1,735	0
01-15-17-300-8305	FREIGHT AND POSTAGE	0	426	300	50	0
01-15-17-300-8306	SPECIAL EVENTS	0	0	2,250	2,250	0
01-15-17-300-8333	PERSONNEL RECRUITMENT	0	20,585	22,050	32,500	0
01-15-17-300-8337	TELEPHONE SYSTEM	0	240	732	732	0
01-15-17-300-8342	FINANCIAL & MNGT SERVICES	0	0	0	0	0
01-15-17-300-8345	PSYCH & MEDICAL SERVICES	0	0	0	0	0
01-15-17-300-8366	LEGAL EXPENSES & NOTICES	0	580	250	0	0
01-15-17-300-8375	DUES & SUBSCRIPTIONS	0	919	880	775	0
01-15-17-300-8376	TRAINING, EDUC, & PROF DVLP	0	423	11,955	18,200	0
01-15-17-300-8379	EDUCATION TUITION REIMBURSEMNT	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		0	23,173	38,417	54,507	0
01-15-17-600-8510	OFFICE FURNITURE & EQUIPMENT	0	0	0	0	0
TOTAL EQUIPMENT		0	0	0	0	0
TOTAL City Manager's Office: Human Resources		0	164,595	185,586	197,288	0

* Moved to own department

City Manager's Office Finance		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-15-19-100-8101	REGULAR WAGES	428,341	401,320	0	0	0
01-15-19-100-8102	OVERTIME	1,454	3,809	0	0	0
01-15-19-100-8103	PARTTIME & TEMPORARY	43,018	44,012	0	0	0
01-15-19-100-8113	LONGEVITY	10,474	10,804	0	0	0
01-15-19-100-8171	FICA	34,317	32,561	0	0	0
01-15-19-100-8173	IMRF	91,378	97,417	0	0	0
01-15-19-100-8175	HEALTH INSURANCE	110,351	111,760	0	0	0
01-15-19-100-8178	WORKERS COMPENSATION	45,535	21,978	0	0	0
TOTAL PERSONNEL		764,868	723,661	0	0	0
01-15-19-200-8202	PRINTED MATERIALS	2,115	1,872	0	0	0
01-15-19-200-8204	OFFICE SUPPLY	2,399	1,971	0	0	0
TOTAL COMMODITIES		4,514	3,843	0	0	0
01-15-19-300-8305	FREIGHT & POSTAGE	0	0	0	0	0
01-15-19-300-8310	EQUIPMENT - MAINTENANCE	0	0	0	0	0
01-15-19-300-8366	LEGAL EXPENSES & NOTICES	1,182	1,212	0	0	0
01-15-19-300-8375	DUES & SUBSCRIPTIONS	1,308	1,175	0	0	0
01-15-19-300-8376	TRAINING, EDUC, & PROF DVLP	2,141	2,878	0	0	0
TOTAL CONTRACTUAL SERVICES		4,631	5,265	0	0	0
TOTAL City Manager's Office: Finance		774,013	732,769	0	0	0

* Moved to own department

City Manager's Office Legal		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-18-00-100-8101	REGULAR WAGES	55,354	58,203	0	0	0
01-18-00-100-8171	FICA	3,991	4,191	0	0	0
01-18-00-100-8173	IMRF	11,501	12,817	0	0	0
01-18-00-100-8175	HEALTH INSURANCE	7,078	7,381	0	0	0
01-18-00-100-8178	WORKERS COMPENSATION	0	0	0	0	0
TOTAL PERSONNEL		77,924	82,592	0	0	0
01-18-00-200-8202	PRINTED MATERIALS	507	1,194	0	0	0
01-18-00-200-8204	OFFICE SUPPLY	498	158	0	0	0
TOTAL COMMODITIES		1,005	1,352	0	0	0
01-18-00-300-8337	TELEPHONE SYSTEM	2,008	0	0	0	0
01-18-00-300-8349	LEGAL SERVICES, NEC	593	1,029	0	0	0
01-18-00-300-8366	LEGAL EXPENSES & NOTICES	2,471	4,912	0	0	0
01-18-00-300-8375	DUES & SUBSCRIPTIONS	0	0	0	0	0
01-18-00-300-8376	TRAINING, EDUC, & PROF DVLP	269	319	0	0	0
TOTAL CONTRACTUAL SERVICES		5,341	6,260	0	0	0
01-18-00-400-8450	CONTRACTED SERVICES	175,181	190,637	0	0	0
TOTAL OTHER SERVICES		175,181	190,637	0	0	0
TOTAL City Manager's Office: Legal		259,451	280,841	0	0	0

**Moved to Administration*

Human Resources Department

The Human Resources Department (formerly the Human Resources Division under the City Manager's Office) provides a number of services to all current and prospective City employees. Human Resources disseminates information regarding salary and benefits for all management/non-bargaining unit employees, as well as the three bargaining units (AFSCME, IAFF, FOP). The Department also administers all aspects of the City's workers compensation for all employees as well as their health insurance and prescription drug program, including retirees. Additionally, the Department provides personnel management systems administration and employee orientation and training. Human Resources also works to attract top talent by disseminating employment information to colleges, universities, municipalities, and media as well as assisting prospective employees through the employment process.

FY2015 Strategic Accomplishments

Sustainable Operations	Public Safety
<ul style="list-style-type: none">• Collective bargaining negotiations with IAFF• Completion of Pay, Compensation and Classification Study• Prepare for promotional testing for Battalion Chief, Fire Captain and Fire Lieutenant	<ul style="list-style-type: none">• Testing for entry level Police Officer -Testing for Telecommunicator

FY2016 Strategic Goals

Sustainable Operations	Public Safety
<ul style="list-style-type: none">• Lateral Patrol Officer testing• Promotional testing for Battalion Chief, Fire Captain and Fire Lieutenant• Collective bargaining negotiations with FOP and AFSCME• Implementation of applicant tracking system• Implementation of i9 verification system	<ul style="list-style-type: none">• Testing for entry level Firefighter/ Paramedic• Test for telecommunicator
	Strategic Planning
	<ul style="list-style-type: none">• Review/revision of Administrative Policies and Personnel Manual• Review/revision of all job descriptions

Human Resources Department



Human Resources Administration		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-16-10-100-8101	REGULAR WAGES	0	0	0	0	138,543
01-16-10-100-8103	PART-TIME WAGES	0	0	0	0	24,448
01-16-10-100-8171	FICA	0	0	0	0	12,468
01-16-10-100-8173	IMRF	0	0	0	0	22,049
01-16-10-100-8175	HEALTH INSURANCE	0	0	0	0	27,866
01-16-10-100-8178	WORKERS COMPENSATION	0	0	0	0	400
TOTAL PERSONNEL		0	0	0	0	225,774
01-16-10-200-8201	BOARDS & COMMISSIONS	0	0	0	0	1,335
01-16-10-200-8202	PRINTED MATERIALS	0	0	0	0	188
01-16-10-200-8204	OFFICE SUPPLY	0	0	0	0	675
TOTAL COMMODITIES		0	0	0	0	2,198
01-16-10-300-8305	FREIGHT AND POSTAGE	0	0	0	0	300
01-16-10-300-8306	SPECIAL EVENTS	0	0	0	0	8,750
01-16-10-300-8333	PERSONNEL RECRUITMENT	0	0	0	0	25,350
01-16-10-300-8337	TELEPHONE SYSTEM	0	0	0	0	2,196
01-16-10-300-8342	FINANCIAL & MNGT SERVICES	0	0	0	0	3,500
01-16-10-300-8345	PSYCH & MEDICAL SERVICES	0	0	0	0	9,300
01-16-10-300-8366	LEGAL EXPENSES & NOTICES	0	0	0	0	250
01-16-10-300-8375	DUES & SUBSCRIPTIONS	0	0	0	0	2,295
01-16-10-300-8376	TRAINING, EDUC, & PROF DVLP	0	0	0	0	26,315
01-16-10-300-8379	EDUCATION TUITION REIMBURSEMNT	0	0	0	0	20,000
TOTAL CONTRACTUAL SERVICES		0	0	0	0	98,256
01-16-10-600-8510	OFFICE FURNITURE & EQUIPMENT	0	0	0	0	3,000
TOTAL EQUIPMENT		0	0	0	0	3,000
TOTAL Human Resources: Administration		0	0	0	0	329,228

Finance 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. It is also responsible for the preparing of the City's annual budget, property tax levy, capital improvements budgeting and the development of long-term borrowing strategies for the City.

- ❑ **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.

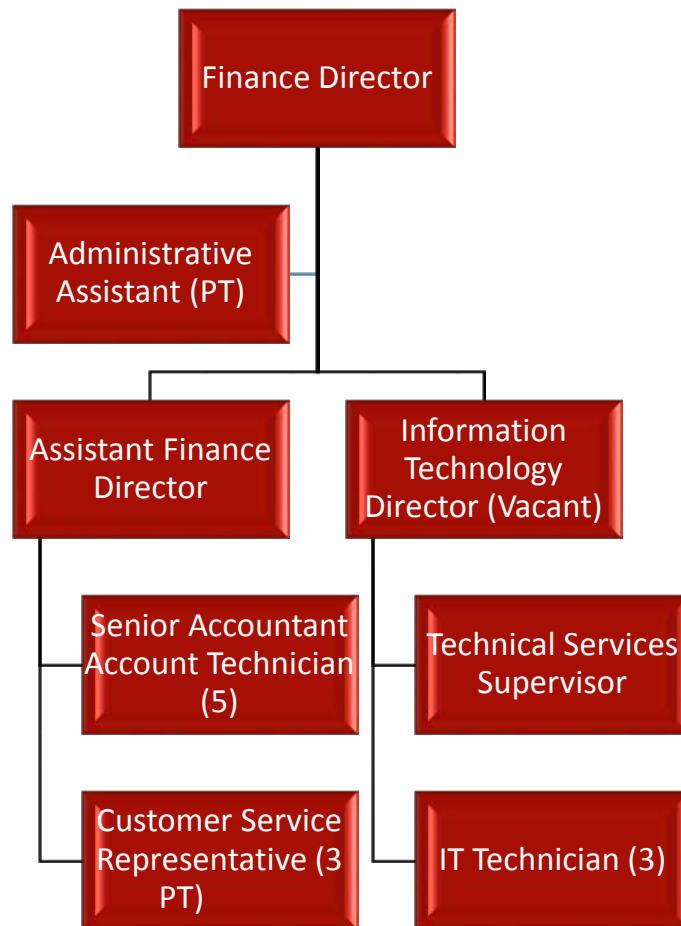
FY2015 Strategic Accomplishments

Sustainable Operations	Strategic Planning
<ul style="list-style-type: none"> • Completed Phase I of the MFT Audit. • Worked toward fully staffing the Finance Department by hiring three new full-time staff for Accounts Receivable, Accounts Payable and an Assistant Finance Director. • Co-ordinated the review by Council and the Finance Advisory Committee of Financial Consultant Report recommendations. • Revised the Purchasing Manual. • Implemented a new scanner system at the front counter to increase efficiency. • Upgraded Police and Fire mobiles. • Established workstation and server life cycles. • Provided Web-based Geographic Information Systems – GIS. • Enhanced Channel 14 programming. 	<ul style="list-style-type: none"> • Retained the AA2 Moody's bond rating. • Achieved the Government Finance Officers Association Award "Excellence in Financial Reporting" for the 20th consecutive year. • Achieved the Illinois Policy Institute's Sunshine Award for Financial Transparency. • Received a "clean", unqualified opinion from the Auditors for the City's FY 2014. Comprehensive Annual Financial Report [CAFR]. • Initiated a new "Popular Annual Financial Report" [PAFR] and submitted to the awards program administered by the Government Finance Officers Association. • Established partnership with DeKalb library for Story Time program recording and rebroadcasts.
Financial Stability	
<ul style="list-style-type: none"> • Issued a \$2.87M refunding bond to lower the City's interest cost. • Worked with the State Comptroller's office to participate in their Local Debt Recovery program. • Updated and/or implemented new financial policies regarding Budget, Fund Balance, Revenues, Expenditures, Accounting, Auditing, Financial Reporting, Capital Assets and Debt Management. 	

FY2016 Strategic Goals

<p style="text-align: center;">Sustainable Operations</p> <ul style="list-style-type: none"> • Bring Capital Asset work papers in house to avoid paying the audit firm for this process. • Eliminate the number of journal entries being done by the audit team. • Change the budget year to a calendar year. • Work to create a formal centralized purchasing process. • Automate Purchase Orders. • GIS mobility for Public Works. 	<p style="text-align: center;">Strategic Planning</p> <ul style="list-style-type: none"> • Obtain ADA website compliance. • Obtain an award for the City's "Popular Annual Financial Report" from the Government Finance Officers Association. • Downtown wireless partnership with NIU. • Increase Channel 14 programming opportunities.
<p style="text-align: center;">Public Safety</p> <ul style="list-style-type: none"> • Establish secondary internet connection for Public Safety. • Implement dual authentication for Public Safety. • Assist with Next Generation 911. 	<p style="text-align: center;">Financial Stability</p> <ul style="list-style-type: none"> • Create a Capital Equipment Replacement schedule tied to dollars.

Finance Department



Finance Department Financial Administration		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-17-11-100-8101	REGULAR WAGES	0	0	497,600	485,400	370,044
01-17-11-100-8102	OVERTIME	0	0	500	8,126	5,000
01-17-11-100-8103	PART-TIME WAGES	0	0	57,525	43,100	69,691
01-17-11-100-8113	LONGEVITY	0	0	11,450	7,700	4,182
01-17-11-100-8171	FICA	0	0	39,675	39,800	34,039
01-17-11-100-8173	IMRF	0	0	96,400	92,300	60,808
01-17-11-100-8175	HEALTH INSURANCE	0	0	133,445	133,445	52,137
01-17-11-100-8178	WORKERS COMPENSATION	0	0	2,125	2,125	2,125
01-17-11-100-8304	CAR ALLOWANCE	0	0	0	3,600	2,857
TOTAL PERSONNEL		0	0	838,720	815,596	600,883
01-17-11-200-8202	PRINTED MATERIALS	0	0	1,500	2,165	8,790
01-17-11-200-8204	OFFICE SUPPLY	0	0	2,000	2,500	2,175
TOTAL COMMODITIES		0	0	3,500	4,665	10,965
01-17-11-300-8305	FREIGHT & POSTAGE	0	0	100	70	12,970
01-17-11-300-8310	EQUIPMENT - MAINTENANCE	0	0	0	0	9,175
01-17-11-300-8342	FINANCIAL & MGMT SERVICES	0	0	0	0	21,827
01-17-11-300-8366	LEGAL EXPENSES & NOTICES	0	0	1,150	1,900	1,660
01-17-11-300-8375	DUES & SUBSCRIPTIONS	0	0	2,800	1,660	1,689
01-17-11-300-8376	TRAINING, EDUC, & PROF DVLP	0	0	7,000	6,200	8,440
TOTAL CONTRACTUAL SERVICES		0	0	11,050	9,830	55,761
01-17-11-600-8510	OFFICE FURNITURE & EQUIP	0	0	0	0	2,000
TOTAL EQUIPMENT		0	0	0	0	2,000
TOTAL Finance Department: Financial Administration		0	0	853,270	830,091	669,609

Finance Department Information & Technology		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-17-12-100-8101	REGULAR WAGES	0	0	344,650	347,400	269,892
01-17-12-100-8102	OVERTIME	0	0	19,775	13,800	19,000
01-17-12-100-8113	LONGEVITY	0	0	7,025	7,000	5,523
01-17-12-100-8171	FICA	0	0	25,100	26,300	22,617
01-17-12-100-8173	IMRF	0	0	66,600	69,000	47,053
01-17-12-100-8174	CLOTHING ALLOWANCE	0	0	1,650	1,700	1,238
01-17-12-100-8175	HEALTH INSURANCE	0	0	72,729	72,729	60,837
01-17-12-100-8178	WORKERS COMPENSATION	0	0	5,175	5,175	5,175
TOTAL PERSONNEL		0	0	542,704	543,104	431,335
01-17-12-200-8202	PRINTED MATERIALS	0	0	0	0	6,600
01-17-12-200-8204	OFFICE SUPPLY	0	0	1,285	1,263	1,200
01-17-12-200-8226	VEHICLE MAINTENANCE & PARTS	0	0	0	0	0
01-17-12-200-8245	OIL GAS & ANTIFREEZE	0	0	350	350	350
01-17-12-200-8285	TECHNOLOGY SUPPLIES	0	0	50,202	50,202	65,317
01-17-12-200-8295	SMALL TOOLS & EQUIPMENT	0	0	350	250	350
TOTAL COMMODITIES		0	0	52,187	52,065	73,817
01-17-12-300-8305	FREIGHT & POSTAGE	0	0	200	300	230
01-17-12-300-8310	EQUIPMENT - MAINTENANCE	0	0	1,620	1,500	7,280
01-17-12-300-8330	TECHNOLOGY SERVICES	0	0	4,000	4,000	4,000
01-17-12-300-8337	TELEPHONE SYSTEM	0	0	6,000	5,000	8,656
01-17-12-300-8375	DUES & SUBSCRIPTIONS	0	0	175	100	250
01-17-12-300-8376	TRAINING, EDUC, & PROF DVLP	0	0	4,500	4,500	4,500
01-17-12-300-8399	IT ASSESSMENT SERVICES	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		0	0	16,495	15,400	24,916
01-17-12-400-8450	CONTRACTED SERVICES	0	0	222,750	222,750	245,037
TOTAL OTHER SERVICES		0	0	222,750	222,750	245,037
01-17-12-600-8515	TECHNOLOGY EQUIPMENT	0	0	10,200	10,000	11,000
01-17-12-600-8580	TELEPHONE & RADIO EQUIPMENT	0	0	3,000	2,500	3,000
TOTAL EQUIPMENT		0	0	13,200	12,500	14,000
TOTAL Finance Department: Information & Technology		0	0	847,336	845,819	789,105

Police Department

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.
 - **Investigations** is responsible for police services regarding the investigation of deaths, forcible felonies, and significant criminal activity of all types, including those involving juveniles. It oversees the operations of the School Resource Officer Program that is dedicated to insuring a safe and nurturing school environment and the Targeted Response Unit that aggressively works to deter and investigate narcotics trafficking, weapons offenses, 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:
 - **Communications** 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.

- Crime Free Housing is a 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, the “Code Red” Program, and participates in a wide variety of liaison functions with numerous community groups and initiatives, 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.

FY2015 Strategic Accomplishments

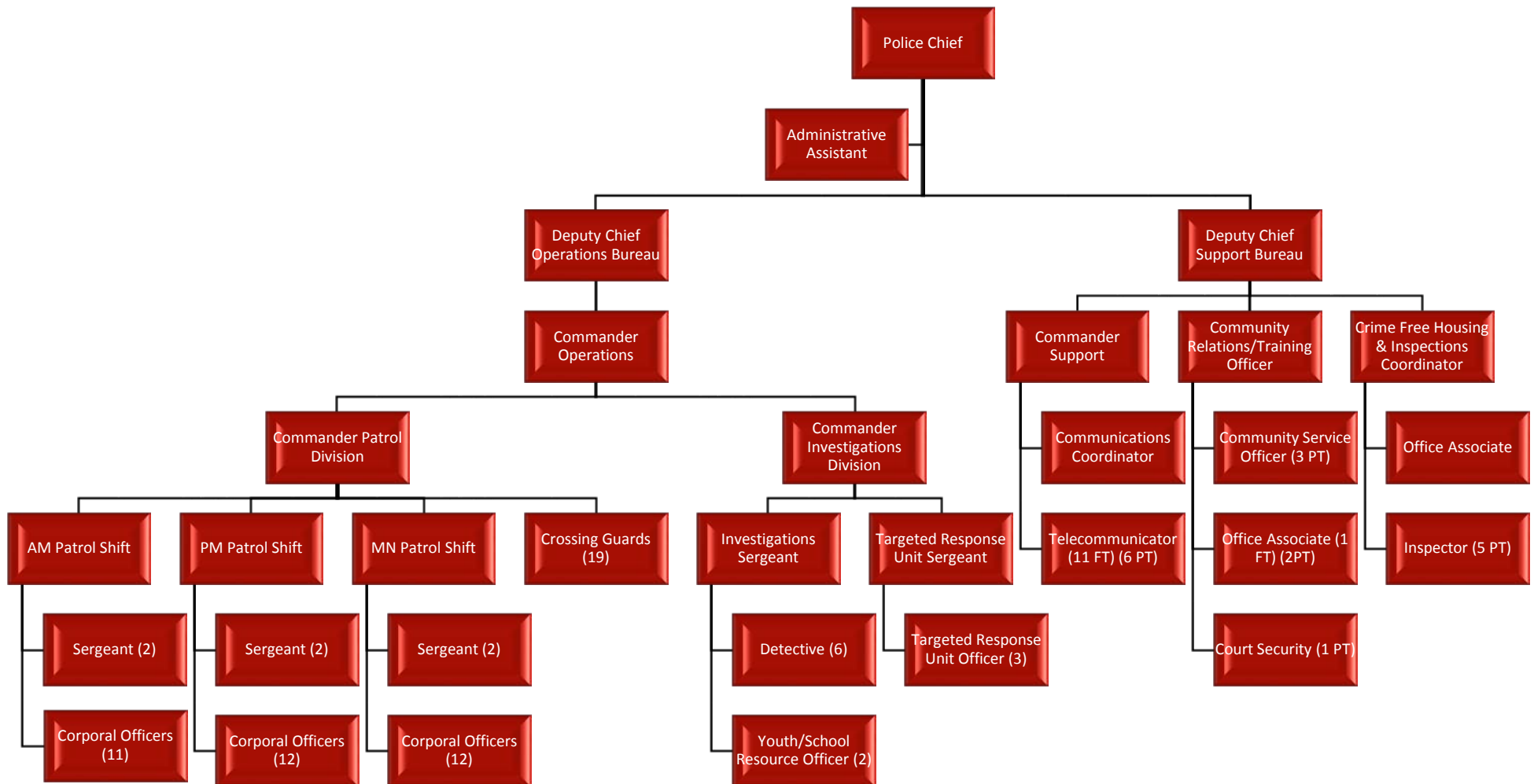
Public Safety	Strategic Planning
<ul style="list-style-type: none"> • The Targeted Response Unit (TRU) engaged in several investigations of drug trafficking and gang activity. 2014 marked the first full calendar year of TRU operations. In 2014, TRU made 320 arrests including 142 felony arrests. • The partnership with the Sycamore Police and the DeKalb County Sheriff's Department in creating the county's first multi-agency Special Operations Team became fully operational. • The Resident Officer Program (ROP) held various neighborhood forums which improved communication and collaboration between the police and the neighborhood. The Pleasant Street neighborhood has seen a significant decrease in service calls since implementation. • The Crime Free Housing Bureau that noted a decrease in calls for service in rental neighborhoods impacted by crime. The Crime Free Housing also conducted several training sessions for landlords. • The "Firearms Take-back Program" was deployed in order to take unwanted firearms out of our homes by surrendering them to the police for appropriate disposition. • The canine program had its first full year in operation which resulted in the Officer and his canine partner participating in 7 community events and making 147 criminal arrests. Police hosted its first self-defense class for women, "Rape Aggression Defense" (RAD). • In 2014, The DeKalb Police saw an upswing in police activity totaling 44,355 calls up from 41,598 in 2013. Despite the increase in demand for services the city's crime overall crime rate decreased by 14%. 	<ul style="list-style-type: none"> • Implemented the final 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. • 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. • The Community Relations/Training Officer implemented an array of programs and has organized the department's training program. A second officer participated in the DeKalb Chamber of Commerce Civic Leadership Academy. • We strengthened our co-policing initiative with the NIU Police Department in creating comprehensive patrols in the college housing areas and working cooperatively on proactive investigations and policing our city. • The Community Relations "Coffee with the Chief" program established a greater level of communication with the community. • The "Partnership with our Community" policing philosophy was implemented in all aspects of police programming and initiatives. • Mothers Against Drunk Drivers (MADD) honored two DeKalb Police Officers for their efforts to combat Drunk Driving in Illinois by awarding them the MADD Heroes Award.

Financial Stability	Infrastructure
<ul style="list-style-type: none"> • Applied and awarded an Illinois Department of Transportation traffic enforcement grant for \$43,000 and also received a \$1,300 DeKalb County Community Foundation grant for case management software for our Domestic Violence Unit. The DeKalb Police also received a Community Oriented Policing grant from the Department of Justice’s “COPS” Program, which would partially fund an additional school resource officer position for three years. Though the City Council supported funding the grant, the local school district was unable to do so due to budgetary considerations. • Requested and received eligibility in the Local Debt Recovery Program (LDRP) with the State Comptroller’s Office. This authorization allow units of local government to collect and receive the full value of all outstanding debt, which beforehand involved an offset or deduction payable to the State. 	<ul style="list-style-type: none"> • The Sungard One Solution software for computer-aided dispatch (CAD), records management system (RMS), and mobile field reporting (MFR) was supplemented by linking to the DeKalb County Sheriff’s Office via a CAD to CAD software enhancement to seamlessly link the two agencies to effectively process data regarding “911” emergencies and deploying the first stages of the “Police to Community” module that will allow internet based filing of minor police reports by residents and enhance resident access to crime data.

FY2016 Strategic Goals

Public Safety	Strategic Planning
<ul style="list-style-type: none"> • Maintain two school resource officer programs in the high school and middle schools in an effort to expand programming and services delivered to our students, faculty, and staff of our school district. • Continue to partner with Target Corporation and the DeKalb Neighborhood Services Committee to promote National Night Out. • 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. • Continue the automated in-car traffic ticket system in conjunction with the DeKalb County Circuit Clerk and integrate a traffic accident web based reporting system. • Continue the “Youth in Need Task Force” to address delinquency and develop strategies to decrease youth violence through ongoing initiatives such as “Camp Power.” • Continue the co-policing initiative with the Northern Illinois University Police Department in order to reduce crime in the northwest section of our City. • Continue the Prairie Shield initiative to improve radio system interoperability with measures such as the implementation of a “City Wide” frequency that allows the DeKalb Police and Northern Illinois Police Departments to have emergency interoperability on demand. • A new barcoding system was initiated in 2014 to help facilitate in the documentation and records of evidence storage, with full implementation to be completed in 2015. 	<ul style="list-style-type: none"> • Continue with the development of a successor plan to the “20/20 Vision for the Future Plan” that would create a two year, strategic plan to further our proactive policing practices and community partnerships to reduce crime. • 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 to promote greater understanding of diversity and safety within our schools.

Police Department



POLICE DEPARTMENT - SUMMARY

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-20-00-100-8101	REGULAR WAGES	5,512,287	5,926,272	6,332,750	6,263,500	6,658,545
01-20-00-100-8102	OVERTIME	565,381	789,061	374,175	578,700	585,707
01-20-00-100-8103	PART-TIME WAGES	191,001	264,107	418,225	245,100	407,470
01-20-00-100-8112	WELLNESS BONUS	1,500	900	5,500	3,150	4,800
01-20-00-100-8113	LONGEVITY	57,482	54,637	57,300	75,000	73,293
01-20-00-100-8171	FICA	152,801	160,572	170,675	162,300	198,429
01-20-00-100-8172	POLICE/FIRE PENSION	1,079,450	1,352,291	1,472,200	1,448,949	1,636,885
01-20-00-100-8173	IMRF	174,223	175,853	154,875	156,500	162,440
01-20-00-100-8174	CLOTHING ALLOWANCE	0	56,750	58,600	59,000	60,250
01-20-00-100-8175	HEALTH INSURANCE	1,254,794	1,158,743	1,252,054	1,252,054	1,215,164
01-20-00-100-8178	WORKERS COMPENSATION	307,020	261,628	306,175	306,175	306,175
01-20-00-100-8304	CAR ALLOWANCE	0	3,809	3,800	1,340	0
TOTAL PERSONNEL		9,295,939	10,204,623	10,606,329	10,551,768	11,309,158
01-20-00-200-8202	PRINTED MATERIALS	14,074	10,260	18,519	11,600	46,628
01-20-00-200-8204	OFFICE SUPPLY	5,962	24,498	9,163	6,500	9,270
01-20-00-200-8219	BUILDING SUPPLIES	212	23,532	238	230	237
01-20-00-200-8226	VEHICLE MAINTENANCE & PARTS	87,962	75,989	41,102	38,300	45,919
01-20-00-200-8242	INSPECTOR SUPPLY/EQUIPMENT	46,539	139,417	93,686	76,600	84,980
01-20-00-200-8243	INVESTIGATIONS SUPPLY/LIVESCAN	19,904	22,227	37,342	32,300	11,510
01-20-00-200-8245	OIL GAS & ANTIFREEZE	117,375	127,052	115,000	112,000	115,000
01-20-00-200-8246	DUI FINES EXPENDITURES	0	0	0	2,881	15,000
01-20-00-200-8247	POLICE FORFEITURES EXPENDITURE	0	0	0	25,700	5,000
01-20-00-200-8248	ANTI-CRIME ACTIVITIES	0	0	0	15,748	6,200
01-20-00-200-8249	CRIME LAB EXPENDITURES	0	0	0	1,470	4,000
01-20-00-200-8270	WEARING APPAREL	81,807	28,859	56,204	16,100	19,470
01-20-00-200-8295	SMALL TOOLS & EQUIPMENT	8,439	1,726	4,700	1,600	11,900
01-20-00-200-8299	COMMODITIES	5,432	13,676	8,466	8,350	9,310
TOTAL COMMODITIES		387,706	467,236	384,420	349,379	384,424
01-20-00-300-8304	CAR ALLOWANCE	3,771	0	0	0	0
01-20-00-300-8305	FREIGHT & POSTAGE	876	1,024	3,374	2,900	23,334
01-20-00-300-8310	EQUIPMENT - MAINTENANCE	4,589	886	6,860	3,850	21,792
01-20-00-300-8311	BUILDING MECH SYS- MAINTENANCE	20	1,778	4,120	3,000	4,120
01-20-00-300-8315	VEHICLES - MAINTENANCE	18,258	23,591	16,405	16,050	19,130
01-20-00-300-8320	INTERGOVT'L SERVICES	6,089	5,504	6,600	6,000	6,600
01-20-00-300-8337	TELEPHONE SYSTEM	40,314	49,292	37,000	41,950	38,500
01-20-00-300-8345	PSYCH & MEDICAL SERVICES	26	344	400	100	0
01-20-00-300-8348	BUILDINGS - MAINTENANCE	(21)	0	1,205	1,000	200
01-20-00-300-8349	LEGAL SERVICES	286	1,009	991	650	959
01-20-00-300-8366	LEGAL NOTICES	0	256	500	350	500
01-20-00-300-8373	MARKETING, ADS & PUBLIC INFO	3,643	2,575	4,500	1,500	3,500
01-20-00-300-8375	DUES & SUBSCRIPTIONS	2,735	10,324	12,136	10,335	20,496
01-20-00-300-8376	TRAINING, EDUC, & PROF DVLP	55,402	54,330	70,351	52,700	100,048
01-20-00-300-8384	TOWING	9,474	6,392	4,945	4,200	4,445
01-20-00-300-8399	CONTRACTUAL SERVICES	11,128	4,847	64,296	63,000	71,840
TOTAL CONTRACTUAL SERVICES		156,590	162,153	233,683	207,585	315,464
01-20-00-400-8450	RADIO SYSTEM (Prairie Shield)	24,092	30,999	31,416	31,416	32,340
TOTAL OTHER SERVICES		24,092	30,999	31,416	31,416	32,340

POLICE DEPARTMENT - SUMMARY

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-20-00-600-8510	OFFICE FURNITURE & EQUIP	574	20,351	6,341	3,200	4,525
01-20-00-600-8521	VEHICLES	0	0	0	0	56,500
01-20-00-600-8540	MACHINERY & MAJOR TOOLS	6,207	2,340	3,765	3,200	4,364
01-20-00-600-8580	TELEPHONE & RADIO EQUIPMENT	22,639	3,557	20,508	17,700	26,210
TOTAL EQUIPMENT		29,420	26,248	30,614	24,100	91,599
TOTAL POLICE DEPARTMENT		9,893,747	10,891,259	11,286,462	11,164,248	12,132,985

Police Department Administration		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-20-21-100-8101	REGULAR WAGES	453,242	521,221	539,400	619,300	588,047
01-20-21-100-8102	OVERTIME	13,296	372	0	1,000	6,000
01-20-21-100-8103	PART-TIME WAGES	18,740	897	16,925	0	0
01-20-21-100-8113	LONGEVITY	4,272	96	0	0	0
01-20-21-100-8171	FICA	20,265	10,968	12,675	12,300	13,143
01-20-21-100-8172	POLICE/FIRE PENSION	51,391	85,863	90,600	89,169	100,731
01-20-21-100-8173	IMRF	29,029	13,935	12,075	12,000	11,486
01-20-21-100-8174	CLOTHING ALLOWANCE	0	3,750	3,750	3,950	3,750
01-20-21-100-8175	HEALTH INSURANCE	59,449	74,578	75,108	75,108	77,449
01-20-21-100-8178	WORKERS COMPENSATION	0	0	23,500	23,500	23,500
01-20-21-100-8304	CAR ALLOWANCE	0	3,809	3,800	1,340	0
TOTAL PERSONNEL		649,685	715,491	777,833	837,667	824,106
01-20-21-200-8202	PRINTED MATERIALS	1,096	461	1,530	100	15,518
01-20-21-200-8204	OFFICE SUPPLY	2,220	4,068	2,016	1,500	1,716
01-20-21-200-8219	BUILDING SUPPLIES	212	23,532	238	230	237
01-20-21-200-8226	VEHICLE MAINTENANCE & PARTS	122	263	2,066	500	1,911
01-20-21-200-8243	INVESTIGATION SUPPLY & EXP	9,805	2,754	27,152	25,000	3,320
01-20-21-200-8245	OIL GAS & ANTIFREEZE	117,375	127,052	115,000	112,000	115,000
01-20-21-200-8246	DUI FINES EXPENDITURES	0	0	0	2,881	15,000
01-20-21-200-8247	POLICE FORFEITURES EXPENDITURE	0	0	0	25,700	5,000
01-20-21-200-8248	ANTI-CRIME ACTIVITIES	0	0	0	15,748	6,200
01-20-21-200-8249	CRIME LAB EXPENDITURES	0	0	0	1,470	4,000
01-20-21-200-8270	WEARING APPAREL	4,661	562	4,000	50	600
01-20-21-200-8299	COMMODITIES	544	6,001	1,025	1,000	1,345
TOTAL COMMODITIES		136,034	164,693	153,027	186,179	169,847
01-20-21-300-8304	CAR ALLOWANCE	3,771	0	0	0	0
01-20-21-300-8305	FREIGHT & POSTAGE	876	1,024	300	100	14,660
01-20-21-300-8310	EQUIPMENT - MAINTENANCE	0	0	500	300	8,322
01-20-21-300-8315	VEHICLES - MAINTENANCE	0	0	1,035	1,000	1,035
01-20-21-300-8337	TELEPHONE SYSTEM	40,314	49,292	37,000	41,950	38,500
01-20-21-300-8348	BUILDINGS - MAINTENANCE	(21)	0	1,205	1,000	200
01-20-21-300-8366	LEGAL EXPENSES & NOTICES	0	256	300	250	300
01-20-21-300-8375	DUES & SUBSCRIPTIONS	1,005	967	2,339	2,100	10,064
01-20-21-300-8376	TRAINING, EDUC, & PROF DVLP	7,942	9,795	12,576	11,000	23,070
01-20-21-300-8399	CONTRACTUAL SERVICES	11,128	911	49,345	49,200	57,796
TOTAL CONTRACTUAL SERVICES		65,015	62,245	104,600	106,900	153,947
01-20-21-400-8450	RADIO SYSTEM (Prairie Shield)	24,092	30,999	31,416	31,416	32,340
TOTAL OTHER SERVICES		24,092	30,999	31,416	31,416	32,340
01-20-21-600-8510	OFFICE FURNITURE & EQUIP	393	4,010	1,570	600	925
01-20-21-600-8580	TELEPHONE & RADIO EQUIPMENT	45	0	2,000	2,000	2,000
TOTAL EQUIPMENT		438	4,010	3,570	2,600	2,925
TOTAL Police Department: Administration		875,263	977,439	1,070,446	1,164,762	1,183,165

