

Planning for the Future



Adopted Budget

January 1, 2017 to December 31, 2017

Mission Statement

Deliver high quality municipal services to those who live, work, learn in or visit our community.



A mission statement is a short description of the reason an organization or program exists. Mission statements help guide decisions about priorities, responsibilities, and actions, and as such are at the core of a strategic plan.



ADOPTED BUDGET: JANUARY 1, 2017 TO DECEMBER 31, 2017

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 Anthony Faivre, Ward Seven

City Manager

Anne Marie Gaura

Finance Director

Cathy Haley

Executive Team

Patty Hoppenstedt, Assistant City Manager

Gene Lowery, Police Chief

Eric Hicks, Fire Chief

Tim Holdeman, Public Works Director

Jo Ellen Charlton, Community Development Director

Cris Randall, Human Resources Director

Marc Thorson, IT Director

Dean Frieders, City Attorney

Lauren Stott, Management Analyst

Aaron Stevens, Management Analyst



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Budget Presentation
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PRESENTED TO

City of Dekalb

Illinois

For the Fiscal Year Beginning

July 1, 2016

Executive Director



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Section One

Transmittal Letter

Planning for the Future



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DATE: December 31, 2016

TO: Honorable Mayor John Rey
City Council

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

SUBJECT: Letter of Transmittal – FY2017 Budget

Please find for your review and consideration the proposed Fiscal Year (FY) 2017 Budget for the City of DeKalb. The City has switched its fiscal year to coincide with the calendar year and this is the inaugural budget for a 12-month period of time running from January – December 2017. 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 budget document is the culmination of months of effort by City staff to balance available resources with service priorities. 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 with coordination by the Finance Director. 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 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. The target-based budget has two primary components: a "target level" budget that finances a basic level of municipal services; and an unspecified number of incremental expenditure requests considered by the City Manager.

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

- Revenues for the General Fund and the Water Fund were estimated based on known factors such as water rate increases, ambulance fee increases and video gaming fee increases. Historical trends were also analyzed to determine appropriate revenue levels.

- The employer portion of the tax levy going to the Police and Fire pension funds were increased back to the higher funding method of the Entry Age Normal Cost Method. The purpose was to increase the funding percentage of both funds and decrease the City's overall pension liability. This policy direction was provided as part of last year's discussion on the Police and Fire pension funds and the subsequent property tax levy. This is the second year of a two-year process to transition back to the Entry Age Normal Cost Method. This higher funding method is recommended by Moody's Investors Service and has a direct impact on the City's bond rating. The City's bond rating was recently downgraded, based in part on the City's pension liabilities and using the lower funding level. The offset to this expenditure is an increase to the General Fund revenues under Property Taxes.
- The first step in completing the calculation to transition back to the Entry Age Normal Cost Method was utilizing the actuarial reports for the Police and Fire pension funds. The differential needed to attain the higher funding level was added to the calculation. The total amount necessary to fund at the higher level for FY2017 is \$854,026. The breakdown of that calculation is as follows:

	2016.5	2017	INCREASE
POLICE PENSION	\$2,103,837	\$2,502,904	\$399,067
FIRE PENSION	\$2,535,041	\$2,990,000	\$454,959
	\$4,638,878	\$5,492,904	\$854,026

- The total required pension contributions increased as a percentage of payroll for both the Police and Fire pension funds primarily because of the result of negative plan experience, including investment returns falling short of 7.50%, higher than expected active member retirements, no active terminations, no inactive mortality and the death of an active member in the case of the Police pension fund. This was partially offset by salary increases that were lower than expected.
- 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.
- 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.
- The FY2016.5 year-end General Fund reserve balance was estimated based upon data from the auditors working on the FY2016 Comprehensive Annual Financial Report. The General Fund reserve balance was estimated to drop at the end of FY17 below the City's 25% target. This information was provided after the initial draft of the budget was completed. Therefore, after the initial balanced budget was formulated for the General Fund, departments were required to reduce expenditures in order to achieve a surplus budget. The surplus was necessary in order to maintain the 25% General Fund reserve balance that the City is projecting in FY16 and FY16.5.
- Budgets were prepared for all special revenue, internal, debt service, enterprise, and capital project funds. A 5-year Capital Improvement Program was also prepared for this FY2017 budget.
- Additionally, a 5-year Capital Plan has been established to assist with the implementation of the goals outlined with the City's 2025 Strategic Plan document approved in early 2016. This plan is the

beginning of creating funding sources needed to implement projects necessary to create long-term sustainability for the City of DeKalb.

The FY2017 Proposed Operating and Capital Budget was again 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.

The City continues to maintain their 25% reserve fund balance for the General Fund. The City also strives to continue to fund the pension funds back to the higher level of funding method through property tax revenue, which was a recommendation by both the 2013 EPI report and Moody’s. Both increasing the funding level and using property taxes to fund the obligation align with the City’s current financial policies and “Best Practice” standards.

The City is working toward a “true” 5-year financial plan in FY2018 by implementing the 2025 Strategic Plan in 2016, incorporating a 5-year financial forecast in FY2016.5, incorporating a 5-year capital plan (CIP) in FY2017 and determining necessary funding sources to implement the 5-year CIP in FY2018.

FY2016 AND FY2016.5 ACCOMPLISHMENTS

An important strategy in funding City operations in ensuring a diversified revenue base and creating a stronger, more reliable revenue stream. One of the key components of that revenue base is a strong tax base and increasing the overall Equalized Assessed Valuation (EAV). The City has a number of projects that are in the works to assist in increasing the overall EAV and create stronger, more reliable revenue streams. Due to the current fiscal year being only six months, listed are highlights of some of the development and redevelopment projects accomplished during both FY2016 and FY2016.5:

Industrial

- 3M completed their 6th project in DeKalb at 1650 Macom Drive, 978,000 square foot distribution facility. It was a \$40 million investment that helped retain 600 jobs in DeKalb.
- Target invested \$50 million into their DeKalb Distribution Center, installing new racking system and adding office area. Over 450 employees will be hired as it is converted into an Upstream Distribution Center, one of three in the entire United States and servicing the central portion of the country.
- Win Aviation constructed a new hangar at the DeKalb Taylor Municipal Airport.
- Sparrowhawk has leased 72,000 square feet of the 711 Fairview building to Solotech, Inc. of Quebec, Canada. They specialize in sound, lighting, video and rigging for businesses, hotels and the entertainment, sports and corporate event industry.
- The State of Illinois named DeKalb County as an Enterprise Zone allowing eligible industrial projects within the boundaries of the DeKalb County Enterprise Zone to qualify for a 5-year local Property Tax Abatement from participating taxing bodies.

Commercial

- Insite Development completed a new 4,000 square foot Popeye’s Louisiana Kitchen Restaurant at the site of the former LA Tan building at 1720 West Lincoln Highway. Approved zoning plans will allow for a second building on the same site.
- KV Sons is building a new mixed used building at the corner of Lincoln and 5th Street. Build-outs are under way for the first two tenants: Marco’s Pizza and Subway.

- First Midwest of Rockford has built two commercial buildings at 2101-2121 Sycamore Road. Aspen Dental has opened in the first 4,000 square foot building, and a second 8,000 square foot building is under construction.
- Casey's Gas Station has asked for zoning approval to build a new gas station and convenience store at the corner of East Lincoln Highway and Peace Road.

Retail Remodeling

- Bemis Auto is investing over \$2million into their DeKalb Toyota dealership.
- RP Lumber completed a new 12,000 square foot building to warehouse building materials previously stored outside.
- A second Chipotle opened in DeKalb on the Sycamore Road corridor.
- Book World opened in the Junction Shopping Center, returning a book store to DeKalb.
- Sonic has applied for a Special Use to allow for site plan modifications to the drive through at the former Kentucky Fried Chicken at 1115 W. Lincoln Highway.
- Rosati's Sports Bar is under construction at 930 Pappas Drive, in the former Rosey's.
- An interior remodel is being completed at 3301 Resource in the Resource Bank building. Resource Insurance is relocating to new space in the building and an atrium has been added.
- Wendy's on Sycamore road completed an interior remodel and exterior re-branding.
- Bowlarito, a fast casual dining to be located in the former Ditty Dogs on West Lincoln Highway, is currently being renovated.
- Los Rancheros is expanding, doubling their space and adding outdoor seating.
- Dairy Queen will conduct a major construction project, rebranding to Chill and Grill.
- Casey's will build a 600 square foot addition to their gas station and convenience store on Annie Glidden Road.
- Carmike Theaters are renovating the Market Square Theater 10 and installing lounge chair seating.