Police Department Patrol Services		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-20-22-100-8101	REGULAR WAGES	3,518,023	3,332,971	3,682,150	3,573,600	3,881,125
01-20-22-100-8102	OVERTIME	376,295	534,287	211,500	375,800	375,800
01-20-22-100-8103	PART-TIME WAGES	116,504	88,676	120,000	89,800	95,712
01-20-22-100-8112	WELLNESS BONUS	900	600	4,000	1,650	3,000
01-20-22-100-8113	LONGEVITY	34,728	31,619	34,850	47,100	45,688
01-20-22-100-8171	FICA	63,133	61,200	63,575	62,600	68,940
01-20-22-100-8172	POLICE/FIRE PENSION	805,304	901,527	1,019,200	1,003,103	1,158,411
01-20-22-100-8173	IMRF	263	348	0	0	0
01-20-22-100-8174	CLOTHING ALLOWANCE	0	33,600	36,000	36,000	36,800
01-20-22-100-8175	HEALTH INSURANCE	778,744	663,539	702,282	702,282	665,022
01-20-22-100-8178	WORKERS COMPENSATION	306,119	236,147	196,850	196,850	196,850
TOTAL PERSONNEL		6,000,013	5,884,514	6,070,407	6,088,785	6,527,348
01-20-22-200-8202	PRINTED MATERIALS	12,688	8,788	9,260	9,000	15,682
01-20-22-200-8204	OFFICE SUPPLY	3,185	16,665	3,990	3,200	3,929
01-20-22-200-8226	VEHICLE MAINTENANCE & PARTS	84,872	72,445	35,698	34,000	35,697
01-20-22-200-8242	PATROL SUPPLY & EQUIPMENT	44,653	126,449	84,436	70,000	76,766
01-20-22-200-8243	INVESTIGATION SUPPLIES/EXPS	63	0	0	0	0
01-20-22-200-8270	WEARING APPAREL	60,835	21,754	46,294	13,000	10,595
01-20-22-200-8295	SMALL TOOLS & EQUIPMENT	8,365	72	1,950	900	9,150
01-20-22-200-8299	COMMODITIES	4,860	7,016	5,536	6,000	5,460
TOTAL COMMODITIES		219,521	253,189	187,164	136,100	157,279
01-20-22-300-8310	EQUIPMENT - MAINTENANCE	3,358	686	2,200	2,000	3,488
01-20-22-300-8311	BUILDING MECH SYS- MAINTENANCE	20	1,778	4,120	3,000	4,120
01-20-22-300-8315	VEHICLES - MAINTENANCE	17,724	23,337	9,090	11,500	11,294
01-20-22-300-8345	PSYCH & MEDICAL SERVICES	26	344	200	0	0
01-20-22-300-8349	LEGAL SERVICES	58	829	390	250	389
01-20-22-300-8375	DUES & SUBSCRIPTIONS	1,306	7,446	2,710	2,000	3,000
01-20-22-300-8376	TRAINING, EDUC, & PROF DVLP	38,020	29,434	32,410	20,000	49,065
01-20-22-300-8384	TOWING	9,474	6,392	4,945	4,200	4,445
01-20-22-300-8399	CONTRACTUAL SERVICES	0	2,847	10,431	8,000	9,426
TOTAL CONTRACTUAL SERVICES		69,987	73,093	66,496	50,950	85,227
01-20-22-600-8510	OFFICE FURNITURE & EQUIP	0	7,199	400	200	400
01-20-22-600-8521	VEHICLES	0	0	0	0	56,500
01-20-22-600-8540	MACHINERY & MAJOR TOOLS	6,207	2,340	3,765	3,200	4,364
01-20-22-600-8580	TELEPHONE & RADIO EQUIPMENT	1,571	2,097	17,438	15,000	23,270
TOTAL EQUIPMENT		7,778	11,636	21,603	18,400	84,534
TOTAL Police Department: Patrol Services		6,297,299	6,222,432	6,345,670	6,294,235	6,854,388

Police Department Communications		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-20-23-100-8101	REGULAR WAGES	638,782	594,378	581,500	576,000	688,783
01-20-23-100-8102	OVERTIME	81,558	51,462	55,925	49,500	60,840
01-20-23-100-8103	PART-TIME WAGES	55,755	84,523	126,150	34,200	126,568
01-20-23-100-8113	LONGEVITY	8,628	5,653	5,225	4,800	5,382
01-20-23-100-8171	FICA	53,574	49,704	51,575	48,100	67,946
01-20-23-100-8172	POLICE/FIRE PENSION	17,139	21,472	0	0	0
01-20-23-100-8173	IMRF	144,931	126,713	111,100	113,400	121,209
01-20-23-100-8174	CLOTHING ALLOWANCE	0	5,500	4,950	6,050	6,600
01-20-23-100-8175	HEALTH INSURANCE	176,456	171,458	133,916	133,916	159,360
01-20-23-100-8178	WORKERS COMPENSATION	806	0	2,700	2,700	2,700
TOTAL PERSONNEL		1,177,629	1,110,863	1,073,041	968,666	1,239,388
01-20-23-200-8202	PRINTED MATERIALS	102	68	129	50	1,707
01-20-23-200-8204	OFFICE SUPPLY	120	151	309	100	309
01-20-23-200-8270	WEARING APPAREL	7,201	543	1,725	800	1,850
TOTAL COMMODITIES		7,423	762	2,163	950	3,866
01-20-23-300-8310	EQUIPMENT - MAINTENANCE	1,231	200	2,860	1,000	3,754
01-20-23-300-8320	INTERGOVT'L SERVICES	6,089	5,504	6,600	6,000	6,600
01-20-23-300-8345	PSYCH & MEDICAL SERVICES	0	0	200	100	0
01-20-23-300-8349	LEGAL SERVICES	175	180	280	260	280
01-20-23-300-8375	DUES & SUBSCRIPTIONS	0	537	379	460	579
01-20-23-300-8376	TRAINING, EDUC, & PROF DVLP	2,745	5,341	7,660	6,000	7,584
TOTAL CONTRACTUAL SERVICES		10,240	11,762	17,979	13,820	18,797
01-20-23-600-8510	OFFICE FURNITURE & EQUIP	181	5,646	1,550	1,000	1,550
01-20-23-600-8580	TELEPHONE & RADIO EQUIPMENT	21,022	1,460	1,070	700	940
TOTAL EQUIPMENT		21,203	7,106	2,620	1,700	2,490
TOTAL Police Department: Communications		1,216,496	1,130,493	1,095,803	985,136	1,264,541

Police Department Criminal Investigations		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-20-24-100-8101	REGULAR WAGES	902,240	1,153,231	1,178,950	1,140,900	1,130,238
01-20-24-100-8102	OVERTIME	94,231	163,381	100,550	145,000	134,204
01-20-24-100-8112	WELLNESS BONUS	600	300	1,500	1,200	1,500
01-20-24-100-8113	LONGEVITY	9,854	12,324	13,400	18,100	17,686
01-20-24-100-8171	FICA	15,829	19,066	18,075	17,200	18,684
01-20-24-100-8172	POLICE/FIRE PENSION	205,617	300,509	317,100	312,092	327,377
01-20-24-100-8174	CLOTHING ALLOWANCE	0	11,200	11,200	10,200	10,400
01-20-24-100-8175	HEALTH INSURANCE	240,145	171,458	253,136	253,136	230,201
01-20-24-100-8178	WORKERS COMPENSATION	95	25,481	62,875	62,875	62,875
TOTAL PERSONNEL		1,468,611	1,856,951	1,956,786	1,960,703	1,933,165
01-20-24-200-8202	PRINTED MATERIALS	188	160	540	250	2,444
01-20-24-200-8204	OFFICE SUPPLY	110	277	565	500	565
01-20-24-200-8226	VEHICLE MAINTENANCE & PARTS	2,969	3,281	3,338	3,000	3,338
01-20-24-200-8242	PATROL SUPPLY & EQUIPMENT	1,886	12,891	7,088	6,000	6,983
01-20-24-200-8243	INVESTIGATION SUPPLY & EXP	10,036	19,211	9,190	7,000	7,690
01-20-24-200-8270	WEARING APPAREL	9,022	5,107	1,300	600	3,800
01-20-24-200-8295	SMALL TOOLS & EQUIPMENT	73	0	200	100	200
01-20-24-200-8299	COMMODITIES	28	659	185	50	185
TOTAL COMMODITIES		24,312	41,586	22,406	17,500	25,205
01-20-24-300-8310	EQUIPMENT - MAINTENANCE	0	0	200	50	1,368
01-20-24-300-8315	VEHICLES - MAINTENANCE	535	248	3,710	2,500	3,710
01-20-24-300-8349	LEGAL SERVICES	53	0	221	100	220
01-20-24-300-8373	MARKETING ADS & PUBLIC INFO	3,643	2,575	650	400	650
01-20-24-300-8375	DUES & SUBSCRIPTIONS	424	1,090	5,784	5,000	5,779
01-20-24-300-8376	TRAINING, EDUC, & PROF DVLP	6,695	6,956	8,590	8,400	11,787
01-20-24-300-8399	CONTRACTUAL SERVICES	0	0	2,420	1,300	0
TOTAL CONTRACTUAL SERVICES		11,349	10,869	21,575	17,750	23,514
01-20-24-600-8510	OFFICE FURNITURE & EQUIP	0	3,496	370	100	370
TOTAL EQUIPMENT		0	3,496	370	100	370
TOTAL Police Department: Criminal Investigations		1,504,273	1,912,901	2,001,137	1,996,053	1,982,254

Police Department Special Services Division		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-20-25-100-8101	REGULAR WAGES	0	218,172	234,150	237,400	244,785
01-20-25-100-8102	OVERTIME	0	37,669	6,200	6,100	7,500
01-20-25-100-8103	PART-TIME WAGES	0	64,138	98,450	70,500	118,501
01-20-25-100-8112	WELLNESS BONUS	0	0	0	300	300
01-20-25-100-8113	LONGEVITY	0	4,945	3,825	5,000	4,537
01-20-25-100-8171	FICA	0	10,161	12,175	10,100	14,862
01-20-25-100-8172	POLICE/FIRE PENSION	0	42,919	45,300	44,585	50,366
01-20-25-100-8173	IMRF	0	11,099	9,625	9,200	9,456
01-20-25-100-8174	CLOTHING ALLOWANCE	0	2,150	2,150	2,250	2,150
01-20-25-100-8175	HEALTH INSURANCE	0	39,084	53,774	53,774	51,243
01-20-25-100-8178	WORKERS COMPENSATION	0	0	13,600	13,600	13,600
TOTAL PERSONNEL		0	430,337	479,249	452,809	517,300
01-20-25-200-8202	PRINTED MATERIALS	0	108	460	100	8,676
01-20-25-200-8204	OFFICE SUPPLY	0	772	1,283	400	1,032
01-20-25-200-8226	VEHICLE MAINTENANCE PARTS	0	0	0	300	2,149
01-20-25-200-8243	INVESTIGATIONS SUPPLY/LIVESCAN	0	262	1,000	300	500
01-20-25-200-8270	WEARING APPAREL	0	193	1,800	600	1,780
01-20-25-200-8299	COMMODITIES	0	0	1,150	1,100	1,650
TOTAL COMMODITIES		0	1,335	5,693	2,800	15,787
01-20-25-300-8305	FREIGHT AND POSTAGE	0	0	1,074	800	4,274
01-20-25-300-8310	EQUIPMENT - MAINTENANCE	0	0	500	400	4,460
01-20-25-300-8315	VEHICLES - MAINTENANCE	0	0	0	50	521
01-20-25-300-8366	LEGAL NOTICES	0	0	200	100	200
01-20-25-300-8373	MARKETING, ADS & PUBLIC INFO	0	0	3,250	1,000	2,450
01-20-25-300-8375	DUES & SUBSCRIPTIONS	0	100	649	500	799
01-20-25-300-8376	TRAINING, EDUC, & PROF DVLP	0	1,281	5,140	4,000	5,091
01-20-25-300-8399	CONTRACTUAL SERVICES	0	0	500	0	3,100
TOTAL CONTRACTUAL SERVICES		0	1,381	11,313	6,850	20,895
01-20-25-600-8510	OFFICE FURNITURE & EQUIPMENT	0	0	1,996	1,200	925
TOTAL EQUIPMENT		0	0	1,996	1,200	925
TOTAL Police Department: Special Services Division		0	433,053	498,251	463,659	554,908

Police Department Crime Free Housing & Inspection		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-20-26-100-8101	REGULAR WAGES	0	106,298	116,600	116,300	125,567
01-20-26-100-8102	OVERTIME	0	1,890	0	1,300	1,363
01-20-26-100-8103	PART-TIME WAGES	0	25,873	56,700	50,600	66,689
01-20-26-100-8171	FICA	0	9,473	12,600	12,000	14,854
01-20-26-100-8173	IMRF	0	23,756	22,075	21,900	20,289
01-20-26-100-8174	CLOTHING ALLOWANCE	0	550	550	550	550
01-20-26-100-8175	HEALTH INSURANCE	0	38,626	33,838	33,838	31,889
01-20-26-100-8178	WORKERS COMPENSATION	0	0	6,650	6,650	6,650
TOTAL PERSONNEL		0	206,467	249,013	243,138	267,851
01-20-26-200-8202	PRINTED MATERIALS	0	675	6,600	2,100	2,600
01-20-26-200-8204	OFFICE SUPPLY	326	2,565	1,000	800	1,719
01-20-26-200-8226	VEHICLE MAINTENANCE & PARTS	0	0	0	500	2,823
01-20-26-200-8242	INSPECTOR SUPPLY/EQUIPMENT	0	77	2,162	600	1,230
01-20-26-200-8270	WEARING APPAREL	88	700	1,085	1,050	845
01-20-26-200-8295	SMALL TOOLS & EQUIPMENT	0	1,654	2,550	600	2,550
01-20-26-200-8299	COMMODITIES	0	0	570	200	670
TOTAL COMMODITIES		414	5,671	13,967	5,850	12,436
01-20-26-300-8305	FREIGHT & POSTAGE	0	0	2,000	2,000	4,400
01-20-26-300-8310	EQUIPMENT - MAINTENANCE	0	0	600	100	400
01-20-26-300-8315	VEHICLES - MAINTENANCE	0	6	2,570	1,000	2,570
01-20-26-300-8349	LEGAL SERVICES	0	0	100	40	70
01-20-26-300-8373	MARKETING, ADS & PUBLIC INFO	0	0	600	100	400
01-20-26-300-8375	DUES & SUBSCRIPTIONS	0	185	275	275	275
01-20-26-300-8376	TRAINING, EDUC, & PROF DVLP	0	1,523	3,975	3,300	3,450
01-20-26-300-8399	CONTRACTUAL SERVICES	0	1,089	1,600	4,500	1,518
TOTAL CONTRACTUAL SERVICES		0	2,803	11,720	11,315	13,083
01-20-26-600-8510	OFFICE FURNITURE & EQUIP	0	0	455	100	355
TOTAL EQUIPMENT		0	0	455	100	355
TOTAL Police Department: Crime Free Housing & Inspection		414	214,940	275,155	260,403	293,725

Fire Department

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. The Fire Department is comprised of two divisions – Administration and Operations.

- ❑ **Administration Division** consists of a Chief, Deputy Chief, Assistant Chief, and Administrative Assistant, who are 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.
 - Fire Prevention activities include fire/life safety inspections, sprinkler acceptance testing, sprinkler hydro testing, underground flush, fire hydrant area flow tests, fire alarm acceptance, Suppression system tests, building plan reviews, sprinkler plan reviews, fire alarm plan reviews, site plan reviews, suppression system plan reviews, hood suppression tests, Management and maintenance of the Knox Box program, post fire incident assistance, public education presentations, witnessing fire drills, and carbon monoxide incident follow up. Additionally, Fire Prevention is used during emergency response as a liaison to the griever to assist in salvage of personal affects, securing the property, referrals to outside assistance agencies, and relocation of the occupant(s).
 - Fire Investigation is responsible for determining cause and origin for fire in the City of DeKalb, DeKalb Fire Protection District, and Northern Illinois University.
- ❑ **Operations Division** encompass fire suppression, emergency medical services, Hazardous Materials Team, and Technical Rescue Team, plus building, grounds, and vehicle maintenance.
 - Fire Suppression is responsible for a coordinated effort that can vary from a single fire truck responding to a car fire to multiple pieces of equipment responding to a structure fire. The initial response to a reported structure fire is two engine companies, a ladder truck, an ambulance, and the shift commander. Fire suppression vehicles will also at times supplement staffing needs on emergency medical calls and are equipped to remove trapped victims of motor vehicle collisions.
 - Emergency Medical Services provide for immediate pre-hospital care of the sick and injured. The DeKalb Fire Department is a member of the Kishwaukee Community Health Emergency Medical Systems. Arriving on scene in a timely fashion and critical interventions in life threatening emergencies is the hallmark of our fire based emergency medical service (EMS). EMS plays a critical role in patient outcomes and a community's ability to survive life threatening events

- Hazardous Materials Team is trained and prepared to respond to and manage commercial, industrial, transportation, and residential hazardous materials releases. In addition, the team is trained to respond to releases from international and domestic terrorism events. The DeKalb Fire Department team is also part of the MABAS Division 6 Hazardous Materials Team, which is a regional and statewide response team for hazardous materials incidents. Further, this team is also part of the Illinois Statewide Disaster Plan. In the event of a major incident anywhere in the state, this team can be called upon to respond for assistance.
- Technical Rescue Team is trained to handle specialized rescues in the following disciplines: high angle, confined space, trench collapse, structural collapse, and grain bin entrapment. The DeKalb Fire Department team is also part of the MABAS Division 6 Technical Rescue Team, which is a regional and statewide response team for technical rescue incidents. The team is also part of the Illinois Statewide Disaster Plan. In the event of a major incident anywhere in the state, this team can be called upon to respond for assistance.
- Building and Grounds maintain DeKalb's three fire stations, which were built in 1957, 1973, and 1994. Snow removal, mowing, and landscaping are just a few of the activities handled by on duty firefighters. Daily and weekly maintenance as well as minor station repairs are handled by on duty DeKalb firefighters. Daily cleaning chores (housework) are completed by duty shift personnel 365 days a year. Crews are also tasked with maintaining station systems. We maintain our plymovent vehicle exhaust system. General weekly maintenance on HVAC systems is done by on duty crews. Major repairs and significant maintenance are handled by local private contractors, which specialize in their respective fields.
- Vehicle Maintenance provides care, maintenance, and repairs of all fire apparatus in the fire departments fleet. The fleet consists of four fire engines, one ladder truck, six ambulances, three light duty squads, one heavy rescue, six administrative or command vehicles, one semi tractor-trailer, an airport crash truck, and three trailers. In addition to the rolling stock, the team also is responsible for numerous small tools such as chain saws, rotary saws, positive pressure fans, and generators.

FY2015 Strategic Accomplishments

<div data-bbox="406 310 565 342" data-label="Section-Header"> <h3>Public Safety</h3> </div> <ul style="list-style-type: none"> • Continued to inspect all rooming houses, restaurants, gas stations, hotels, and places of assembly. • Continued participation in the Juvenile Firesetter Coalition for DeKalb County, along with other agencies in the county. • Completed annual flow testing on all Scott SCBA by Scott technician. • Annual SCBA face piece fit testing of all personnel. • Expanded the Knox Box program within the community by adding an electronic purchasing option. • Continued providing the public with the best emergency medical care possible. • Department conducted a drill utilizing the Hazardous Materials Team at the DeKalb Taylor Airport. The drill scenario was a truck leaking unknown chemicals. • Conducted pump and driver training of Crash 6. • Created Commercial Fire Inspection Program. 	<div data-bbox="997 310 1211 342" data-label="Section-Header"> <h3>Financial Stability</h3> </div> <ul style="list-style-type: none"> • Continued to utilize state and federal funds to reduce costs for training. • Thirty sets of ballistic body armor were purchased using funds obtained through grants from the Illinois Department of Public Health, Waste Management, and the 3M Foundation. • Smoke detectors were purchased with grant funds obtained from the Allstate Foundation. • Fire Prevention transitioned to paperless inspections. • Partnered with the Local Emergency Planning Commission and received approximately \$15,000 of needed supplies. • Located and coordinated a delayed purchase of a used Fire Ladder Truck in the amount of \$420,000.
<div data-bbox="347 1291 626 1323" data-label="Section-Header"> <h3>Sustainable Operations</h3> </div> <ul style="list-style-type: none"> • Continued to provide training for Resident Assistants at NIU. • Continued training to maintain status as Level "A" Hazardous Materials Team and Technical Rescue Team under the MABAS Statewide Mutual Aid Plan. • Completed re-certification for three Fire Investigators. • Retrofitted ambulances with a placarding system to allow the call signature of the vehicle to be reassigned. 	<div data-bbox="997 1291 1211 1323" data-label="Section-Header"> <h3>Strategic Planning</h3> </div> <ul style="list-style-type: none"> • Continued partnerships within the community and the region to enhance the service level to our citizens. • 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 Facebook posts by incorporating members of the Public Education Team into Department Facebook administration. • Public Education Team developed public service announcement videos for government access cable channel 14 and Facebook.

Infrastructure
<ul style="list-style-type: none"> • Received new gear lockers at Station 2. • Painted shed and erected a fence at Station 1. • Purchased and installed warning lights and siren on Rescue 6.

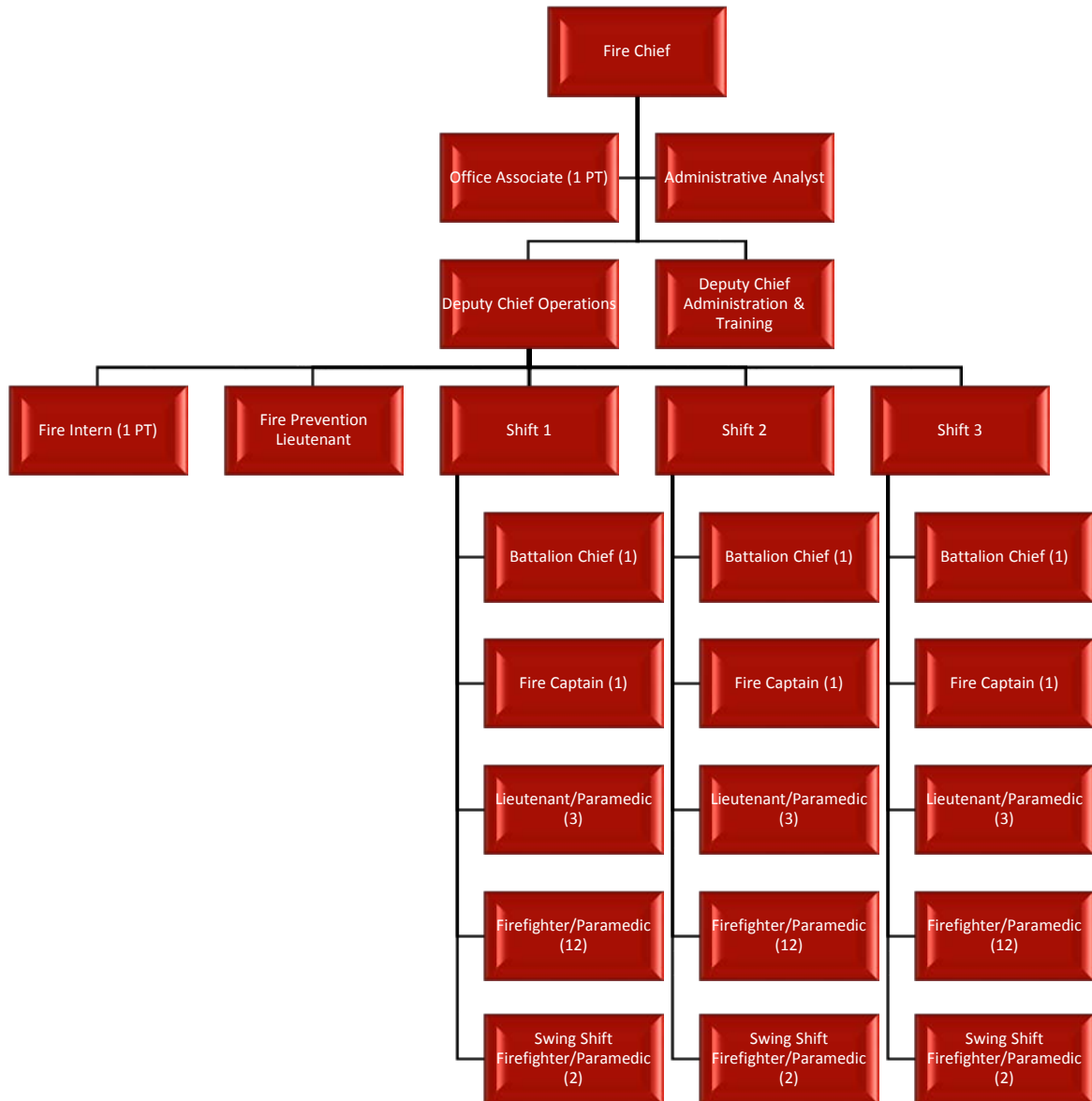
FY2016 Strategic Goals

Sustainable Operations
<ul style="list-style-type: none"> • Conduct Citywide NIMS audit. • Update Department Standard Operating Guidelines. • Implement college Fire Science internship program. - Conduct tabletop and functional exercises on Emergency Operations Plan. - Update annual Emergency Operations Plan. • Appoint and train 1-2 additional investigators. • Evaluate training program for effectiveness.

Strategic Planning
<ul style="list-style-type: none"> • Continue to pursue partnerships within the community and region to enhance the service level to our citizens. • Continue to provide training for Resident Assistants at NIU. • Improve response times for both fire suppression and EMS delivery. • Institute Department wide Pre-planning and Inspection Program. • Encourage collaboration, cooperation, and partnerships with area governments, agencies, and not-for-profit organizations. • Continue building relationships with the “customers” in the community.

Public Safety
<ul style="list-style-type: none"> • Continue to provide quality fire protection and emergency medical service to our citizens. • Continue to support and maintain Hazardous Materials and Technical Rescue teams. • Implement Commercial Building Inspection Program with on-duty Firefighter.

Fire Department



FIRE DEPARTMENT - SUMMARY

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-25-00-100-8101	REGULAR WAGES	4,226,800	4,668,919	4,841,200	4,839,300	4,998,412
01-25-00-100-8102	OVERTIME	743,737	441,432	275,000	291,585	319,908
01-25-00-100-8103	PART-TIME WAGES	0	0	16,925	4,500	36,888
01-25-00-100-8112	WELLNESS BONUS	3,450	3,900	4,500	3,000	4,500
01-25-00-100-8113	LONGEVITY	38,178	38,575	38,950	40,600	44,769
01-25-00-100-8119	EDUCATION BONUS	4,625	5,000	5,000	4,875	5,000
01-25-00-100-8171	FICA	77,561	76,009	76,850	75,800	83,400
01-25-00-100-8172	POLICE/FIRE PENSION	1,807,256	2,037,490	2,056,950	2,024,521	2,177,836
01-25-00-100-8173	IMRF	11,138	12,560	11,075	10,800	10,078
01-25-00-100-8174	CLOTHING ALLOWANCE	0	45,667	45,600	44,300	45,600
01-25-00-100-8175	HEALTH INSURANCE	919,124	1,040,861	1,024,997	1,024,997	972,791
01-25-00-100-8178	WORKERS COMPENSATION	503,030	223,877	601,925	601,925	601,925
TOTAL PERSONNEL		8,334,897	8,594,290	8,998,972	8,966,203	9,301,107
01-25-00-200-8202	PRINTED MATERIALS	380	1,015	4,066	4,066	4,943
01-25-00-200-8204	OFFICE SUPPLY	1,135	1,822	1,719	1,200	1,116
01-25-00-200-8210	BUILDING MECH SYS- MAINTENANCE	5,529	6,063	4,860	4,860	9,720
01-25-00-200-8226	VEHICLE MAINTENANCE & PARTS	13,337	21,262	31,130	31,130	33,160
01-25-00-200-8237	HOSPITAL PATIENT SUPPLIES	31,235	37,461	33,084	26,000	0
01-25-00-200-8240	FIREFIGHTING SUPPLY/EQUIP	15,290	18,047	19,642	19,642	36,530
01-25-00-200-8241	AMBULANCE SUPPLY/EQUIP	24,729	24,040	25,697	31,500	45,500
01-25-00-200-8245	OIL GAS & ANTIFREEZE	52,202	56,847	60,792	51,000	54,252
01-25-00-200-8270	WEARING APPAREL	41,359	7,909	0	306	0
01-25-00-200-8291	JANITORIAL SUPPLIES	5,096	7,604	7,293	7,500	8,000
01-25-00-200-8295	SMALL TOOLS & EQUIPMENT	10	0	500	0	500
TOTAL COMMODITIES		190,302	182,069	188,783	177,204	193,721
01-25-00-300-8305	FREIGHT & POSTAGE	383	385	280	400	390
01-25-00-300-8310	EQUIPMENT - MAINTENANCE	43,619	32,456	27,060	20,000	21,522
01-25-00-300-8311	BUILDING MECH SYS- MAINTENANCE	6,267	8,056	8,073	7,800	8,758
01-25-00-300-8315	VEHICLES - MAINTENANCE	39,106	39,010	40,548	42,000	56,195
01-25-00-300-8330	TECHNOLOGY SERVICES	24	0	4,361	6,302	3,624
01-25-00-300-8337	TELEPHONE SYSTEM	24,084	21,324	25,350	20,000	19,842
01-25-00-300-8345	PSYCH & MEDICAL SERVICES	26,523	30,391	30,856	30,650	34,590
01-25-00-300-8348	BUILDINGS - MAINTENANCE	4,258	18,470	9,000	5,800	8,275
01-25-00-300-8355	UTILITIES	3,571	3,538	3,468	4,000	2,264
01-25-00-300-8373	MARKETING ADS & PUBLIC INFO	1,749	724	4,068	4,068	4,795
01-25-00-300-8375	DUES & SUBSCRIPTIONS	3,552	2,791	2,102	1,560	1,850
01-25-00-300-8376	TRAINING, EDUC, & PROF DVLP	27,790	25,580	63,389	23,000	66,700
TOTAL CONTRACTUAL SERVICES		180,925	182,723	218,555	165,580	228,805
01-25-00-400-8450	CONTRACTED SERVICES	3,400	5,780	900	800	800
TOTAL OTHER SERVICES		3,400	5,780	900	800	800
01-25-00-600-8510	OFFICE FURNITURE & EQUIP	230	0	300	0	4,720
01-25-00-600-8580	TELEPHONE & RADIO EQUIPMENT	208	3,696	6,490	6,000	6,366
TOTAL EQUIPMENT		437	3,696	6,790	6,000	11,086
TOTAL FIRE DEPARTMENT		8,709,963	8,968,559	9,414,000	9,315,787	9,735,519

Fire Department Administration		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-25-26-100-8101	REGULAR WAGES	305,018	405,490	422,250	418,700	462,199
01-25-26-100-8103	PART-TIME WAGES	0	0	16,925	4,500	36,888
01-25-26-100-8171	FICA	14,288	7,287	10,600	7,600	11,572
01-25-26-100-8172	POLICE/FIRE PENSION	68,207	107,216	108,250	106,543	114,623
01-25-26-100-8173	IMRF	11,138	12,560	11,075	10,800	10,078
01-25-26-100-8174	CLOTHING ALLOWANCE	0	1,600	2,400	2,400	2,400
01-25-26-100-8175	HEALTH INSURANCE	37,039	72,225	72,729	72,729	68,795
01-25-26-100-8178	WORKERS COMPENSATION	0	0	42,925	42,925	42,925
TOTAL PERSONNEL		435,690	606,378	687,154	666,197	749,480
01-25-26-200-8202	PRINTED MATERIALS	261	18	170	170	1,300
01-25-26-200-8204	OFFICE SUPPLY	1,064	1,000	1,676	1,200	1,116
01-25-26-200-8226	VEHICLE MAINTENANCE & PARTS	254	62	0	0	0
01-25-26-200-8245	OIL GAS & ANTIFREEZE	52,202	56,847	60,792	51,000	54,252
01-25-26-200-8270	WEARING APPAREL	1,680	800	0	0	0
TOTAL COMMODITIES		55,461	58,728	62,638	52,370	56,668
01-25-26-300-8305	FREIGHT & POSTAGE	383	385	280	400	390
01-25-26-300-8310	MAINTENANCE CHARGES	0	0	0	0	6,120
01-25-26-300-8315	VEHICLES - MAINTENANCE	895	333	0	0	0
01-25-26-300-8330	TECHNOLOGY SERVICES	24	0	4,361	6,302	3,624
01-25-26-300-8337	TELEPHONE SYSTEM	24,084	21,324	25,350	20,000	19,842
01-25-26-300-8345	PSYCH & MEDICAL SERVICES	0	0	1,596	1,650	2,190
01-25-26-300-8375	DUES & SUBSCRIPTIONS	2,585	710	1,307	1,210	1,360
01-25-26-300-8376	TRAINING, EDUC, & PROF DVLP	2,282	2,029	10,799	3,000	11,048
TOTAL CONTRACTUAL SERVICES		30,252	24,780	43,693	32,562	44,574
TOTAL Fire Department: Administration		521,403	689,886	793,485	751,129	850,722

Fire Department Operations		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-25-27-100-8101	REGULAR WAGES	3,921,782	4,263,429	4,418,950	4,420,600	4,536,213
01-25-27-100-8102	OVERTIME	743,737	441,432	275,000	291,585	319,908
01-25-27-100-8112	WELLNESS BONUS	3,450	3,900	4,500	3,000	4,500
01-25-27-100-8113	LONGEVITY	38,178	38,575	38,950	40,600	44,769
01-25-27-100-8119	EDUCATION BONUS	4,625	5,000	5,000	4,875	5,000
01-25-27-100-8171	FICA	63,273	68,722	66,250	68,200	71,828
01-25-27-100-8172	POLICE/FIRE PENSION	1,739,049	1,930,275	1,948,700	1,917,978	2,063,213
01-25-27-100-8174	CLOTHING ALLOWANCE	0	44,067	43,200	41,900	43,200
01-25-27-100-8175	HEALTH INSURANCE	882,085	968,636	952,268	952,268	903,996
01-25-27-100-8178	WORKERS COMPENSATION	503,030	223,877	559,000	559,000	559,000
TOTAL PERSONNEL		7,899,208	7,987,912	8,311,818	8,300,006	8,551,627
01-25-27-200-8202	PRINTED MATERIALS	119	997	3,896	3,896	3,643
01-25-27-200-8204	OFFICE SUPPLY	70	822	43	0	0
01-25-27-200-8210	BUILDING MECH SYS- MAINTENANCE	5,529	6,063	4,860	4,860	9,720
01-25-27-200-8226	VEHICLE MAINTENANCE & PARTS	13,083	21,199	31,130	31,130	33,160
01-25-27-200-8237	HOSPITAL PATIENT SUPPLIES	31,235	37,461	33,084	26,000	0
01-25-27-200-8240	FIREFIGHTING SUPPLY/EQUIP	15,290	18,047	19,642	19,642	36,530
01-25-27-200-8241	AMBULANCE SUPPLY/EQUIP	24,729	24,040	25,697	31,500	45,500
01-25-27-200-8270	WEARING APPAREL	39,679	7,109	0	306	0
01-25-27-200-8291	JANITORIAL SUPPLIES	5,096	7,604	7,293	7,500	8,000
01-25-27-200-8295	SMALL TOOLS & EQUIPMENT	10	0	500	0	500
TOTAL COMMODITIES		134,840	123,342	126,145	124,834	137,053
01-25-27-300-8310	EQUIPMENT - MAINTENANCE	43,619	32,456	27,060	20,000	15,402
01-25-27-300-8311	BUILDING MECH SYS- MAINTENANCE	6,267	8,056	8,073	7,800	8,758
01-25-27-300-8315	VEHICLES - MAINTENANCE	38,211	38,677	40,548	42,000	56,195
01-25-27-300-8345	PSYCH & MEDICAL SERVICES	26,523	30,391	29,260	29,000	32,400
01-25-27-300-8348	BUILDINGS - MAINTENANCE	4,258	18,470	9,000	5,800	8,275
01-25-27-300-8355	UTILITIES	3,571	3,538	3,468	4,000	2,264
01-25-27-300-8373	MARKETING ADS & PUBLIC INFO	1,749	724	4,068	4,068	4,795
01-25-27-300-8375	DUES & SUBSCRIPTIONS	967	2,081	795	350	490
01-25-27-300-8376	TRAINING, EDUC, & PROF DVLP	25,509	23,550	52,590	20,000	55,652
TOTAL CONTRACTUAL SERVICES		150,673	157,943	174,862	133,018	184,231
01-25-27-400-8450	CONTRACTED SERVICES	3,400	5,780	900	800	800
TOTAL OTHER SERVICES		3,400	5,780	900	800	800
01-25-27-600-8510	OFFICE FURNITURE & EQUIP	230	0	300	0	4,720
01-25-27-600-8580	TELEPHONE & RADIO EQUIPMENT	208	3,696	6,490	6,000	6,366
TOTAL EQUIPMENT		437	3,696	6,790	6,000	11,086
TOTAL Fire Department: Operations		8,188,558	8,278,673	8,620,515	8,564,658	8,884,797

Public Works Department

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 any runway at Midway Airport.

- ❑ **Administration** oversees the daily management and operations of the Public Works Department. This includes coordination with the City Manager's office and all other City departments as well as outside agencies such as the Federal Aviation Administration, Illinois Department of Transportation, Illinois Department of Natural Resources, and Illinois Environmental Protection Agency. The Administration Division also coordinates with local community groups such as the Citizens Environmental Commission and DeKalb County Community Gardens.
- ❑ **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, and provides support services for community events.
- ❑ **Engineering-Transportation** provides the technical expertise and oversight related to the design, maintenance, and expansion of DeKalb's infrastructure system, including its utilities and street system.
- ❑ **Public Facilities** is responsible for the upkeep and maintenance of the City's Municipal Building, Street Garage, Water Garage, Storage facilities, Municipal Annex, and Police Station.

FY2015 Strategic Accomplishments

Sustainable Operations	Infrastructure
<ul style="list-style-type: none"> • Successfully bid and awarded a new City Facility cleaning contract. • Executed five maintenance agreements ensuring that building mechanicals are properly maintained at the new Police Department. • Successfully bid and awarded the Emerald Ash Borer treatment contract. • Removed over sixty dead Ash trees as part of the Emerald Ash Borer Management plan. • Successfully managed Cornfest in the Central Business District. • Provided technical support and inspection of residential and commercial projects including Culvers, Fatty's, Wagner Ct Parking Lot, Normal Bus Turn Out, and Lucinda Bike Path. • Inspected all DeKalb Taylor Municipal Airport private and City owned hangars. • Coordinated detours and traffic control for numerous special events. • Hired a new Assistant Transit Planner for DSATS. • Assist MPO with traffic corridor planning, area traffic counts, and Origin-Destination Traffic Study. • Increase pre-construction meetings with contractors, architects, developers and property owners as a way to streamline permitting. • Continue residential and commercial plan reviews, 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. 	<ul style="list-style-type: none"> • Connected 26 intersections to a new Automatic Vehicle Management System to improve and coordinate traffic signal timings. • Remodeled the old Detective workspace turning it into the new Finance Division. • Remodeled former Police Station accommodations on first floor of City Hall to accommodate the I & T Division, Community Development Building Division and Engineering Division. • Designed and constructed capital improvement projects of \$1.5 million including alley repairs, sidewalk replacement, TIF Street Maintenance, crack sealing and patching. • Updated ADA accessible sidewalk ramps on Fisk Avenue for 1st to 7th Streets, 10th Street from Route 38 to Taylor, Maplewood Avenue from Grove to Taylor and Grove Street from 5th to 7th. • Continued a multi-year alley and sidewalk replacement program for TIF areas and within the 5th Ward. • Designed improvements to Municipal Parking Lot #7. • Designed Municipal Lot # 9. • Managed design of second phase of South 1st Street Water Main. • Continue cooperation on fiber optics broadband infrastructure development with NIU. • Complete Annual Street Maintenance Program. • Construction of South First Street Water Main. • Complete Parking Lot #9 improvements. • Managed Completion of Infrastructure Management System for all streets in town.

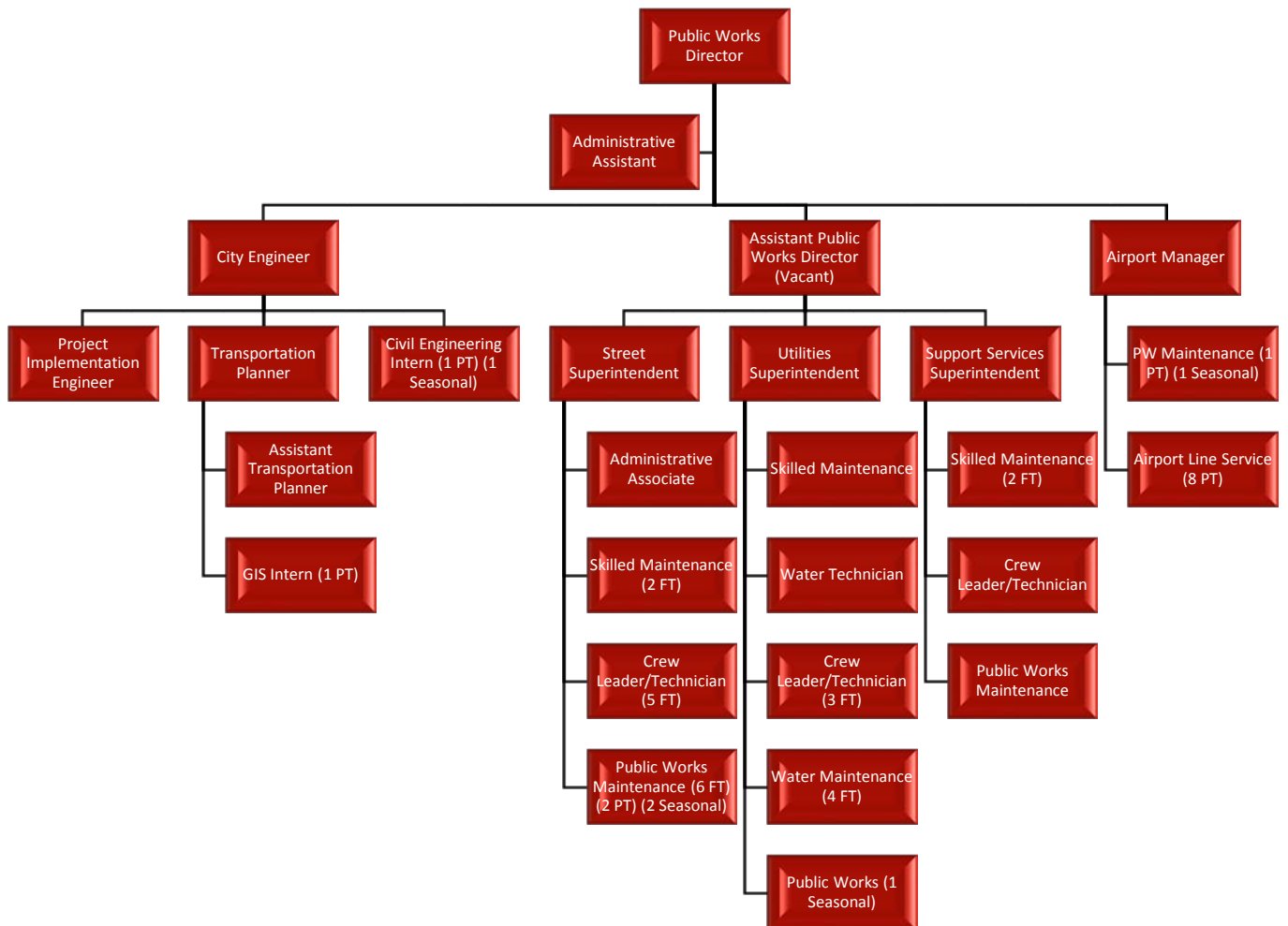
Strategic Planning	Public Safety
<ul style="list-style-type: none"> • Received a 17th consecutive Tree City USA award from the Illinois Department of Natural Resources. • Completed second year of consultant prequalification process including 35 consulting engineering firms with a statement of interest for 17 projects. • 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. • Assisted homeowners, contractors, developers, and architects on all types of residential and commercial buildings. • Managed development of Win Aviation corporate High Tail Hangar project. • Annually update the 5-Year Capital Plan. 	<ul style="list-style-type: none"> • Successfully managed the Groundhog Day blizzard; 15.9" of snow was officially recorded as our 4th highest 24 hour snowfall on record.

FY2016 Strategic Goals

Sustainable Operations	Strategic Planning
<ul style="list-style-type: none"> • Continue the Council approved Emerald Ash Borer Management Plan. • Finalize all maintenance agreements as the new Police Department warrantee expires • Continue to comply with the IEPA National Pollution Discharge Elimination System requirements. • Complete Water System Master Plan and Water Rate Study to meet current and future capital and operational needs. • Reduce unaccounted water loss to 8% or less. 	<ul style="list-style-type: none"> • Finalize a new City wide tree inventory • Achieve 18th Tree City USA award from the Illinois Department of Natural Resources. • Continue to participate in the Federal Emergency Management Agency's Community Rating System (CRS). • Achieve 20th consecutive year of compliance with the Illinois Fluoridation Act.

Financial Stability	Infrastructure
<ul style="list-style-type: none"> • Utilize TARP grant funds for State street reconstruction. • Continue to pursue local, State, and Federal funding opportunities as an individual organization as well as in collaboration with other agencies. 	<ul style="list-style-type: none"> • Begin design of coordinated traffic signal upgrade. • Complete design of the resurfacing of selected Municipal parking lots.

Public Works Department



PUBLIC WORKS DEPARTMENT - SUMMARY

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-30-00-100-8101	REGULAR WAGES	1,734,837	1,777,874	1,330,500	1,352,400	1,316,955
01-30-00-100-8102	OVERTIME	146,892	218,682	158,175	133,500	136,000
01-30-00-100-8103	PART-TIME WAGES	28,857	50,285	42,075	40,320	69,226
01-30-00-100-8113	LONGEVITY	22,723	24,608	21,700	22,200	23,035
01-30-00-100-8171	FICA	139,288	154,698	109,525	110,800	118,263
01-30-00-100-8173	IMRF	399,061	456,875	284,525	297,300	236,409
01-30-00-100-8174	CLOTHING ALLOWANCE	0	8,525	6,875	6,900	6,600
01-30-00-100-8175	HEALTH INSURANCE	404,818	439,895	299,413	299,413	283,643
01-30-00-100-8178	WORKERS COMPENSATION	17,997	194,863	136,750	136,750	136,750
01-30-00-100-8304	CAR ALLOWANCE	1,850	3,809	3,800	3,900	2,857
TOTAL PERSONNEL		2,896,322	3,330,115	2,386,938	2,403,483	2,329,738
01-30-00-200-8201	BOARDS & COMMISSIONS	0	1,940	0	0	0
01-30-00-200-8202	PRINTED MATERIALS	3,368	1,012	1,900	1,683	2,600
01-30-00-200-8204	OFFICE SUPPLY	2,148	5,913	2,455	1,600	2,220
01-30-00-200-8210	BUILDING MECH SYS- MAINTENANCE	3,173	8,610	8,000	7,500	8,000
01-30-00-200-8219	BUILDING SUPPLIES	6,093	8,039	8,800	6,700	7,300
01-30-00-200-8226	VEHICLE MAINTENANCE & PARTS	117,240	117,458	118,500	97,034	115,000
01-30-00-200-8228	STREET/ALLEY MATERIALS	24,752	30,798	30,000	30,000	30,500
01-30-00-200-8229	STREETLIGHTS, PARTS	20,353	11,349	24,000	20,000	24,000
01-30-00-200-8230	TRAFFIC SIGNALS, PARTS & SUPPS	32,476	22,519	42,000	38,000	42,000
01-30-00-200-8231	TRAFFIC & STREET SIGNS	17,873	17,587	20,000	20,000	20,000
01-30-00-200-8233	STORMWATER SYSTEM PARTS	12,479	15,397	20,000	18,000	20,000
01-30-00-200-8235	SNOW & ICE CONTROL MATERIALS	189,637	141,769	140,500	120,500	140,500
01-30-00-200-8244	LAB SUPPLY AND MINOR EQPT	188	692	495	495	600
01-30-00-200-8245	OIL GAS & ANTIFREEZE	92,016	124,466	100,000	70,000	222,300
01-30-00-200-8270	WEARING APPAREL	8,774	1,489	640	640	1,855
01-30-00-200-8285	TECHNOLOGY SUPPLIES	0	0	1,000	0	0
01-30-00-200-8291	JANITORIAL SUPPLIES	7,689	8,144	8,300	7,200	9,500
01-30-00-200-8295	SMALL TOOLS & EQUIPMENT	6,899	8,467	8,854	8,868	9,072
01-30-00-200-8299	COMMODITIES	21	0	150	0	150
TOTAL COMMODITIES		545,179	525,651	535,594	448,220	655,597
01-30-00-300-8301	RENTAL, EQPT & FACILITIES	0	0	1,400	1,000	1,400
01-30-00-300-8305	FREIGHT & POSTAGE	11	112	600	400	1,000
01-30-00-300-8310	EQUIPMENT - MAINTENANCE	13,609	12,149	13,595	11,500	15,445
01-30-00-300-8311	BUILDING MECH SYS- MAINTENANCE	13,909	20,286	22,900	22,500	22,900
01-30-00-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	13,932	18,579	23,000	22,500	21,500
01-30-00-300-8315	VEHICLES - MAINTENANCE	44,682	38,581	39,200	39,200	39,200
01-30-00-300-8316	STREETS/ALLEYS - MAINTENANCE	2,824	1,998	9,500	9,000	9,000
01-30-00-300-8318	TRAFFIC SIGNALS - MAINTENANCE	19,810	24,649	15,000	15,000	15,000
01-30-00-300-8319	SNOW & ICE CONTROL	46,910	99,475	60,000	70,000	60,000
01-30-00-300-8321	SIDEWALKS - MAINTENANCE	466	258	1,500	1,500	1,500
01-30-00-300-8325	KISHWAUKEE RIVER SYS-MAINTENCE	8,707	7,050	14,000	13,000	14,000
01-30-00-300-8327	STORMWATER SYSTEM- MAINTENANCE	5,113	0	10,000	9,000	10,000
01-30-00-300-8331	ARCHITECT/ENGINEER SERVICES	2,213	3,157	30,400	30,000	44,400
01-30-00-300-8334	MOSQUITO ABATEMENT	4,442	4,574	5,000	4,800	5,000
01-30-00-300-8335	RENTAL, TECHNOLOGY EQUIPMENT	0	0	500	500	1,500
01-30-00-300-8337	TELEPHONE SYSTEM	19,913	15,724	14,350	14,350	25,350
01-30-00-300-8346	REFUSE REMOVAL SERVICES	781	0	0	0	0
01-30-00-300-8347	NUISANCE ABATEMENT SERV'S	3,297	2,115	0	6,000	0
01-30-00-300-8348	BUILDINGS - MAINTENANCE	11,319	15,997	20,000	16,500	20,000

PUBLIC WORKS DEPARTMENT - SUMMARY

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-30-00-300-8352	ELECTRICITY	166,056	28,609	60,000	60,000	60,000
01-30-00-300-8355	UTILITIES	4,650	6,734	6,500	38,000	13,500
01-30-00-300-8366	LEGAL EXPENSES & NOTICES	1,513	1,806	700	400	950
01-30-00-300-8373	MARKETING ADS & PUBLIC INFO	15,420	14,335	3,030	2,780	2,780
01-30-00-300-8375	DUES & SUBSCRIPTIONS	3,228	1,902	2,519	2,625	2,835
01-30-00-300-8376	TRAINING, EDUC, & PROF DVLP	15,777	7,318	13,216	12,046	15,639
01-30-00-300-8385	TAXES, LICENSES, & FEES	13,455	23,559	7,300	6,878	7,300
01-30-00-300-8386	FORESTRY	24,557	14,574	32,000	32,000	32,000
01-30-00-300-8387	WEATHER SERVICES	3,120	3,649	3,648	3,648	3,649
01-30-00-300-8399	CONTRACTUAL SERVICES	128,824	127,869	4,425	0	18,450
TOTAL CONTRACTUAL SERVICES		588,537	495,058	414,283	445,127	464,298
01-30-00-400-8450	CONTRACTED SERVICES	38,325	65,465	120,460	80,000	111,960
01-30-00-400-8497	SPECIAL PROJECTS	0	0	0	0	25,000
TOTAL OTHER SERVICES		38,325	65,465	120,460	80,000	136,960
01-30-00-600-8515	TECHNOLOGY EQUIPMENT	0	0	0	0	5,000
01-30-00-600-8540	MACHINERY & MAJOR TOOLS	15,336	15,433	16,600	15,500	17,600
TOTAL EQUIPMENT		15,336	15,433	16,600	15,500	22,600
TOTAL PUBLIC WORKS DEPARTMENT		4,083,699	4,431,723	3,473,875	3,392,330	3,609,193

Public Works Department Administration		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-30-31-100-8101	REGULAR WAGES	110,163	113,618	118,000	117,500	126,657
01-30-31-100-8102	OVERTIME	0	0	0	0	2,000
01-30-31-100-8103	PART-TIME WAGES	0	846	0	0	0
01-30-31-100-8171	FICA	8,077	8,480	8,650	8,700	9,391
01-30-31-100-8173	IMRF	22,591	25,016	22,300	21,900	20,931
01-30-31-100-8175	HEALTH INSURANCE	25,597	26,694	18,495	18,495	17,689
01-30-31-100-8178	WORKERS COMPENSATION	0	0	4,225	4,225	4,225
01-30-31-100-8304	CAR ALLOWANCE	1,823	3,809	3,800	3,900	2,857
TOTAL PERSONNEL		168,251	178,463	175,470	174,720	183,750
01-30-31-200-8202	PRINTED MATERIALS	106	85	200	83	200
01-30-31-200-8204	OFFICE SUPPLY	679	1,072	400	400	400
01-30-31-200-8270	WEARING APPAREL	0	0	0	0	400
01-30-31-200-8299	COMMODITIES	0	0	150	0	150
TOTAL COMMODITIES		785	1,157	750	483	1,150
01-30-31-300-8305	FREIGHT & POSTAGE	0	0	100	0	100
01-30-31-300-8310	EQUIPMENT - MAINTENANCE	830	0	1,300	900	900
01-30-31-300-8331	ARCHITECT/ENGINEER SERVICES	0	0	400	0	0
01-30-31-300-8337	TELEPHONE SYSTEM	10,925	10,017	9,400	9,400	18,900
01-30-31-300-8366	LEGAL EXPENSES & NOTICES	59	293	300	0	300
01-30-31-300-8373	MARKETING ADS & PUBLIC INFO	177	29	250	0	0
01-30-31-300-8375	DUES & SUBSCRIPTIONS	443	365	398	504	555
01-30-31-300-8376	TRAINING, EDUC, & PROF DVLP	1,369	1,780	1,475	850	1,916
01-30-31-300-8399	CONTRACTUAL SERVICES	58	2,590	4,425	0	300
TOTAL CONTRACTUAL SERVICES		13,862	15,073	18,048	11,654	22,971
TOTAL Public Works Department: Administration		182,898	194,693	194,268	186,857	207,871

Public Works Department Public Facilities & Fleet Maintenance		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-30-32-100-8101	REGULAR WAGES	0	0	0	0	124,089
01-30-32-100-8113	LONGEVITY	0	0	0	0	2,147
01-30-32-100-8171	FICA	0	0	0	0	9,699
01-30-32-100-8173	IMRF	0	0	0	0	20,178
01-30-32-100-8174	CLOTHING ALLOWANCE	0	0	0	0	550
01-30-32-100-8175	HEALTH INSURANCE	0	0	0	0	25,191
TOTAL PERSONNEL		0	0	0	0	181,854
01-30-32-200-8210	BUILDING MECH SYS- MAINTENANCE	3,173	8,610	8,000	7,500	8,000
01-30-32-200-8219	BUILDING SUPPLIES	1,853	3,425	4,800	2,700	4,800
01-30-32-200-8226	VEHICLE MAINTENANCE & PARTS	2,068	244	0	0	4,000
01-30-32-200-8235	SNOW & ICE CONTROL MATERIALS	340	530	500	500	500
01-30-32-200-8245	OIL GAS & ANTIFREEZE	52	10	0	0	1,300
01-30-32-200-8291	JANITORIAL SUPPLIES	7,626	8,128	8,000	7,200	8,000
01-30-32-200-8295	SMALL TOOLS & EQUIPMENT	0	35	0	14	0
TOTAL COMMODITIES		15,111	20,980	21,300	17,914	26,600
01-30-32-300-8310	EQUIPMENT - MAINTENANCE	0	1,673	3,200	2,000	3,200
01-30-32-300-8311	BUILDING MECH SYS- MAINTENANCE	10,013	17,285	18,000	18,000	18,000
01-30-32-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	6,419	10,088	10,500	10,500	9,000
01-30-32-300-8315	VEHICLES - MAINTENANCE	0	769	0	0	0
01-30-32-300-8348	BUILDINGS - MAINTENANCE	5,517	14,048	15,000	10,000	15,000
01-30-32-300-8352	ELECTRICITY	0	0	0	0	60,000
01-30-32-300-8355	UTILITIES	4,650	6,734	6,500	38,000	13,500
01-30-32-300-8385	TAXES, LICENSES, & FEES	13,281	23,337	6,800	6,578	6,800
TOTAL CONTRACTUAL SERVICES		39,880	73,932	60,000	85,078	125,500
01-30-32-400-8450	CONTRACTED SERVICES	38,325	65,465	120,460	80,000	111,960
TOTAL OTHER SERVICES		38,325	65,465	120,460	80,000	111,960
01-30-32-600-8540	MACHINERY & MAJOR TOOLS	0	326	600	500	600
TOTAL EQUIPMENT		0	326	600	500	600
TOTAL Public Works Department: Public Facilities & Fleet Maint		93,317	160,704	202,360	183,492	446,514

Public Works Department Streets Division		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-30-33-100-8101	REGULAR WAGES	968,879	1,003,468	1,033,500	1,042,400	926,848
01-30-33-100-8102	OVERTIME	118,851	187,518	128,000	133,500	134,000
01-30-33-100-8103	PART-TIME WAGES	24,395	35,714	36,575	36,600	51,650
01-30-33-100-8113	LONGEVITY	19,306	20,883	21,700	22,200	20,888
01-30-33-100-8171	FICA	82,077	90,772	85,500	87,800	87,167
01-30-33-100-8173	IMRF	233,666	268,500	224,000	239,500	173,121
01-30-33-100-8174	CLOTHING ALLOWANCE	0	6,875	6,875	6,900	6,050
01-30-33-100-8175	HEALTH INSURANCE	252,558	282,561	255,155	255,155	222,345
01-30-33-100-8178	WORKERS COMPENSATION	17,997	194,863	123,050	123,050	123,050
01-30-33-100-8304	CAR ALLOWANCE	27	0	0	0	0
TOTAL PERSONNEL		1,717,756	2,091,154	1,914,355	1,947,105	1,745,119
01-30-33-200-8202	PRINTED MATERIALS	34	315	400	300	900
01-30-33-200-8204	OFFICE SUPPLY	941	576	800	500	800
01-30-33-200-8219	BUILDING SUPPLIES	4,241	4,614	4,000	4,000	2,500
01-30-33-200-8226	VEHICLE MAINTENANCE & PARTS	111,069	115,455	100,000	95,000	100,000
01-30-33-200-8228	STREET/ALLEY MATERIALS	24,752	30,798	30,000	30,000	30,500
01-30-33-200-8229	STREETLIGHTS, PARTS	20,353	11,349	24,000	20,000	24,000
01-30-33-200-8230	TRAFFIC SIGNALS, PARTS & SUPPS	32,476	22,519	42,000	38,000	42,000
01-30-33-200-8231	TRAFFIC & STREET SIGNS	17,873	17,587	20,000	20,000	20,000
01-30-33-200-8233	STORMWATER SYSTEM PARTS	12,479	15,397	20,000	18,000	20,000
01-30-33-200-8235	SNOW & ICE CONTROL MATERIALS	189,297	141,239	140,000	120,000	140,000
01-30-33-200-8245	OIL GAS & ANTIFREEZE	85,650	119,081	90,000	65,000	215,000
01-30-33-200-8270	WEARING APPAREL	7,124	1,049	0	0	400
01-30-33-200-8291	JANITORIAL SUPPLIES	62	15	300	0	1,500
01-30-33-200-8295	SMALL TOOLS & EQUIPMENT	6,885	7,947	6,500	6,500	6,500
TOTAL COMMODITIES		513,235	487,943	478,000	417,300	604,100
01-30-33-300-8301	RENTAL, EQPT & FACILITIES	0	0	1,400	1,000	1,400
01-30-33-300-8305	FREIGHT & POSTAGE	0	4	0	0	0
01-30-33-300-8310	EQUIPMENT - MAINTENANCE	2,520	7,696	7,000	5,000	8,200
01-30-33-300-8311	BUILDING MECH SYS- MAINTENANCE	3,895	3,001	4,900	4,500	4,900
01-30-33-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	7,513	8,491	12,500	12,000	12,500
01-30-33-300-8315	VEHICLES - MAINTENANCE	44,489	37,359	35,000	35,000	35,000
01-30-33-300-8316	STREETS/ALLEYS - MAINTENANCE	2,824	1,998	9,500	9,000	9,000
01-30-33-300-8318	TRAFFIC SIGNALS - MAINTENANCE	19,810	24,649	15,000	15,000	15,000
01-30-33-300-8319	SNOW & ICE CONTROL	46,910	99,475	60,000	70,000	60,000
01-30-33-300-8321	SIDEWALKS - MAINTENANCE	466	258	1,500	1,500	1,500
01-30-33-300-8325	KISHWAUKEE RIVER SYS-MAINTENCE	8,707	7,050	14,000	13,000	14,000
01-30-33-300-8327	STORMWATER SYSTEM- MAINTENANCE	5,113	0	10,000	9,000	10,000
01-30-33-300-8334	MOSQUITO ABATEMENT	4,442	4,574	5,000	4,800	5,000
01-30-33-300-8346	REFUSE REMOVAL SERVICES	781	0	0	0	0
01-30-33-300-8348	BUILDINGS - MAINTENANCE	5,801	1,949	5,000	6,500	5,000
01-30-33-300-8352	ELECTRICITY	166,056	28,609	60,000	60,000	0
01-30-33-300-8373	MARKETING ADS & PUBLIC INFO	186	287	500	500	500
01-30-33-300-8375	DUES & SUBSCRIPTIONS	403	157	407	407	250
01-30-33-300-8376	TRAINING, EDUC, & PROF DVLP	3,195	501	4,745	4,200	5,111
01-30-33-300-8385	TAXES, LICENSES, & FEES	174	222	500	300	500
01-30-33-300-8386	FORESTRY	24,557	14,574	32,000	32,000	32,000
01-30-33-300-8387	WEATHER SERVICES	3,120	3,649	3,648	3,648	3,649
01-30-33-300-8399	CONTRACTUAL SERVICES	0	0	0	0	12,150
TOTAL CONTRACTUAL SERVICES		350,961	244,502	282,600	287,355	235,660
01-30-33-400-8497	SPECIAL PROJECTS	0	0	0	0	25,000
TOTAL OTHER SERVICES		0	0	0	0	25,000
01-30-33-600-8540	MACHINERY & MAJOR TOOLS	15,336	15,107	16,000	15,000	16,000
TOTAL EQUIPMENT		15,336	15,107	16,000	15,000	16,000
TOTAL Public Works Department: Streets Division		2,597,288	2,838,706	2,690,955	2,666,760	2,625,879

Public Works Department Planning & Economic Development		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-30-34-100-8101	REGULAR WAGES	198,222	208,454	0	0	0
01-30-34-100-8103	PART-TIME WAGES	0	9,938	0	0	0
01-30-34-100-8171	FICA	13,610	15,127	0	0	0
01-30-34-100-8173	IMRF	41,197	45,898	0	0	0
01-30-34-100-8175	HEALTH INSURANCE	37,038	38,626	0	0	0
01-30-34-100-8178	WORKERS COMPENSATION	0	0	0	0	0
TOTAL PERSONNEL		290,067	318,043	0	0	0
01-30-34-200-8201	BOARDS & COMMISSIONS	0	1,940	0	0	0
01-30-34-200-8202	PRINTED MATERIALS	245	71	0	0	0
01-30-34-200-8204	OFFICE SUPPLY	178	3,540	0	0	0
TOTAL COMMODITIES		423	5,551	0	0	0
01-30-34-300-8305	FREIGHT & POSTAGE	8	55	0	0	0
01-30-34-300-8310	EQUIPMENT. R&M	0	0	0	0	0
01-30-34-300-8337	TELEPHONE SYSTEM	1,250	1,462	0	0	0
01-30-34-300-8366	LEGAL EXPENSES & NOTICES	1,378	1,513	0	0	0
01-30-34-300-8373	MARKETING ADS & PUBLIC INFO	14,982	14,019	0	0	0
01-30-34-300-8375	DUES & SUBSCRIPTIONS	1,126	495	0	0	0
01-30-34-300-8376	TRAINING, EDUC, & PROF DVLP	8,191	2,726	0	0	0
01-30-34-300-8399	CONTRACTUAL SERVICES	80,366	80,232	0	0	0
TOTAL CONTRACTUAL SERVICES		107,301	100,502	0	0	0
TOTAL Public Works Department: Planning & Economic Development		397,791	424,096	0	0	0

**Moved to Community Development: Planning and Economic Development*

Public Works Department Engineering Department		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-30-35-100-8101	REGULAR WAGES	457,574	452,334	179,000	192,500	139,361
01-30-35-100-8102	OVERTIME	28,040	31,164	23,775	0	0
01-30-35-100-8103	PART-TIME WAGES	4,463	3,787	5,500	3,720	17,576
01-30-35-100-8113	LONGEVITY	3,418	3,725	0	0	0
01-30-35-100-8171	FICA	35,524	40,320	15,375	14,300	12,006
01-30-35-100-8173	IMRF	101,607	117,461	38,225	35,900	22,179
01-30-35-100-8174	CLOTHING ALLOWANCE	0	1,650	0	0	0
01-30-35-100-8175	HEALTH INSURANCE	89,625	92,014	25,763	25,763	18,418
01-30-35-100-8178	WORKERS COMPENSATION	0	0	9,475	9,475	9,475
TOTAL PERSONNEL		720,250	742,454	297,113	281,658	219,015
01-30-35-200-8202	PRINTED MATERIALS	2,983	541	1,300	1,300	1,500
01-30-35-200-8204	OFFICE SUPPLY	349	725	1,255	700	1,020
01-30-35-200-8226	VEHICLE MAINTENANCE & PARTS	4,104	1,759	18,500	2,034	11,000
01-30-35-200-8244	LAB SUPPLY AND MINOR EQPT	188	692	495	495	600
01-30-35-200-8245	OIL GAS & ANTIFREEZE	6,314	5,375	10,000	5,000	6,000
01-30-35-200-8270	WEARING APPAREL	1,650	440	640	640	1,055
01-30-35-200-8285	TECHNOLOGY SUPPLIES	0	0	1,000	0	0
01-30-35-200-8295	SMALL TOOLS & EQUIPMENT	14	486	2,354	2,354	2,572
01-30-35-200-8299	COMMODITIES	21	0	0	0	0
TOTAL COMMODITIES		15,623	10,019	35,544	12,523	23,747
01-30-35-300-8305	FREIGHT & POSTAGE	3	53	500	400	900
01-30-35-300-8310	EQUIPMENT - MAINTENANCE	10,259	2,780	2,095	3,600	3,145
01-30-35-300-8315	VEHICLES - MAINTENANCE	193	453	4,200	4,200	4,200
01-30-35-300-8331	ARCHITECT/ENGINEER SERVICES	2,213	3,157	30,000	30,000	44,400
01-30-35-300-8335	RENTAL, TECHNOLOGY EQUIPMENT	0	0	500	500	1,500
01-30-35-300-8337	TELEPHONE SYSTEM	7,738	4,245	4,950	4,950	6,450
01-30-35-300-8347	NUISANCE ABATEMENT SERVS	3,297	2,115	0	6,000	0
01-30-35-300-8366	LEGAL EXPENSES & NOTICES	75	0	400	400	650
01-30-35-300-8373	MARKETING ADS & PUBLIC INFO	75	0	2,280	2,280	2,280
01-30-35-300-8375	DUES & SUBSCRIPTIONS	1,256	886	1,714	1,714	2,030
01-30-35-300-8376	TRAINING, EDUC, & PROF DVLP	3,023	2,311	6,996	6,996	8,612
01-30-35-300-8399	CONTRACTUAL SERVICES	48,400	45,047	0	0	6,000
TOTAL CONTRACTUAL SERVICES		76,531	61,046	53,635	61,040	80,167
01-30-35-600-8515	TECHNOLOGY EQUIPMENT	0	0	0	0	5,000
01-30-35-600-8540	MACHINERY & MAJOR TOOLS	0	0	0	0	1,000
TOTAL EQUIPMENT		0	0	0	0	6,000
TOTAL Public Works Department: Engineering Division		812,405	813,518	386,292	355,221	328,929

Community Development Department

The Community Development Department is charged with the enforcement of locally-adopted building codes, providing and maintaining the City's Comprehensive Plan and zoning regulations, facilitating an efficient development process, and influencing investment in the community. The Department's mission is to maintain a high quality of life for community residents through maintenance of a diversified and balanced tax base and the retention and expansion of local businesses.

The Department is often the first point of contact for new and existing businesses, developers and contractors and as such strives to remain informed and connected to local resources. Representatives within this versatile Department serve as liaison to internal City Commissions and outside committees/agencies.

The Community Development Department is responsible for planning, zoning, building permit and inspection services, economic development, Community Development Block Grant (CDBG) programs, and special projects. In FY 2015, the Department was re-established. The FY 2016 budget combines the Administration, Economic Development, and Planning cost centers into one fund.

- ❑ **Administration** oversees the daily management and operations of the entire Community Development Department to positively influence the long term sustainability of the community.

Economic Development serves as a business liaison by coordinating resources and opportunities. The Division's main objective is to grow and attract businesses to strengthen and revitalize the City's economic environment and expand our tax base. Administers various business assistance programs such as tax increment financing, property tax abatement, and the architectural improvement program.

Planning & Zoning assists the City Council in preparation of policies to help guide the long-range development of the City and is responsible for providing and maintaining the Comprehensive Plan and the Unified Development Ordinance, coordinating the City's current and long-term planning activities such as neighborhood improvements or rehabilitation and addressing housing needs and facilitating orderly community growth and development.

- ❑ **Building and Code Enforcement** provides oversight for the permitting and record keeping for construction in the Community and for code enforcement activities related to property maintenance and nuisance regulations. Technical expertise and oversight related to the enforcement of new construction codes, including structural, electrical, plumbing, mechanical, and accessibility, adopted by the City, is provided through a third party contractor who also serves as staff liaison to three appeal boards and one Commission.

- ❑ **Community Development Block Grant (CDBG)** is a Federal grant program under the Department of Housing and Urban Development (HUD). Programs and activities carried out by this grant are intended to primarily benefit low to moderate-income residents in the City of DeKalb. The Community Development Department administers three programs with the annual grant allocation: residential rehabilitation, public services, and public facilities programs.

FY2015 Strategic Accomplishments

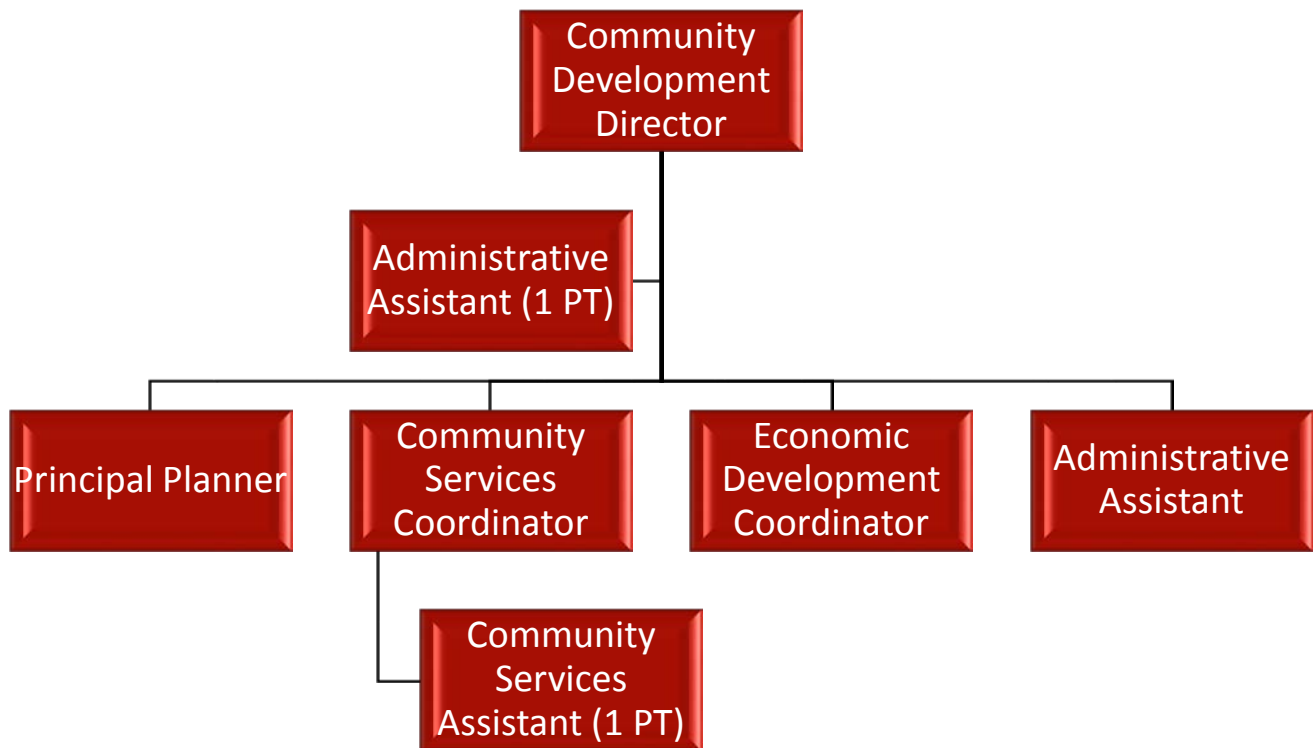
Strategic Planning	Financial Stability
<ul style="list-style-type: none"> • Continued to build connections and identify points of collaboration with other governmental entities and community partners including, DeKalb County Building and Development Association, DeKalb Chamber of Commerce, DeKalb County Convention and Visitors Association, DeKalb County Economic Development Corporation, the DeKalb Sanitary District, Northern Illinois University, and others. • Created and implemented four new amendments to the Unified Development Ordinance: Solar Energy Systems; Retail Sale of Tobacco and Related Products; Medical Cannabis regulations; and Retail Sale of Firearms • Coordinated / Facilitated large scale redevelopment projects (University Plaza / University Village • Acquired, through an intergovernmental agreement with DeKalb County Government, the Protano Parcels on South Fourth Street • Worked to build arts collaboration for downtown DeKalb activities including assistance to the Egyptian Theater and the NIU ArtiGras event. Serve as City Liaison to the Egyptian Theater Board and DeKalb County Convention and Visitors Bureau Board • Transitioned from use of an economic development consultant to in-house programming. Developed new and revised marketing materials – Business Resource Guide and a Community Profile 	<ul style="list-style-type: none"> • Continued to supplement the CDBG Housing Rehabilitation Program with grants to 17 income eligible homeowners to expand the number of homes served by the program • Provided \$62,000 in supplemental grants to local social service agencies who provide supportive services to the residents of DeKalb • Continued to market the First Time Homebuyer Program to promote homeownership within the City. Due to the income limitations of this program, no grants were finalized this year • Administered the City’s TIF program which included the filing of annual reports and distribution of surplus to the taxing bodies • Marketed the City by exhibiting at the International Council of Shopping Center (ICSC) conventions and updated marketing documents including a community profile, business resource guide, and advertising in the Chamber of Commerce’s Business Directory and State of Illinois State of Innovation magazine • Extended the Property Tax Abatement Program through December 31, 2015

Sustainable Operations	Infrastructure
<ul style="list-style-type: none"> • In collaboration with NIU, completed the second phase of the Housing Study which investigated the different stress factors in each neighborhood – crime, density, school data, and transiency. • Facilitated an intradepartmental work team to build consensus and formulate a list of proposed projects for the close out of the Central Area Tax Increment Finance (TIF) district and TIF2. • Re-instituted pre-application meetings with contractors, architects, developers and property owners as a way to streamline the permitting process • Coordinated Corn Fest 2014 in the Central Business District. • Processed approximately 400 contractor licenses, new and renewals 	<ul style="list-style-type: none"> • In collaboration with NIU, completed the second phase of the Housing Study which investigated the different stress factors in each neighborhood – crime, density, school data, and transiency. • Facilitated an intradepartmental work team to build consensus and formulate a list of proposed projects for the close out of the Central Area Tax Increment Finance (TIF) district and TIF2. • Re-instituted pre-application meetings with contractors, architects, developers and property owners as a way to streamline the permitting process • Coordinated Corn Fest 2014 in the Central Business District. • Processed approximately 400 contractor licenses, new and renewals

FY2016 Strategic Goals

<p style="text-align: center;">Sustainable Operations</p> <ul style="list-style-type: none"> • Continue to expand and integrate the Community Development Department's presence on the website with departmental resources and materials. • Review the Unified Development Ordinance to reflect the Community Development Department, updating titles. • Pursue enterprise resource planning software to automate the building divisions operations and facilitate tracking of permits, intra-departmental communication, manage code enforcement data, and provide access to information. Software should also allow for mobile field access to inspectors and facilitate communication between office staff and field inspectors. • Work with the Fire Department to continue conversations between the City of Sycamore and DeKalb County building departments to coordinate construction code updates. Uniform building codes within the county would be beneficial to contractors. • Reinstitute testing for contractor licenses. • Restructure the City's Code Maintenance Program and hire two part-time inspectors to implement the program. 	<p style="text-align: center;">Strategic Planning</p> <ul style="list-style-type: none"> • Continue the Single-Family Owner Occupied Housing Rehabilitation Program. • Continue the collaboration with NIU Cares Day to promote positive community relations and support property maintenance initiatives. • Expand marketing for City and create new promotional materials to position DeKalb for continued commercial growth. • Explore options for the redevelopment and "Placemaking" within the South Fourth Street corridor, building upon the recreation opportunities. <p style="text-align: center;">Financial Stability</p> <ul style="list-style-type: none"> • Continue to provide supplemental grants to social service agencies. • Update the Property Tax Abatement Program. • Update the Business Incentive Guidelines. • Begin implementation of the TIF Phase-out Plan. • Investigate potential funding sources for environmental remediation projects. • Release a Request for Proposal and facilitate creation of an Economic Development Strategic Plan for the City.
<p style="text-align: center;">Infrastructure</p> <ul style="list-style-type: none"> • Continue to supplement the City / Lowe's Weatherization / Beautification Program. • Continue to fund public facilities improvements that provide needed upgrades and/or accessibility accommodations in low and moderate income areas. • Bring historic records to the municipal building (from cold storage) to facilitate access and minimize time spent searching Convert garage to filing/storage area for Engineering and Building. • Continue scanning of completed permits for archiving purposes. 	<p style="text-align: center;">Public Safety</p> <ul style="list-style-type: none"> • Work with NIU to explore options to strengthen Greek Row in preparation for the State mandated installation of fire suppression sprinklers.