Downtown

- Common Grounds Books and Brews Coffee Shop opened.
- Small Town Skates rebranded as The Fargo Skate Shop and moved east into the historic Fargo Theater building, opening an indoor skate park.
- The Gaming Goat moved west into the former Skate Shop.

Governmental and Institutional

- Christ Community Church is constructing a 38,000 square foot building at Dresser and Pride, with an investment of over \$7.4 million.
- The DeKalb Public Library completed a \$23 million project adding an additional 46,000 square feet onto their 1930's historic art deco facility, an anchor in downtown DeKalb.
- Work resumed at the Stevens Building on the NIU campus.
- School District #428 completed \$2 million in parking lot improvements at Clinton Rosette Middle School and installed air conditioning at Founders Elementary School.
- The Ellwood Carriage House was historically restored.
- Stagecoach Players completed \$250,000 in improvements.
- Nicor reinvested \$2.3 million in its infrastructure in the downtown.
- The Union Pacific Railroad implemented \$500,000 in railroad crossing improvements throughout the community.
- The City took ownership of the Protano's property on South 4th Street, remediated the building contaminations and are in the process of demolishing the buildings in phase one of the project.

- The City acquired the Storm property, just east of the Police Department and demolished the house and garage. The property will be used for future parking lot expansion for the Police Department.

Housing

- Renovation of the 534 apartments at University Village will begin in the fourth quarter of the year, beginning an 18 month project.
- Oak Crest DeKalb Area Retirement Center completed an expansion of their senior housing campus building 26 new units and new core facilities.

FISCAL YEAR 2017 BUDGET OVERVIEW

The FY2017 budget has projected total revenues and other financing sources of \$86,847,031 and projected total expenditures and other financing uses of \$87,722,866. The total budget is comprised of 28 funds. Two of these funds will be closed during the FY2016.5 audit leaving 26 funds remaining. Those two funds are the Equipment Fund (53), which will be merged with the Fleet Fund (52) and the Property & Liability Insurance Fund (72) which will be merged with the Workers Compensation Fund (70).

Of the total FY2017 budget amount, \$39,402,237 is budgeted for personnel services (including salary-related costs and pension benefits). An additional \$13,763,399 is budgeted for contractual services, which includes items such as legal fees, maintenance contracts and utility services. Equipment and commodities total \$4,412,559 and include items such as small tools and equipment for building repairs, computer software and upgrades, office and operating supplies, uniforms, and janitorial products. Interfund transfers total \$6,850,647. Of this amount \$1,756,998 is a transfer from the General Fund to cover general obligation debt payments and \$1,078,000 is a transfer from TIF #1 to cover TIF obligation debt payments. No debt payments from the City are paid for through property tax revenue. Therefore all General Obligation Debt, with the exception of the Library's issuance, is abated during the property tax levy process. A total of \$66,896 is being transferred from the General Fund to the Fleet Fund for the purchase of two Ford Interceptors for the Police Department. These dollars are from restricted revenue received for Police Forfeitures and Seizures. No other dollars are being transferred from the General Fund for Capital Fleet, Equipment or Improvements. An additional \$791,774 is the transfer being made to the General Fund from the two TIFs to cover administrative costs.

GENERAL FUND OVERVIEW

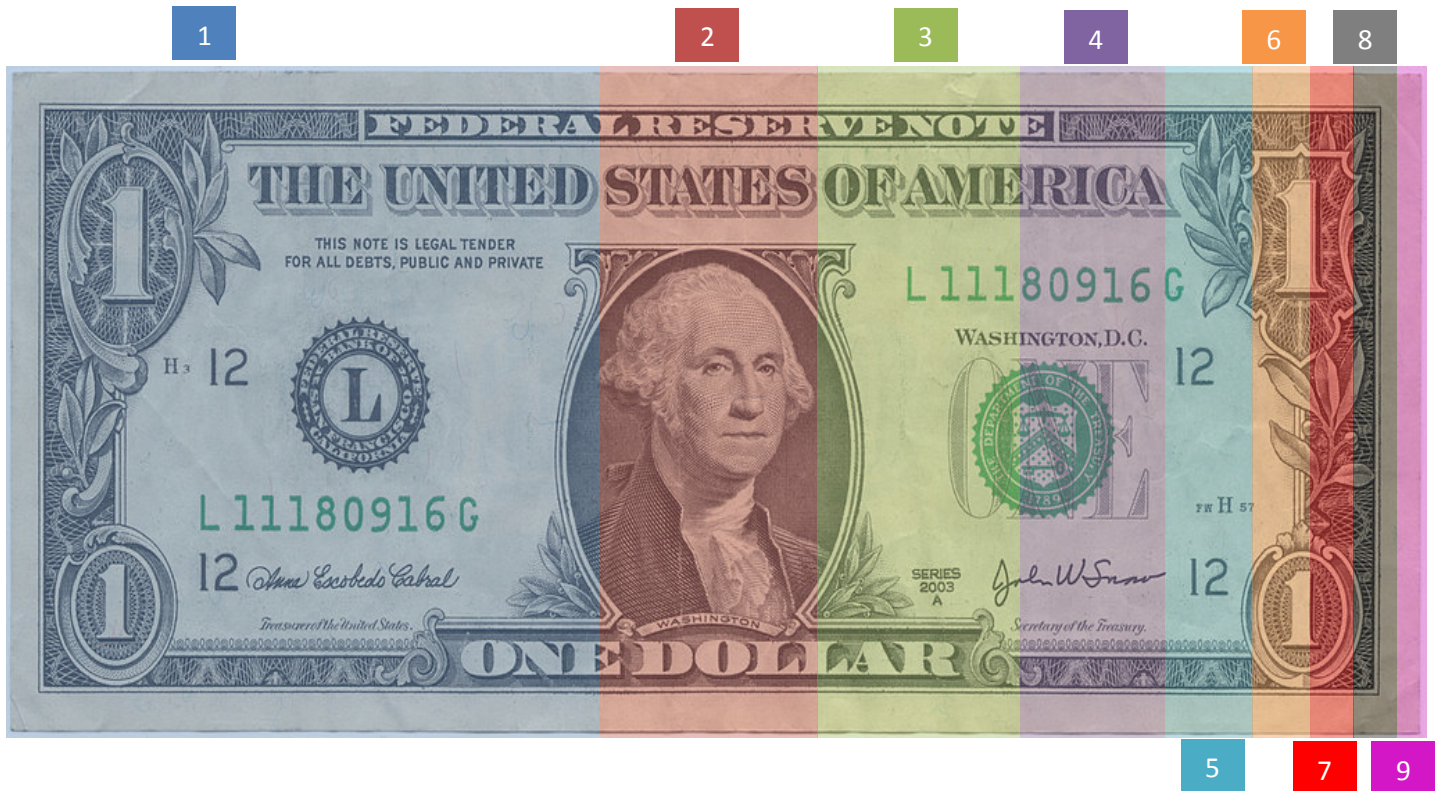
The General Fund, which is the City's main operating fund, has estimated budgeted revenues for FY2017 (without transfers) of \$35,175,019 and estimated budgeted expenditures (without transfers) of \$34,383,474. The General Fund is showing a surplus in FY2016 of \$1,263,407 bringing fund balance reserves up to 28.26%. FY2016.5 estimates show a deficit of \$671,586 which accounts for one time transfers to the Fleet and Equipment to purchase items such as ambulances and squad cars that are well past their life expectancies. Even with this one time transfer amount, FY2016.5 fund balance reserves are being maintained at 26.18% which is above the financial policy goal of 25%.