Community Development Department



Community Development Department Administration		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-32-10-100-8101	REGULAR WAGES	0	0	137,000	127,600	360,066
01-32-10-100-8103	PART-TIME WAGES	0	0	0	0	42,682
01-32-10-100-8171	FICA	0	0	9,975	9,500	30,559
01-32-10-100-8173	IMRF	0	0	25,950	22,200	57,911
01-32-10-100-8175	HEALTH INSURANCE	0	0	26,878	26,878	40,080
01-32-10-100-8178	WORKERS COMPENSATION	0	0	525	525	1,400
01-32-10-100-8304	CAR ALLOWANCE	0	0	0	2,400	3,809
TOTAL PERSONNEL		0	0	200,328	189,103	536,507
01-32-10-200-8201	BOARDS & COMMISSIONS	0	0	0	0	4,000
01-32-10-200-8202	PRINTED MATERIALS	0	0	200	200	5,360
01-32-10-200-8204	OFFICE SUPPLY	0	0	8,000	8,000	8,000
TOTAL COMMODITIES		0	0	8,200	8,200	17,360
01-32-10-300-8305	FREIGHT & POSTAGE	0	0	100	0	1,450
01-32-10-300-8337	TELEPHONE SYSTEM	0	0	0	1,400	5,172
01-32-10-300-8343	DEVELOPMENTAL SERVICES	0	0	0	0	165,000
01-32-10-300-8366	LEGAL EXPENSES & NOTICES	0	0	0	0	2,400
01-32-10-300-8373	MARKETING ADS & PUBLIC INFO	0	0	10,800	4,000	17,850
01-32-10-300-8375	DUES & SUBSCRIPTIONS	0	0	1,500	0	3,184
01-32-10-300-8376	TRAINING, EDUC, & PROF DVLP	0	0	2,000	0	6,340
01-32-10-300-8399	CONTRACTUAL SERVICES	0	0	29,500	29,500	76,500
TOTAL CONTRACTUAL SERVICES		0	0	43,900	34,900	277,896
TOTAL Community Development Dept: Administration		0	0	252,428	232,203	831,763

Community Development Department Planning & Economic Development		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-32-11-100-8101	REGULAR WAGES	0	0	215,000	217,000	0
01-32-11-100-8103	PART-TIME WAGES	0	0	15,275	13,300	0
01-32-11-100-8171	FICA	0	0	16,875	16,100	0
01-32-11-100-8173	IMRF	0	0	40,750	40,600	0
01-32-11-100-8175	HEALTH INSURANCE	0	0	38,891	38,891	0
01-32-11-100-8178	WORKERS COMPENSATION	0	0	875	875	0
TOTAL PERSONNEL		0	0	327,666	326,766	0
01-32-11-200-8201	BOARDS & COMMISSIONS	0	0	2,450	2,450	0
01-32-11-200-8202	PRINTED MATERIALS	0	0	0	120	0
TOTAL COMMODITIES		0	0	2,450	2,570	0
01-32-11-300-8305	FREIGHT & POSTAGE	0	0	250	250	0
01-32-11-300-8337	TELEPHONE SYSTEM	0	0	0	640	0
01-32-11-300-8366	LEGAL EXPENSES & NOTICES	0	0	1,400	2,600	0
01-32-11-300-8373	MARKETING ADS & PUBLIC INFO	0	0	10,500	10,500	0
01-32-11-300-8375	DUES & SUBSCRIPTIONS	0	0	1,200	1,000	0
01-32-11-300-8376	TRAINING, EDUC, & PROF DVLP	0	0	3,300	2,500	0
TOTAL CONTRACTUAL SERVICES		0	0	16,650	17,490	0
TOTAL Community Development Dept: Planning & Economic Development		0	0	346,766	346,826	0

**Moved to Community Development Administration*

Community Development Department Building & Code Enforcement		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-32-13-100-8101	REGULAR WAGES	0	0	0	0	61,935
01-32-13-100-8103	PART-TIME WAGES	0	0	37,800	5,000	50,573
01-32-13-100-8171	FICA	0	0	2,900	383	8,607
01-32-13-100-8173	IMRF	0	0	0	0	9,857
01-32-13-100-8175	HEALTH INSURANCE	0	0	0	0	7,295
01-32-13-100-8178	WORKERS COMPENSATION	0	0	5,200	0	5,200
TOTAL PERSONNEL		0	0	45,900	5,383	143,467
01-32-13-200-8201	BOARDS & COMMISSIONS	0	0	0	0	0
01-32-13-200-8202	PRINTED MATERIALS	0	0	0	40	5,700
01-32-13-200-8204	OFFICE SUPPLY	0	0	0	0	700
01-32-13-200-8270	WEARING APPAREL	0	0	0	0	1,100
01-32-13-200-8295	SMALL TOOLS & EQUIPMENT	0	0	0	0	400
TOTAL COMMODITIES		0	0	0	40	7,900
01-32-13-300-8305	FREIGHT & POSTAGE	0	0	2,450	600	2,000
01-32-13-300-8331	ARCHITECT / ENGINEER SERVICES	0	0	0	0	2,000
01-32-13-300-8337	TELEPHONE SYSTEM	0	0	0	500	1,476
01-32-13-300-8347	NUISANCE ABATEMENT SERVS	0	0	0	0	6,000
01-32-13-300-8366	LEGAL EXPENSES & NOTICES	0	0	250	0	250
01-32-13-300-8373	MARKETING ADS & PUBLIC INFO	0	0	0	0	500
01-32-13-300-8375	DUES & SUBSCRIPTIONS	0	0	0	0	1,400
01-32-13-300-8376	TRAINING, EDUC, & PROF DVLP	0	0	0	0	4,782
01-32-13-300-8399	CONTRACTUAL SERVICES	0	8,136	252,000	252,000	408,300
TOTAL CONTRACTUAL SERVICES		0	8,136	254,700	253,100	426,708
01-32-13-600-8510	OFFICE FURNITURE & EQUIP	0	0	0	0	2,500
TOTAL EQUIPMENT		0	0	0	0	2,500
TOTAL Community Development Dept: Building & Code Enforcement		0	8,136	300,600	258,523	580,575

General Fund Support

General Fund Support is a shared group of accounts for use by all departments. It includes a variety of expenses such as commodities, contractual services and personnel items. Use of these accounts in FY2016 and beyond will be on a limited basis, as individual departments will be directly charged for expenditures that pertain to their specific activities.

General Fund Support		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
01-35-00-100-8101	REGULAR WAGES	740,556	413,891	541,000	541,000	350,000
01-35-00-100-8103	PART-TIME WAGES	10,058	0	0	0	0
01-35-00-100-8171	FICA	9,421	13,704	13,525	29,962	26,775
01-35-00-100-8173	IMRF	5,954	44,102	5,700	71,577	54,600
01-35-00-100-8175	HEALTH INSURANCE	906,244	893,475	863,563	863,563	769,819
01-35-00-100-8179	UNEMPLOYMENT INSURANCE	6,033	20,806	0	20,000	10,000
TOTAL PERSONNEL		1,678,267	1,385,979	1,423,788	1,526,102	1,211,194
01-35-00-200-8202	PRINTED MATERIALS	20,274	25,749	20,000	28,200	0
01-35-00-200-8245	OIL GAS & ANTIFREEZE	144,925	150,585	125,000	130,000	0
01-35-00-200-8294	ACTIVITIES SUPPLIES	365	160	500	0	0
01-35-00-200-8299	COMMODITIES	1,655	70	650	100	0
TOTAL COMMODITIES		167,219	176,564	146,150	158,300	0
01-35-00-300-8305	FREIGHT & POSTAGE	16,231	18,228	15,000	24,200	0
01-35-00-300-8306	SPECIAL EVENTS	7,587	101	10,500	6,900	0
01-35-00-300-8310	EQUIPMENT - MAINTENANCE	37,927	34,987	29,700	35,200	0
01-35-00-300-8330	TECHNOLOGY SERVICES	460	0	0	200	0
01-35-00-300-8337	TELEPHONE SYSTEM	16,457	29,949	20,000	28,700	0
01-35-00-300-8342	FINANCIAL & MGMT SERVICES	37,814	52,276	42,000	67,355	0
01-35-00-300-8343	DEVELOPMENTAL SERVICES	15,789	4,046	5,000	0	0
01-35-00-300-8345	PSYCH & MEDICAL SERVICES	710	645	1,000	0	0
01-35-00-300-8399	CONTRACTUAL SERVICES	479	1,143	1,500	0	0
TOTAL CONTRACTUAL SERVICES		133,455	141,373	124,700	162,555	0
01-35-00-400-8430	TAX SHARING AGREEMENTS	0	0	2,108,194	1,560,000	1,592,700
01-35-00-400-8471	SURETY BONDS & INSURANCE	65,000	68,070	70,000	70,000	70,000
01-35-00-400-8497	CONTINGENCIES	215,719	119,872	286,500	286,500	0
TOTAL OTHER SERVICES		280,719	187,942	2,464,694	1,916,500	1,662,700
01-35-00-900-9010	TRSF TO MFT FUND	0	0	0	10,694	0
01-35-00-900-9025	TRSF TO WORKERS COMP FUND	54,500	500,000	0	0	0
01-35-00-900-9026	TRSF TO HEALTH INSURANCE FUND	8,500	225,000	350,000	350,000	0
01-35-00-900-9032	TRSF TO CAPITAL PROJECTS	398,500	0	0	0	0
01-35-00-900-9033	TRSF TO PUB SFTY BLDNG FUND	0	500,000	400,000	0	0
01-35-00-900-9034	TRSF TO FLEET FUND	265,691	176,695	241,103	374,831	0
01-35-00-900-9035	TRSF TO EQUIPMENT FUND	164,000	207,334	35,000	35,000	0
01-35-00-900-9046	TRSF TO ECO DVLPMNT FUND	20,000	0	0	0	0
01-35-00-900-9048	TRSF TO AIRPORT FUND	328,750	225,000	730,000	730,000	0
01-35-00-900-9061	TRSF TO TRANSPORTATION FUND	0	1,228	0	0	19,626
01-35-00-900-9220	TRSF TO GENERAL FUND DEBT SRVC	1,011,680	1,009,050	1,010,200	1,010,163	1,504,066
TOTAL TRANSFERS OUT		2,251,621	2,844,306	2,766,303	2,510,688	1,523,692
TOTAL General Fund Support		4,511,280	4,736,165	6,925,635	6,274,145	4,397,586
GENERAL FUND REVENUE TOTALS =		30,612,376	32,691,426	34,672,357	34,915,831	34,918,680
GENERAL FUND EXPENDITURE TOTALS =		30,126,921	31,854,763	35,216,110	34,042,234	34,415,937
NET FUND TOTALS - SURPLUS / (DEFICIT)		485,455	836,663	(543,753)	873,597	502,743

Section Five

Special Revenue Funds

- Economic Development Fund
- Refuse and Recycling Fund
- Transportation Fund
- Housing Rehabilitation Fund
- Community Development Block Grant Fund
- Heritage Ridge SSA #3
- The Knolls SSA #4
- Heartland Fields SSA #14
- Greek Row SSA #6
- Foreign Fire Insurance Fund

Applying Best Practices

Economic Development Fund

FUND 05

Note: This fund has been included in the General Fund for FY 2016.

The Economic Development Fund accounts for the City's 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 its 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 Target, 3M and H.A. Phillips 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 2007, the **DeKalb County Convention and Visitors Bureau** became an independent organization 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 in achieving 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 City's continued funding of the DCCVB was central in assisting the organization to become a state certified CVB, a designation which provides matching state funding on an annual basis. The 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.

Economic Development Fund		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
05-00-00-002-3135	HOTEL/MOTEL TAX	133,274	156,983	240,613	260,500	0
TOTAL SALES & USE TAXES		133,274	156,983	240,613	260,500	0
05-00-00-009-4701	TRSF FROM GENERAL FUND	20,000	0	0	0	0
TOTAL TRANSFERS IN		20,000	0	0	0	0
TOTAL ECONOMIC DEVELOPMENT FUND REVENUES		153,274	156,983	240,613	260,500	0
TOTALS = ECONOMIC DEVELOPMENT FUND		153,274	156,983	240,613	260,500	0
05-00-00-300-8343	DEVELOPMENTAL SERVICES	161,000	206,082	140,000	140,000	0
TOTAL CONTRACTUAL SERVICES		161,000	206,082	140,000	140,000	0
05-00-00-900-9001	TRANSFER TO GENERAL FUND	0	0	153,926	94,819	0
TOTAL TRANSFERS OUT		0	0	153,926	94,819	0
TOTAL ECONOMIC DEVELOPMENT FUND EXPENSES		161,000	206,082	293,926	234,819	0
NET FUND TOTALS - SURPLUS / (DEFICIT)		(7,726)	(49,099)	(53,313)	25,681	0

**The Economic Development Fund has been included in the General Fund for FY2016.*

Refuse and Recycling Fund

FUND 07

The Refuse & Recycling Fund provides for the efficient collection, processing and disposal of refuse, landscape waste, and recyclables for DeKalb residents. In May of 2013 the City entered in to a new 5-year agreement with Waste Management, Inc. to provide for these services. 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. 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.

Residents receive a refuse charge on their quarterly water bill. These payments are received by the City and payments are remitted monthly to Waste Management.

Refuse & Recycling Fund		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
07-00-00-006-3443	REFUSE & RECYCLING FEES	1,748,670	2,013,424	2,006,040	2,022,000	2,070,500
TOTAL SERVICE CHARGES		1,748,670	2,013,424	2,006,040	2,022,000	2,070,500
07-00-00-008-3970	MISCELLANEOUS INCOME	25,000	40,000	0	0	0
TOTAL OTHER INCOME		25,000	40,000	0	0	0
TOTAL REFUSE & RECYCLING FUND REVENUES		1,773,670	2,053,424	2,006,040	2,022,000	2,070,500
07-00-00-300-8346	REFUSE & RECYCLING CHARGES	1,756,850	1,844,724	1,839,600	1,839,600	1,885,590
07-00-00-300-8354	REFUSE REMOVAL SERVICES	0	0	40,000	40,000	40,000
TOTAL CONTRACTUAL SERVICES		1,756,850	1,844,724	1,879,600	1,879,600	1,925,590
07-00-00-900-9001	TRANSFER TO GENERAL FUND	273,000	202,800	119,379	119,379	175,000
TOTAL TRANSFERS OUT		273,000	202,800	119,379	119,379	175,000
TOTAL REFUSE & RECYCLING FUND EXPENSES		2,029,850	2,047,524	1,998,979	1,998,979	2,100,590
NET FUND TOTALS - SURPLUS / (DEFICIT)		(256,180)	5,900	7,061	23,021	(30,090)
FUND BALANCE =		1,913	7,813	14,874	30,834	744

Transportation Fund

FUND 09

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.

DSATS DIVISION

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. The MPO grant funds are distributed to the states and then each state identifies how those funds shall be distributed between all the designated MPO's in the state. In order to receive the MPO funding available, each MPO must annually submit a Unified Planning Work Program (UPWP) which outlays how the funds shall be expended in the next fiscal year, and the projects and programs the MPO intends to complete in the next fiscal year. All proposed budgets and contracts using allocated MPO funds are overseen and approved by the DSATS Policy Committee.

The City of DeKalb, as the fiscal agent for DSATS, provides staffing for the MPO and is the contractual agent for all contracts approved to perform DSATS funded projects. As the fiscal agent, all budgets and contracts must go through the City of DeKalb approval processes. Any budgetary or contractual changes requested by the City of DeKalb administration, however, must be approved by the DSATS Policy Committee.

The federal funding provided to DSATS covers 80% of all DSATS expenditures and requires a 20% local match. In past years, the Illinois Department of Transportation (IDOT) has provided funding for most or all of the 20% local match. State funding of the local match, however, is not mandated. Those funds are subject to approval by the Governor and State Legislators, and therefore not guaranteed. Should the state elect not to provide local match assistance, the DSATS member organizations are mandated to provide the 20% local match. It is unknown if there will be any local match assistance in FY16, therefore this budget includes the local match funded by the member agencies. The distribution of the local match from member organizations is based on the following formula:

Table 1. Distribution of Local Match Funds

Member Organization	# of Votes	LM %	FY16 Allocation
City of DeKalb	3	37.5%	\$19,626.00
City of Sycamore	2	25.0%	\$13,084.00
Town of Cortland	1	12.5%	\$6,542.00
DeKalb County	1	12.5%	\$6,542.00
Northern Illinois University	1	12.5%	\$6,542.00
Illinois Dept. of Transportation*	1		\$0.00
Total	9	100.0%	\$ 52,336.00

*IDOT, as the oversight agent, does not contribute towards the local match.

IDOT has not yet released full funding allocations for FY16. Therefore, staff has been instructed by IDOT to use the same allocations that were provided in FY15. The biggest budgetary changes in FY15 and FY16 include the addition of new staff people to increase DSATS ability to produce more mapping and geographic services, as well as hiring a new full time staff person to manage the transit grants and increase the transit planner services provided by DSATS staff.

In FY15, the new DSATS staff person did not start the position until February 2015. As this position had been budgeted for the full fiscal year, there is significant cost savings from the original budget. Staff is proposing using some of this cost savings towards additional staff training and purchasing of equipment.

Another change in the FY15 and FY16 budgets is that the City of DeKalb has not sought any reimbursements from DSATS for the work other City staff has done to support the Transportation Program. This includes Finance Department staff time to process invoices, time sheets, and preparation for the City's annual audit, as well as time spent by the Legal Division in reviewing DSATS funded contracts. Staff is seeking to use some of the cost savings to provide DeKalb reimbursement for some of these costs. They are looking to expand the City reimbursement in FY16 to include more indirect costs the City may incur.

The Federal Highway Administration will be hosting some training for the Illinois MPO's to assist them in developing a comprehensive cost allocation plan. Once this new plan is implemented, there may be more adjustments to this budget.

The UPWP is broken down into four program categories.

- Program Administration (PA) are the costs to administer the DSATS program. This includes staff salaries and fringe benefits; office and administrative expenses, such as office supplies, vehicle maintenance and fuel costs, postage and freight costs, etc.; and City of DeKalb administrative costs such as invoice processing, payroll processing, etc.
- Program Development (PD) are costs to develop and expand program services. This includes expenses for marketing and public outreach; sending staff and member organization members to Transportation and Planning conferences, meetings, and training; as well as legal costs to hire contractors and vendors for special projects.

- Long Range Transportation Plan (LRTP) costs are for special studies and projects which benefit the transportation systems in the long-term. This includes such things as developing the LRTP, Bike-Pedestrian Plans, and other major planning documents as well as funding special studies such as regional corridor studies, freight movement's studies, etc.
- Short Range Transportation Plan (SRTP) costs are for short range transportation studies and projects. This can include projects such as annual traffic counts, purchase of data gathering equipment, and other projects and studies which benefit short-term needs. Below, is the proposed DSATS UPWP budget broken down into the four (4) program areas.

Table 2. DSATS FY16 UPWP Budget (Draft)

FY16 Program Sections	PL Funds (85%)		5303 Funds (15%)		FY16 DSATS Budget	Percent	FY15 Estimated Final Budget	% Change FY15-16
	Fed (80%)	Local Match Funds(20%)*	Fed (80%)	Local Match Funds(20%)*				
DSATS MPO Grant Expenditures:	\$ 172,417	\$ 43,104	\$ 36,929	\$ 9,231	\$ 261,681	100.0%	\$ 261,681	0.0%
Program Administration (PA)	\$ 95,703	\$ 23,925	\$ 20,498	\$ 5,125	\$ 145,251	55.5%	\$ 131,956	10.1%
Staff Payroll & Fringe Benefits	\$80,512	\$20,128	\$17,245	\$4,311	\$122,196		\$112,738	8.4%
Office and Administrative Expenses	\$8,602	\$2,150	\$1,842	\$461	\$13,055		\$13,218	-1.2%
City of DeKalb Administrative Costs	\$6,589	\$1,647	\$1,411	\$353	\$10,000		\$6,000	66.7%
Program Development & Information Management (PD)	\$ 10,615	\$ 2,654	\$ 2,273	\$ 568	\$ 16,110	6.2%	\$ 19,330	-16.7%
Program Development Expenses	\$8,671	\$2,168	\$1,857	\$464	\$13,160		\$15,780	-16.6%
Equipment Purchases	\$1,944	\$486	\$416	\$104	\$2,950		\$3,550	-16.9%
Long Range Transportation Planning (LRTP)	\$ 47,980	\$ 11,995	\$ 10,277	\$ 2,568	\$ 72,820	27.8%	\$ 82,895	-12.2%
DSATS Studies (ongoing)	\$47,980	\$11,995	\$10,277	\$2,568	\$72,820		\$395	
2040 Long Range Transportation Plan	\$0	\$0	\$0	\$0	\$0		\$82,500	
Short-Range Transportation Planning & Special Studies (SRTP)	\$ 18,119	\$ 4,530	\$ 3,881	\$ 970	\$ 27,500	10.5%	\$ 27,500	0.0%
Annual Traffic Counts	\$16,472	\$4,118	\$3,528	\$882	\$25,000		\$25,000	
Bike Counters	\$1,647	\$412	\$353	\$88	\$2,500		\$2,500	

The following table identifies the income sources to fund the DSATS budget in FY16. The Federal Highway Administration (FHWA) provides all MPO's with funds to operate the MPO and fund projects that benefit the planning process. The FHWA Planning (PL) grant funds the majority of the DSATS budget.

The Federal Transit Administration (FTA) provides all MPO's with funds for transit planning within the MPO. The FTA Planning (5303) grant is a much smaller grant. These two grants can be used to fund 80% of the costs to operate the MPO, and local organizations are mandated to provide a 20% local match to fund the remaining portion of the expenses. These funds can come from local member organizations and/or the state. The following table below identifies the anticipated revenues for DSATS in FY16.

Table 3. FY16 DSATS Funding Sources (Draft)

FY16 Transportation Grants	FY16 Allocation	FY16 Original	FY16 Supplement	MPO Grant %	FY15 Allocation	% Change
DSATS MPO Grants:	\$261,681.00	\$261,681.00	\$0.00	100.0%	\$261,681.00	0.0%
Federal Grants:	\$209,345.00	\$209,345.00	\$0.00	80.0%	\$209,345.00	0.0%
PL (Federal Funds)	\$172,416.00	\$172,416.00	\$0.00	65.9%	\$172,416.00	0.0%
PL (Required Local Match)	\$43,104.00	\$43,104.00	\$0.00	16.5%	\$43,104.00	0.0%
5303 (Federal Funds)	\$36,929.00	\$36,929.00	\$0.00	14.1%	\$36,929.00	0.0%
5303 (Required Local Match)	\$9,232.00	\$9,232.00	\$0.00	3.5%	\$9,232.00	0.0%
FY 15 Local Match	\$52,336.00	\$52,336.00	\$0.00	20.0%	\$52,336.00	0.0%
State PL Allocation	\$0.00	\$0.00	\$0.00	0.0%	\$52,336.00	-100.0%
Local Member Match:	\$52,336.00	\$52,336.00	\$0.00	20.0%	\$0.00	
DeKalb (3 votes - 37.5%)	\$19,626.00	\$19,626.00	\$0.00	7.5%	\$0.00	
Sycamore (2 votes - 25%)	\$13,084.00	\$13,084.00	\$0.00	5.0%	\$0.00	
Cortland (1 vote - 12.5%)	\$6,542.00	\$6,542.00	\$0.00	2.5%	\$0.00	
DeKalb County (1 vote - 12.5%)	\$6,542.00	\$6,542.00	\$0.00	2.5%	\$0.00	
NIU (1 vote - 12.5%)	\$6,542.00	\$6,542.00	\$0.00	2.5%	\$0.00	
IDOT (1 vote - 0%)	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	

FY2015 Strategic Accomplishments

<p>Sustainable Operations</p> <ul style="list-style-type: none"> • Worked 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. • Added two additional staff members to serve DSATS: a part-time GIS intern, who focuses on the development of maps and spatial data and a new full-time Assistant Transportation Planner, who will on transit and alternative transportation planning. • Rewrote the DSATS Bylaws to better clarify the fiscal and contractual rights of the City of DeKalb as the fiscal agent for DSATS. • Active participation with Live Healthy DeKalb County to improve bike and pedestrian transportation access across the region. 	<p>Financial Stability</p> <ul style="list-style-type: none"> • Initiated TIP Amendments in order to proceed with many projects for which federal funding was approved.
	<p>Infrastructure</p> <ul style="list-style-type: none"> • Worked with a local Bike Advocacy group to implement many of the recommendations of the DSATS Bike & Pedestrian Plan
	<p>Strategic Planning</p> <ul style="list-style-type: none"> • Prepared the FY 2016-2020 Transportation Improvement Program, including an updated list of state and local transportation projects planned or programmed for the area over the same period. • Published the 2040 Long Range Transportation Plan.

FY2016 Strategic Goals

Sustainable Operations	Infrastructure
<ul style="list-style-type: none">• Maintenance of the DSATS Transportation Improvement Program (TIP)• 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	<ul style="list-style-type: none">• Continued implementation of the DSATS Bike-Pedestrian Plan, using both staff and consultant resources. A number of bike-pedestrian projects were initiated in FY13-15 and will continue in FY16
Strategic Planning	
<ul style="list-style-type: none">• 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);	

TRANSIT DIVISION

When the DeKalb-Sycamore area was designated as an urban center in the 2000 U.S. Census, the area became 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). Using state and federal funding sources, the City of DeKalb contracts with the Voluntary Action Center (VAC) to provide 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. VAC also provides door-to-door paratransit services to take residents in DeKalb County to medical facilities, shopping centers, and jobs throughout the northern Illinois region.

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 2014, 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 are 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 and FY2016 compared to previous years.

The Transit Budget has several existing grants for which funding is available and the DSATS staff shall be submitting grant proposals to the FTA to fund several more projects in FY16. The following table identifies the funding sources for the Transit Program in FY16.

Table 4. FY16 DeKalb Urban Area Available Transit Funding Sources

FY16 Transit Program Sections	FTA Grant Funds Available	Illinois Grants	Local Match	FY16 Transit Funds Available	% of Transit Budget	+ FY15 Transit Funds Available
DeKalb Metro Transit Grant Funds	\$ 1,897,400	\$ 6,901,150	\$ -	\$ 8,798,550	100.0%	\$ 7,858,061
FTA Existing Grants (Remaining Balance)	\$ 1,037,400	\$ -	\$ -	\$ 1,037,400	11.8%	\$ 1,311,561
IL-90-X641	\$29,061			\$29,061	0.3%	\$29,061
IL-90-X657	\$408,339			\$408,339	4.6%	\$682,500
IL-90-X708	\$0			\$0	0.0%	\$0
IL-90-X735	\$600,000			\$600,000	6.8%	\$600,000
FTA Proposed Grant Funding	\$ 860,000	\$ -	\$ -	\$ 860,000	9.8%	\$ -
FY12 DeKalb Allocation	\$855,965			\$855,965	9.7%	\$0
FY13 DeKalb Allocation	\$4,035			\$4,035	0.0%	\$0
FY14 DeKalb Allocation	\$0			\$0	0.0%	\$0
State of Illinois Grants	\$ -	\$ 6,901,150	\$ -	\$ 6,901,150	78.4%	\$ 6,546,500
Downstate Op Assistance Program		\$3,901,150		\$3,901,150	44.3%	\$3,546,500
Downstate Op Assistance Program Capital		\$3,000,000		\$3,000,000	34.1%	\$3,000,000

VAC and DSATS staffs are proposing to use the available funds for several projects in FY16. At this point, staff has only developed a rough estimated cost for these projects. Therefore, actual numbers identified in this budget may change when submitting grant proposals to the FTA.

Table 5. Transit FY16 Budget (Draft)

FY16 Transit Program Sections	Federal Grants	Illinois Grants	Local Match	FY16 Transit Budget	% of Transit Budget	+ FY15 Estimated Final Budget
DeKalb Metro Transit Grant Expenditure:	\$ 1,897,400	\$ 6,901,150	\$ -	\$ 8,798,550	100.0%	\$ 7,501,713
Capital Projects	\$ 1,489,061	\$ 3,000,000	\$ -	\$ 4,489,061	51.0%	\$ 3,629,061
Transit Facility	\$600,000	\$3,000,000		\$3,600,000	40.9%	\$3,600,000
*Installation of Bus Cameras	\$89,061	\$0		\$89,061	1.0%	\$29,061
*New Bus Shelters	\$400,000	\$0		\$400,000	4.5%	\$0
*New Transit Vehicles	\$400,000	\$0		\$400,000	4.5%	\$0
Operating Assistance	\$408,339	\$3,901,150	\$0	\$4,309,489		\$3,872,652
Op Assist - VAC	\$356,348	\$3,849,159		\$4,205,507	47.8%	\$3,820,348
Op Assist - City of DeKalb	\$51,991	\$51,991		\$103,981	1.2%	\$52,304

Note: * items are proposed for funding but still require approval by DSATS Policy Committee and FTA
+ Available funding sources in FY15 not expected to be entirely spent in FY15

As previously noted the DeKalb region is provided an apportionment of grant funds for transit capital projects and operating assistance annually. These funds are approved in the Federal Transportation Funding Program, which is currently known as Moving Ahead for Progress in the 21st Century (MAP-21). Within the program, specific funds are set aside to provide transit funds to urbanized areas with a population over 50,000 people.

Each urban area is provided an annual allocation of funds based on a formula developed by the US Department of Transportation (US-DOT). Each urban area must identify specific projects that the area wishes to fund within four (4) years of those funds being allocated. The following table identifies the annual funds currently allocated to the DeKalb region. Please note that the funds allocated to DeKalb for FY15 have not yet been published.

Table 6. FTA 5307 Formula Grants Allocated to the DeKalb, IL Urbanized Region

Federal Fiscal Year Apportionment	Allocation	# Expiration Date	*Proposed for use	Final Balance
FY12	\$855,965	9/30/2015	\$855,965	\$0
FY13	\$1,127,263	9/30/2016	\$4,035	\$1,123,228
FY14	\$1,530,493	9/30/2017		\$1,530,493
Totals	\$3,513,721		\$860,000	\$2,653,721

Note: # Expiration Date is date the funds must be budget in a specific FTA approved grant for a specific project. Once allocated in a specific grant the funds remain available. However, the FTA does monitor grant usage and likes to see the funds in a grant expended within 2-3 years. Project proposals should be submitted to the FTA at least 3 months in advance of the expiration date, to allow time for processing by FTA staff.

FY2015 Strategic Accomplishments

Sustainable Operations	Strategic Planning
<ul style="list-style-type: none"> • Reporting of transit statistics and FY14 Annual Transit Report to the National Transit Database (NTD). • Completion of a project to install new digital bus radios on the VAC transit fleet. • Completed 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. 	<ul style="list-style-type: none"> • Preparation of the FY 2015 Unified Planning Work Program (UPWP). • Initiated Transit TIP Amendments in order to proceed with many projects for which federal funding was approved. • Preparation of the FY 2016-2020 Transportation Improvement Program, including an updated list of public transit transportation projects planned or programmed for the area over the same period.
Infrastructure	
<ul style="list-style-type: none"> • A new digital broadcast antenna was installed on the new tower installed at the new City of DeKalb Police Building. • Continued working with local, state, and federal officials to build a new transit facility. This work included applying for a Transportation Investment Generating Economic Recovery (TIGER) grant. 	

FY2016 Strategic Goals

Sustainable Operations	Strategic Planning
<ul style="list-style-type: none"> • Coordinate the transit transportation planning and programming functions among the municipal, county, state, and federal transportation agencies including the Federal Transit Administration (FTA), and Illinois Department of Transportation (IDOT). • 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. • Implement the web portal to allow bus riders to see bus locations in real time • Continue outreach with the Voluntary Action Center to improve transit access in the region. 	<ul style="list-style-type: none"> • Maintenance of the DSATS Transportation Improvement Program (TIP) for transit projects. • Development of a Long Range Transit Plan. • Improve coordination with the Northern Illinois University Student Association (NIU-SA) on integrating Huskie Bus into the long range transit vision.
	Financial Stability
	<ul style="list-style-type: none"> • 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.