GENERAL FUND SUMMARY

	FY2015 Actual	FY2016 Actual	FY2016.5 Budget	FY2016.5 Estimate	FY2017 Budget
REVENUES					
Property Taxes	4,203,086	4,231,993	5,094,730	5,049,737	5,565,328
Sales & Use Taxes	14,871,442	15,009,558	7,875,550	7,743,000	15,136,705
Franchise & Utility Tax	3,919,346	3,701,236	1,795,000	1,853,838	3,867,000
Licenses & Permits	902,452	1,069,443	428,650	426,814	1,104,350
Intergovernmental Revenues	5,152,467	5,346,898	2,681,530	2,194,831	5,196,175
Service Charges & Fees	1,850,465	1,950,961	1,023,750	1,167,760	2,290,775
Fines	803,428	749,130	370,500	375,230	789,819
Other Income	1,379,258	975,721	888,302	901,802	1,224,867
REVENUES NET OF TRANSFERS	33,081,944	33,034,940	20,158,012	19,713,012	35,175,019
Transfer In	2,211,417	508,965	688,666	688,666	1,653,582
TOTAL GENERAL FUND REVENUES	35,293,361	33,543,905	20,846,678	20,401,678	36,828,601
EXPENDITURES					
Legislative	299,501	301,446	102,687	102,687	164,835
City Manager's Office	1,136,537	1,058,728	606,600	606,600	1,105,543
Human Resources	0	253,906	274,034	274,034	430,529
Finance	1,660,999	664,946	353,410	353,450	627,535
IT	0	783,360	409,521	409,346	929,238
Community Development	835,936	1,047,614	829,645	797,170	1,419,530
Public Works	3,328,795	3,286,770	1,980,322	1,958,692	3,756,644
Fire	9,308,910	9,863,844	6,843,743	6,843,743	10,467,328
Police	11,124,811	11,533,571	7,708,309	7,708,309	12,853,933
General Fund Support w/out Transfers	3,960,146	1,950,169	1,580,572	1,406,664	2,628,359
EXPENDITURES NET OF TRANSFERS	31,655,635	30,744,354	20,688,843	20,460,695	34,383,474
Transfers Out	2,556,959	1,536,138	612,569	612,569	1,835,264
TOTAL GENERAL FUND EXPENDITURES	34,212,594	32,280,492	21,301,412	21,073,264	36,218,738
Surplus/(Deficit)	1,080,767	1,263,413	(454,734)	(671,586)	609,863
Non Spendable Funds		(361,584)			
ENDING FUND BALANCE	8,221,253	9,123,082	8,668,348	8,451,496	9,061,359
PERCENTAGE OF EXPENDITURES	24.03%	28.26%	26.85%	26.18%	25.02%

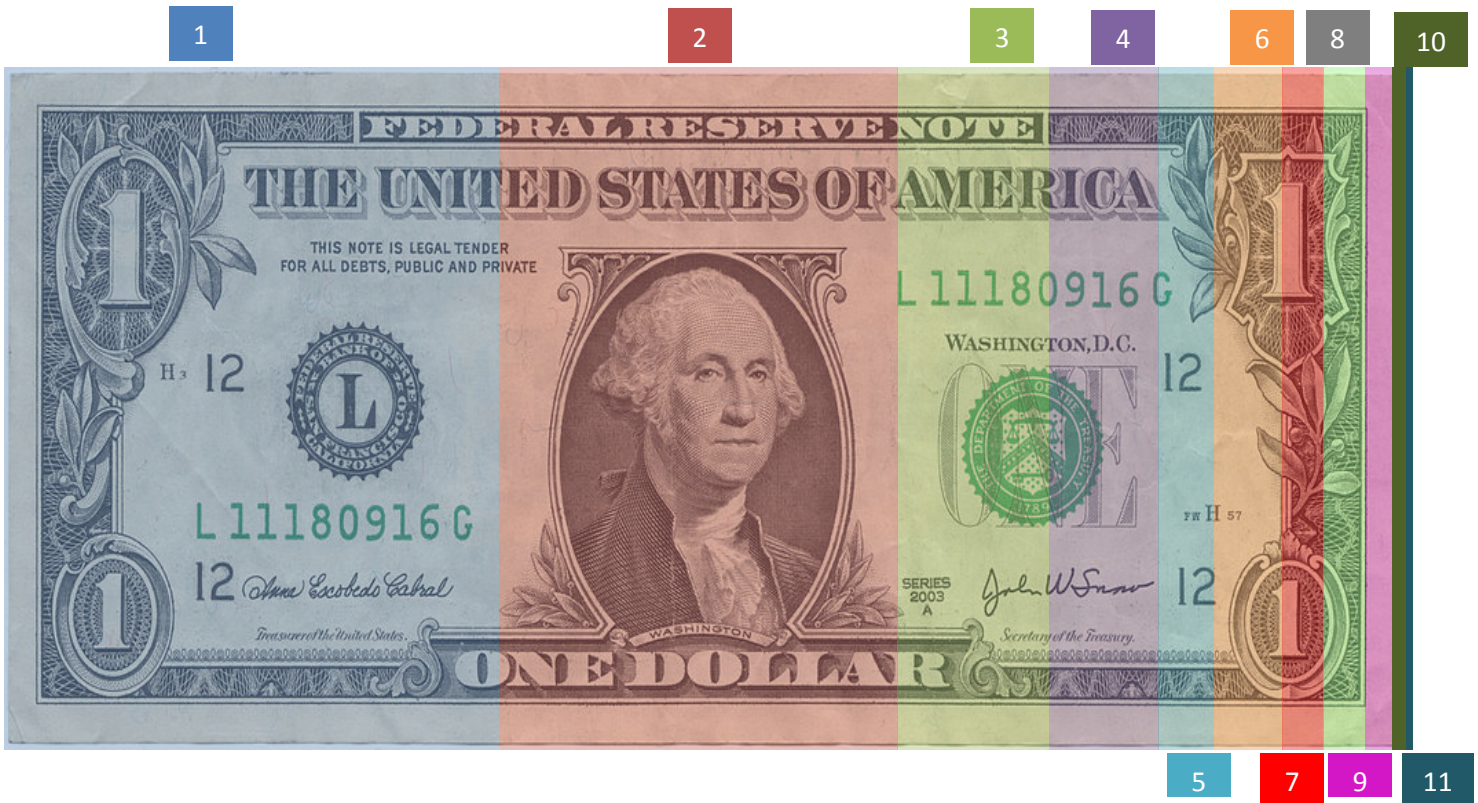
Financial resources come from a variety of places, including taxes, fines, and program fees. Most program expenses are supported by general revenues of the City and are not specifically allocated to a particular program. Fees for licenses, permits and other expenses for which there is a direct relationship between the cost of providing service and amount charged is reviewed as part of the annual budget process. The majority of services are financed through Taxes (51.8%), Intergovernmental (35.6%), and Charges for Services (6.5 %). Municipal spending is split by department or division and allocated in each year’s budget document. Spending trends help predict needs in different areas. Typically the largest general fund expenditure category relates to security of persons and property or public safety. The total expenditures in the public safety category for 2016 was \$21,397,418 or 69.6% of all expenditures. Other significant expenditure categories included General Government expenditures and Public Works expenditures which totaled 16.3% and 10.7% respectively. The amount listed for the Public Works Department in the chart on the following page does not include the Water Fund. In 2016, the Highway and Streets division was separated out from Community Development. Detailed information about expenditures in each department is provided in the City of DeKalb Comprehensive Annual Financial Report (CAFR). The figures below depict the sources and categories for City of DeKalb revenues and expenditures.

WHERE THE MONEY COMES FROM



1. Sales & Use Taxes \$15,136,705 (41%)	6. Transfers in \$1,653,582 (4%)
2. Property Taxes \$5,565,328 (15%)	7. Other Income \$1,224,867 (3%)
3. Intergovernmental Revenues \$5,196,175 (14%)	8. Licenses & Permits \$1,104,350 (3%)
4. Franchise & Utility Tax \$3,867,000 (10%)	9. Fines \$789,819 (2%)
5. Service Charges & Fees \$2,290,775 (6%)	