**Transportation Fund:
Administration**

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
09-00-00-005-3310	FEDERAL GRANTS	693,549	250,889	3,265,728	365,000	0
09-00-00-005-3315	FEDERAL PASS-THROUGH GRANTS	167,129	186,002	209,344	209,345	0
09-00-00-005-3320	ARRA GRANTS	30,063	0	0	0	0
09-00-00-005-3340	STATE GOVT GRANTS	2,974,162	2,778,506	6,330,278	3,599,160	0
TOTAL INTERGOVERNMENTAL REVENUES		3,864,903	3,215,397	9,805,350	4,173,505	0
09-00-00-008-3920	SALES OF ASSETS	11,400	0	0	0	0
09-00-00-008-3970	MISCELLANEOUS INCOME	0	2,609	0	0	0
TOTAL OTHER INCOME		11,400	2,609	0	0	0
09-00-00-009-4701	TRSF FROM GENERAL FUND	0	1,227	0	0	0
TOTAL TRANSFERS IN		0	1,227	0	0	0
TOTAL Transportation Fund: Administration REVENUES		3,876,303	3,219,233	9,805,350	4,173,505	0
09-00-00-100-8101	REGULAR WAGES	74,091	67,916	121,000	103,090	0
09-00-00-100-8103	PART-TIME WAGES	13,324	2,437	6,900	5,430	0
09-00-00-100-8171	FICA	6,532	6,112	9,225	7,500	0
09-00-00-100-8173	IMRF	15,407	16,742	22,875	20,250	0
09-00-00-100-8175	HEALTH INSURANCE	7,078	7,381	28,000	17,600	0
09-00-00-100-8178	WORKERS COMPENSATION	0	850	1,150	2,220	0
TOTAL PERSONNEL		116,432	101,438	189,150	156,090	0
09-00-00-200-8202	PRINTED MATERIALS	0	17	3,000	90	0
09-00-00-200-8204	OFFICE SUPPLY	0	385	600	300	0
09-00-00-200-8245	GAS, OIL, & ANTIFREEZE	800	772	1,320	1,320	0
09-00-00-200-8285	TECHNOLOGY SUPPLIES	20	765	9,620	9,710	0
TOTAL COMMODITIES		820	1,939	14,540	11,420	0
09-00-00-300-8305	FREIGHT & POSTAGE	238	221	250	260	0
09-00-00-300-8310	EQUIPMENT - MAINTENANCE	0	0	100	100	0
09-00-00-300-8315	VEHICLES - MAINTENANCE	0	144	1,300	1,300	0
09-00-00-300-8337	TELEPHONE SYSTEM	0	0	0	300	0
09-00-00-300-8366	LEGAL EXPENSES & NOTICES	3,009	3,576	3,000	4,300	0
09-00-00-300-8373	MARKETING, ADS, & PUBLIC INFO	707	569	1,900	2,500	0
09-00-00-300-8375	DUES & SUBSCRIPTIONS	1,190	563	1,850	990	0
09-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	3,814	2,974	7,080	9,930	0
09-00-00-300-8399	CONTRACTUAL SERVICES	3,659,130	3,087,003	9,582,680	3,905,750	0
TOTAL CONTRACTUAL SERVICES		3,668,088	3,095,050	9,598,160	3,925,430	0
09-00-00-600-8510	OFFICE FURNITURE & EQPT	0	70	500	500	0
09-00-00-600-8515	TECHNOLOGY EQUIPMENT	23,496	8,315	3,000	14,910	0
TOTAL EQUIPMENT		23,496	8,385	3,500	15,410	0
09-00-00-850-8650	ARRA GRANT EXPENDITURES	30,063	0	0	0	0
TOTAL ARRA GRANT EXPENDITURES		30,063	0	0	0	0
09-00-00-900-9001	TRANSFER TO GENERAL FUND	37,404	12,421	0	8,000	0
TOTAL TRANSFERS OUT		37,404	12,421	0	8,000	0
TOTAL Transportation Fund: Administration EXPENSES		3,876,303	3,219,233	9,805,350	4,116,350	0
NET Transportation Fund: Administration		0	0	0	57,155	0

Transportation Fund: DSATS		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
09-10-00-005-3315	FEDERAL PASS THROUGH GRANTS	0	0	0	0	209,345
09-10-00-005-3340	STATE GOV'T GRANTS	0	0	0	0	32,710
TOTAL INTERGOVERNMENTAL REVENUES		0	0	0	0	242,055
09-10-00-008-3970	MISCELLANEOUS INCOME	0	0	0	0	0
TOTAL OTHER INCOME		0	0	0	0	0
09-10-00-009-4701	TRSF FROM GENERAL FUND	0	0	0	0	19,626
TOTAL TRANSFERS IN		0	0	0	0	19,626
TOTAL Transportation Fund: DSATS REVENUES		0	0	0	0	261,681
09-10-00-100-8101	REGULAR WAGES	0	0	0	0	96,141
09-10-00-100-8103	PART-TIME WAGES	0	0	0	0	7,839
09-10-00-100-8171	FICA	0	0	0	0	7,955
09-10-00-100-8173	IMRF	0	0	0	0	15,301
09-10-00-100-8175	HEALTH INSURANCE	0	0	0	0	8,390
09-10-00-100-8178	WORKERS COMPENSATION	0	0	0	0	690
TOTAL PERSONNEL		0	0	0	0	136,316
09-10-00-200-8202	PRINTED MATERIALS	0	0	0	0	650
09-10-00-200-8204	OFFICE SUPPLY	0	0	0	0	250
09-10-00-200-8245	GAS, OIL & ANTIFREEZE	0	0	0	0	680
09-10-00-200-8285	TECHNOLOGY SUPPLIES	0	0	0	0	10,786
TOTAL COMMODITIES		0	0	0	0	12,366
09-10-00-300-8305	FREIGHT & POSTAGE	0	0	0	0	130
09-10-00-300-8310	EQUIPMENT - MAINTENANCE	0	0	0	0	50
09-10-00-300-8315	VEHICLE - MAINTENANCE	0	0	0	0	650
09-10-00-300-8337	TELEPHONE SYSTEM	0	0	0	0	480
09-10-00-300-8366	LEGAL EXPENSES & NOTICES	0	0	0	0	8,350
09-10-00-300-8373	MARKETING, ADS & PUBLIC INFO	0	0	0	0	1,700
09-10-00-300-8375	DUES & SUBSCRIPTIONS	0	0	0	0	870
09-10-00-300-8376	TRAINING, EDUC, & PROF DVLP	0	0	0	0	7,050
09-10-00-300-8399	CONTRACTUAL SERVICES	0	0	0	0	71,805
TOTAL CONTRACTUAL SERVICES		0	0	0	0	91,085
09-10-00-600-8510	OFFICE FURNITURE & EQPT	0	0	0	0	250
09-10-00-600-8515	TECHNOLOGY EQUIPMENT	0	0	0	0	9,050
09-10-00-600-8599	OTHER EQUIPMENT	0	0	0	0	2,500
TOTAL EQUIPMENT		0	0	0	0	11,800
09-10-00-900-9001	TRSF TO GENERAL FUND	0	0	0	0	13,808
TOTAL TRANSFERS OUT		0	0	0	0	13,808
TOTAL Transportation Fund: DSATS EXPENSES		0	0	0	0	265,375
NET Transportation Fund: DSATS		0	0	0	0	(3,694)

Transportation Fund: City Transit		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
09-20-00-005-3310	FEDERAL GRANTS	0	0	0	0	1,991,320
09-20-00-005-3340	STATE GOV'T GRANTS	0	0	0	0	5,795,900
TOTAL INTERGOVERNMENTAL REVENUES		0	0	0	0	7,787,220
TOTAL Transportation Fund: City Transit REVENUES		0	0	0	0	7,787,220
09-20-00-100-8101	REGULAR WAGES	0	0	0	0	56,565
09-20-00-100-8171	FICA	0	0	0	0	4,327
09-20-00-100-8173	IMRF	0	0	0	0	9,002
09-20-00-100-8175	HEALTH INSURANCE	0	0	0	0	7,295
09-20-00-100-8178	WORKERS COMPENSATION	0	0	0	0	460
TOTAL PERSONNEL		0	0	0	0	77,649
09-20-00-200-8202	PRINTED MATERIALS	0	0	0	0	650
09-20-00-200-8204	OFFICE SUPPLY	0	0	0	0	250
09-20-00-200-8245	GAS, OIL & ANTIFREEZE	0	0	0	0	640
TOTAL COMMODITIES		0	0	0	0	1,540
09-20-00-300-8305	FREIGHT & POSTAGE	0	0	0	0	130
09-20-00-300-8310	EQUIPMENT - MAINTENANCE	0	0	0	0	50
09-20-00-300-8315	VEHICLES - MAINTENANCE	0	0	0	0	650
09-20-00-300-8337	TELEPHONE SYSTEM	0	0	0	0	480
09-20-00-300-8366	LEGAL EXPENSES & NOTICES	0	0	0	0	7,350
09-20-00-300-8375	DUES & SUBSCRIPTIONS	0	0	0	0	580
09-20-00-300-8376	TRAINING, EDUC, & PROF DVLP	0	0	0	0	6,800
09-20-00-300-8399	CONTRACTUAL SERVICES	0	0	0	0	3,072,568
TOTAL CONTRACTUAL SERVICES		0	0	0	0	3,088,608
09-20-00-600-8515	TECHNOLOGY EQUIPMENT	0	0	0	0	2,650
09-20-00-600-8521	VEHICLES	0	0	0	0	407,820
09-20-00-600-8599	OTHER EQUIPMENT	0	0	0	0	601,000
TOTAL EQUIPMENT		0	0	0	0	1,011,470
09-20-00-650-8626	NEW CONTRUCTION BUILDINGS	0	0	0	0	3,600,000
TOTAL PERMANENT IMPROVEMENTS		0	0	0	0	3,600,000
09-20-00-900-9001	TRSF TO GENERAL FUND	0	0	0	0	7,782
TOTAL TRANSFERS OUT		0	0	0	0	7,782
TOTAL Transportation Fund: City Transit EXPENSES		0	0	0	0	7,787,049
NET Transportation Fund: City Transit		0	0	0	0	171
TOTAL TRANSPORTATION FUND REVENUES		3,876,303	3,219,233	9,805,350	4,173,505	8,048,901
TOTAL TRANSPORTATION FUND EXPENDITURES		3,876,303	3,219,233	9,805,350	4,116,350	8,052,424
NET FUND TOTALS - SURPLUS / (DEFICIT)		0	0	0	57,155	(3,523)

Housing Rehabilitation Fund

FUND 18

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.

Housing Rehabilitation Fund

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
18-00-00-008-3610	INVESTMENT INTEREST	63	47	0	20	35
18-00-00-008-3910	REFUNDS / REIMBURSEMENTS	0	0	26,000	0	6,000
TOTAL OTHER INCOME		63	47	26,000	20	6,035
TOTAL HOUSING REHABILITATION FUND REVENUES		63	47	26,000	20	6,035
18-00-00-300-8342	FINANCIAL & MGMT SERVICES	0	0	500	0	500
18-00-00-300-8366	LEGAL EXPENSES & NOTICES	67	204	500	0	500
18-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	666	1,086	500	998	500
TOTAL CONTRACTUAL SERVICES		733	1,290	1,500	998	1,500
18-00-00-400-8499	OTHER SRVCS / EXPENSES	0	1,182	500	150	10,500
TOTAL OTHER SERVICES		0	1,182	500	150	10,500
18-00-00-650-8624	PRIV PROP REHAB / REDEVLP	12,530	13,210	24,000	10,000	24,000
TOTAL PERMANENT IMPROVEMENTS		12,530	13,210	24,000	10,000	24,000
18-00-00-900-9001	TRANSFER TO GENERAL FUND	0	1,000	0	0	0
TOTAL TRANSFERS OUT		0	1,000	0	0	0
TOTAL HOUSING REHABILITATION FUND EXPENSES		13,263	16,682	26,000	11,148	36,000
NET FUND TOTALS - SURPLUS / (DEFICIT)		(13,200)	(16,635)	0	(11,128)	(29,965)

CDBG Fund

Community Development Block Grant Fund (Fund 19)

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.

FY2015 Strategic Accomplishments

Financial Stability	Infrastructure
<ul style="list-style-type: none">• Utilized CDBG funds to assist low/moderate income residents with emergency repairs to their homes and to address code violations.	<ul style="list-style-type: none">• Utilized CDBG funds for a public facilities water line improvement on N. 1st Street.

FY2016 Strategic Goals

Sustainable Operations	Financial Stability
<ul style="list-style-type: none">• Continue building relationships with the “customers” in the community	<ul style="list-style-type: none">• Utilize CDBG dollars to enhance road, sewer and water line projects throughout the City.

CDBG Fund		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
19-00-00-005-3310	FEDERAL GRANTS	301,285	292,679	408,847	200,550	728,632
TOTAL INTERGOVERNMENTAL REVENUES		301,285	292,679	408,847	200,550	728,632
TOTAL CDBG FUND REVENUES		301,285	292,679	408,847	200,550	728,632
19-00-00-200-8202	PRINTED MATERIALS	0	0	500	0	500
19-00-00-200-8204	OFFICE SUPPLY	183	480	500	0	500
TOTAL COMMODITIES		183	480	1,000	0	1,000
19-00-00-300-8305	FREIGHT & POSTAGE	22	0	500	0	500
19-00-00-300-8307	HUMAN & SOCIAL SERVICES	46,961	62,330	61,000	61,000	59,000
19-00-00-300-8321	SIDEWALKS - MAINTENANCE	75,000	40,145	0	0	85,153
19-00-00-300-8342	FINANCIAL & MNGT SERVICES	0	1,911	1,500	0	1,900
19-00-00-300-8366	LEGAL EXPENSES & NOTICES	669	117	1,000	500	500
19-00-00-300-8375	DUES & SUBSCRIPTIONS	840	255	1,000	300	1,000
19-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	99	0	1,500	0	1,000
19-00-00-300-8399	CONTRACTUAL SERVICES	0	0	500	0	500
TOTAL CONTRACTUAL SERVICES		123,591	104,758	67,000	61,800	149,553
19-00-00-400-8499	OTHER SRVCS / EXPENSES	17,365	1,878	18,000	550	0
TOTAL OTHER SERVICES		17,365	1,878	18,000	550	0
19-00-00-600-8515	TECHNOLOGY EQUIPMENT	630	0	1,500	0	500
TOTAL EQUIPMENT		630	0	1,500	0	500
19-00-00-650-8624	PRIV PROP REHAB / REDEVELOP	31,996	79,342	76,000	50,000	100,000
19-00-00-650-8639	OTHER CAPITAL IMPS	56,332	18,423	0	0	0
19-00-00-650-8641	WTR SYS CONSTR FUND IMPROVEMNT	245	0	208,847	0	391,079
TOTAL PERMANENT IMPROVEMENTS		88,573	97,765	284,847	50,000	491,079
19-00-00-900-9001	TRANSFER TO GENERAL FUND	70,943	87,797	86,500	86,500	86,500
TOTAL TRANSFERS OUT		70,943	87,797	86,500	86,500	86,500
TOTAL CDBG FUND EXPENSES		301,285	292,678	458,847	198,850	728,632
NET FUND TOTALS - SURPLUS / (DEFICIT)		0	0	(50,000)	1,700	0

Special Service Area Funds

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** was 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 street lighting system and entrance sign.
- ❑ **Knolls at Prairie Creek Subdivision SSA #4** 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 street lighting system and entrance sign.
- ❑ **The Greek Row Special Service Area #6** was created in 2004 to finance electrical costs of streetlighting placed upon private properties that benefits the neighborhood.
- ❑ **Heartland Fields Special Service Area #14:** was created 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. It also is meant 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. The proposed municipal services are unique and are in addition to the improvements provided and/or maintained by the City generally.

Heritage Ridge SSA#3 Fund

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
23-00-00-001-3115 SPECIAL SERVICE AREA	2,788	0	0	0	0
TOTAL PROPERTY TAXES	2,788	0	0	0	0
TOTAL Heritage Ridge SSA#3 Fund REVENUES	2,788	0	0	0	0
23-00-00-300-8313 LANDSCAPE&GROUNDS- MAINTENANCE	87	543	700	700	750
TOTAL CONTRACTUAL SERVICES	87	543	700	700	750
23-00-00-900-9001 TRANSFER TO GENERAL FUND	500	500	500	500	500
TOTAL TRANSFERS OUT	500	500	500	500	500
TOTAL Heritage Ridge SSA#3 Fund EXPENSES	587	1,043	1,200	1,200	1,250
NET FUND TOTALS - SURPLUS / (DEFICIT)	2,201	(1,043)	(1,200)	(1,200)	(1,250)

Knolls SSA#4 Fund		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
24-00-00-001-3115	SPECIAL SERVICE AREA	1,486	1,488	1,600	1,600	4,406
TOTAL PROPERTY TAXES		1,486	1,488	1,600	1,600	4,406
TOTAL Knolls SSA#4 Fund REVENUES		1,486	1,488	1,600	1,600	4,406
24-00-00-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	3,036	2,912	3,000	2,500	3,000
TOTAL CONTRACTUAL SERVICES		3,036	2,912	3,000	2,500	3,000
24-00-00-900-9001	TRANSFER TO GENERAL FUND	500	500	500	500	500
TOTAL TRANSFERS OUT		500	500	500	500	500
TOTAL Knolls SSA#4 Fund EXPENSES		3,536	3,412	3,500	3,000	3,500
NET FUND TOTALS - SURPLUS / (DEFICIT)		(2,050)	(1,924)	(1,900)	(1,400)	906

Heartland Fields SSA#14 Fund

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
25-00-00-001-3115 SPECIAL SERVICE AREA	0	0	2,500	2,500	2,500
TOTAL PROPERTY TAXES	0	0	2,500	2,500	2,500
TOTAL Heartland Fields SSA#14 Fund REVENUES	0	0	2,500	2,500	2,500
25-00-00-300-8313 LANDSCAPE&GROUNDS- MAINTENANCE	0	310	1,000	1,000	500
TOTAL CONTRACTUAL SERVICES	0	310	1,000	1,000	500
25-00-00-900-9001 TRANSFER TO GENERAL FUND	0	0	500	500	500
TOTAL TRANSFERS OUT	0	0	500	500	500
TOTAL Heartland Fields SSA#14 Fund EXPENSES	0	310	1,500	1,500	1,000
NET FUND TOTALS - SURPLUS / (DEFICIT)	0	(310)	1,000	1,000	1,500

Greek Row SSA#6 Fund		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
26-00-00-001-3115	SPECIAL SERVICE AREA	9,965	5,101	5,100	5,100	10,000
TOTAL PROPERTY TAXES		9,965	5,101	5,100	5,100	10,000
TOTAL Greek Row SSA#6 Fund REVENUES		9,965	5,101	5,100	5,100	10,000
26-00-00-650-8352	STREET LIGHTING	6,668	9,185	19,000	16,500	7,500
TOTAL PERMANENT IMPROVEMENTS		6,668	9,185	19,000	16,500	7,500
26-00-00-900-9001	TRANSFER TO GENERAL FUND	500	500	500	500	500
TOTAL TRANSFERS OUT		500	500	500	500	500
TOTAL Greek Row SSA#6 Fund EXPENSES		7,168	9,685	19,500	17,000	8,000
NET FUND TOTALS - SURPLUS / (DEFICIT)		2,797	(4,585)	(14,400)	(11,900)	2,000

Foreign Fire Insurance Fund

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.”

Typically, they have included station improvements, station repairs, furniture for stations, personal protection equipment and physical fitness equipment.

FY2015 Strategic Accomplishments

Sustainable Operations	Infrastructure
<ul style="list-style-type: none"> • Provided funding for historical restoration of department memorabilia. • Purchased cordless drills for each Fire Station. • Purchased extrication gloves for new firefighters. • Purchased Department badges for all sworn members. • Purchased name plates for gear lockers. • Purchased large diameter fire hose rollers. • Purchased stream light batteries. • Purchased Scott voice amps for SCBA . • Purchased forcible entry window bar prop. 	<ul style="list-style-type: none"> • Remodeled old interior of Station 2. • Purchased storm doors for Station 2. • Purchased wall mounted pull-up bars for Station 2. • Purchased new kitchen cabinets for Station 2. • Made updates to station exercise facilities.
	Financial Stability
	<ul style="list-style-type: none"> • Purchased Bond for Foreign Fire Board Treasurer. • Paid for Foreign Fire Board annual audit.

FY2016 Strategic Goals

Sustainable Operations	Infrastructure
<ul style="list-style-type: none"> • Provide newspaper service to all Fire Stations. 	<ul style="list-style-type: none"> • Purchase building supplies for Stations 1, 2 and 3. • Make updates to station exercise facilities.

Foreign Fire Insurance Tax Fund

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
28-00-00-008-3185	MISCELLANEOUS TAXES	44,909	44,991	45,000	46,332	45,000
TOTAL OTHER INCOME		44,909	44,991	45,000	46,332	45,000
TOTAL Foreign Fire Insurance Tax Fund REVENUES		44,909	44,991	45,000	46,332	45,000
28-00-00-200-8210	BUILDING MECHANICAL SYSTEMS	805	358	0	0	0
28-00-00-200-8219	BUILDING SUPPLIES	4,256	6,917	6,000	9,000	6,100
28-00-00-200-8240	FIREFIGHTING SUPPLIES	2,743	0	3,000	3,080	13,037
28-00-00-200-8270	WEARING APPAREL	0	9,047	1,000	2,667	0
28-00-00-200-8295	SMALL TOOLS & EQPT	5,204	7,549	5,500	5,000	4,640
TOTAL COMMODITIES		13,008	23,871	15,500	19,747	23,777
28-00-00-300-8348	BUILDING - MAINTENANCE	805	0	1,000	0	0
28-00-00-300-8373	MKTG, ADS, & PUBLIC INFO	36	75	1,400	750	500
28-00-00-300-8375	DUES & SUBSCRIPTIONS	2,194	1,787	1,716	1,700	1,717
TOTAL CONTRACTUAL SERVICES		3,035	1,862	4,116	2,450	2,217
28-00-00-600-8510	OFFICE FURNITURE & EQPT	13,507	56,439	22,000	21,050	6,750
28-00-00-600-8540	MCHNRY, IMPLMTS, MJR TOOLS	9,423	132	5,000	6,500	5,000
TOTAL EQUIPMENT		22,930	56,571	27,000	27,550	11,750
28-00-00-650-8625	REMODELING & RENOVATION	0	0	0	0	8,840
TOTAL PERMANENT IMPROVEMENTS		0	0	0	0	8,840
TOTAL Foreign Fire Insurance Tax Fund EXPENSES		38,973	82,305	46,616	49,747	46,584
NET FUND TOTALS - SURPLUS / (DEFICIT)		5,935	(37,314)	(1,616)	(3,415)	(1,584)

Section Six

Enterprise Funds

- Water Fund
- Water Construction Fund
- Airport Fund

Applying Best Practices

Water Fund

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.

Debt Service: The City pays bond debt service and loan payments through the Water Fund.

General Obligation Refunding Bonds of 2014: In November 2014, the City issued \$ 1,676,575 of G.O. Refunding Bonds for the purpose of refinancing the City's 2004 bonds in order to reduce interest costs. The debt service is based on a 6-year amortization schedule with interest at 1.544%. Semi-annual interest payments are due July 1st and January 1st while annual principal payments are due each January 1st. The outstanding principal balance as of June 30, 2015 is \$ 1,676,575.

Illinois Environmental Protection Agency Loan #1: In January 2002, the City began payment on a \$3,901,248 loan for radium abatement. The debt service is based on a 20-year amortization schedule with interest at 2.535%. Semi-annual principal and interest payments are due July 1st and January 1st. The outstanding principal balance as of June 30, 2015 is \$ 1,474,578

Illinois Environmental Protection Agency Loan #2: In May 2002, the City began payment on a second radium abatement loan of \$ 3,221,586. The debt service is based on a 20-year amortization schedule with interest at 2.535%. Semi-annual principal and interest payments are due November 30th and May 30th. The outstanding principal balance as of June 30, 2015 is \$ 1,210,811.

Illinois Environmental Protection Agency Loan #3: Beginning in 2012 through 2014, the City received \$271,891 in loan proceeds for the replacement of watermain on Hollister Drive. The debt service is based on a 20-year amortization schedule with interest at 2.295%. Semi-annual principal and interest payments are due April 26th and October 26th. The outstanding principal balance as of June 30, 2015 is \$275,660.

WATER FUND									
Year	IEPA LOAN #1		IEPA LOAN #2		IEPA LOAN #3		General Obligation Refunding Bond Series 2014		Totals
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2016	230,549	35,929	189,310	29,502	12,497	6,028	291,000	28,834	823,649
2017	236,431	30,047	194,139	24,672	12,785	5,739	286,325	21,393	811,532
2018	242,462	24,016	199,092	19,720	13,080	5,444	273,875	16,972	794,662
2019	248,648	17,830	204,171	14,641	13,382	5,142	275,500	12,744	792,058
2020	254,991	11,487	209,379	9,432	13,691	4,833	273,875	8,490	786,179
2021	261,496	4,982	214,721	4,091	14,007	4,517	276,000	4,261	784,076
2022					14,331	4,194			18,524
2023					14,661	3,863			18,524
2024					15,000	3,525			18,524
2025					15,346	3,179			18,524
2026					15,700	2,824			18,524
2027					16,063	2,462			18,524
2028					16,433	2,091			18,524
2029					16,813	1,712			18,524
2030					17,201	1,324			18,524
2031					17,598	927			18,524
2032					18,004	521			18,524
2033					9,157	105			9,262
2034									0
Totals	1,474,578	124,291	1,210,811	102,058	265,749	58,430	1,676,575	92,695	5,005,187

FY2015 Strategic Accomplishments

<div style="background-color: #808000; color: white; text-align: center; padding: 5px; margin-bottom: 5px;">Sustainable Operations</div> <ul style="list-style-type: none"> • Updated Water System Master Plan and Water Rate Study to meet current and future capital and operational needs. • Maintained unaccounted water loss at or below 8%. 	<div style="background-color: #808000; color: white; text-align: center; padding: 5px; margin-bottom: 5px;">Financial Stability</div> <ul style="list-style-type: none"> • Negotiated lease agreement with T-Mobile to place antennas on the City's east water tower. The 30-year agreement will generate in excess of \$1.5 million to help support the City's General Fund.
<div style="background-color: #808000; color: white; text-align: center; padding: 5px; margin-bottom: 5px;">Infrastructure</div> <ul style="list-style-type: none"> • Completed rehabilitation of Dresser Road Water Treatment Plant iron filter. • Completed painting of the City's East Water Tower. • Changed out over 1,000 water meters. The new meters will improve reading accuracy and reading efficiency. In addition, the meters have data logging capabilities which will help to answer customer questions and concerns regarding their water use. 	<div style="background-color: #808000; color: white; text-align: center; padding: 5px; margin-bottom: 5px;">Strategic Planning</div> <ul style="list-style-type: none"> • Achieved the 19th consecutive year of compliance with the Illinois Fluoridation Act.
	<div style="background-color: #808000; color: white; text-align: center; padding: 5px; margin-bottom: 5px;">Public Safety</div> <ul style="list-style-type: none"> • Maintained the high standard of water quality for the City by achieving compliance with all State and Federal water quality standards.

FY2016 Strategic Goals

<div style="background-color: #808000; color: white; text-align: center; padding: 5px; margin-bottom: 5px;">Sustainable Operations</div> <ul style="list-style-type: none"> • Negotiate new Intergovernmental Agreement with Sanitary District for utility billing. • Continue GIS and mapping improvements by collecting GPS coordinates on all City assets. • Maintain unaccounted water loss below 8%. • Work with Finance Department to convert to bi-monthly billing schedule. 	<div style="background-color: #808000; color: white; text-align: center; padding: 5px; margin-bottom: 5px;">Infrastructure</div> <ul style="list-style-type: none"> • Paint the iron filter tanks at Lincoln Hwy. Water Treatment Plant. • Re-roof the Lincoln Highway Water Treatment Plant. • Complete the second phase of the South First St. water main replacement. • Complete Residential Cross-Connection survey of all residential properties. • Continue aggressive meter change-out program by replacing 1,000 water meters.
<div style="background-color: #808000; color: white; text-align: center; padding: 5px; margin-bottom: 5px;">Public Safety</div> <ul style="list-style-type: none"> • Maintain the high standard of water quality for the City by achieving compliance with all State and Federal water quality standards 	<div style="background-color: #808000; color: white; text-align: center; padding: 5px; margin-bottom: 5px;">Strategic Planning</div> <ul style="list-style-type: none"> • Achieve 20th consecutive year of compliance with the Illinois Fluoridation Act

Water Fund

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
60-00-00-004-3223	IMPACT FEES	72,932	37,822	0	0	0
60-00-00-004-3258	WATER PERMITS	14,282	21,115	14,000	14,000	15,000
60-00-00-004-3259	OTHER PERMITS	9,366	200	1,500	0	1,500
TOTAL LICENSES & PERMITS		96,580	59,137	15,500	14,000	16,500
60-00-00-006-3444	WATER SALES	5,286,338	4,944,204	5,324,400	4,767,448	4,815,122
60-00-00-006-3445	MISC WATER SERVICE FEES	53,915	153,374	117,137	150,000	150,000
TOTAL SERVICE CHARGES		5,340,253	5,097,578	5,441,537	4,917,448	4,965,122
60-00-00-008-3610	INVESTMENT INTEREST	4,318	102	100	20	0
60-00-00-008-3910	REFUNDS / REIMBURSEMENTS	29,324	0	2,000	475	0
60-00-00-008-3920	SALES OF ASSETS	(3,286)	2,917	0	2,120	2,000
60-00-00-008-3963	CONTRIBUTED CAPITAL	15,960	0	0	0	0
60-00-00-008-3970	MISCELLANEOUS INCOME	36,892	22,466	20,000	20,200	20,000
TOTAL OTHER INCOME		83,208	25,485	22,100	22,815	22,000
60-00-00-010-4915	LOAN PROCEEDS	99,000	0	0	0	0
TOTAL BONDS & NOTES PROCEEDS		99,000	0	0	0	0
TOTAL WATER FUND REVENUES		5,619,041	5,182,200	5,479,137	4,954,263	5,003,622
60-00-00-100-8101	REGULAR WAGES	983,717	1,010,477	1,033,500	1,044,000	1,505,945
60-00-00-100-8102	OVERTIME	118,846	187,517	128,000	120,000	132,000
60-00-00-100-8103	PART-TIME WAGES	2,845	2,586	12,710	8,000	26,590
60-00-00-100-8113	LONGEVITY	19,304	20,917	21,700	22,200	28,780
60-00-00-100-8171	FICA	80,877	88,224	85,500	85,700	129,587
60-00-00-100-8173	IMRF	233,385	268,499	224,000	239,500	266,827
60-00-00-100-8174	CLOTHING ALLOWANCE	6,875	6,875	6,875	6,900	7,563
60-00-00-100-8175	HEALTH INSURANCE	252,558	282,561	255,155	255,155	333,903
60-00-00-100-8178	WORKERS COMPENSATION	17,998	0	123,050	123,050	123,050
60-00-00-100-8185	ACCRUED COMPENSATED LEAVE	26,878	(3,598)	0	0	0
60-00-00-100-8187	NET OPEB COST	1,722	220	0	0	0
60-00-00-100-8188	NET IMRF PENSION OBLIGATION	723	0	0	0	0
60-00-00-100-8304	CAR ALLOWANCE	27	0	0	0	2,289
TOTAL PERSONNEL		1,745,755	1,864,276	1,890,490	1,904,505	2,556,534
60-00-00-200-8202	PRINTED MATERIALS	8,351	8,171	8,520	8,500	9,920
60-00-00-200-8204	OFFICE SUPPLY	514	100	500	500	500
60-00-00-200-8210	BUILDING MECHANICAL SYSTEM	566	1,071	2,000	2,000	3,000
60-00-00-200-8219	BUILDING SUPPLIES	3,108	4,643	3,272	3,200	4,000
60-00-00-200-8226	VEHICLE MAINTENANCE PARTS	9,644	17,644	16,004	14,000	14,000
60-00-00-200-8228	STREETS / ALLEYS MATERIALS	39,846	56,048	47,550	47,550	50,750
60-00-00-200-8232	POTABLE WATER SYSTEM PARTS	68,589	43,865	50,000	40,000	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	17,370	14,720	17,000	16,000	17,000
60-00-00-200-8245	GAS, OIL, & ANTIFREEZE	30,451	37,420	35,000	34,000	35,000
60-00-00-200-8250	POTABLE WATER CHEMICALS	235,846	245,958	234,972	245,000	249,405
60-00-00-200-8270	WEARING APPAREL	374	1,158	2,000	1,000	2,000
60-00-00-200-8285	TECHNOLOGY SUPPLIES	559	268	1,000	1,080	1,000
60-00-00-200-8291	JANITORIAL SUPPLIES	2,053	1,010	1,500	1,500	1,500
60-00-00-200-8295	SMALL TOOLS & EQPT	3,107	6,754	5,000	4,000	5,000
60-00-00-200-8299	COMMODITIES	0	0	500	250	500
TOTAL COMMODITIES		420,378	438,829	425,318	418,580	444,075
60-00-00-300-8301	RENTAL, EQPT, & FACILITIES	3,078	2,830	5,118	5,100	5,738
60-00-00-300-8305	FREIGHT AND POSTAGE	36,309	26,744	35,150	35,000	35,150
60-00-00-300-8310	EQUIPMENT - MAINTENANCE	5,622	10,383	10,000	10,000	11,629

Water Fund

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
60-00-00-300-8311	BUILDING MECH SYS- MAINTENANCE	10,236	14,339	16,150	5,000	12,000
60-00-00-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	1,572	758	2,000	1,000	2,000
60-00-00-300-8315	VEHICLES - MAINTENANCE	3,943	3,306	8,000	8,000	8,000
60-00-00-300-8328	POTABLE WATER SYSTEM- MAINTNCE	49,995	56,522	91,745	20,000	40,000
60-00-00-300-8330	TECHNOLOGY SERVICES	58,234	24,669	20,000	13,000	23,400
60-00-00-300-8331	ARCHITECT / ENGINEERING SERV	71,779	48,691	130,000	187,328	100,000
60-00-00-300-8337	TELEPHONE SYSTEM	14,086	12,567	10,000	12,000	12,000
60-00-00-300-8342	FINANCIAL & MGMT SERVICES	0	0	0	0	4,880
60-00-00-300-8346	REFUSE REMOVAL SERVICES	0	9,300	11,250	9,000	9,000
60-00-00-300-8348	BUILDINGS - MAINTENANCE	5,669	27,833	31,000	31,000	25,000
60-00-00-300-8351	NATURAL GAS	25,617	30,729	28,000	28,000	30,000
60-00-00-300-8352	ELECTRICITY	144,776	172,049	155,000	160,000	185,000
60-00-00-300-8355	UTILITIES	89,569	106,346	114,978	78,000	119,961
60-00-00-300-8356	LAB & TESTING SERVICES	7,321	10,053	7,395	5,400	7,395
60-00-00-300-8366	LEGAL EXPENSES & NOTICES	363	0	0	8,752	41,620
60-00-00-300-8373	MARKETING, ADS, PUBLIC INFO	2,660	0	0	4,000	4,000
60-00-00-300-8375	DUES & SUBSCRIPTIONS	2,083	2,136	2,335	2,226	2,413
60-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	4,682	5,647	5,664	4,000	4,800
60-00-00-300-8385	TAXES, LICENSES, & FEES	260	50	120	0	120
60-00-00-300-8399	CONTRACTUAL SERVICES	311	2,157	2,000	2,000	12,000
TOTAL CONTRACTUAL SERVICES		538,166	567,109	685,905	628,806	696,106
60-00-00-400-8460	DEPRECIATION	998,460	735,001	1,000,000	735,000	0
60-00-00-400-8471	SURETY BONDS & INSURANCE	40,000	30,000	30,000	30,000	30,000
60-00-00-400-8481	UTILITY REBATE PROGRAM	5,153	10,961	14,000	13,638	14,000
TOTAL OTHER SERVICES		1,043,613	775,962	1,044,000	778,638	44,000
60-00-00-450-8411	DEBT SERVICE - PRINCIPAL	225,000	230,000	240,000	240,000	250,000
60-00-00-450-8412	DEBT SERVICE - INTEREST	100,925	91,925	82,725	82,725	71,925
60-00-00-450-8414	AMORTIZE BOND ISSUE/PREM/DISC	(4,331)	(6,704)	0	0	0
60-00-00-450-8417	LOAN PRINCIPAL	389,299	406,641	413,331	413,331	423,601
60-00-00-450-8418	LOAN INTEREST	94,251	90,504	83,457	80,975	71,459
TOTAL DEBT SERVICES		805,144	812,366	819,513	817,031	816,985
60-00-00-600-8515	TECHNOLOGY EQUIPMENT	162,674	100,670	10,000	707	11,800
60-00-00-600-8521	VEHICLES	0	61,582	70,000	57,484	0
60-00-00-600-8540	MCHNRY, IMPLMTS, & MJR TOOLS	53,336	13,224	28,000	8,000	153,000
60-00-00-600-8580	TELEPHONE & RADIO EQPT	0	25	1,000	0	1,000
60-00-00-600-8582	FIRE HYDRANTS	10,668	0	10,000	6,428	10,000
60-00-00-600-8583	WATER METERS	89,838	203,577	200,000	200,000	200,000
60-00-00-600-8584	WATER PUMPS AND MOTORS	957	0	60,000	60,000	60,000
TOTAL EQUIPMENT		317,473	379,079	379,000	332,619	435,800
60-00-00-650-8630	WATER MAINS	118,634	48,572	700,000	700,000	300,000
60-00-00-650-8631	WATER SYSTEM IMPS	254,342	993,041	0	0	0
60-00-00-650-8641	WATER SYSTEM CONSTR FUND IMPROVEMENT	17,821	0	0	0	0
TOTAL PERMANENT IMPROVEMENTS		390,797	1,041,612	700,000	700,000	300,000
60-00-00-900-9001	TRANSFER TO GENERAL FUND	550,000	650,000	702,518	702,518	258,965
TOTAL TRANSFERS OUT		550,000	650,000	702,518	702,518	258,965
TOTAL WATER FUND EXPENSES		5,811,327	6,529,233	6,646,744	6,282,697	5,552,465
NET FUND TOTALS - SURPLUS / (DEFICIT)		(192,286)	(1,347,033)	(1,167,607)	(1,328,434)	(548,842)

Water Construction Fund

Fund 61

The capital portion of the Water Fund related to impact fee revenue was split out in to its own fund (61) in FY2016. The revenue collected in this fund is restricted for “new” water main lines and construction. The Water Fund (60) still includes all other capital costs. No expenditures were budgeted in FY2016 for this fund.

Water Construction Fund

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
61-00-00-004-3223	IMPACT FEES	0	0	60,000	35,000	50,000
TOTAL LICENSES & PERMITS		0	0	60,000	35,000	50,000
TOTAL WATER CONSTRUCTION FUND REVENUES		0	0	60,000	35,000	50,000
61-00-00-650-8630	WATER MAINS	0	0	0	25,000	0
61-00-00-650-8631	WATER SYSTEM IMPS	0	0	0	10,000	0
TOTAL PERMANENT IMPROVEMENTS		0	0	0	35,000	0
TOTAL WATER CONSTRUCTION FUND EXPENSES		0	0	0	35,000	0
NET FUND TOTALS - SURPLUS / (DEFICIT)		0	0	60,000	0	50,000

Airport Fund

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 more than 30,000 annual operations, more than 90 based aircraft, and two runways that are respectively 7,025 feet and 4,200 feet in length. The Airport is designed to service and deice all corporate and cargo aircraft and provide services to general aviation aircraft coming to the region.

Debt Service: The City pays bond debt service through the Airport Fund.

General Obligation Refunding Bonds of 2014: In November 2014, the City issued \$416,650 of G.O. Refunding Bonds for the purpose of refinancing the City's 2004 bonds in order to reduce interest costs. The debt service is based on a 6-year amortization schedule with interest at 1.544%. Semi-annual interest payments are due July 1st and January 1st while annual principal payments are due each January 1st. The outstanding principal balances as of June 30, 2015 is \$ 416,650.

FY2015 Strategic Accomplishments

<div>Sustainable Operations</div> <ul style="list-style-type: none"> • FAA Part 139 Limited Commercial Airport Certification – The DTMA Certification Manual has been submitted to the FAA. Updates to airfield to secure certification will be completed summer of 2015. 	<div>Financial Stability</div> <ul style="list-style-type: none"> • Revised detention area layout to reduce expenditures on drainage project, reducing drainage problems in frontal area along Pleasant Street.
<div>Regional Airport</div> <ul style="list-style-type: none"> • Attended National Business Aviation Association conference promoting DTMA corporate aviation and cargo companies to utilize the services at the Airport. • Purchased Aircraft Deice Truck to allow corporate aircraft to utilize DTMA throughout the inclement winter months. The winter of 2015 is the first year that the NIU Men's and Women's Basketball Teams, and their opponents, secured 14 flights of 30 passenger aircraft to use DTMA, using the Airport only because of the DTMA Aircraft Deice Truck. • Co-sponsored community events including USO Fundraiser Swing Dance, U. S. Air Force Jazz Band, and TDR-1 drone presentation at the Airport. 	<div>Infrastructure</div> <ul style="list-style-type: none"> • Secured the construction of Win Win Aviation's new High Tail Corporate Hangar. • Airport security cameras installed and available in real time to staff and Police Dispatch. • Installed a heated threshold on the north side of hangar E-1 to allow great year-round access. • Installed enhanced taxiway centerline painting (FAA Part 139 Limited Commercial Requirement).
<div>Public Safety</div> <ul style="list-style-type: none"> • Assisted in the arrest of 2 persons and seizure of 44 lbs. of cocaine flown into DTMA as part of drug trafficking scheme. 	<div>Financial Stability</div> <ul style="list-style-type: none"> • Revised detention area layout to reduce expenditures on drainage project, reducing drainage problems in frontal area along Pleasant Street.

FY2016 Strategic Goals

<div style="background-color: #808000; color: white; text-align: center; padding: 5px; font-weight: bold;">Sustainable Operations</div> <ul style="list-style-type: none"> Complete Airport lighting upgrades, using grant funding, making DTMA more energy efficient. Secure a multi-year Fuel Supplier Agreement for DTMA. Secure a multi-year farm lease agreement for DTMA farmland. Work towards securing FAA Part 139 Limited Commercial Airport Certification. 	<div style="background-color: #808000; color: white; text-align: center; padding: 5px; font-weight: bold;">Infrastructure</div> <ul style="list-style-type: none"> Oversee the completion of the large drainage project on the Airport frontal area to resolve flooding issues and increase developable land at DTMA. Complete phase 1 of the T-hangar overlay next to hangars E-1 and E-2. Install new security fencing around Airport (FAA Part 139 Limited Commercial requirement).
<div style="background-color: #808000; color: white; text-align: center; padding: 5px; font-weight: bold;">Regional Airport</div> <ul style="list-style-type: none"> Attract new businesses to DTMA and continue to promote and secure development at the corner of Peace Road and Pleasant Street to increase revenues at DTMA. Secure additional hangar construction. 	<div style="background-color: #808000; color: white; text-align: center; padding: 5px; font-weight: bold;">Strategic Planning</div> <ul style="list-style-type: none"> Continue to have all hangars rented at DTMA Complete Airport Utility Plan.

Airport Fund

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
65-00-00-005-3315	FEDERAL PASS-THROUGH GRANTS	15,295	454,196	1,380,660	1,380,660	1,187,500
65-00-00-005-3340	STATE GOVT GRANTS	403	9,985	154,450	58,450	92,950
TOTAL INTERGOVERNMENTAL REVENUES		15,698	464,181	1,535,110	1,439,110	1,280,450
65-00-00-006-3437	FUEL SALES	710,593	415,363	550,000	340,000	340,000
TOTAL SERVICE CHARGES		710,593	415,363	550,000	340,000	340,000
65-00-00-008-3610	INVESTMENT INTEREST	20	11	0	4	5
65-00-00-008-3910	REFUNDS / REIMBURSEMENTS	1,087	(282)	29,000	16,000	80,000
65-00-00-008-3920	SALES OF ASSETS	(2,752)	(425)	0	0	0
65-00-00-008-3930	RENTAL INCOME	340,175	340,913	359,300	380,000	380,030
65-00-00-008-3955	AIRPORT OPERATIONS	0	0	13,620	8,000	33,000
65-00-00-008-3970	MISCELLANEOUS INCOME	42,271	16,809	200	25,000	8,200
TOTAL OTHER INCOME		380,801	357,026	402,120	429,004	501,235
65-00-00-009-4701	TRSF FROM GENERAL FUND	328,750	225,000	730,000	730,000	0
TOTAL TRANSFERS IN		328,750	225,000	730,000	730,000	0
TOTAL AIRPORT FUND REVENUES		1,435,842	1,461,570	3,217,230	2,938,114	2,121,685
65-00-00-100-8101	REGULAR WAGES	124,709	129,177	131,500	128,800	145,168
65-00-00-100-8102	OVERTIME	2,729	0	0	0	0
65-00-00-100-8103	PART-TIME WAGES	66,543	66,952	90,700	65,000	95,923
65-00-00-100-8171	FICA	14,055	14,266	16,525	14,500	18,369
65-00-00-100-8173	IMRF	26,423	28,411	24,875	24,100	23,179
65-00-00-100-8175	HEALTH INSURANCE	18,519	19,313	24,717	24,717	24,709
65-00-00-100-8178	WORKERS COMPENSATION	41,043	0	17,625	17,625	17,625
65-00-00-100-8185	ACCRUED COMPENSATED LEAVE	2,948	(875)	0	0	0
65-00-00-100-8187	NET OPEB COST	94	102	0	0	0
65-00-00-100-8188	NET IMRF PENSION OBLIGATION	(6)	380	0	0	0
65-00-00-100-8304	CAR ALLOWANCE	27	0	0	0	476
TOTAL PERSONNEL		297,084	257,726	305,942	274,742	325,449
65-00-00-200-8201	BOARDS & COMMISSIONS	0	0	200	100	200
65-00-00-200-8202	PRINTED MATERIALS	579	405	650	400	500
65-00-00-200-8204	OFFICE SUPPLY	154	272	325	325	325
65-00-00-200-8210	BUILDING MECH SYS- MAINTENANCE	148	134	2,500	2,500	2,500
65-00-00-200-8218	ELECTRICAL PARTS & SUPPLIES	6,639	5,163	6,000	7,500	6,500
65-00-00-200-8219	BUILDING SUPPLIES	4,347	2,869	3,000	3,200	3,000
65-00-00-200-8226	VEHICLE MAINTENANCE PARTS	4,326	3,724	3,000	3,500	4,000
65-00-00-200-8234	AIRPORT FUEL	566,517	317,420	450,000	220,000	210,000
65-00-00-200-8235	SNOW & ICE CONTROL MATERIALS	22,456	18,410	20,000	24,000	25,000
65-00-00-200-8236	AIRPORT MATERIALS	1,092	169	500	500	500
65-00-00-200-8245	GAS, OIL, & ANTIFREEZE	23,917	30,518	25,000	15,000	25,000
65-00-00-200-8285	TECHNOLOGY SUPPLIES	19	0	500	400	500
65-00-00-200-8291	JANITORIAL / LAUNDRY SUPPLY	0	0	500	325	500
65-00-00-200-8295	SMALL TOOLS & EQUIPMENT	2,038	3,128	2,000	2,000	2,000
65-00-00-200-8299	COMMODITIES	6,119	0	0	0	0
TOTAL COMMODITIES		638,351	382,212	514,175	279,750	280,525
65-00-00-300-8305	FREIGHT & POSTAGE	32	35	150	125	150
65-00-00-300-8310	EQUIPMENT - MAINTENANCE	35,083	31,462	26,000	26,000	28,300
65-00-00-300-8311	BUILDING MECH SYS- MAINTENANCE	7,463	10,198	8,000	8,000	15,600
65-00-00-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	7,160	5,694	7,500	7,000	15,000
65-00-00-300-8315	VEHICLE - MAINTENANCE	4,306	2,300	2,500	2,500	2,500
65-00-00-300-8319	SNOW & ICE CONTROL	7,797	0	0	0	0

Airport Fund

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
65-00-00-300-8324	AIRPORT MAINTENANCE	463	0	1,000	600	1,000
65-00-00-300-8331	ARCHITECT / ENGINEERING SERVS	2,258	858	2,000	1,500	2,000
65-00-00-300-8337	TELEPHONE SYSTEM	14,036	11,401	0	11,000	11,296
65-00-00-300-8342	FINANCIAL & MGMT SERVICES	0	0	0	0	2,585
65-00-00-300-8348	BUILDINGS - MAINTENANCE	7,111	4,995	8,500	8,000	8,500
65-00-00-300-8352	ELECTRICITY	37,404	40,526	35,000	35,000	35,000
65-00-00-300-8355	UTILITIES	11,907	13,682	10,000	11,000	12,000
65-00-00-300-8366	LEGAL EXPENSES & NOTICES	18	0	750	2,188	750
65-00-00-300-8373	MARKETING, ADS, & PUBLIC INFO	13,290	14,314	12,000	12,000	7,700
65-00-00-300-8375	DUES & SUBSCRIPTIONS	2,182	1,905	2,000	3,000	3,000
65-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	4,830	5,915	5,500	5,000	12,125
65-00-00-300-8385	TAXES, LICENSES, & FEES	36,640	25,343	17,400	17,000	17,400
TOTAL CONTRACTUAL SERVICES		191,980	168,628	138,300	149,913	174,906
65-00-00-400-8450	CONTRACTED SERVICES	33,952	17,731	34,000	30,000	34,000
65-00-00-400-8460	DEPRECIATION	332,435	349,065	0	0	0
65-00-00-400-8471	SURETY BONDS & INSURANCE	31,317	43,230	35,230	35,230	35,230
TOTAL OTHER SERVICES		397,704	410,026	69,230	65,230	69,230
65-00-00-450-8411	DEBT SERVICE - PRINCIPAL	35,000	35,000	630,000	630,000	75,650
65-00-00-450-8412	DEBT SERVICE - INTEREST	55,670	54,709	52,798	52,798	7,166
65-00-00-450-8413	MUNICIPAL LEASE / PURCHASE	11,826	7,264	7,265	7,265	4,000
65-00-00-450-8414	AMORTIZE BOND ISSUE/PREM/DISC	(406)	(1,198)	0	0	0
		102,090	95,775	690,063	690,063	86,816
65-00-00-600-8510	OFFICE FURNITURE & EQPT	0	0	1,000	900	1,000
65-00-00-600-8540	MCHNRY, IMPLTS, & MJR TOOLS	18,787	3,074	5,800	5,800	5,000
65-00-00-600-8580	TELEPHONE & RADIO EQPT	1,301	1,368	2,000	2,000	2,000
65-00-00-600-8597	LEASED EQUIPMENT	16,665	17,792	24,000	15,000	15,680
TOTAL EQUIPMENT		36,753	22,234	32,800	23,700	23,680
65-00-00-650-8638	AIRPORT IMPROVEMENTS	16,568	12,677	1,593,560	1,349,500	1,356,395
65-00-00-650-8639	OTHER CAP IMPS	57,038	12,479	9,500	9,500	11,000
TOTAL PERMANENT IMPROVEMENTS		73,606	25,156	1,603,060	1,359,000	1,367,395
TOTAL AIRPORT FUND EXPENSES		1,737,568	1,361,757	3,353,570	2,842,398	2,328,001
NET FUND TOTALS - SURPLUS / (DEFICIT)		(301,726)	99,813	(136,340)	95,716	(206,316)

Section Seven

Debt Service Funds

- General Fund Debt Service
- TIF Fund Debt Service

Applying Best Practices

Debt Service Funds

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

General Obligation Refunding Bonds of 2010A: In May 2010, the City issued \$10,800,000 of G.O. Bonds for the purpose of refinancing the City's 2008 and 2009 TIF bond anticipation notes as well as finance TIF downtown improvements and other TIF projects. The debt service is based on a 12-year amortization schedule with interest ranging from 2.00% to 4.00%. Semi-annual interest payments are due December 1st and June 1st while annual principal payments are due each December 1st. The outstanding principal balance as of June 30, 2015 is \$6,870,000.

General Obligation Refunding Bonds of 2010B: In December 2010, the City issued \$3,905,000 of G.O. Refunding Bonds for the purpose of refinancing the City's 1997A and 2002 bonds in order to reduce interest costs. The debt service is based on an 18-year amortization schedule with interest ranging from 4.25% to 4.75%. Semi-annual interest payments are due July 1st and January 1st while annual principal payments are due each January 1st. The outstanding principal balance as of June 30, 2015 is \$3,905,000.

General Obligation Refunding Bonds of 2010C: In December 2010, the City issued \$3,905,000 of G.O. Refunding Bonds for the purpose of refinancing the City's 1997A and 2002 bonds in order to reduce interest costs. The debt service is based on a 13-year amortization schedule with interest ranging from 1.90% to 5.90%. Semi-annual interest payments are due July 1st and January 1st while annual principal payments are due each January 1st. The outstanding principal balance as of June 30, 2015 is \$4,465,000.

General Obligation Bonds of 2012A: In October 2012, the City issued \$9,905,000 of G.O. Refunding Bonds for the purpose of constructing a new Police Station. The debt service is based on a 17-year amortization schedule with interest ranging from 2.00% to 2.50%. Semi-annual interest payments are due July 1st and January 1st while annual principal payments are due each January 1st. The outstanding principal balance as of June 30, 2015 is \$8,690,000.

General Obligation Bonds of 2013B: In June 2013, the City issued \$2,380,000 of G.O. Refunding Bonds for the purpose of completing construction on the new Police Station. The debt service is based on a 9-year amortization schedule with interest ranging from 0.80% to 3.00%. Semi-annual interest payments are due July 1st and January 1st while annual principal payments are due each January 1st. The outstanding principal balance as of June 30, 2015 is \$2,340,000.

General Obligation Refunding Bonds of 2014: In November 2014, the City issued \$ 776,775 of G.O. Refunding Bonds for the purpose of refinancing the City's 2004 bonds in order to reduce interest costs. The debt service is based on a 2-year amortization schedule with interest at 1.544%. Semi-annual interest payments are due July 1st and January 1st while annual principal payments are due each January 1st. The outstanding principal balance as of June 30, 2015 is \$776,775.

Debt Service Summary: General Fund and TIF

Year	General Obligation Refunding Bond Series 2010A		General Obligation Refunding Bond Series 2010B		General Obligation Refunding Bond Series 2010C		General Obligation Bond Series 2012A		General Obligation Bond Series 2013B		General Obligation Refunding Bond Series 2014		Totals
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2016	825,000	243,663	0	175,968	195,000	226,520	635,000	180,581	10,000	69,615	383,350	13,359	2,958,056
2017	845,000	220,675	0	175,968	205,000	219,793	650,000	167,881	10,000	69,505	393,425	6,074	2,963,321
2018	870,000	190,600	0	175,968	620,000	211,900	660,000	154,881	15,000	69,375			2,967,724
2019	1,020,000	152,800	0	175,968	650,000	184,930	550,000	141,681	135,000	69,150			3,079,529
2020	1,060,000	111,200	0	175,968	680,000	154,380	0	130,681	700,000	65,100			3,077,329
2021	1,105,000	67,900	0	175,968	715,000	119,700	0	130,681	725,000	44,100			3,083,349
2022	1,145,000	22,900	0	175,968	755,000	81,090	0	130,681	745,000	22,350			3,077,989
2023			150,000	175,968	645,000	38,055	765,000	130,681					1,904,704
2024			840,000	169,593			780,000	115,381					1,904,974
2025			875,000	133,053			795,000	99,781					1,902,834
2026			915,000	94,115			810,000	83,881					1,902,996
2027			955,000	52,483			830,000	67,681					1,905,164
2028			170,000	8,075			845,000	50,044					1,073,119
2029							865,000	32,088					897,088
2030							505,000	12,625					517,625
Totals	6,870,000	1,009,738	3,905,000	1,865,058	4,465,000	1,236,368	8,690,000	1,629,231	2,340,000	409,195	776,775	19,434	33,215,798

The City also pays bond debt service through its enterprise funds: the Water Fund and Airport Fund.

General Debt Service Fund		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
40-00-00-002-3135	HOTEL/MOTEL TAX	0	0	0	0	43,417
40-00-00-002-3190	HOME RULE FUEL TAX	0	0	0	0	245,000
TOTAL SALES & USE TAXES		0	0	0	0	288,417
40-00-00-007-3514	POLICE FINES	0	0	0	0	100,000
TOTAL FINES		0	0	0	0	100,000
40-00-00-009-4701	TRSF FROM GENERAL FUND	1,011,680	1,009,050	1,010,200	1,010,163	1,504,066
40-00-00-009-4733	TRSF FROM PUBLIC BLDG FUND	0	900,931	898,900	899,846	0
TOTAL TRANSFERS IN		1,011,680	1,909,981	1,909,100	1,910,009	1,504,066
TOTAL GENERAL DEBT SERVICE FUND REVENUES		1,011,680	1,909,981	1,909,100	1,910,009	1,892,483
40-00-00-450-8342	FINANCIAL & MNGT SERVICES	1,030	2,020	2,200	3,090	3,090
40-00-00-450-8411	DEBT SERVICE - - PRINCIPAL	515,000	1,150,000	1,185,000	1,185,000	1,223,350
40-00-00-450-8412	DEBT SERVICE - INTEREST	495,650	757,961	721,900	721,919	666,043
		1,011,680	1,909,981	1,909,100	1,910,009	1,892,483
TOTAL GENERAL DEBT SERVICE FUND EXPENSES		1,011,680	1,909,981	1,909,100	1,910,009	1,892,483
NET FUND TOTALS - SURPLUS / (DEFICIT)		0	0	0	0	0

Tax Increment Financing Debt Service Fund

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
45-00-00-008-3610	INVESTMENT INTEREST	18	0	0	0	0
TOTAL OTHER INCOME		18	0	0	0	0
45-00-00-009-4763	TRANSFER FROM TIF FUND #1	1,539,071	1,362,484	1,063,975	1,063,975	1,068,663
TOTAL TRANSFERS IN		1,539,071	1,362,484	1,063,975	1,063,975	1,068,663
TOTAL Tax Increment Financing Debt Service Fund REVENUES		1,539,088	1,362,484	1,063,975	1,063,975	1,068,663
45-00-00-450-8342	FINANCIAL & MNGT SERVICES	347	0	0	0	0
45-00-00-450-8411	DEBT SERVICE - - PRINCIPAL	1,400,000	1,075,000	800,000	800,000	825,000
45-00-00-450-8412	DEBT SERVICE - INTEREST	324,024	287,484	263,975	263,975	243,663
		1,724,371	1,362,484	1,063,975	1,063,975	1,068,663
TOTAL Tax Increment Financing Debt Service Fund EXPENSES		1,724,371	1,362,484	1,063,975	1,063,975	1,068,663
NET FUND TOTALS - SURPLUS / (DEFICIT)		(185,283)	0	0	0	0

Section Eight

Capital Project Funds

- Motor Fuel Tax (MFT) Fund
- Central Area TIF District #1 Fund
- TIF District #2 Fund
- Capital Projects Fund
- Public Safety Building Fund
- Fleet Replacement Fund
- Equipment Fund

Applying Best Practices

Motor Fuel Tax Fund

FUND 10

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 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.

FY2016 Projects:

- Architect/Engineer Services: Kishwaukee River - Kiwanis Bike Path Phase II Design (\$90,000)
- Electricity (\$350,000)
- Salt (\$100,000)
- Patching Street Maintenance (\$100,000)
- Pavement Condition Index Survey, Surface Evaluation (\$50,000)
- Coordinated Traffic Signal Update Design (\$120,000)
- Kishwaukee River Construction: Right of Way Acquisition (\$105,000)
- Construction Activities (\$250,000)

FY2015 Strategic Accomplishments

Sustainable Operations	Strategic Planning
<ul style="list-style-type: none"> Expended \$350,000 for street lighting charges and \$100,000 for street deicing materials used by City personnel. 	<ul style="list-style-type: none"> Inspected seven bridges per the biennial schedule. Complete IMS data study for NON-TIF streets. Completed phase I consultant design and environmental studies using federal and MFT funds for Kishwaukee River-Kiwanis bike path linking Route 38 to Prairie Park. Began phase II of the Kishwaukee River bike path engineering which includes the design of the plans and specifications and right of way acquisition.

FY2016 Strategic Goals

Strategic Planning
<ul style="list-style-type: none"> Continue phase II of the Kishwaukee River-Kiwanis bike path engineering which includes the design of the plans and specifications and right of way acquisition. Begin construction of Kishwaukee River-Kiwanis bike path.

Motor Fuel Tax Fund		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
10-00-00-005-3315	FEDERAL PASS-THROUGH GRANTS	17,665	155,052	50,000	832	0
10-00-00-005-3340	STATE GOVT GRANTS	240,102	397,346	198,673	0	0
10-00-00-005-3354	STATE MOTOR FUEL TAX	1,098,053	1,138,728	1,068,168	1,068,554	1,047,914
TOTAL INTERGOVERNMENTAL REVENUES		1,355,820	1,691,126	1,316,841	1,069,386	1,047,914
10-00-00-008-3610	INVESTMENT INTEREST	2,311	5,879	4,000	3,650	875
10-00-00-008-3910	REFUNDS / REIMBURSEMENTS	7	0	0	0	0
TOTAL OTHER INCOME		2,318	5,879	4,000	3,650	875
10-00-00-009-4701	TRSF FROM GENERAL FUND	0	0	0	10,694	0
TOTAL TRANSFERS IN		0	0	0	10,694	0
TOTAL MOTOR FUEL TAX FUND REVENUES		1,358,138	1,697,005	1,320,841	1,083,730	1,048,789
10-00-00-200-8235	SNOW / ICE CONTROL MATERIAL	32,531	100,000	100,000	100,000	100,000
10-00-00-200-8331	ARCHITECT/ENGINEERING SERVS	212,863	0	0	0	0
TOTAL COMMODITIES		245,393	100,000	100,000	100,000	100,000
10-00-00-300-8331	ARCHITECT / ENGINEERING SERVS	0	216,875	18,000	76,141	370,000
10-00-00-300-8332	LAND ACQUISITION SERVS	0	0	0	0	105,000
10-00-00-300-8352	ELECTRICITY	192,666	346,263	350,000	350,000	350,000
10-00-00-300-8366	LEGAL EXPENSES & NOTICES	108	0	0	0	0
10-00-00-300-8633	STR CONST OR RECONSTRUCT	311,905	0	0	0	0
TOTAL CONTRACTUAL SERVICES		504,680	563,138	368,000	426,141	825,000
10-00-00-650-8632	STR IMPRVMT - MAINTENANCE	93,258	0	0	0	140,000
10-00-00-650-8633	STR CONST OR RECONSTRUCT	0	901,865	400,000	135,000	250,000
TOTAL PERMANENT IMPROVEMENTS		93,258	901,865	400,000	135,000	390,000
10-00-00-900-9001	TRANSFER TO GENERAL FUND	23,639	67,469	0	0	0
TOTAL TRANSFERS OUT		23,639	67,469	0	0	0
TOTAL MOTOR FUEL TAX FUND EXPENSES		866,970	1,632,472	868,000	661,141	1,315,000
NET FUND TOTALS - SURPLUS / (DEFICIT)		491,168	64,533	452,841	422,589	(266,211)

Central Area TIF #1 Fund

FUND 13

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. The 2008 Amendment to the plan extended the property tax portion of the district 12 years to FY2020. The sales tax portion was not eligible for extension and subsequently expired in FY2013.

With the expiration of the TIF approaching within the next 5 years, a staff TIF Phase Out Team was formed in FY2014 to identify highly transformative projects for completion with the remaining funds.

FY2015 Strategic Accomplishments

Infrastructure
<ul style="list-style-type: none">• Spent \$90,183 on Sidewalk Replacements within the District.• Completed Engineering Services totaling \$82,500.• Completed T-Hangar paving project totaling \$21,700.• Egyptian Theatre completed \$253,000 of improvements to the property.• Extended \$25,000 to low-income residents for eligible projects through the City's Housing Rehab program.• Completed year three of a five-year agreement with the Ellwood Association to make \$75,000 of improvements to the Nehring Home.• Paid \$43,000 to Pappas Development for the addition of Ellwood Steak and Fish House to their Sycamore Road project.• Invested \$175,000 in improvements to the Haish parking lot downtown.• Extended \$500,000 to Street/Alley reconstruction.

Sustainable Operations
<ul style="list-style-type: none">• Hired TIF attorney Kathleen Field Orr.

Strategic Planning
<ul style="list-style-type: none">• Spent \$50,000 on an Airport Strategic Plan.

FY2016 Strategic Goals

Strategic Planning
<ul style="list-style-type: none">• Implement the TIF Phase Out Plan as approved.

Central Area Tax Increment Financing Fund #1

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
13-00-00-001-3119	PROPERTY TAX INCREMENT	6,679,893	6,604,296	6,439,189	6,439,568	6,439,658
TOTAL PROPERTY TAXES		6,679,893	6,604,296	6,439,189	6,439,568	6,439,658
13-00-00-002-3132	MROT	527,864	0	0	0	0
TOTAL SALES & USE TAXES		527,864	0	0	0	0
13-00-00-005-3353	SROT INCREMENT	802,880	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUES		802,880	0	0	0	0
13-00-00-008-3610	INVESTMENT INTEREST	45,181	69,494	50,000	40,000	50,000
13-00-00-008-3910	REFUNDS / REIMBURSEMENTS	608	0	0	0	0
TOTAL OTHER INCOME		45,789	69,494	50,000	40,000	50,000
TOTAL Central Area Tax Increment Financing Fund #1 REVENUES		8,056,427	6,673,791	6,489,189	6,479,568	6,489,658
13-00-00-300-8305	FREIGHT AND POSTAGE	0	0	1,000	0	250
13-00-00-300-8321	SIDEWALKS - MAINTENANCE	83,116	80,278	25,000	90,183	0
13-00-00-300-8331	ARCHITECT / ENGINEER SERVICES	6,120	29,503	82,500	82,500	180,000
13-00-00-300-8332	LAND ACQUISITION SERVICES	900	0	3,500	0	10,000
13-00-00-300-8342	FINANCIAL & MNGT SERVICES	4,046	0	15,000	0	15,000
13-00-00-300-8343	DEVELOPMENTAL SERVICES	87,216	18,466	116,000	116,000	39,500
13-00-00-300-8348	BUILDINGS - MAINTENANCE	0	722	0	929	0
13-00-00-300-8366	LEGAL EXPENSES & NOTICES	739	3,135	25,750	10,000	15,750
13-00-00-300-8373	MARKETING, ADS, PUBLIC INFO	26	0	9,000	5,965	20,000
13-00-00-300-8375	DUES & SUBSCRIPTIONS	750	850	750	850	850
13-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	611	350	1,000	636	1,000
13-00-00-300-8399	CONTRACTUAL SERVICES	50,447	4,718	10,000	4,824	6,000
TOTAL CONTRACTUAL SERVICES		233,971	138,022	289,500	311,887	288,350
13-00-00-650-8624	PRIV PROP REHAB / REDEVELOP	481,668	1,047,601	300,000	476,944	512,900
13-00-00-650-8625	REMODELING & RENOVATION	1,347	7,361	80,000	50,000	0
13-00-00-650-8627	PARKING LOT IMPROVEMENTS	0	120,769	175,000	175,000	0
13-00-00-650-8628	STORM SEWER SYSTEM IMPS	1,000	1,000	50,000	1,000	0
13-00-00-650-8632	STR IMPRVMT - MAINTENANCE	424,601	297,092	0	9,970	0
13-00-00-650-8633	STREET - CONSTR OR RECONSTR	73,639	372,060	500,000	500,000	1,000,000
13-00-00-650-8639	OTHER CAPITAL IMPROVEMENTS	6,589,987	3,492,797	4,091,795	3,297,873	3,970,349
TOTAL PERMANENT IMPROVEMENTS		7,572,242	5,338,680	5,196,795	4,510,787	5,483,249
13-00-00-900-9001	TRANSFER TO GENERAL FUND	611,151	791,672	791,672	791,672	678,576
13-00-00-900-9225	TRSF TO TIF DEBT SERVICE	1,539,071	1,362,484	1,063,975	1,063,975	1,068,663
TOTAL TRANSFERS OUT		2,150,222	2,154,156	1,855,647	1,855,647	1,747,239
TOTAL Central Area Tax Increment Financing Fund #1 EXPENSES		9,956,434	7,630,859	7,341,942	6,678,321	7,518,838
NET FUND TOTALS - SURPLUS / (DEFICIT)		(1,900,007)	(957,068)	(852,753)	(198,753)	(1,029,180)

Tax Increment Finance District #2

FUND 14

The City created its second Tax Increment Finance (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 creation 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 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. With the expiration of the TIF approaching within the next 3 years, a staff TIF Phase Out team was formed in FY2014 to identify highly transformative projects for completion with the remaining funds.

FY2015 Strategic Accomplishments

Infrastructure	Sustainable Operations
<ul style="list-style-type: none">• Spent \$105,887 on Sidealk Replacements within the District.• Completed Engineering Services totaling \$82,500.• Completed improvements, including a chimney lining project, to Barb City Manor in the amount of \$140,317.• Extended \$100,000 to low-income residents for eligible projects through the City's Housing Rehab program.• Spent \$100,000 to expand Fire Station #2 and renovations to reconfigure City Hall to move employees in to a central location.• Extended \$500,000 to Street/Alley Reconstruction.	<ul style="list-style-type: none">• Extended Target TIF rebate in the amount of \$135,328.
<h2>FY2016 Strategic Goals</h2>	
Strategic Planning	
<ul style="list-style-type: none">• Implement the TIF Phase Out Plan as approved.	

Tax Increment Financing Fund #2

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
14-00-00-001-3119	PROPERTY TAX INCREMENT	1,851,355	1,619,592	1,538,612	1,329,665	1,329,665
TOTAL PROPERTY TAXES		1,851,355	1,619,592	1,538,612	1,329,665	1,329,665
TOTAL Tax Increment Financing Fund #2 REVENUES		1,851,355	1,619,592	1,538,612	1,329,665	1,329,665
14-00-00-300-8316	ALLEYS - MAINTENANCE	79,592	113,664	0	0	0
14-00-00-300-8321	SIDEWALKS - MAINTENANCE	25,064	49,328	25,000	105,887	0
14-00-00-300-8331	ARCHITECT / ENGINEER SERVICES	0	4,672	82,500	82,500	0
14-00-00-300-8344	ECONOMIC DEVELOPMENT INCENTIVE	184,875	140,090	175,631	135,328	178,265
14-00-00-300-8366	LEGAL EXPENSES & NOTICES	0	3,135	25,000	2,500	10,000
TOTAL CONTRACTUAL SERVICES		289,531	310,889	308,131	326,215	188,265
14-00-00-650-8621	LAND ACQUISITION	50,175	0	0	0	0
14-00-00-650-8624	PRIV PROP REHAB / REDEVELOP	63,568	114,346	242,000	150,317	155,000
14-00-00-650-8625	REMODEL & RENOVATIONS	50,783	116,775	560,000	100,000	35,000
14-00-00-650-8628	STORM WATER SYSTEM IMPS	0	11,500	20,000	0	0
14-00-00-650-8633	STREET RECONSTRUCTION	8,451	477,591	500,000	500,000	0
14-00-00-650-8639	CAPITAL IMPROVEMENTS	6,044	0	0	0	1,500,000
TOTAL PERMANENT IMPROVEMENTS		179,022	720,212	1,322,000	750,317	1,690,000
14-00-00-900-9001	TRANSFER TO GENERAL FUND	146,305	150,931	150,931	150,931	113,198
TOTAL TRANSFERS OUT		146,305	150,931	150,931	150,931	113,198
TOTAL Tax Increment Financing Fund #2 EXPENSES		614,857	1,182,032	1,781,062	1,227,463	1,991,463
NET FUND TOTALS - SURPLUS / (DEFICIT)		1,236,498	437,560	(242,450)	102,202	(661,798)

Capital Projects Fund

FUND 50

This fund accounts for the costs associated with various improvement projects throughout the City, such as buildings, infrastructure, streets, alleys, and other major capital improvements. Funding for these improvements primarily come from a 1.5 cents per gallon local tax on motor fuel. Expenditures for FY16 include:

Sidewalk Maintenance	\$ 50,000
Fire Station #1 Repairs	\$ 10,000
Fire Station #2 Repairs	\$ 5,000
Fire Station #3 Repairs	\$ 10,000
Blue Box Alarm Installation	\$ 9,500
Garage Door Track & Opener	\$ 5,500
Storm Water System Improvements	\$ 30,000
Alley Improvements	\$ 50,000
Street Maintenance	\$300,000

Capital Projects Fund

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
50-40-00-002-3190	HOME RULE MOTOR FUEL TAX	373,085	335,381	325,706	358,550	355,000
TOTAL SALES & USE TAXES		373,085	335,381	325,706	358,550	355,000
50-40-00-005-3340	STATE GOVT GRANTS	416,586	11,605	0	0	0
TOTAL INTERGOVERNMENTAL REVENUES		416,586	11,605	0	0	0
50-40-00-008-3910	REFUNDS/REIMBURSEMENTS	0	317	0	0	0
50-40-00-008-3930	RENTAL INCOME	125,544	144,137	0	0	0
50-40-00-008-3980	TRAFFIC IMPACT FEES	250	0	0	0	0
TOTAL OTHER INCOME		125,794	144,454	0	0	0
50-40-00-009-4701	TRSF FROM GENERAL FUND	398,500	0	0	0	0
TOTAL TRANSFERS IN		398,500	0	0	0	0
TOTAL CAPITAL PROJECTS FUND REVENUES		1,313,965	491,439	325,706	358,550	355,000
50-40-00-200-8284	CODE RED ALERT SYSTEM	0	12,500	0	0	0
TOTAL COMMODITIES		0	12,500	0	0	0
50-40-00-300-8321	SIDEWALKS - MAINTENANCE	7,825	68,158	50,000	34,738	50,000
50-40-00-300-8331	ARCHITECT/ENGINEER SERVICES	2,900	7,683	20,000	24,900	0
TOTAL CONTRACTUAL SERVICES		10,725	75,841	70,000	59,638	50,000
50-40-00-400-8413	MUNICIPAL LEASE/PURCHASE	241,955	188,113	0	0	0
TOTAL OTHER SERVICES		241,955	188,113	0	0	0
50-40-00-600-8515	TECHNOLOGY EQUIPMENT	0	14,953	0	0	0
TOTAL EQUIPMENT		0	14,953	0	0	0
50-40-00-650-8624	BUILDING MAINTENANCE & REPAIR	0	116,982	0	0	40,000
50-40-00-650-8625	TILTON PARK FLOOD MITIGATION	0	0	0	10,000	0
50-40-00-650-8626	JOANNE LANE LEVEE PIPE UPGRADE	0	12,357	0	74,704	0
50-40-00-650-8628	STORM WATER SYSTEM IMPRVMTS	0	0	30,000	0	30,000
50-40-00-650-8629	ALLEY IMPROVEMENTS	136,026	0	50,000	53,876	50,000
50-40-00-650-8632	STREET MAINTENANCE	578,081	235,092	300,000	227,741	300,000
TOTAL PERMANENT IMPROVEMENTS		714,108	364,431	380,000	366,321	420,000
TOTAL CAPITAL PROJECTS FUND EXPENSES		966,788	655,838	450,000	425,959	470,000
NET FUND TOTALS - SURPLUS / (DEFICIT)		347,177	(164,399)	(124,294)	(67,409)	(115,000)

Public Safety Building Fund

Fund 51

This fund accounts for the acquisition costs for the new Police Station, which is located at 700 W Lincoln Highway, and for some improvements at Fire Stations #2 and #3. This fund was closed at the end of FY15.

Public Safety Building Fund

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
51-45-00-002-3135	HOTEL/MOTEL TAX	20,000	20,000	18,000	43,596	0
51-45-00-002-3190	HOME RULE FUEL TAX	278,330	252,220	244,279	265,440	0
TOTAL SALES & USE TAXES		298,330	272,220	262,279	309,036	0
51-45-00-007-3514	POLICE FINES	80,000	100,000	90,000	90,000	0
TOTAL FINES		80,000	100,000	90,000	90,000	0
51-45-00-008-3610	INVESTMENT INTEREST	5,001	3,273	0	625	0
51-45-00-008-3910	REFUNDS & REIMBURSEMENTS	0	0	10,000	8,347	0
51-45-00-008-3963	CONTRIBUTED CAPITAL	0	0	0	6,454	0
		12,377,783				
51-45-00-008-3970	MISCELLANEOUS INCOME	0	20,000	10,000	597,823	0
TOTAL OTHER INCOME		12,382,784	23,273	20,000	613,249	0
51-45-00-009-4701	TRSF FROM GENERAL FUND	0	500,000	400,000	0	0
TOTAL TRANSFERS IN		0	500,000	400,000	0	0
TOTAL Public Safety Building Fund REVENUES		12,761,114	895,493	772,279	1,012,285	0
51-45-00-650-8624	FIRE STATIONS #2 & #3	7,003	259,572	20,000	20,000	0
51-45-00-650-8625	FIBER COMMUNICATION-POLICE STA	0	32,992	0	0	0
51-45-00-650-8626	NEW CONSTRUCTION BUILDINGS	9,361,866	2,843,429	74,500	74,500	0
51-45-00-650-8637	FIBER COMMUNICATIONS & CABLES	49,812	0	0	0	0
TOTAL PERMANENT IMPROVEMENTS		9,418,680	3,135,993	94,500	94,500	0
51-45-00-900-9001	TRSF TO GENERAL FUND	0	0	0	244,178	0
51-45-00-900-9220	TRSF TO GENERAL FUND DEBT SERV	0	900,931	898,900	899,847	0
TOTAL TRANSFERS OUT		0	900,931	898,900	1,144,025	0
TOTAL Public Safety Building Fund EXPENSES		9,418,680	4,036,925	993,400	1,238,525	0
NET FUND TOTALS - SURPLUS / (DEFICIT)		3,342,434	(3,141,432)	(221,121)	(226,240)	0

Fleet Replacement Fund

Fund 52

This fund accounts for the acquisition costs for the replacement of fleet for the City. The funding source for fleet replacement is rental income derived from current water tower leases and a transfer of any available fund balance from the General Fund. Among the FY16 expenditures is the annual loan payment of \$16,667 for Fire Truck #1 and the final costs for the Ladder Truck of \$110,000.