WHERE THE MONEY GOES

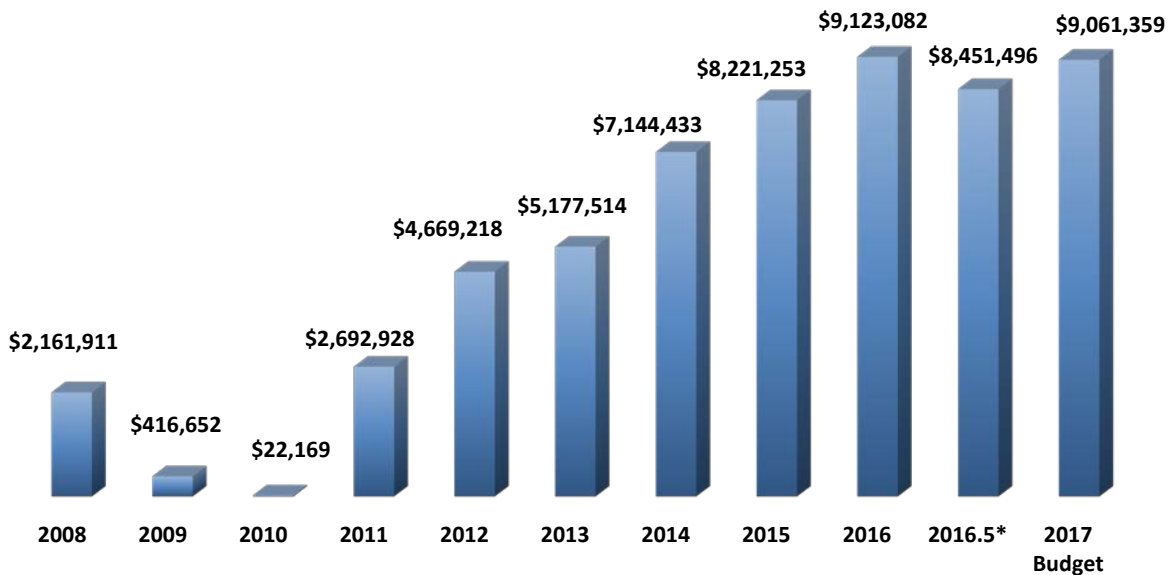


1. Police \$12,853,933 (35%)	6. Community Development \$1,419,530 (4%)
2. Fire \$10,467,328 (29%)	7. City Manager Office \$1,105,543 (3%)
3. Public Works \$3,756,644 (10%)	8. IT 929,238 (3%)
4. General Fund Support \$2,628,359 (7%)	9. Finance \$627,535 (2%)
5. Transfers Out \$1,835,264 (5%)	10. Human Resources \$430,529 (1%)
	11. Legislative \$164,835 (.5%)

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.

The General Fund Balance Reserve Policy sets forth a minimum unassigned reserve level of 25 percent of annual expenditures. It is important to maintain a strong reserve level for several reasons, (1) it provides more time to react and respond to revenue threats created by economic conditions, (2) it helps to better withstand any unfunded legislative mandates that will create additional expenditure obligations without corresponding revenue, and (3) to fund unforeseen infrastructure/capital asset costs. Spending down of prior period reserve balances allows the City time to reallocate resources within the budget and restructure service levels to react to the fiscal environment. After drawing down on the balance to respond to emergency conditions, it is important to rebuild those reserves in order to remain flexible to respond to the next threat. With FY2016 projecting to end with a surplus of \$1,263,407 and the FY2017 budget showing a surplus of \$609,863 the City's fund balance is projected to increase to \$9,061,359 or 25.02% of General Fund expenditures. The chart on the following page provides a 10 year history of fund balance reserves of the general fund.

General Fund Reserve Balance History



*Projection

GENERAL FUND REVENUE ASSUMPTIONS

The FY2017 General Fund budget is based upon estimated revenues from taxes, fees, and other sources totaling \$35, 175,019, before transfers in. This represents an increase in Income Tax revenues and Local Use Tax revenues based on the most recent Illinois Municipal League (IML) projections. These revenues also include the most recent revenue fee increases for ambulance billing and video gaming licensing. Several major categories of City revenue are described in greater detail as follows:

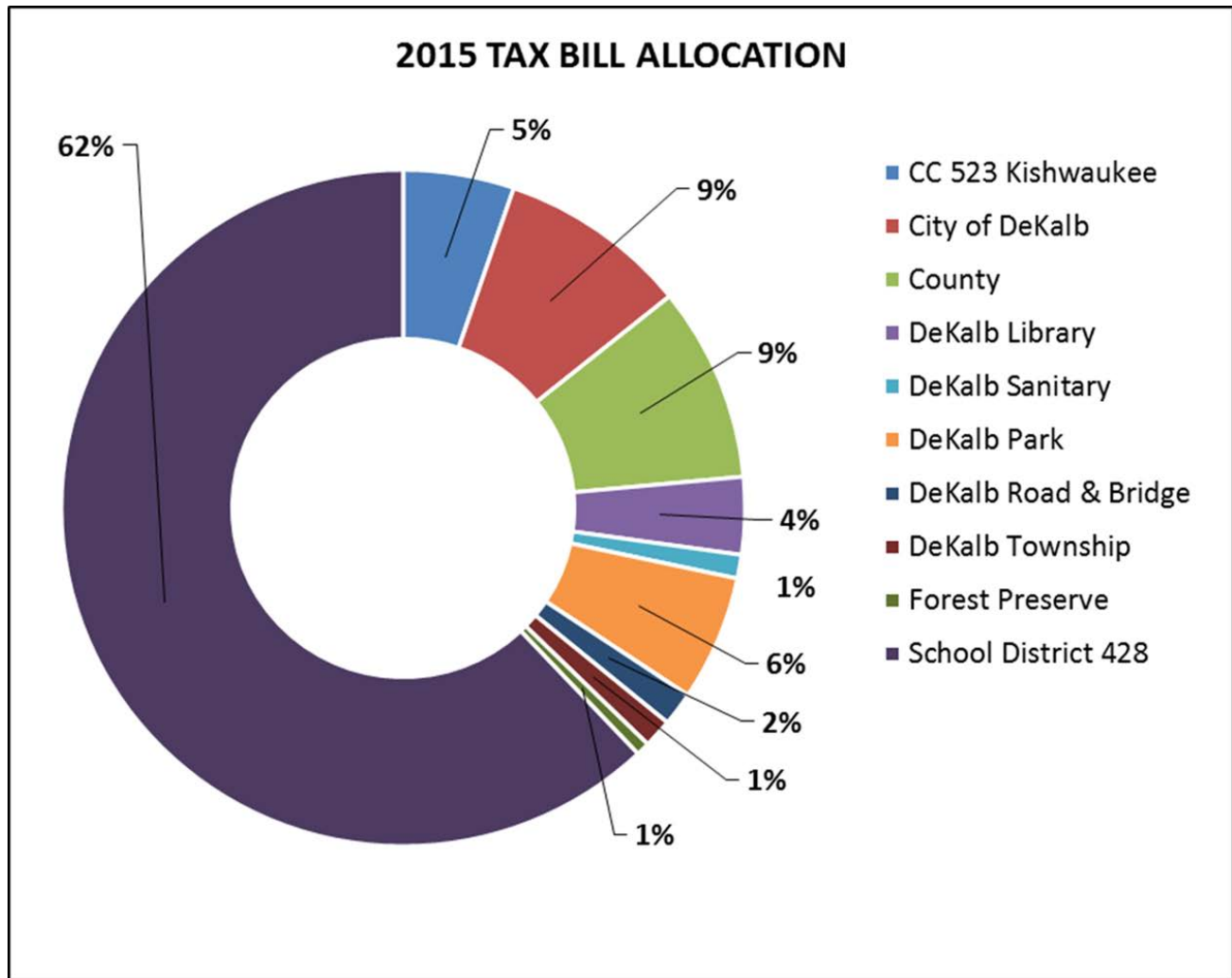
State & Home Rule Sales Tax – Sales tax represents 41% of total General Fund revenues. In the State of Illinois, there is a base 6.25% sales tax on general merchandise. It is administered and collected by the Illinois Department of Revenue. One percent of the Sales Tax is distributed to the municipality 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. These two sources of sales tax revenue have remained fairly flat over the last four years. The FY2017 budgeted dollars are below the actual revenues from FY2015 due to a slight downward trend being seen in FY2016.

Property Tax – The property tax revenue for FY2017 budget year shows it accounts for 15% of all General Fund revenue. This is an increase in this revenue source compared to the total tax base. In FY2016 this revenue source only accounted for about 12% 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.

This budget will be the first fiscal year that coincides with the passing of the tax levy. Actuarial valuations for both the police and fire pension funds came in high as was expected. The City committed to returning back up to the higher finding level in a two phase jump. FY2016.5 being the first step and FY2017 would be the second step. This increase to get these two pension funds back to the “Entry Age Normal” funding method recommended both by Moody’s and the Government Accounting Standard Board (GASB) equals \$854,026. The FY2017 budget reflects an increase to property tax revenue of \$470,654 with a decrease going to IMRF and FICA contributions from property taxes. The decrease to the property tax revenue lines for IMRF and

FICA of \$383,372 will be picked up by other General Fund revenues to meet the employer mandated contribution for these two expenditures.

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 2015 tax bill percentage break-out for a current resident living in the City of DeKalb.