Fleet Replacement Fund

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
52-50-00-008-3910	REFUNDS & REIMBURSEMENTS	11,574	12,454	0	7,431	0
52-50-00-008-3915	ADMINISTRATION TOW FEES	0	50,000	0	0	0
52-50-00-008-3920	SALES OF ASSETS	0	10,677	0	0	0
52-50-00-008-3930	RENTAL INCOME	0	0	164,000	115,000	145,000
52-50-00-008-3970	MISCELLANEOUS INCOME	0	5,000	275,000	310,000	0
TOTAL OTHER INCOME		11,574	78,131	439,000	432,431	145,000
52-50-00-009-4701	TRSF FROM GENERAL FUND	265,691	176,695	241,103	374,831	0
TOTAL TRANSFERS IN		265,691	176,695	241,103	374,831	0
52-50-00-010-4915	LOAN PROCEEDS	250,000	0	0	0	0
TOTAL TRANSFERS IN		250,000	0	0	0	0
TOTAL FLEET REPLACEMENT FUND REVENUES		527,265	254,826	680,103	807,262	145,000
52-50-00-400-8413	MUNICIPAL LEASE/PURCHASE	0	0	188,113	118,113	0
TOTAL OTHER SERVICES		0	0	188,113	118,113	0
52-50-00-450-8417	LOAN PRINCIPAL	0	16,667	0	16,667	16,667
		0	16,667	0	16,667	16,667
52-50-00-600-8521	VEHICLES	526,728	418,655	492,539	492,539	115,000
TOTAL EQUIPMENT		526,728	418,655	492,539	492,539	115,000
TOTAL FLEET REPLACEMENT FUND EXPENSES		526,728	435,322	680,652	627,319	131,667
NET FUND TOTALS - SURPLUS / (DEFICIT)		537	(180,496)	(549)	179,943	13,333

Equipment Fund

Fund 53

This fund accounts for the acquisition costs for any new purchases or replacement of major equipment for the City. The funding source for equipment are funds from the E911 Board for OSSI payments and a transfer of any available fund balance from the General Fund. The following purchases will be made from the Equipment Fund in FY16:

Human Resources Recruitment Software	\$15,000
Server Refresh Cycle	\$12,000
Data Storage – Police Department	\$28,000
OSSI Freedom Software – Police Department	\$17,620
Lifepak 12 – Fire Department	\$89,680
Hot Patch Trailer	\$24,000

Equipment Fund

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
53-55-00-005-3340	STATE GOVT GRANTS	3,088	0	0	0	0
TOTAL TRANSFERS IN		3,088	0	0	0	0
53-55-00-008-3910	REFUNDS & REIMBURSEMENTS	58,000	148,000	128,000	160,000	144,000
53-55-00-008-3915	ADMINISTRATIVE TOW FEES	0	30,000	0	0	0
53-55-00-008-3920	SALES OF ASSETS	0	2,336	0	0	0
53-55-00-008-3961	DONATIONS	13,654	0	0	0	0
TOTAL OTHER INCOME		71,654	180,336	128,000	160,000	144,000
53-55-00-009-4701	TRSF FROM GENERAL FUND	164,000	207,334	35,000	35,000	0
TOTAL TRANSFERS IN		164,000	207,334	35,000	35,000	0
53-55-00-010-4915	LOAN PROCEEDS	375,969	0	0	0	0
TOTAL TRANSFERS IN		375,969	0	0	0	0
TOTAL EQUIPMENT FUND REVENUES		614,711	387,670	163,000	195,000	144,000
53-55-00-200-8241	AMBULANCE SUPPLY/EQUIP	16,421	0	0	0	0
53-55-00-200-8242	POLICE PATROL SUPPLY & EQUIPME	28,500	24,939	0	0	0
TOTAL COMMODITIES		44,921	24,939	0	0	0
53-55-00-300-8310	EQUIPMENT - MAINTENANCE	26,840	0	37,000	37,000	55,000
TOTAL CONTRACTUAL SERVICES		26,840	0	37,000	37,000	55,000
53-55-00-400-8413	MUNICIPAL LEASE/PURCHASE	125,323	0	0	0	0
TOTAL CONTRACTUAL SERVICES		125,323	0	0	0	0
53-55-00-600-8511	K-9 DOG	0	8,000	0	0	0
53-55-00-600-8515	TECH EQUIPMENT - PD SOFTWARE	483,295	84,757	125,000	125,323	17,620
53-55-00-600-8520	FD EQUIPMENT	0	15,575	0	0	89,680
53-55-00-600-8540	MACHINERY IMPLMTS MJR TOOLS	0	40,055	3,000	0	24,000
TOTAL EQUIPMENT		483,295	148,387	128,000	125,323	131,300
TOTAL EQUIPMENT FUND EXPENSES		680,379	173,326	165,000	162,323	186,300
NET FUND TOTALS - SURPLUS / (DEFICIT)		(65,668)	214,344	(2,000)	32,677	(42,300)

Section Nine

Fiduciary Funds and Component Unit Fund

- Police Pension Fund
- Fire Pension Fund
- DeKalb Public Library

Applying Best Practices

Police and Fire Pension Funds

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 pay for retiree pensions, financial management fees, audit costs and other miscellaneous items. The Board for each fund directs its own affairs and meets quarterly with special meetings as needed.

The Boards are each comprised of five members. Two are appointed by the Mayor, two are elected from the active participants of the pension fund, and one is elected by and from the fund's beneficiaries. The funds are regulated by the Illinois Department of Financial and Professional Regulation, Division of Insurance. By state law these pension funds must be 90% funded by the year 2040. Current funding levels for the Police Pension Fund and the Fire Pension Fund are 59.20% and 45.10% respectively.

Employer contributions are dollars levied through the property tax process for the City. These dollars are based upon an actuarial study conducted annually by an independent actuary. Currently the City is using the State of Illinois' statutory minimum contribution method known as the Percent Unit of Credit (PUC) method.

The employee contributions are the payroll contributions being made by current employees. The contribution percent for Police is 9.91% of regular salaries and the contribution percent for Fire is 9.455% of regular salaries.

Police Pension Fund

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
93-00-00-001-3113	PROPERTY TAX - POLICE PENSION	1,079,450	1,352,291	1,472,175	1,448,949	1,636,885
TOTAL PROPERTY TAXES		1,079,450	1,352,291	1,472,175	1,448,949	1,636,885
93-00-00-006-3452	EMPLOYEE CONTRIBUTIONS	501,405	632,775	497,207	551,833	568,388
TOTAL SERVICE CHARGES		501,405	632,775	497,207	551,833	568,388
93-00-00-008-3610	INVESTMENT INTEREST	514,945	672,124	558,946	130,379	550,000
93-00-00-008-3618	UNREALIZED INV GAIN/LOSS	1,303,960	2,606,354	1,500,000	892,301	1,500,000
93-00-00-008-3970	MISCELLANEOUS INCOME	0	0	0	0	0
TOTAL OTHER INCOME		1,818,905	3,278,479	2,058,946	1,022,680	2,050,000
TOTAL POLICE PENSION FUND REVENUES		3,399,760	5,263,544	4,028,328	3,023,462	4,255,273
93-00-00-100-8190	RETIREE COMPENSATION	2,101,591	2,169,204	2,241,499	2,261,695	2,295,620
93-00-00-100-8191	DISABILITY	88,765	86,522	93,011	87,820	89,137
TOTAL PERSONNEL		2,190,356	2,255,726	2,334,510	2,349,515	2,384,757
93-00-00-300-8342	FINANCIAL & MNGT SERVICES	54,300	70,902	60,319	38,096	39,239
93-00-00-300-8366	LEGAL EXPENSES & NOTICES	5,764	866	1,597	985	1,015
93-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	3,670	3,771	6,948	3,897	4,014
93-00-00-300-8399	CONTRACTUAL SERVICES	25,013	1,696	46,427	12,485	12,860
TOTAL CONTRACTUAL SERVICES		88,747	77,235	115,291	55,463	57,128
TOTAL POLICE PENSION FUND EXPENSES		2,279,103	2,332,961	2,449,801	2,404,978	2,441,885
NET FUND TOTALS - SURPLUS / (DEFICIT)		1,120,657	2,930,583	1,578,527	618,484	1,813,388

Fire Pension Fund		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
95-00-00-001-3114	PROPERTY TAX - FIRE PENSION	1,807,256	2,037,490	2,056,983	2,024,522	2,177,836
TOTAL PROPERTY TAXES		1,807,256	2,037,490	2,056,983	2,024,522	2,177,836
95-00-00-006-3452	EMPLOYEE CONTRIBUTIONS	411,770	420,534	415,000	452,110	465,674
TOTAL SERVICE CHARGES		411,770	420,534	415,000	452,110	465,674
95-00-00-008-3610	INVESTMENT INTEREST	527,600	671,552	800,000	502,000	502,000
95-00-00-008-3618	UNREALIZED INV GAIN/LOSS	1,474,748	2,456,167	1,800,000	1,300,000	1,377,835
TOTAL OTHER INCOME		2,002,348	3,127,719	2,600,000	1,802,000	1,879,835
TOTAL FIRE PENSION FUND REVENUES		4,221,374	5,585,743	5,071,983	4,278,632	4,523,345
95-00-00-100-8190	RETIREE COMPENSATION	2,435,954	2,563,645	2,690,000	2,660,725	2,740,547
95-00-00-100-8191	DISABILITY	347,300	354,805	320,000	311,726	321,078
95-00-00-100-8194	REFUND OF CONTRIBUTIONS	0	4,148	0	10,671	0
TOTAL PERSONNEL		2,783,254	2,922,598	3,010,000	2,983,122	3,061,625
95-00-00-300-8342	FINANCIAL & MNGT SERVICES	48,440	77,572	45,000	45,096	45,858
95-00-00-300-8366	LEGAL EXPENSES & NOTICES	13,877	4,400	5,000	2,640	5,000
95-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	2,500	1,921	2,500	2,500	2,575
95-00-00-300-8399	CONTRACTUAL SERVICES	23,565	2,733	18,000	16,570	18,000
TOTAL CONTRACTUAL SERVICES		88,382	86,626	70,500	66,806	71,433
TOTAL FIRE PENSION FUND EXPENSES		2,871,636	3,009,224	3,080,500	3,049,928	3,133,058
NET FUND TOTALS - SURPLUS / (DEFICIT)		1,349,738	2,576,518	1,991,483	1,228,704	1,390,287

DeKalb Public Library

FUND 99

The DeKalb Public Library seeks to enrich the lives of DeKalb residents by supporting and encouraging lifelong learning and being a vital center of community life.

The library has a welcoming environment where all residents and visitors can connect with each other through library services and programs as well as through the use of technology; where they can be inspired and find the information necessary to achieve their full potential. The library will have a visible and vibrant presence in the community through 21st century library services and partnering with other community organizations. The library provides a safe and inviting community space and meets the needs of residents who access library services online or at a distance (website, electronic resources, e-content, mobile services).



In order to extend this standard of service, the Library's Board of Trustees resolved in 2007 to expand and improve the Library's services and facilities. After many years of work and dedication, the library is currently undergoing a \$25.3 million expansion and renovation project. The State of Illinois awarded the library \$11.6 million as part of a construction grant to begin the expansion. The project kicked off in August of 2014 and is expected to be completed in the summer of 2016.



DeKalb Public Library Fund

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
99-00-00-001-3110	PROPERTY TAX GENERAL	1,767,397	1,762,669	1,798,500	1,798,500	2,323,500
TOTAL PROPERTY TAXES		1,767,397	1,762,669	1,798,500	1,798,500	2,323,500
99-00-00-005-3310	FEDERAL GRANTS	25,500	15,000	0	15,000	20,000
99-00-00-005-3340	STATE GOVT GRANTS	45,247	55,038	54,000	54,000	55,037
99-00-00-005-3350	LOCAL GOVT GRANTS	2,091,350	75,226	0	0	0
99-00-00-005-3356	PERSONAL PROP REPLACE TAX	35,336	37,034	31,454	31,454	30,000
TOTAL INTERGOVERNMENTAL REVENUES		2,197,433	182,298	85,454	100,454	105,037
99-00-00-007-3436	LIBRARY NON-RESIDENT DUES	3,846	3,227	3,800	3,800	3,800
99-00-00-007-3516	LIBRARY FINES	28,347	30,217	39,000	35,000	39,000
TOTAL FINES		32,193	33,443	42,800	38,800	42,800
99-00-00-008-3610	INVESTMENT INTEREST	2,235	18,228	8,000	8,000	8,000
99-00-00-008-3611	INTEREST-CAPITALIZED BONDS	0	0	0	0	0
99-00-00-008-3615	SALE OF ASSET	2,875	0	0	0	0
99-00-00-008-3617	TIF SURPLUS	0	0	0	0	0
99-00-00-008-3910	REFUNDS/REIMBURSEMENTS	0	12,818	68,000	68,000	72,536
99-00-00-008-3925	LIBRARY SALES	7,883	10,411	9,000	13,000	9,700
99-00-00-008-3961	DONATIONS	254,885	243,521	40,000	40,000	48,300
99-00-00-008-3970	MISCELLANEOUS INCOME	3,803	3,389	9,000	0	0
TOTAL OTHER INCOME		271,681	288,368	134,000	129,000	138,536

TOTAL DEKALB PUBLIC LIBRARY FUND REVENUES	4,268,704	2,266,778	2,060,754	2,066,754	2,609,873
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99-00-00-100-8101	REGULAR WAGES	963,754	973,284	1,006,798	986,544	1,010,966
99-00-00-100-8113	LONGEVITY	0	0	20,254	20,254	20,254
99-00-00-100-8171	FICA	72,167	72,562	89,347	89,347	86,375
99-00-00-100-8173	IMRF	139,665	160,323	161,141	161,141	118,090
99-00-00-100-8175	HEALTH INSURANCE	101,206	167,733	158,774	158,774	158,774
99-00-00-100-8176	LIFE INSURANCE	111	218	246	246	246
99-00-00-100-8178	WORKERS COMPENSATION	5,596	5,161	5,600	5,600	5,000
99-00-00-100-8179	UNEMPLOYMENT INSURANCE	3,019	2,713	3,000	3,000	3,000
TOTAL PERSONNEL		1,285,518	1,381,993	1,445,160	1,424,906	1,402,705

99-00-00-200-8202	PRINTED MATERIALS	4,949	5,040	5,000	2,212	5,000
99-00-00-200-8204	OFFICE SUPPLY	28,751	22,867	20,000	15,492	18,000
99-00-00-200-8219	BUILDING SUPPLIES	13,661	12,094	13,000	13,000	15,000
99-00-00-200-8271	GIFTS & DONATIONS	16,467	12,364	600	0	600
99-00-00-200-8272	MEMORIALS	1,944	1,488	1,500	0	2,000
99-00-00-200-8273	CHILDREN'S BOOKS	49,411	37,800	37,350	37,350	37,350
99-00-00-200-8274	LIBRARY BOOKS	98,539	95,913	74,700	74,700	74,700
99-00-00-200-8275	PERIODICALS	11,447	8,731	7,000	10,976	7,000
99-00-00-200-8276	COMPACT DISCS	8,262	8,924	9,000	9,000	9,000
99-00-00-200-8277	DVD'S	9,349	5,879	7,000	7,000	7,000
99-00-00-200-8278	MICROFORMS	448	445	600	600	600
99-00-00-200-8279	LIBRARY DATABASE	59,561	61,421	58,352	58,352	60,528
99-00-00-200-8299	COMMODITIES	1,265	1,930	1,000	1,000	1,000
TOTAL COMMODITIES		304,054	274,895	235,102	229,682	237,778

99-00-00-300-8304	TRAVEL REIMBURSEMENT	1,086	1,172	1,200	1,200	1,000
99-00-00-300-8305	FREIGHT AND POSTAGE	3,141	6,453	8,200	8,200	5,000
99-00-00-300-8310	EQUIPMENT - MAINTENANCE	33,861	22,777	24,762	24,762	34,217
99-00-00-300-8326	BOOKS - MAINTENANCE	543	245	600	656	600
99-00-00-300-8331	BOOK PROCESSING	235	363	7,000	191	500
99-00-00-300-8337	TELEPHONE SYSTEM	7,291	8,996	8,300	8,300	7,000

DeKalb Public Library Fund

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
99-00-00-300-8342	FINANCIAL & MGMT SERVICES	12,196	13,033	13,000	13,000	13,000
99-00-00-300-8343	DEVELOPMENTAL SERVICES	10,417	11,203	17,250	10,377	12,000
99-00-00-300-8346	REFUSE REMOVAL SERVICES	5,378	4,919	5,200	5,200	5,200
99-00-00-300-8347	LANDSCAPING	8,723	7,204	8,000	8,000	60,000
99-00-00-300-8348	BUILDINGS - MAINTENANCE	18,529	26,468	23,465	23,465	11,873
99-00-00-300-8349	BUILDING REPAIR	41,523	13,134	10,000	8,252	3,000
99-00-00-300-8351	NATURAL GAS	9,310	10,720	9,200	9,200	9,200
99-00-00-300-8352	ELECTRICITY	1,344	1,407	1,200	1,200	1,500
99-00-00-300-8355	UTILITIES	1,785	1,189	2,000	2,000	3,000
99-00-00-300-8373	MARKETING, ADS & PUBLIC INFO	9,277	141,830	10,000	15,691	10,000
99-00-00-300-8375	DUES & SUBSCRIPTIONS	675	964	700	700	700
99-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	12,895	12,343	9,250	4,789	5,000
TOTAL CONTRACTUAL SERVICES		178,209	284,420	159,327	145,183	182,790
99-00-00-400-8450	CONTRACTED SERVICES	34,335	32,245	28,750	28,750	29,852
99-00-00-400-8452	CONSULTING FEES (LEGAL)	12,255	38,820	10,000	10,000	15,000
99-00-00-400-8453	CONSULTING FEES (PERSONNEL)	85,895	21,338	6,500	15,515	9,000
99-00-00-400-8454	COLLECTION AGENCY	1,778	2,398	2,000	2,000	2,500
99-00-00-400-8455	PROFESSIONAL CONSULTING (IT)	0	0	4,000	4,000	2,371
99-00-00-400-8471	SURETY BONDS & INSURANCE	13,908	12,660	11,600	11,600	17,000
99-00-00-400-8497	CONTINGENCIES	40	0	43,915	20,000	28,277
TOTAL OTHER SERVICES		148,211	107,461	106,765	91,865	104,000
99-00-00-600-8510	OFFICE FURNITURE & EQUIPMENT	18,563	644	5,000	2,235	0
99-00-00-600-8515	TECHNOLOGY EQUIPMENT	60,030	63,725	41,400	81,940	50,600
TOTAL EQUIPMENT		78,593	64,369	46,400	84,175	50,600
99-00-00-650-8620	DEBT FINANCING	0	0	68,000	68,000	607,000
99-00-00-650-8630	EXPANSION PROJECT	53,121	1,336,037	0	0	0
99-00-00-650-8640	DEBT SERVICE-PRINCIPAL	222,222	111,111	0	0	0
99-00-00-650-8641	DEBT SERVICE-INTEREST	42,280	246,303	0	0	0
TOTAL PERMANENT IMPROVEMENTS		317,623	1,693,451	68,000	68,000	607,000
TOTAL DEKALB PUBLIC LIBRARY FUND EXPENSES		2,312,208	3,806,588	2,060,754	2,043,811	2,584,873
NET FUND TOTALS - SURPLUS / (DEFICIT)		1,956,496	(1,539,810)	0	22,943	25,000

Section Ten

Internal Service Funds

- Workers Compensation Fund
- Health Insurance Fund
- Property and Liability Fund

Applying Best Practices

Internal Service Funds

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.
- 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.

Workers Compensation Fund

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
70-00-00-006-3451	EMPLOYER CONTRIBUTION	934,998	703,841	1,203,025	1,198,000	1,203,200
TOTAL SERVICE CHARGES		934,998	703,841	1,203,025	1,198,000	1,203,200
70-00-00-008-3610	INVESTMENT INTEREST	3,129	1,219	1,500	0	0
70-00-00-008-3910	REFUNDS / REIMBURSEMENTS	1,669	0	0	0	0
TOTAL OTHER INCOME		4,798	1,219	1,500	0	0
70-00-00-009-4701	TRSF FROM GENERAL FUND	54,500	500,000	0	0	0
TOTAL TRANSFERS IN		54,500	500,000	0	0	0
TOTAL WORKERS COMPENSATION FUND REVENUES		994,296	1,205,060	1,204,525	1,198,000	1,203,200
70-00-00-300-8349	LEGAL SERVICES	42,500	40,922	41,616	41,610	0
70-00-00-300-8366	LEGAL EXPENSES & NOTICES	0	0	0	0	20,808
70-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	2,985	0	0	0	0
70-00-00-300-8391	TPA ADMINISTRATION	15,314	43,770	30,000	39,000	33,500
70-00-00-300-8450	CONTRACTED SERVICES	0	0	0	0	579,711
TOTAL CONTRACTUAL SERVICES		60,799	84,692	71,616	80,610	634,019
70-00-00-400-8450	CONTRACTED SERVICES	503,208	526,216	578,572	552,939	0
70-00-00-400-8472	CLAIMS: SELF-INSURANCE	318,232	421,584	653,567	450,000	650,000
TOTAL OTHER SERVICES		821,440	947,800	1,232,139	1,002,939	650,000
70-00-00-900-9001	TRANSFER TO GENERAL FUND	0	0	0	0	250,000
TOTAL TRANSFERS OUT		0	0	0	0	250,000
TOTAL WORKERS COMPENSATION FUND EXPENSES		882,239	1,032,492	1,303,755	1,083,549	1,534,019
NET FUND TOTALS - SURPLUS / (DEFICIT)		112,056	172,568	(99,230)	114,451	(330,819)

Health Insurance Fund

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
71-00-00-006-3451	EMPLOYER CONTRIBUTIONS	4,024,894	4,093,886	4,102,375	4,114,396	3,927,800
71-00-00-006-3452	EMPLOYEE CONTRIBUTIONS	691,701	758,374	752,377	711,694	802,885
71-00-00-006-3453	RETIREE CONTRIBUTIONS	362,561	420,502	384,577	415,854	379,531
71-00-00-006-3454	LIBRARY CONTRIBUTIONS	136,898	159,935	180,272	122,756	147,771
71-00-00-006-3455	SECTION 125 CONTRIBUTIONS	200,862	219,128	215,000	200,919	215,000
71-00-00-006-3459	OTHER CONTRIBUTIONS	3,950	2,579	0	0	0
TOTAL SERVICE CHARGES		5,420,866	5,654,404	5,634,601	5,565,619	5,472,987
71-00-00-008-3610	INVESTMENT INTEREST	380	21	20	10	10
71-00-00-008-3910	REFUNDS / REIMBURSEMENTS	35,701	54,414	0	0	0
TOTAL OTHER INCOME		36,081	54,435	20	10	10
71-00-00-009-4701	TRSF FROM GENERAL FUND	8,500	225,000	350,000	350,000	0
TOTAL TRANSFERS IN		8,500	225,000	350,000	350,000	0
TOTAL HEALTH INSURANCE FUND REVENUES		5,465,447	5,933,839	5,984,621	5,915,629	5,472,997
71-00-00-100-8171	FICA	0	0	0	9,446	14,453
71-00-00-100-8173	IMRF	0	0	0	13,500	27,533
TOTAL PERSONNEL		0	0	0	22,946	41,986
71-00-00-300-8342	FINANCIAL & MNGT SERVICES	3,250	0	3,500	0	0
71-00-00-300-8345	PSYCH & MEDICAL SERVICES	5,805	8,991	7,800	8,500	0
71-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	2,226	0	500	0	0
71-00-00-300-8394	FLEX ADMINISTRATION	6,857	5,482	6,000	6,000	6,000
TOTAL CONTRACTUAL SERVICES		18,138	14,473	17,800	14,500	6,000
71-00-00-400-8474	SECTION 125 PAYMENTS	204,114	189,284	215,000	200,919	215,000
71-00-00-400-8475	EMPLOYEE LIFE INSURANCE PREMIU	10,995	14,348	15,500	13,339	15,000
71-00-00-400-8476	WELLNESS BENEFIT PAYMENTS	27,527	26,264	38,000	35,000	30,000
71-00-00-400-8477	EMPLOYEE HEALTH INSURANCE	3,699,413	3,625,770	3,794,850	3,593,477	3,506,603
71-00-00-400-8478	RETIREE HEALTH INSURANCE	1,024,727	1,243,473	1,183,544	1,254,048	1,088,645
71-00-00-400-8479	EMPLOYEE DENTAL INSURANCE	242,318	187,145	196,338	186,009	0
71-00-00-400-8480	RETIREE DENTAL INSURANCE	0	54,540	64,596	63,933	60,705
71-00-00-400-8483	PEHP PLAN	24,420	34,214	33,750	34,227	33,750
71-00-00-400-8485	LIBRARY LIFE INSURANCE PREMIUM	124	185	192	192	175
71-00-00-400-8486	LIBRARY HEALTH INSURANCE	114,728	149,947	172,453	114,936	140,417
71-00-00-400-8487	LIBRARY DENTAL INSURANCE	4,716	6,469	7,628	7,628	7,179
71-00-00-400-8488	DEFERRED COMPENSATION	242,021	222,812	251,000	222,184	230,000
TOTAL OTHER SERVICES		5,595,103	5,754,451	5,972,851	5,725,892	5,327,474
TOTAL HEALTH INSURANCE FUND EXPENSES		5,613,241	5,768,924	5,990,651	5,763,338	5,375,460
NET FUND TOTALS - SURPLUS / (DEFICIT)		(147,794)	164,915	(6,030)	152,291	97,537

Property & Liability Fund

		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 Estimate	FY 2016 BUDGET
72-00-00-006-3451	EMPLOYER CONTRIBUTIONS	125,000	130,000	130,000	130,000	130,000
TOTAL SERVICE CHARGES		125,000	130,000	130,000	130,000	130,000
72-00-00-008-3940	PROPERTY DAMAGE COMPENSATION	17,349	23,564	15,000	28,000	15,000
TOTAL OTHER INCOME		17,349	23,564	15,000	28,000	15,000
TOTAL PROPERTY & LIABILITY FUND REVENUES		142,349	153,564	145,000	158,000	145,000
72-00-00-300-8349	LEGAL SERVICES	29,986	24,480	24,970	24,970	0
72-00-00-300-8366	LEGAL EXPENSES & NOTICES	0	0	0	0	20,808
TOTAL CONTRACTUAL SERVICES		29,986	24,480	24,970	24,970	20,808
72-00-00-400-8471	SURETY BONDS & INSURANCE	4,824	4,959	5,000	5,000	5,000
72-00-00-400-8472	CLAIMS: SELF-INSURANCE	104,054	94,330	100,000	100,000	100,000
72-00-00-400-8499	OTHER SERVICES/EXPENSES	51	0	0	0	0
TOTAL OTHER SERVICES		108,929	99,289	105,000	105,000	105,000
TOTAL PROPERTY & LIABILITY FUND EXPENSES		138,915	123,769	129,970	129,970	125,808
NET FUND TOTALS - SURPLUS / (DEFICIT)		3,434	29,795	15,030	28,030	19,192

Appendix

Staffing Plan, Capital Outlay, Chart of Accounts,
Policies and Glossary

Applying Best Practices

Staffing Plan Summary

The Staffing Plan for the City of DeKalb defines the human resources required by department to meet the needs of the community and align with the goals and objectives of the City. The Staffing Plan summary outlines the total full time and part time personnel for each department.

	FY13		FY14		FY15		FY16	
	FT	PT	FT	PT	FT	PT	FT	PT
City Manager's Office	4	3	5	2	6	2	6	3
Human Resources Department	1	1	1	1	1	1	2	1
Finance Department	11	4	11	4	12	4	12	4
Police Department	77	32	79	33	81	36	81	36
Fire Department	53	0	58	0	58	1	58	2
Public Works Department	35	12	35	16	36	17	37	18
Community Development Department	7	1	7	2	5	3	5	2
TOTAL	188	53	196	58	199	64	201	66

Capital Outlay Summary

The capital outlay for FY2016 is included below and draws from the general fund and other City funds. The capital outlay summary total for FY2016 is \$15,706,067.

CITY OF DEKALB
FISCAL YEAR 2016 ANNUAL BUDGET
CAPITAL OUTLAY SUMMARY

Police Department-Patrol Services

Squad Replacements (2)	\$56,500
Portable Radios/Holsters-New Officer	\$20,720
	<u>\$77,220</u>

Public Works-Engineering

GPS Unit (25%)	\$5,000
	<u>\$5,000</u>

Transportation

GPS Unit (25%)	\$5,000
Transit Vehicles	\$407,820
Diagnostic Equipment	\$7,000
Bus Cameras	\$94,000
Bus Shelters	\$500,000
Transit Facility	\$3,600,000
	<u>\$4,613,820</u>

Motor Fuel Tax

Street Patching	\$100,000
Crack Filling	\$20,000
Shoulder Stone	\$20,000
Kishwaukee River Construction	\$250,000
	<u>\$390,000</u>

TIF #1

Egyptian Theatre Air Conditioning	\$50,000
Housing Rehab	\$25,000
Architectural Improvement Program	\$45,000
Egyptian Theatre Annual Building Improvements	\$100,000
Structural Commercial Program	\$142,900
Preservation Architect	\$150,000
Street Maintenance	\$1,000,000
Wifi & Miscellaneous	\$30,000
Property Tax Surplus	\$3,219,829
Pappas Sycamore Road Project	\$81,020
Parking Garage Feasibility Study	\$50,000
Ellwood Nehring Improvements	\$75,000
Economic Development Incentive	\$500,000
Airport Heated Concrete E-2T	\$7,000
Airport Site Prep - Peace & Pleasant	\$7,500
	<u>\$5,483,249</u>

TIF #2

Barb City Manor	\$100,000
Architectural Improvement Program	\$30,000
Housing Rehab	\$25,000
Redesign Building	\$35,000
District 428 Building Mechanical & Parking Lot	\$1,500,000
	<u>\$1,690,000</u>

Housing Rehabilitation

Private Property Rehab & Redevelopment	\$24,000
	<u>\$24,000</u>

Community Development Block Grant

Private Property Rehabilitation	\$100,000
Water System Improvements	\$208,847
S. First Street Project	\$182,232
	<u>\$491,079</u>

Foreign Fire Insurance Tax

Machinery/Tools	\$5,000
Remodel Radio Room - Fire Station #1	\$8,840
	<u>\$13,840</u>

Capital Projects

Sidewalk Maintenance	\$50,000
Repairs - Fire Station #1	\$10,000
Repairs - Fire Station #2	\$5,000
Repairs - Fire Station #3	\$10,000
Blue Box Alarm Installation	\$9,500
Garage Door Track & Opener	\$5,500
Strom System Water Improvements	\$30,000
Alley Improvements	\$50,000
Street Maintenance	\$300,000
	<u>\$470,000</u>

Fleet Replacement

Fire Truck Loan #1	\$16,667
Ladder Truck Payment	\$100,000
Ladder Truck Delivery Charge	\$5,000
Ladder Truck Logo & Graphics	\$5,000
Used Vehicle - Fire Department	\$5,000
	<u>\$131,667</u>

Equipment

HR Recruitment Software	\$15,000
Server Refresh Cycle	\$12,000
Data Storage - Police Department	\$28,000
OSSI Freedom	\$17,620
Lifepak 12	\$89,680
Hot Patch Trailer	\$24,000
	<u>\$186,300</u>

Water

GPS Unit (50%)	\$10,000
Backhoe & Hammer Drill	\$146,000
Replacement Tools	\$5,000
Fire Hydrants	\$10,000
Water Meters	\$200,000
Well #10 Rehab	\$60,000
Water Main-Kishwaukee Lane/Manor Drive	\$300,000
	<u>\$731,000</u>

Airport

Ground Power Unit	\$8,000
Phase 2 - T Hangar Pavement	\$404,000
Entry Road & Parking Lot Overlay	\$554,395
Relocate & Install Navigational Aids	\$353,000
Hazardous Wildlife Study	\$45,000
Diesel Fuel Tank	\$7,000
	<u>\$1,371,395</u>

Library

Fiber Optic	\$10,600
Computer Equipment	\$20,000
Licenses/Services	\$20,000
	<u>\$50,600</u>

General Fund Capital Total: \$82,220

Other Funds Capital Total: \$15,646,950

Total Capital Outlay: \$15,729,170

Chart of Accounts

PERSONNEL & BENEFITS

8101 REGULAR WAGES - Salary expense for full-time employees.

8102 OVERTIME - Salary expense paid to non-exempt employees at one and one-half times or two times the employee's regular hourly rate for all hours worked in excess of forty hours per week or eight hours per day, as applicable.

8103 PART-TIME WAGES - Salary expense for part-time employees or seasonal help.

8112 WELLNESS - Salary expense for Fire and Police employees that take a limited amount of sick time per calendar year.

8113 LONGEVITY - Salary expense for employees with contract specific negotiated years of continuous/creditable service.

8114 DEFERRED COMP CONTRIBS - Salary expense for contribution towards the City employees deferred compensation plan.

8119 EDUCATION BONUS - Salary expense for full-time, non-probationary Fire employees that obtain a level of education beyond that of high school.

8171 FICA - The employer contribution of FICA and Medicare, which is currently at 7.65% of gross wages.

8172 POLICE/FIRE PENSION - Amount equal to the property taxes collected for the Police/Fire Pension Fund. This amount is determined by an actuarial study conducted on an annual basis.

8173 IMRF - The employer contribution of IMRF, which is currently at 15.60% of gross wages for all employees covered under the IMRF program.

8174 CLOTHING ALLOWANCE - Amount paid for uniforms and personal protective equipment provided for those public service employees required to wear uniforms while performing their jobs.

8175 HEALTH INSURANCE - Employer amount paid for employee group medical and dental insurance premiums.

8178 WORKERS COMPENSATION - Premium paid to the City's Insurance Company for workers compensation insurance coverage for employees of the City.

8179 UNEMPLOYMENT INSURANCE - Reimbursements to the State of Illinois for unemployment insurance claims filed by former employees.

8187 NET OPEB COST - The net employer and employee cost of other post-employment benefits such as health care related costs for all City employees and retirees.

8188 NET IMRF PENSION OBLIGATION - This is the unfunded liability from IMRF when the City passed in a large rate increase. This grows at 7.50% annually until it is paid off in full.

8190 RETIREE COMPENSATION - For Police and Fire Pension Funds only.

8194 REFUND OF CONTRIBUTIONS - For Police and Fire Pension Funds only.

8304 CAR ALLOWANCE - Amount paid to employees for monthly car allowance.

COMMODITIES

8201 BOARDS & COMMISSIONS - Amount paid for expenses related to the Police and Fire Commission and the Planning and Zoning Commission.

8202 PRINTED MATERIALS - Amount paid for printing newsletters, letterhead/stationery, envelopes, work order forms, business cards, checks, application forms, program brochures, etc.

8204 OFFICE SUPPLY - Amount paid for pens, pencils, markers, post-its, staples, binders, folders, dividers, pads, calendars, cassette tapes, ribbons, paper, ink, etc.

8210 BUILDING MECHANICAL SYS SUPPLIES - Amount paid for supplies and parts to maintain municipal building mechanical systems including items for plumbing, electric, HVAC, alarm systems etc.

8213 GROUNDS SUPPLIES - Amount paid for supplies and parts to maintain municipal grounds including items for landscaping, trees planted by City personnel, grass seed, plantings, topsoil, etc.

8218 ELECTRICAL PARTS & SUPPLIES - Amount paid for supplies and parts to maintain lights, including bulbs, shop lights, cover boxes, etc.

8219 BUILDING SUPPLIES - Amount paid for supplies and parts to maintain municipal buildings such as furnace filters, bulbs, paint, keys, maintenance parts, etc.

8226 VEHICLE MAINTENANCE & PARTS - Amount paid for supplies and parts to maintain municipal vehicles.

8228 STREET/ALLEY MATERIALS - Amount paid for supplies and parts to maintain streets and alleys.

8229 STREETLIGHTS, PARTS - Amount paid for supplies and parts to maintain streetlights.

8230 TRAFFIC SIGNALS, PARTS & SUPPS - Amount paid for supplies and parts to maintain traffic signals.

8231 TRAFFIC & STREET SIGNS - Amount paid for supplies and parts to maintain traffic and street signs.

8232 POTABLE WATER SYSTEM PARTS - Amount paid for supplies and parts to maintain municipal potable water systems.

8233 STORMWATER SYSTEM PARTS - Amount paid for supplies and parts to maintain municipal storm water systems.

8234 AIRPORT FUEL - Amount paid for Airport fuel.

8235 SNOW & ICE CONTROL MATERIALS - Amount paid for ice and snow control supplies such as road salt, ice melt, etc.

8236 AIRPORT MATERIALS - Amount paid for airport supplies, including safety harnesses, etc.

8240 FIREFIGHTING SUPPLY/EQUIP - Amount paid for supplies and equipment for Fire personnel, including items for uniform maintenance.