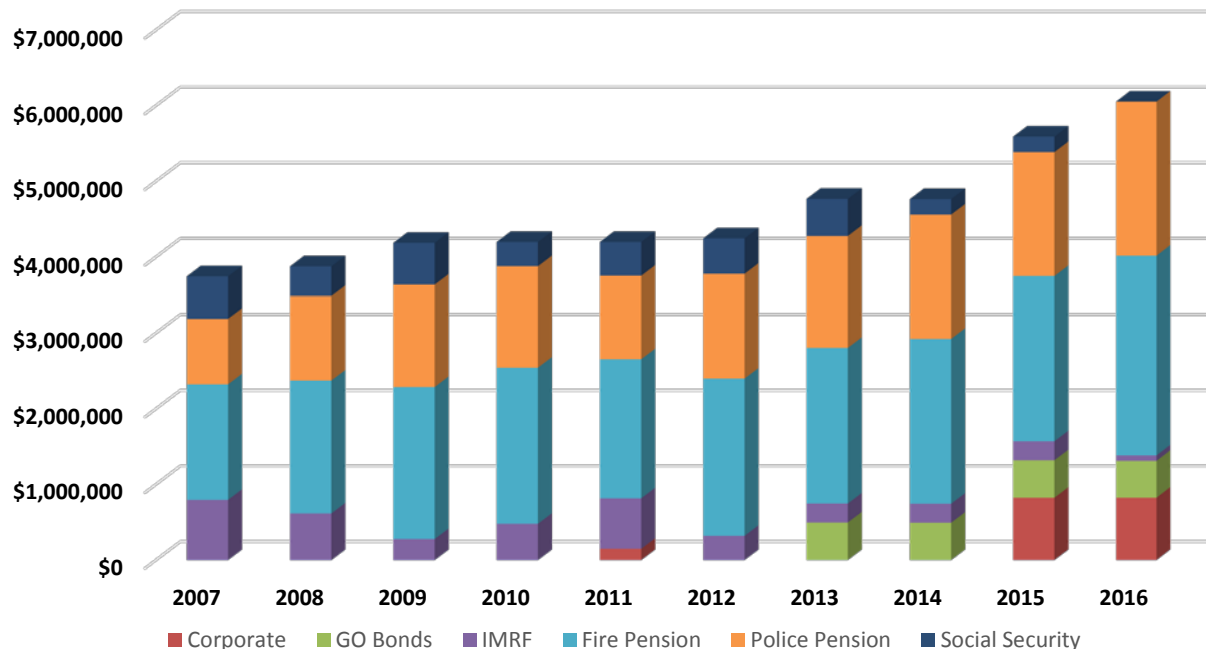


About 8% of a resident's current tax bill goes to the City. On a home with a market value of \$150,000 the total tax bill would be \$6,648. Of that, \$597 goes to the City, in comparison to \$4,125 going to the largest group which is the School District.

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 \$597 a year. Property tax levies for Police and Fire pensions are based on an independent actuarial analysis of both funds' normal costs as well as to provide an amount necessary to amortize a portion of the unfunded actuarial liability. The amount required for the Illinois Municipal Retirement Fund (IMRF) is provided directly to the City by the Illinois Municipal Retirement Fund. The amounts levied for FICA and Medicare are dictated by the Internal Revenue Service. The final component of the tax levy is for debt service obligations. Revenues collected through this levy can be used to pay principal

and interest on the City's outstanding general obligation bonds. However, the City of DeKalb abates all debt levies and covers these payments through other General Fund sources of revenue. Most of the growth in the tax levy dollars (excluding debt service) is due to mandated pension obligations. The chart provided below shows the breakdown in components of the City property tax levy from 2007 to 2016. The components include corporate, general obligation bonds, IMRF, fire pension, police pension, and social security.

Components of the City Property Tax Levy



State Income Tax – Intergovernmental Revenues, which includes State Income Tax, is the third largest source, 14%, 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 FY2017 budget for income tax revenue is based on the August 2016 projections from the Illinois Municipal League (IML). That projection equates to \$102.50/capita or \$4,513,075, which is about a .5% increase over the FY2016.5 budgeted amount.

While income tax receipts were hit hard by the downturn in the economy, they had been showing an upswing through FY2016. This revenue stream started showing a dip in FY2016.5. The IML has been reviewing and analyzing this state shared revenue source to determine why this downward trend has happened recently. They updated their projections in December 2016. The FY2017 budget amount remains unchanged at this time, however the City will continue to closely monitor this revenue and reflect any changes in the estimates reflected in the quarterly reporting to determine the impact this may have on the City's overall budget.

Interfund Transfers- The transfer in to the General Fund from the Water Fund is again for a payment in lieu of taxes calculation recommended by the EPI study. This increased by \$44,900 from last fiscal year. In FY2016 expenditures were changed to directly hit the Water Fund, which allowed for the elimination of the lump transfer from the Water Fund which had been done in years past meant to cover costs in the General Fund. This direct charge to the Water Fund 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)

The City's General Fund has also relied heavily over the last several years on annual transfers from the two TIF funds. 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 TIFs to capture the new growth brought on by their closing.

TIF impact on the General Fund	FY16.5	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Transfer to GF TIF #1	\$339,288	\$678,576	\$678,576	\$678,576	\$678,576	\$678,576	\$678,576	\$0
Transfer to GF TIF #2	\$56,599	\$113,198	\$113,198	\$113,198	\$0	\$0	\$0	\$0
TIF Property Tax Surplus	\$185,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$0
TIF Sales Tax Surplus	\$339,915	\$350,000	\$335,000	\$320,000	\$305,000	\$290,000	\$255,000	\$0
Pick-up in Property Tax					\$95,754	\$95,754	\$95,754	\$656,274
Revenue to the GF	\$920,802	\$1,321,774	\$1,306,774	\$1,291,774	\$1,259,330	\$1,244,330	\$1,209,330	\$656,274

Overall, the reliance of transfers from other funds in to the General Fund has started to decrease and will continue to decrease to help create a sustainable General Fund for City operations.

GENERAL FUND EXPENDITURE ASSUMPTIONS

FY2017 expenditures in the General Fund total \$36,218,738, including interfund transfers. This represents expenditures for the time period of January 1, 2017 through December 31, 2017. A transfer of \$66,896 is budgeted to the Fleet Fund for two new squad cars. This is restricted revenue from Police Forfeitures. There is 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 within the General Fund and is sufficient to cover all the needed costs for FY2017.

Salary Assumptions

- Police Union Contract ended June 30, 2016. This contract is currently in negotiations.
- AFSCME Union Contract end December 2016. This contract is currently in negotiations.
- Fire Union Contract salaries increased by 2.5% through June 30, 2017 based on the approval of this contract by City Council. This contract expires at June 30, 2017.
- Assumptions were made on all employee groups including Non-bargaining unit employees for salary increases to ensure placeholder amounts will be adequate within the FY2017 budget.
- All salary increases will need City Council approval prior to being implemented.

Staffing Changes

- There are no recommended staffing changes within the General Fund budget for FY2017

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 revenues are restricted for use only within the fund. Meaning all rates and charges for service are set to cover costs. Expenditures running through this fund are supported through charges for services and user fees.

Revenues for FY2016 are \$5,679,828, which is \$676,205 greater than budgeted. This surplus will be a direct increase in 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 Funds are

Water Operating 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. Net position above 25% will be transferred annually to the Water Capital Fund for use in funding the Water Capital plan.

Water New Construction Fund: This revenue is from impact fees and is restricted for any new water main infrastructure in the City of DeKalb.

Water Capital Projects Fund: This fund will be used to account for all capital revenues and expenditures to Water Capital as approved by City Council in the annual budget. Capital projects include existing water infrastructure for water mains, wells, treatment plants, pumping systems and water towers. Additionally, Water Division equipment and fleet that exceed \$10,000 with a useful life exceeding one year would be accounted for through this fund and be subject to the same annual budget approval by Council.

In FY2017 the Water Capital Projects Fund (62) was created to track the 10-year CIP approved by the City Council in 2015. Currently 66.67% of the rate increase goes in to this fund and the remaining revenue that is needed to continue implementation of this 10-year CIP is a transfer from the Water operating fund. This plan comes with projected rate increases for the next 5 years with an adjustment for the CPI in those years after that time period.

While revenues are coming in higher than budget, 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.

FY2017 revenues are budgeted at \$5,483,680. This is a relative increase from last fiscal year due to the rate increase. FY2017 expenditures equal \$7,339,737. Of this amount \$1,955,000 is a transfer to the Water Capital Fund for Capital expenditures such as a new End Loader, routine water meter replacements, various water main replacements and the painting of the North Water Tower.

The Capital portion of the Water Fund related to impact fee revenue was split out in to its own fund in FY2016 (Fund 61). This revenue is restricted for "new" water main lines and construction. No expenditures have been budgeted in this fund for FY2017. Ending fund balance for this fund is projected to equal \$1,191,190 at the end of FY2017.

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 FY2016 are coming in \$170,178 less than budgeted. Anticipated expenditures are trending slightly behind budget dollars. If current projections are accurate, the Airport will have an ending cash and cash equivalent balance of (\$130,925). In the event the fund goes in to a negative cash position at the end of FY2016 or FY2016.5, an interfund loan will be done at year-end until the fund swings back in to the black. The intention continues to try to have this fund be a "true" enterprise fund that can stand on its

own. Staff has been and will continue to review current fees being charged at the Airport. For FY2016.5 an increase in hangar rental fees was implemented.

FY2017 revenues are budgeted at \$1,006,657 and expenditures at \$951,542 for a surplus of \$55,215.

CAPITAL DISCUSSION

The Current FY2016 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 FY2017 are \$360,000. This revenue is 2 cents of the local motor fuel tax the City imposes on local gas stations. This currently is the only dedicated revenue the City has going towards Capital Projects.

CAPITAL PROJECT EXPENDITURE ASSUMPTIONS

Expenditure

- Fire Station Repairs, \$30,000
- 2017 Street Maintenance including South 6th Street, \$305,000
- Non TIF Sidewalks, \$35,000

CAPITAL FLEET AND EQUIPMENT FUND

Currently these are two separate funds. One for Fleet and one for Equipment. During the audit for FY2016.5 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 FY2017 are \$273,506 for the Fleet Fund and \$170,500 for the Equipment Fund. This revenue includes rental income the City receives from the water tower leases, E911 reimbursements and transfers from the General Fund.

CAPITAL FLEET AND EQUIPMENT EXPENDITURE ASSUMPTIONS

The expenditures in FY2017 for fleet are \$66,896 for two Ford Utility Interceptors for the Police Department and \$40,000 for a Chevy Suburban for the Fire Department. There is also the annual loan payment for a Fire Truck of \$16,667 which will end in FY2027.

Equipment budgeted for FY2017 is as follows:

- City Wide Network Switches, \$15,000
- Color scanner/plotter, \$21,000 partially funded through transfers from the Water Fund and the Transportation Fund.
- Mobile Data Browser Replacement Police Department, \$8,000
- Furniture replacement program City Hall, \$20,000
- New Computer Cycles, \$16,000
- Exchange Server 2016 or Office 365, \$25,000
- Storm Sewer Inspection Camera, \$10,000

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 FY2017 are budgeted at \$2,963,998. Of that amount, \$1,078,000 is paid for with TIF Funds. The remaining \$1,885,998 is paid using 1% of Hotel Motel tax revenue, 50% of police fine revenue and transfers from the General Fund. In FY2017 the General Fund is transferring \$1,756,998 to cover General Obligation Debt payments.

MFT Fund FY2017 Project Listing

- Salt, \$100,000
- Electricity, \$350,000
- 2017 Street Maintenance, \$100,000
- Coordinated Traffic Signal Update Design, \$240,000
- Annie Glidden & Fairview Intersection, \$140,000
- Kishwaukee Bike Path, \$295,000

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 in 2021 and TIF#2 is set to expire in 2018. The last year of property tax collection for each district is December 31, 2022 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 FY14 to identify highly transformative projects for completion with the remaining funds. FY2017 budgeted expenditures total \$9,322,235 and include the following projects:

TIF#1

- Structural Commercial Program, \$150,000
- Architectural Improvement Program, \$37,500

- Street Maintenance, \$500,000
- Economic Development Incentives, \$500,000
- Airport Improvements, \$124,500
- Wi-Fi, Music, Signage, Miscellaneous, 30,000

TIF#2

- City Hall Building Department Renovations/Improvements, \$195,000
- Street Maintenance, \$500,000

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.

CONCLUSION

The proposed FY2017 budget maintains the high level of service residents and businesses expect, and that visitors enjoy, in a fiscally sound manner. This budget is focused on planning for the future. City staff is working to implement a true 5-year plan in FY2018 by implementing the 2025 Strategic Plan Goals, continuing to update the 5-year financial forecast, incorporating a 5-year Capital Improvement Plan in FY2017 and looking for true funding sources to implement this plan in FY2018. This budget is keeping the General Fund reserves at 25%, implementing phase two of funding the pension funds back to the higher funding method as suggested by GASB and Moody’s, aligning these contributions with the tax levy as is stated in the City’s financial policies, the EPI 2013 report and shows a one for one dollar to the revenue and expenditure side of these mandatory expenses. In FY2017 the increase in Part-time staffing level was in the Transportation Fund within the Public Works Department. The City is strictly a fiscal and staffing agent for the management of the DeKalb-Sycamore Area Transportation Study (DSATS) and the Metropolitan Planning Organization (MPO). This Fund is completely separate from the General Fund operations. No staffing levels were increased in any of the City operational funds in FY2017. Finally, a new 5-year CIP will be presented during the first joint budget meeting with the City Council and the Finance Advisory Committee.

Moving forward, the budget will guide and ensure the City’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, appreciation is extended to the City Council and the members of the Finance Advisory Committee for their pending considerable review and discussion of the proposed FY2017 budget. Gratitude is extended 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

Planning for the Future



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City Introduction



City Overview: 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 approximately 20,000 students and nearly 9,000 faculty and staff, DeKalb is an integral part of the larger metropolitan area. NIU's operations, capital projects and visitor spending generate over \$421 million in local economic impact. The marriage of community and university provides DeKalb with a solid foundation as a regional hub abundant in major retailing opportunities.

DeKalb is located within the proposed Northern Illinois Technology triangle. This triangle will have the ability to provide multi-gigabit capacity within the City of DeKalb. This communication network of the future will provide unmatched reliability with exciting options for voice, data and video connections. The fiber-optic project will help stimulate economic development and enhance the City as a great place to live and do business.

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



Community Characteristics

The following statistical data and graphics provide a demographic profile of the community. Data presented in this section was collected from the 2011-2015 America Community Survey 5-Year Estimates.

- Total Population: 44,030
- Median resident age: 24.5
- Median household income \$37, 954
- Total housing units: 16, 925
- Owner occupied units; persons per household: 6,626; 2.65
- Renter occupied units, persons per household: 8, 760; 2.28

The chart provided below represents the housing distribution for residents of the City of DeKalb split between single families, multi families, single family attached (townhouses), and two-family housing. Each colored house represents roughly 2% of the housing distribution.

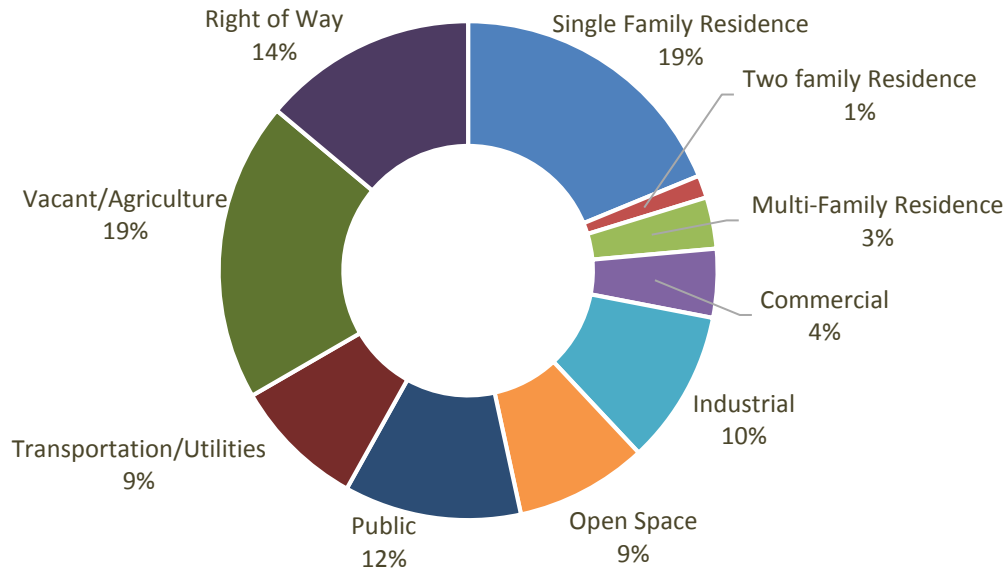
2014 Housing Distribution



45.4% Single Family
 41.4% Multi Family
 8.9% Single Family Attached (townhouse)
 4.3% Two-Family