8241 AMBULANCE SUPPLY/EQUIP - Amount paid for supplies and equipment required to stock an ambulance.

8242 PATROL SUPPLY & EQUIPMENT - Amount paid for supplies and equipment for Police Patrol Officers, including gloves, evidence supplies, trauma bags, testing supplies, etc.

8243 INVESTIGATION SUPPLY & EXP - Amount paid for supplies and equipment for Investigation Officers, including office supplies, car rental, etc.

8244 LAB SUPPLY AND MINOR EQPT - Amount paid for supplies and minor equipment for the Engineering and Water lab.

8245 OIL GAS & ANTIFREEZE - Amount paid for gasoline and oil used in municipal vehicles.

8246 DUI FINES EXPENDITURES - Amount paid for supplies related to DUI enforcement, including mouthpieces, manuals, gloves, etc.

8247 POLICE FORFEITURES EXPENDITURE - Amount paid for items related to vehicle seizures, K-9 expenses, vehicle/bicycle repairs, riot helmets, etc.

8248 ANTI-CRIME ACTIVITIES - Amount paid for anti-crime prevention activities such as Live Healthy, Camp Power, domestic violence database, etc.

8249 CRIME LAB EXPENDITURES - Amount paid for expenses related to the crime lab such as, lab supplies, carbon filters, masks, etc.

8250 POTABLE WATER CHEMICALS - Amount paid for potable water chemicals such as, salt, chlorine, hydrofluosilicic, etc.

8270 WEARING APPAREL - Amount paid for purchase and maintenance of uniforms such as, cleaning, embroidery, safety glasses, etc.

8271 GIFTS & DONATIONS - Amount paid for Library gifts and donations.

8272 MEMORIALS - Amount paid for Library memorials.

8273 CHILDREN'S BOOKS - Amount paid for children's books purchased for the Library.

8274 LIBRARY BOOKS - Amount paid for books purchased for the Library.

8275 PERIODICALS - Amount paid for periodicals purchased for the Library.

8276 COMPACT DISCS - Amount paid for compact discs purchased for the Library.

8277 DVD'S - Amount paid for DVD's purchased for the Library.

8278 MICROFORMS - Amount paid for microforms purchased for the Library.

8279 LIBRARY DATABASE - Amount paid for parts and maintenance of the Library database.

8284 CODE RED ALERT SYSTEM - Amount paid for expenses related to the Code Red Alert System.

8285 TECHNOLOGY SUPPLIES - Amount paid for technology supplies such as toner, cables, adapters, etc.

8291 JANITORIAL SUPPLIES - Amount paid for operating supplies such as cleaning supplies (sweeping compound, glass cleaner, etc.), paper towels, toilet tissue, testing and exam supplies,

pesticides/herbicides, signs posts, cabinets, small tools, non-personal safety equipment, and other equipment.

8294 ACTIVITIES SUPPLIES - Amount paid for Human Resource activities such as employee service plaques, employee events, etc.

8295 SMALL TOOLS & EQUIPMENT - Amount paid for operating supplies such as small tools, non-personal safety equipment, and other equipment costing less than \$1,000.

8299 COMMODITIES - Amount paid for miscellaneous purchases such as Municipal Band supplies (including posters and fliers), Prisoner meals, sympathy arrangements, etc.

CONTRACTUAL SERVICES

8301 RENTAL, EQPT & FACILITIES - Amount paid for rent or lease of vehicles, equipment, land, and buildings such as portable toilets, tools, etc.

8305 FREIGHT & POSTAGE - Amount paid for freight and postal related services such as stamps, bulk mailings, overnight deliveries, permits, etc.

8306 SPECIAL EVENTS - Amount paid for items related to special events such as cake for employees retiring, Alderman reception, funeral flowers, etc.

8307 HUMAN & SOCIAL SERVICES - Amount paid for Human Services Fund and Community Development Block Grant Fund.

8310 EQUIPMENT - MAINTENANCE - Amount paid for contracted maintenance of municipal equipment including labor and materials for office machines, copiers, radios and electronics, desks, fans, air conditioners, movie cameras, recorders, VCRs, fire extinguishers, first aid kits, hoists, generators, central telephone systems, trailers, non-licensed wheeled equipment, etc.

8311 BUILDING MECH SYS - MAINTENANCE - Amount paid for contracted maintenance of municipal buildings including labor and materials for plumbing, electrical, HVAC, alarm systems, etc.

8313 LANDSCAPE & GROUNDS - MAINTENANCE - Amount paid for contracted maintenance of municipal grounds including labor and materials for mowing, landscaping, trimming, fertilization, aeration, planting, spoils disposal, stump removal, etc.

8315 VEHICLES MAINTENANCE - Amount paid for contracted maintenance of municipal vehicles including labor and materials for automobiles, trucks, sweepers, salt spreaders, snowplows, permanently installed accessories, etc.

8316 STREETS/ALLEYS - MAINTENANCE - Amount paid for contracted maintenance of municipal streets, paths, wells and storage, meters and hydrants, water lines, right of way areas, etc.

8318 TRAFFIC SIGNALS - MAINTENANCE - Amount paid for contracted maintenance of municipal traffic control signals.

8319 SNOW & ICE CONTROL - Amount paid for contracted maintenance of municipal vehicles including labor and materials for automobiles, trucks, sweepers, salt spreaders, snowplows, permanently installed accessories, etc.

8320 INTERGOVT'L SERVICES - Amount paid for Police Department LEADS – Law Enforcement Agency Data System.

8321 SIDEWALKS - MAINTENANCE - Amount paid for contracted maintenance of sidewalks.

8324 AIRPORT - MAINTENANCE - Amount paid for repair and maintenance at the airport.

8325 KISHWAUKEE RIVER SYS - MAINTENANCE - Amount paid for maintenance of the Kishwaukee River System.

8326 BOOKS - MAINTENANCE - Amount paid for maintenance related to books at the Library.

8327 STORMWATER SYSTEM - MAINTENANCE - Amount paid for repair and maintenance of storm water systems.

8328 POTABLE WATER SYSTEM - MAINTENANCE- Amount paid for repair and maintenance of potable water systems.

8330 TECHNOLOGY SERVICES - Amount paid for technology services including monthly/annual maintenance contracts, copier expenses, consulting fees, etc.

8331 ARCHITECT/ENGINEER SERVICES - Amount paid for architect and engineering fees.

8332 LAND ACQUISITION SERVS - Amount paid for fees and services for land acquisition.

8333 PERSONNEL RECRUITMENT - Amount paid for advertisements such as employee recruitment ads, bid notices, legal notices, and other required notices.

8334 MOSQUITO ABATEMENT - Amount paid for contracted mosquito abatement services such as spraying.

8335 RENTAL, TECHNOLOGY EQUIPMENT - Amount paid for rent or lease of technology equipment.

8337 TELEPHONE SYSTEM - Amount paid for all telecommunication expenses including, local, long distance, cell phones, etc.

8342 FINANCIAL & MGMT SERVICES - Amount paid for contracted accounting services such as auditing, bookkeeping, attestations, and other related functions.

8343 DEVELOPMENTAL SERVICES - Amount paid for contracted development services.

8344 ECONOMIC DEVELOPMENT INCENTIVE - Amount paid to encourage redevelopment activities within the city.

8345 PSYCH & MEDICAL SERVICES - Amount paid for pre-employment physicals, drug screens, required medical testing for various employees, psychological examinations of applicants as part of the testing process, wellness program expenditures, and payments to health care providers and employee reimbursements made in connection with the City's partially self-funded health insurance plan.

8346 REFUSE AND RECYCLING CHARGES - Amount paid for contracted refuse removal services.

8347 NUISANCE ABATEMENT SERVS - Amount paid for contracted services for nuisance abatement.

8348 BUILDINGS - R&M - Amount paid for contracted maintenance of municipal buildings including labor and materials for plumbing, electrical, HVAC, alarm systems, etc.

8349 LEGAL SERVICES - Amount paid for contracted legal advice and services.

8351 NATURAL GAS - Amount paid for natural gas service to municipal buildings.

8352 ELECTRICITY - Amount paid for electricity for streetlights, water system power, municipal buildings, and airport power.

8354 REFUSE REMOVAL SERVICES - Amount paid for refuse removal services outside the waste removal contract.

8355 UTILITIES - Amount paid for utility services, including gas and electric.

8356 LAB & TESTING SERVICES - Amount paid for contracted services for lab testing services.

8366 LEGAL EXPENSES & NOTICES - Amount paid for legal expenses and notices including appraisals, motions, public hearing, etc.

8373 MARKETING ADS & PUBLIC INFO - Amount paid for marketing advertising and public information including posters, maps, advertisement for bid, etc.

8375 DUES & SUBSCRIPTIONS - Amount paid for membership dues for various professional organizations. Amount paid for books, magazines, periodicals, pamphlets, maps, internet access, weather service, training films and DVDs, etc.

8376 TRAINING, EDUC, & PROF DVLP - Amounts paid for attendance at professional conferences and meetings by municipal personnel and elected officials, luncheon meetings where presentations are given, and amounts paid for training related costs such as, registration, fees, tuition, etc. by municipal personnel for professional development.

8377 EDUCATION TUITION REIMBURSEMENT - Amounts paid to municipal employees for successful completion of course work for tuition reimbursement.

8380 WARNING SIRENS - Amount paid for warning sirens services.

8384 TOWING - Amount paid for towing services.

8385 TAXES, LICENSES, & FEES - Amount paid for expenses related to taxes, license and fees including property taxes, CDL license renewal, notary renewal, etc.

8386 FORESTRY - Amount paid for expenses related to maintenance of municipal tree inventory including tree and stump removal, Emerald Ash Borer treatment, etc.

8387 WEATHER SERVICES - Amount paid for weather services including monitoring of pavement temperature, live radar, etc.

8391 TPA ADMINISTRATION - Amount paid to third party administrator for workers' compensation program.

8394 FLEX ADMINISTRATION - Amount paid to third party administrator for flexible spending account program.

8399 CONTRACTUAL SERVICES - Amount paid for contracted services including building inspections, plan review, band director, etc.

OTHER SERVICES

8411 DEBT SERVICE - PRINCIPAL - Amount paid for principal payment on bonds, debt certificates, and other debt instruments.

8412 DEBT SERVICE - INTEREST - Amount paid for charges on borrowed funds at an agreed upon rate.

8413 MUNICIPAL LEASE/PURCHASE - Amount paid for rent or lease of vehicles, equipment, land, and buildings such as portable toilets, tools, etc.

8417 LOAN PRINCIPAL - Amount paid for principal payment on loans, debt certificates, and other debt instruments.

8418 LOAN INTEREST - Amount paid for interest payment on bonds, debt certificates, and other debt instruments.

8430 TAX SHARING AGREEMENTS - Disbursements to other taxing bodies stemming from various revenue sharing agreements.

8452 CONSULTING FEES (LEGAL) - Amount paid for contracted legal advice and services for the Library.

8453 CONSULTING FEES (PERSONNEL) - Amount paid for consulting fees and services for the Library.

8454 COLLECTION AGENCY - Amount paid for collection agency fees for the Library.

8455 PROFESSIONAL CONSULTING (IT) - Amount paid for professional consulting fees and services for the Library.

8460 DEPRECIATION - Amount charged as an expense for an expired portion of a capital asset.

8471 SURETY BONDS & INSURANCE - Amount paid for surety bonds for Mayor, City Manager, Treasurer and Clerk, as well as amounts paid for notary bonds.

8472 CLAIMS: SELF-INSURANCE - Amount paid for self-insured workers' compensation claims, general and automotive liability losses.

8474 SECTION 125 PAYMENTS - Amount paid for employee flexible spending account.

8475 EMPLOYEE LIFE INSURANCE PREMIUM - Amount paid for standard monthly funding for IPBC – Intergovernmental Personnel Benefit Funding for employee life insurance.

8476 WELLNESS BENEFIT PAYMENTS - Amounts paid to municipal employees for reimbursement of wellness activities including reimbursement for gym memberships, wellness classes, etc.

8477 EMPLOYEE HEALTH INSURANCE - Amount paid for standard monthly funding for IPBC – Intergovernmental Personnel Benefit Funding for employee health insurance.

8478 RETIREE HEALTH INSURANCE - Amount paid for standard monthly funding for retiree insurance.

8479 EMPLOYEE DENTAL INSURANCE - Amount paid for standard monthly funding for IPBC — Intergovernmental Personnel Benefit Funding for employee dental insurance.

8480 RETIREE DENTAL INSURANCE - Amount paid for standard monthly funding for IPBC - Intergovernmental Personnel Benefit Funding for retiree dental insurance.

8481 UTILITY REBATE PROGRAM - Costs associated with the Utility Rebate Program, a program offered to residents based on certain qualifications offering assistance for local taxes paid for utilities.

8483 PEHP PLAN - The employer cost of post- employment health care benefits offered to Fire department employees.

8485 LIBRARY LIFE INSURANCE PREMIUM - The employer cost of life insurance premiums for Library employees.

8486 LIBRARY HEALTH INSURANCE - The employer cost of employee group medical and vision insurance premiums for Library employees.

8487 LIBRARY DENTAL INSURANCE - The employer cost of employee dental insurance premiums for Library employees.

8488 DEFERRED COMPENSATION - The employer cost of employee deferred compensations plans.

8497 CONTINGENCIES - Amounts set aside to cover unanticipated expenditures throughout the budget year.

8499 OTHER SRVCS / EXPENSES - Amount paid for miscellaneous services and expenses not previously covered.

EQUIPMENT

8510 OFFICE FURNITURE & EQUIP - Amount paid for the acquisition of office furniture and equipment.

8511 K-9 DOG - Amount paid for the acquisition of the Police K-9 dog.

8515 TECHNOLOGY EQUIPMENT - Amount paid for the acquisition of technology equipment.

8520 FD EQUIPMENT - Amount paid for the acquisition of fire department equipment.

8521 VEHICLES - Amount paid for the acquisition of municipal vehicles.

8540 MACHINERY & MAJOR TOOLS - Amount paid for the acquisition of machinery and major tools.

8580 TELEPHONE & RADIO EQUIPMENT - Amount paid for the acquisition of office furniture and equipment.

8582 FIRE HYDRANTS - Amount paid for the acquisition of fire hydrants.

8583 WATER METERS - Amount paid for the acquisition of water meters.

8584 WATER PUMPS AND MOTORS - Amount paid for the acquisition of water pumps and motors.

8597 LEASED EQUIPMENT - Amount paid for lease of equipment.

8599 EQUIPMENT - Amount paid for the acquisition of equipment.

CAPITAL PROJECTS/IMPROVEMENTS

8620 TAYLOR STREET WIDENING - Amount paid for Taylor Street widening project.

8621 LAND ACQUISITION - Amount paid for capital purchases of land.

8623 PROPERTY DEMOLITION - Funds to assist with property demolition.

8624 PRIV PROP REHAB / REDEVELOP - Funds to assist low/moderate income residents with emergency repairs to their homes and to address code violations.

8625 REMODELING & RENOVATION - Amount paid for remodeling and renovation.

8626 JOANNE LANE LEVEE PIPE UPGRADE - Amount paid for capital improvements for levee pipe upgrades and public safety building construction.

8627 PARKING LOT IMPROVEMENTS - Amount paid for capital parking lot improvements.

8628 STORM SEWER SYSTEM IMPS - Amount paid for capital storm sewer system improvements.

8629 ALLEY IMPROVEMENTS - Amount paid for capital alley improvements.

8630 WATER MAINS - Amount paid for capital water main improvements.

8631 WATER SYSTEM IMPS - Amount paid for capital water system improvements.

8632 STR IMPRVMT - MAINTENANCE - Amount paid for capital street improvements and maintenance.

8633 STR CONST OR RECONSTRUCT - Amount paid for capital street construction or reconstruction.

8634 SIGNALS & INTERSECTIONS - Amount paid for capital signal and intersection improvements.

8638 AIRPORT IMPROVEMENTS - Amount paid for capital street improvements.

8639 OTHER CAPITAL IMPROVEMENTS - Amount paid for capital airport improvements.

8641 WTR SYS CONSTR FUND IMPROVEMENT - Amount paid for capital water system improvements.

8650 ARRA GRANT EXPENDITURES - Grant eligible expenditures reimbursed by the Federal "American Recovery and Reinvestment Act".

TRANSFERS OUT

9001 TRANSFER TO GENERAL FUND - Amount of permanent transfers to the General Fund.

9010 TRSF TO MFT FUND - Amount of permanent transfers to the Motor Fuel Tax Fund.

9025 TRSF TO WORKERS COMP FUND - Amount of permanent transfers to the Workers Compensation Fund.

9026 TRSF TO HEALTH INSURANCE FUND - Amount of permanent transfers to the Health Insurance Fund.

9027 TRSF TO LIABILITY INS FUND - Amount of permanent transfers to the Liability Insurance Fund.

9032 TRSF TO CAPITAL PROJECTS - Amount of permanent transfers to the Capital Projects Fund.

9033 TRSF TO PUB SFTY BLDNG FUND - Amount of permanent transfers to the Public Safety Building Fund.

9034 TRSF TO FLEET FUND - Amount of permanent transfers to the Fleet Replacement Fund.

9035 TRSF TO EQUIPMENT FUND - Amount of permanent transfers to the Equipment Fund.

9046 TRSF TO ECO DVLPMNT FUND - Amount of permanent transfers to the Economic Development Fund.

9048 TRSF TO AIRPORT FUND - Amount of permanent transfers to the Airport Fund.

9050 TRSF TO 4TH STREET TIF - Amount of permanent transfers to the 4th Street TIF improvement fund.

9055 TRSF TO TIF #1 - Amount of permanent transfers to the TIF #1 fund.

9061 TRSF TO TRANSPORTATION FUND - Amount of permanent transfers to the Transportation Fund.

9220 TRSF TO GENERAL FUND DEBT SRVC - Amount of permanent transfers to the General Fund Debt Service Fund.

9225 TRSF TO TIF DEBT SERVICE - Amount of permanent transfers to the TIF Debt Service Fund.

9910 BOND REFUNDING -The economic gain realized upon the issuance of refunding bonds.

Budget Policy

Policy Number: 01-01

Date: July 27, 2015

Purpose: The City Manager shall submit an annual budget to the City Council which is within the City's ability to pay. The annual budget should provide for the following:

1. Management shall prepare a draft of the annual budget for review by the Finance Advisory Committee in April of each year. The recommended budget should be submitted to the City Council for review in May of each year. The final budget document shall be submitted to the full membership for approval prior to June 30 of each year.
2. The annual budget should effectively communicate meaningful and understandable information to the City residents, City Council, City Staff, and other readers.
3. The annual budget shall be monitored on a monthly basis. Revenue and expenditure budget reports shall be prepared and made available to City management staff for departmental review on a monthly basis. A quarterly budget summary report (Treasurer's Report) shall be presented to the City Council.
4. The annual budget should allow for the implementation of as many of the City Council's goals and objectives as financially possible.
5. The annual budget should provide for the adequate funding of all pension plans (IMRF, Police Pension Fund, and Firefighters Pension Fund). An independent actuary should be used to determine the annual City contributions to the Police Pension Fund and the Firefighters Pension Fund and determine if these pension funds are adequately funded.
6. The annual budget should provide funding for the adequate maintenance of municipal equipment, municipal facilities, and infrastructure.
7. The annual budget should set aside-adequate funding (pay-as-you-go funding) for the replacement of major equipment. Annual funding (depreciation funding) for these replacements will eliminate major expenditure jumps in the annual budget when these acquisitions are made.
8. During the budget process, the City will assess the need for contingency funds to be included in the budget to fund unanticipated expenditures that might arise.

9. The annual budget should finance current operating expenditures, excluding major capital expenditures, with current revenues. The use of reserve funds to finance current operating expenditures should be carefully considered and avoided if possible.
10. The City should limit the use of the reserve fund to nonrecurring operating expenditures or capital expenditures, specifically if our anticipated fund balance is below our Fund Balance Reserve Policy of 25%. This fund reserve will be calculated by comparing the difference between current assets and current liabilities to current annual budget operating expenses, excluding enterprise expenditures.
11. When the City is required to undertake a budget amendment and/or execute expenditure transfers to ensure that actual expenditures are within approved budgetary limits as authorized by City Council the following procedures will be followed. Administration of these procedures will be the responsibility of the City's Finance Director and the Finance Director will sign off that these procedures have been adhered to for any budget amendments and/or expenditure transfers undertaken by the City. Those procedures are as follows:
12. Upon knowledge that a budget amendment and/or expenditure transfer will be required, the City's Finance Director will inform both the Finance Committee and the City Council.
13. Documents will be drafted by the Finance Director with the reason for the required budget amendment and/or expenditure transfer, including the specific accounts affected and the dollar amounts of said amendments and/or expenditure transfers.
14. Formal City Council review and approval of proposed budget amendments and/or expenditure transfers will be required before any amendments and/or transfers are executed by the Finance Director.

Fund Balance Policy

Policy Number: 01-02

Date: July 27, 2015

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 should 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.

Restricted Fund Balance: 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.

Committed Fund Balance: 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.

Assigned Fund Balance: 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.

Unassigned Fund Balance: 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 should be self-supporting and should 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 and gutter replacement. Costs associated with this Fund must not be State 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 should 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

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

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

Unrestricted Net Assets: 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 Health Insurance Fund should 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 Workers' Compensation Fund should 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 Liability/Property Insurance Fund should maintain unrestricted net assets approximately equivalent to 25% of annual budgeted expenses.

The Fleet Replacement Fund 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 should maintain unrestricted net assets of the planned replacements for the current fiscal year.

The Equipment Fund 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 should 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.

Revenue and Expenditure Policy

Policy Number: 01-03

Date: July 27, 2015

Purpose: Revenues

The City desires to maintain a diversified and stable revenue base to reduce the impacts of fluctuations in any one revenue source. The revenue mix combines elastic and inelastic revenue sources to minimize the effects of an economic downturn. The City also incorporates the following principles related to revenues as it furthers its financial planning and fulfills its fiscal responsibilities:

1. The City prefers to keep its property tax rate as low as possible. The following components shall be followed in priority order each year when establishing the property tax levy:
 - a. Levy for Police, Fire and IMRF pensions per actuary calculations. If the actuarial reports indicated a higher employer contribution is needed, said increase will need to be added to the City's overall previous year levy request to avoid underfunding problems.
 - b. Levy for FICA.
 - c. Levy for general obligation bond principal and interest less abatements.
 - d. Levy to support General Fund operations including Police, Fire, Public Works, Community Development, Finance, Human Resources, I.T. and Administration. The annual increase for this component should not exceed the rate of inflation.
 - e. Levy to fund additional personnel as determined by the City Council.
2. User charges and tap-on fees will be sufficient to finance all operating and debt service costs for the Water Fund.

3. The City Manager should impose spending limits if, in his/her judgment, revenues will be below original estimates. Staff should review and monitor on a monthly basis expenditures to assure control of spending within available revenues.
4. Ongoing transfers will be made from the General Fund to the Fleet Replacement fund on an annual basis to help plan for the purchasing of large capital equipment needs.

Expenditures

The City will strive to adhere to the following policies:

1. The City will consistently budget the minimum level of expenditures which will provide for the public well-being and safety of the residents and businesses of the community.
2. Expenditures will be within the confines of generated revenue. Fund balances will not be used to pay for operating expenditures except in the case of emergencies and after careful consideration.

Accounting, Auditing and Financial Reporting Policy

Policy Number: 01-04

Date: July 27, 2015

Purpose: The City shall have an annual audit conducted on its financial records by a qualified, independent public accounting firm. The City should request proposals from qualified independent accounting firms to conduct an annual audit of its financial statements every five to six years by the use of a request for proposal (RFP) process. In accordance with Government Finance Officers Association's (GFOA's) Best Practice Guidelines, the current auditors can be included in the RFP process, however, it is recommended changing the audit team if the same firm came in with the best proposal.

The audit shall be conducted on an annual basis to be completed and filed within six months after the end of each fiscal year.

The City should submit its Comprehensive Annual Financial Report (CAFR) to the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program.

The City's financial statements shall be prepared according to generally-accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Council (GASB).

The City should contract with an independent actuary to determine the City's annual contribution to the Police and Fire Pension Funds.

When the City prepares monthly significant account reconciliations, prepares the year-end adjustments, and prepares the year-end financial statements, the following procedures will be followed. Administration of these procedures will be the responsibility of the City's Finance Director and the Finance Director will sign off that these procedures have been adhered to on a monthly and year-end basis. Those procedures are as follows:

The Finance Department, under approval of the Finance Director, will prepare a listing of all significant accounts of the City that are to be reconciled on a monthly basis. These accounts are to include at a minimum all balance sheet accounts at month-end, all grant related revenue and expense accounts, all restricted use revenue accounts and all other accounts deemed necessary by the Finance Department to be reviewed on a monthly basis. A monthly checklist of these accounts will be prepared and signed off by the Finance Director.

Within 90 days after the close of the fiscal year the Finance Department will be required to submit to the Finance Director all required year-end close adjustments. These adjustments are to be approved and reviewed by the Finance Director and posted to the general ledger prior to the auditors beginning audit fieldwork.

The City's auditors assist in the preparation of the City's financial statements, including the footnote disclosures, in accordance with generally accepted accounting principles. Further, the City will review a complete initial draft and final draft of the financial statements as prepared by the auditors. The City Finance Director will be responsible for a final complete review of the financial statements, including the footnotes disclosures, to ensure that the financial statements are prepared in accordance with generally accepted accounting principles. Any questions or concerns related to the financial statements will be discussed with the City's auditors.

The City's audited financial statements will be approved by the City Council and available for distribution no later than six months after the close of the City's fiscal year-end.

Capital Asset Policy

Policy Number: 01-05

Date: July 27, 2015

Purpose: Capital assets purchased or acquired with an original cost of \$25,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the City as a whole. Infrastructure such as streets, traffic signals and signs are capitalized. In the case of the initial capitalization of general infrastructure assets (i.e., those reported by the governmental activities) the government chose to include all such items regardless of their acquisition date. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation bases for proprietary fund capital assets are the same as those used for the general capital assets. Donated capital assets are capitalized at estimated fair market value on the date donated.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Buildings and Building Improvements	40 to 50 Years
Equipment	10 to 20 Years
Vehicles	3 to 20 Years
Infrastructure	25 to 50 Years
Water Distribution System	40 to 65 Years

When capital assets are purchased with the use of federal funds the following procedures will be completed by the City. Administration of these procedures will be the responsibility of the City's Finance Director and the Finance Director will sign off that these procedures have been adhered to for the purchase of every federal funded capital asset. Those procedures are as follows:

Capital assets purchased with federal funds will be tagged with a special notation of "F" in addition to the regular identification number system used by the City.

The description of the capital asset in the City's capital asset records will also include the words "federally funded" before the description of the specific asset acquired.

The source of federal funds must be noted and include a description of who holds title to the assets, along with the asset acquisition date, the asset cost, location of the asset, condition and use/purpose of the asset.

The portion of the asset that is federally funded must also be noted in the City's capital asset records. Upon disposition of any federally acquired assets, the City must note in the capital asset records the disposition date and sale price.

A physical inventory of all assets acquired with federal funds will be performed on a biennial basis. The results of the City's inventory of federally funded capital assets will be reconciled to the City's capital asset records to ensure accuracy. This inventory will be overseen and approved by the City's Finance Director.

Debt Management Policy

Policy Number: 01-06

Date: July 27, 2015

Purpose: 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.

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

5. 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.
6. Consider the impact of such new debt on overlapping debt and the financing plans of local governments which overlap, or underlie the City.
7. Assess financial alternatives to include new and innovative financing approaches, including whenever feasible, categorical grants, revolving loans or other state/federal aid.
8. Minimize debt interest costs.

Debt Issuance in General:

1. 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.

2. 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.

a. 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 should have a limit of \$2,500,000. Draws should 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 Finance Director and approved by the City Manager and the City Council.

3. 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 should 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.

a. 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 should 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 should be sought. Whenever a lease is arranged with a government or other tax-exempt entity, the City should 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 should 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.

4. Capital Improvement Program

The Capital Improvement Program (CIP), approved by the City Council as part of the annual budget, should determine the City's capital needs. The program should be a five-year plan for the acquisition, development and/or improvement of the City's infrastructure. Projects included in the CIP should be prioritized; and the means for financing each should 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 should be revised and supplemented each year in keeping with the City's stated policies on debt management.

5. Structure of Debt Issues

The duration of a debt issue should not remain outstanding beyond the asset's useful life. Each new bond issue should be structured to be callable in 10 years. The City should 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 should 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.

6. 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.

7. 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.

Legal Constraints and Other Limitations on the Issuance of Debt

1. State Law

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

2. 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.

3. 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.

4. Methods of Sale

When feasible and economical, obligations should 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 should 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 should 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.

5. 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:

- a. 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 should not exceed 2% of Gross Bonded Debt per Full Market Value of Taxable Property.
- b. 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 should not exceed \$1,200 for Gross Bonded Debt per capita.
- c. 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 should not exceed 10% of General Fund expenditures for annual debt service.
- d. Rapidity of Debt Service Repayment
The City's general obligation bond issues should be so structured whereby the duration of the debt should not exceed 120% of the life of the asset.
- e. Current Fund Balance General Fund Cash Reserve
The City should maintain a General Fund unassigned balance equal to a minimum of twenty five percent (25%) of total annual appropriations, exclusive of interfund transfers. Such calculation, including a projection to June 30th (of the current fiscal year), should be made on an annual basis by the Finance Director (or designee) during the budget process.

Debt Administration

1. 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.

2. 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 Finance Director who shall determine the financial feasibility, and the impact on existing debt of such proposal, and shall make recommendations accordingly to the City Manager.

3. Establishing Financing Priorities

The Finance Director 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 Finance Director 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.

4. Credit Rating

The City should 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, Finance Director, and the City's bond consultants should 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.

5. Refunding Policy

The City should 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.

6. 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 should 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.

Glossary of Terms:

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 to 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 should 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 known 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.

Investment Policy

Policy Number: 01-07

Date: July 27, 2015

Purpose:

1.01 Policy

It is the policy of the City of DeKalb to invest public funds in a manner that will conform to state statute, maximize security, meet daily cash flow demands, and attempt to attain a market rate of return.

1.02 Scope

This policy includes all funds governed by the City Council and, except for cash in certain restricted funds, the City of DeKalb will consolidate cash balances to maximize investment earnings. Investment income will be allocated to the various individual funds based on their respective participation. Interest income derived from non-fund specific consolidated bank accounts will be attributed to the General Fund.

1.03 Objectives

The primary objectives of the City of DeKalb's investment activities are, in order of priority:

- A. **Safety of principal** Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio, while mitigating credit and interest rate risks, as defined below:
 1. **Credit Risk**, that is, the risk of loss due to the failure of the security issuer or backer. It may be mitigated by:
 - Limiting investments to the safest types of securities;
 - Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisors with which the City will do business; and
 - Diversifying the investment portfolio so that potential losses on individual securities will be minimized.
 2. **Interest Rate Risk**, that is, the risk that the market value of securities in the portfolio will fail due to changes in general interest rates. It may be mitigated by:
 - Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity, and
 - By investing operating funds primarily in shorter-term securities

- B. **Liquidity**, so as to meet all operating requirements that may be reasonably anticipated, the portfolio shall consist largely of securities with active secondary or resale markets (dynamic liquidity).
- C. **Yield**, with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives described above. The core of investments shall be limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall not be sold prior to maturity with the following exceptions:
 - 1. a declining credit security could be sold early to avoid loss of principal;
 - 2. a security swap would improve the quality, yield, or target duration in the portfolio; or,
 - 3. liquidity needs of the portfolio require that the security be sold.

1.04 Standards of Care

A. Prudence

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers and employees of the City of DeKalb, while acting in good faith in accordance with this investment policy and any written procedures as might be established, shall be relieved of personal liability for an individual security's credit risk or market price changes.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

B. Ethics and Conflicts of Interest

City of DeKalb employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. They shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of their entity.

C. Delegation of Authority

Authority to manage the investment program is granted to the authorized municipal official described in Chapter 54 of the DeKalb Municipal Code. Responsibility for the operation of the investment program is hereby delegated to the Finance Director or his/her designee, who shall carry out established written procedures and internal controls for the operation of the investment program consistent with this investment policy. These procedures shall include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements collateral/depository agreements and banking services

contracts. All investments shall follow the investment plan designed and approved by the Finance Director or his/her designee prior to execution.

No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the DeKalb City Council. The Finance Director, as Chief Financial Officer, shall be accountable for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

1.05 Safekeeping and Custody

All trades where applicable will be executed by Delivery vs. Payment (DVP). This shall ensure that securities are deposited in the eligible financial institution prior to the release of funds. Securities will be held by a third party custodian as evidenced by safekeeping receipts.

1.06 Authorized Financial Dealers and Institutions

A list shall be maintained of financial institutions authorized to provide investment services to the City of DeKalb, as well as a list of approved security broker/dealers (or their respective custodial clearing firm) selected for creditworthiness (minimum capital requirement of \$10,000,000 and at least five years of operation). These may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission rule 15C3-1 (uniform net capital rule).

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the following (as appropriate):

1. audited financial statements
2. proof of National Association of Securities Dealers (NASD) certification
3. proof of state registration
4. completed broker/dealer questionnaire
5. certification of having read the City of DeKalb's investment policy and that all investments will comply with the policy

An annual review of the financial condition and registration of qualified bidders will be conducted by the Finance Director or his/her designee.

1.07 Internal Controls

The Finance Director or his/her designee is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the Finance Director or his/her designee shall establish a process for an annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following points:

1. Prevention of collusion
2. Separation of transaction authority from accounting and record keeping.
3. Custodial safekeeping (Securities purchased from any bank or dealer including appropriate collateral, as defined by State Law, shall be placed with an independent third party for custodial safekeeping).
4. Avoidance of physical delivery securities.
5. Clear delegation of authority to subordinate staff members.
6. Written confirmation of telephone transactions for investments and wire transfers (may be via fax if on letterhead and the safekeeping institution has a list of authorized signatures).
7. Development of a wire transfer agreement with the lead bank or third party custodian, which shall outline the various controls, security provisions, and delineate responsibilities of each party making and receiving wire transfers.

1.08 Suitable and Authorized Investments

Investment Types

Consistent with the GFOA Recommended Practice on State Statutes Concerning Investment Practices, the following investments will be permitted by this policy and are those defined by state law where applicable:

1. U.S. Government obligations, U.S. Government agency obligations, and U.S. Government instrumentality obligations
2. Repurchase agreements
3. Certificates of deposit
4. Savings and loan association deposits
5. Investment-grade obligations of state, provincial and local governments and public authorities
6. Money market mutual funds regulated by the Securities and Exchange Commission and whose portfolios consist only of domestic securities
7. Statewide investment pools

Use of repurchase agreements should be consistent with GFOA Recommended Practices on Repurchase Agreements (see attached "GFOA Recommended Practices").

Consistent with the GFOA Recommended Practice on Use of Derivatives by State and Local Governments, extreme caution shall be exercised in the use of derivative instruments (see attached "GFOA Recommended Practices").

From time to time, the City may choose to invest in instruments offered by minority and community financial institutions. These financial institutions may not meet all the criteria under this section. All terms and relationships will be fully disclosed and authorized by the City Manager prior to purchase and shall be consistent with state or local law.

1.09 Collateralization

Funds on deposit (checking accounts, certificates of deposit, etc.) in excess of FDIC or SIPC limits, excluding interest, must be secured by some form of collateral, witnessed by a written agreement

(see the attached "GFOA Recommended Practices"). Pledged collateral shall be held in safekeeping by the Federal Reserve Bank of Chicago (or other independent third party designated by the Finance Director or his/her designee) in the name of the municipality. In addition, the value of the pledged collateral must be marked to market monthly, or more frequently depending on the volatility of the collateral pledged. Last, the City requires that the amount of collateral pledged equal 110% of the uninsured amount on deposit.

1.10 Diversification

The City of DeKalb shall attempt to diversify its investments appropriate to the nature of the funds, the purpose for the funds, and the amount available to invest. Diversification can be by type of investment, number of institutions invested in, and length of maturity.

1.11 Maximum Maturities

To the extent practicable, the City of DeKalb shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City of DeKalb will not directly invest in securities maturing more than 3-years from the date of purchase.

Reserve funds may be invested in securities exceeding 3-years if the maturity of such investments is made to coincide as nearly as practicable with the expected use of the funds.

Regardless of the foregoing, no funds may be invested in securities maturing in excess of 7-years from the date of purchase unless authorized by the City Council.

1.12 Reporting

The Finance Director or his/her designee shall prepare a monthly investment and bank balance report for City Council that provides:

1. Cash balances held at the end of the month;
2. A listing of individual securities and corresponding maturities held at the end of the reporting period;
3. The percentage of the total portfolio which each type of investment represents;
4. Inception-to-date yields for each individual security;
5. Average weighted inception-to-date yield to maturity of the entire portfolio as compared to applicable benchmarks.

1.13 Performance Standards

This investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should attempt to obtain a comparable rate of return during a market/economic environment of stable interest rates. The portfolio performance should be benchmarked to the return of the 90-day Treasury bill.

1.14 Investment Policy Adoption

The investment policy shall be adopted by the City Council.

1.15 Policy Exemption and Amendment

Exemption

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

Amendment

This policy shall be reviewed on an annual basis. Any changes must be approved by the City Manager and any other appropriate authority, as well as the individual(s) charged with maintaining internal controls.

Glossary of Terms

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.

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Basis Point - 1/100 of one percent.

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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.

Capital Expenditures - an amount spent to acquire or improve a long-term asset such as equipment or buildings. The cost (except for the cost of land) is then charged to depreciation expense over the useful life of the asset.

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.

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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.

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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.

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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 known 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.