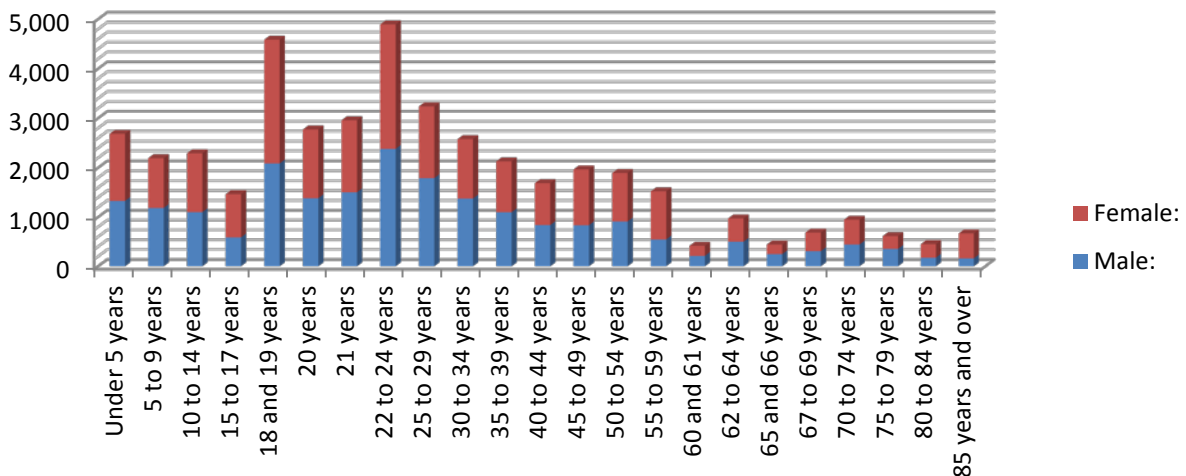
The Land Use chart below displays the breakdown of the City of DeKalb's land use. The two largest sections include single family residences (19%) and vacant / agriculture (19%).

Land Use

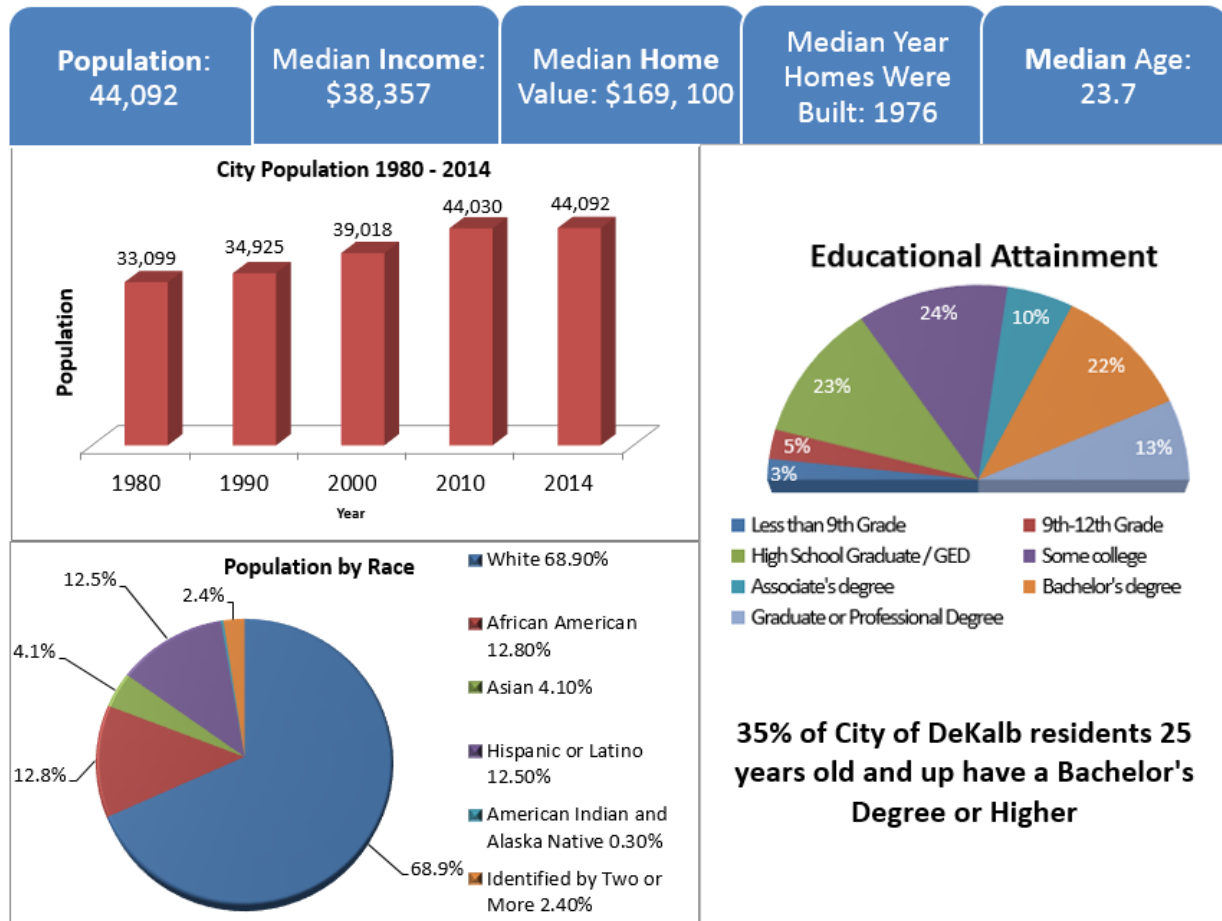


The City Resident Demographics chart below represents the age distribution of DeKalb residents. Blue represents the male population while red represents the female population

City Resident Demographics



The chart below is a snapshot of additional DeKalb demographics that includes city population, educational attainment, population by race, and other statistics. An impressive 35% of all City residents ages 25 and up have a bachelor's degree or higher.





DeKalb 2025 Strategic Plan: An Introduction to the City's Mission, Core Values and Vision Statements

On February 22, 2016 City Council approved and adopted the DeKalb 2025 Strategic Plan to be a 10-year guide for City operations.

This plan is a groundbreaking document for the City, as it envisions DeKalb in 2025. Not only does the plan describe the envisioned result, it also sets direction for City policy, budgeting, and program development for the next 10 years.

To help inform the strategic planning process, an extensive community engagement effort was conducted from May through July of 2015 to capture the opinions and ideas about the future of DeKalb from people who live, work, and/or learn in the city.

The community has an expectation to receive the best possible service that the City can provide. The

following information summarizes the City's Mission Statement, Core Values and Vision Statements developed during this planning process.

Mission Statement

A mission statement is a short description of the reason an organization or program exists. Mission statements help guide decisions about priorities, responsibilities, and actions, and as such are at the core of a strategic plan. Following is the mission of DeKalb City government developed as part of this collaborative community planning process:

Deliver high quality municipal services to those who live, work, learn in or visit our community.

Core Values

Core values are beliefs or convictions that guide and direct behavior and support purpose and vision. The City of DeKalb will utilize the following core values to guide its actions, shape the culture of city government, and form the basis of its standards-based performance review process.

- **Integrity:** The state of being honest, fair, and ethical in every situation, even if it's unpopular.
- **Professionalism:** Serving with the highest level of respect, skill, and judgment in each situation.
- **Excellence:** The expectation of engaging in outstanding levels of performance.
- **Service:** Providing City services at the highest level for the advancement of the community.
- **Collaboration:** Working together to benefit from the resources, knowledge, wisdom and understanding of others.
- **Accountability:** Taking responsibility for our decisions and actions while doing everything possible to achieve the desired results.

Vision Statements

Vision statements complement the mission by describing the future state of the community if the mission were fully realized. DeKalb's vision statements, which are complemented in the plan with detailed goals, strategies and actions, are as follows:

Vision of a Sense of Place

DeKalb is proudly known as a welcoming, safe, and vibrant city offering economic, educational, social, cultural, and recreational opportunities for everyone.

Vision of Community Vitality and a Vibrant Downtown

DeKalb's neighborhoods, the downtown, and NIU's campus are interconnected in a dynamic interplay of energy and creativity that retains and attracts businesses with living-wage jobs.

Vision of Inclusiveness

Diversity is valued and celebrated, with all people treated with dignity, equity and respect.

Vision of Accessibility

DeKalb's diverse and integrated transportation network provides a wide variety of local and regional transportation options in an efficient and user friendly manner.

Vision of Efficient, Quality, Responsive Services

Through sound fiscal stewardship and collaboration with community stakeholders, City government identifies and coordinates the resources needed to sustain a vibrant DeKalb.

Woven together, DeKalb's vision statements read as follows:

DeKalb is proudly known as a welcoming, safe, and vibrant city offering economic, educational, social, cultural, and recreational opportunities for everyone. DeKalb's neighborhoods, the downtown, and NIU's campus are interconnected in a dynamic interplay of energy and creativity that retains and attracts businesses with living-wage jobs that can support workers and their families. Diversity is valued and celebrated, with all people treated with dignity, equity, and respect. DeKalb's diverse and integrated transportation network provides a wide variety of local and regional transportation options in an efficient and user friendly manner. Through sound fiscal stewardship and collaboration with community stakeholders, City government identifies and coordinates the resources needed to sustain a vibrant DeKalb.

Each vision statement is deliberately broad and, in the full Strategic Plan document, includes an assortment of goals, strategies and actions. As part of the 2016.5 Budget process, goals have been identified by each City Department as their priorities for the budget period. These Strategic Plan goals will replace the previously identified Strategic Accomplishments and Goals within each department and fund narrative. In the FY16.5 Budget, all departments previous Accomplishments are included, but goals moving forward will be incorporated into the Strategic Plan section of the budget document. Because all department and fund accomplishments and goals will be set with the aim of promoting elements of the Strategic Plan, this section will be devoted to outlining what steps are being taken each year to work toward each of the Plan's five vision statements. The FY16.5 vision statements, along with goals and strategies for the budget period, are listed below. The format for this section is as follows:

Vision statement: the long-term desired change resulting from the City of DeKalb's work.

Goal: a broad aim toward which the City's efforts are directed.

Strategy: the approach taken to achieve a goal.

FY16.5 Goals and Strategies

Vision of a Sense of Place

1. Develop a positive, asset-based identity and brand for DeKalb.
 - a. Engage City government and community members in positive messaging.
 - b. Facilitate ongoing community involvement.
 - c. Identify, research, and counteract misperceptions about DeKalb.
2. Support place-making in DeKalb's neighborhoods, downtown, at entrance gateways, the

airport, and on campus.

- a. Promote initiatives that celebrate DeKalb's heritage and legacy.
 - b. Use art and culture to define and celebrate community.
 - c. Create and support existing gathering places throughout the City that draw people to local merchants while strengthening placemaking.
 - e. Enhance entryway corridors into the City.
3. Bridge NIU and the City, whenever feasible, to create a mutually beneficial environment.
 - a. Identify opportunities to visually and programmatically link NIU and the City.
 4. Conserve, protect and enhance DeKalb's natural resources.
 - a. Leverage local environmental expertise.
 - b. Leverage local environmental expertise.
5. Develop and promote cultural, social, educational, and recreational activities that appeal to a wide range of interests and age groups.
- b. Create destination events and gathering places that draw people from DeKalb and throughout the region.

Vision of Community Vitality and a Vibrant Downtown

1. Position downtown DeKalb for long-term success.
 - a. Develop resources to assist business start-up and growth.
 - c. Improve the pedestrian and aesthetic environment of downtown.
 - d. Evaluate emerging public space technology trends and construct the infrastructure necessary to support them. All
 - e. Support enterprises that enhance the vitality of the downtown.
2. Facilitate a business-friendly environment that supports existing merchants while attracting new investment to areas in need of commercial development.
 - a. Promote and encourage local business collaboration.
 - c. Develop retention and recruitment strategies to complement the existing commercial mix and leverage existing resources throughout the City.
3. Create an attractive climate for commercial and industrial investment.
 - a. Ensure DeKalb's business regulatory infrastructure reflects best practice.
 - b. Upgrade DeKalb's building stock and structural profile.
4. Enhance the value, appearance, and vitality of the City's neighborhoods.
 - a. Improve neighborhood infrastructure.
 - c. Engage homeowners, property owners, tenants, and others to help beautify and maintain DeKalb's neighborhoods.
 - d. Continue and expand the trusted and friendly presence of City Police, Fire, and other personnel in the neighborhoods.
 - e. Facilitate communication between stakeholders to discuss the status, goals, and available resources for community projects described in the Sustainability Plan and the America's Best Communities plan.

Vision of Inclusiveness

1. Support and model diversity and inclusiveness in all City government activities.
 - a. Ensure all City policies, practices, and programs are inclusive.
 - b. Equip City employees with the knowledge and skills to serve a diverse population.

Vision of Accessibility

1. Expand the availability of safe, secure, affordable, accessible, and timely transportation options within DeKalb.
 - a. Connect and enhance the various transportation modes in DeKalb for vehicles, pedestrians, and bicyclists.
 - c. Partner with federal, local and state agencies to improve the connectivity of the transportation network throughout the region.

Vision of Efficient, Quality, Responsive Services

1. Balance cost-effectiveness, efficiency, and quality in delivering City services.
 - a. Examine alternative service delivery systems to effectively utilize existing resources.
 - b. Enhance the safety of the community.
 - c. Establish DeKalb as a “smart city” to leverage technology, enhance quality and performance of City services, reduce costs and resource consumption, and engage the community.
 - d. Align City-owned buildings and facilities with the City’s core mission.
2. Foster a results-driven culture that captures and utilizes data and best practices to serve short- and long-term community needs.
 - a. Measure, analyze, and improve performance.
3. Maintain the highest possible standards of fiscal stewardship.
 - a. Provide transparent and accessible information about the City’s financial health.
 - b. Improve the City’s fiscal health.
4. Achieve the highest possible standards of public administration through sound HR practices.
 - a. Evaluate and implement sound human resources practices.
5. Communicate relevant and timely information to the community in regard to quality of life concerns, public safety issues, and the City’s response to them.
 - a. Regularly inform the public about topics of interest identified by the community.

FY17 Goals and Strategies

Vision of a Sense of Place

1. Develop a positive, asset-based identity and brand for DeKalb.
 - a. Engage City government and community members in positive messaging.
 - b. Facilitate ongoing community involvement.
 - c. Identify, research and counteract misperceptions about DeKalb.
2. Support place-making in DeKalb’s neighborhoods, downtown, at entrance gateways, the airport, and on campus.
 - a. Promote initiatives that celebrate DeKalb’s heritage and legacy.
 - b. Use art and culture to define and celebrate community.
 - d. Improve the safety and utilization of DeKalb’s recreational assets.
 - e. Enhance entryway corridors into the City.
3. Bridge NIU and the City, whenever feasible, to create a mutually beneficial environment.
 - a. Identify opportunities to visually and programmatically link NIU and the City.

4. Conserve, protect and enhance DeKalb's natural resources.
 - a. Leverage local environmental expertise.
5. Develop and promote cultural, social, educational, and recreational activities that appeal to a wide range of interests and age groups.
 - b.. Create destination events and gathering places that draw people from DeKalb and throughout the region.

Vision of Community Vitality and a Vibrant Downtown

1. Position downtown DeKalb for long-term success.
 - a. Develop resources to assist business start-up and growth.
 - c. Improve the pedestrian and aesthetic environment of downtown.
 - d. Evaluate emerging public space technology trends and construct the infrastructure necessary to support them.
 - e. Support enterprises that enhance the vitality of the downtown.
2. Facilitate a business-friendly environment that supports existing merchants while attracting new investment to areas in need of commercial development.
 - a. Promote and encourage local business collaboration.
 - c. Develop retention and recruitment strategies to complement the existing commercial mix and leverage existing resources throughout the City.
3. Create an attractive climate for commercial and industrial investment.
 - a. Ensure DeKalb's business regulatory infrastructure reflects best practice
 - b. Upgrade DeKalb's building stock and structural profile.
 - c. Leverage DeKalb's workforce, educational, and locational assets (highways, rail, airport, broadband, available commercial and industrial space, educated and skilled workforce).
4. Enhance the value, appearance, and vitality of the City's neighborhoods.
 - a. Improve neighborhood infrastructure.
 - c. Engage homeowners, property owners, tenants, and others to help beautify and maintain DeKalb's neighborhoods.
 - d. Continue and expand the trusted and friendly presence of City Police, Fire, and other personnel in the neighborhoods.
 - e. Facilitate communication between stakeholders to discuss the status, goals, and available resources for community projects described in the Sustainability Plan and the America's Best Communities plan.

Vision of Inclusiveness

1. Support and model diversity and inclusiveness in all City government activities.
 - a. Ensure all City policies, practices, and programs are inclusive.
 - b. Equip City employees with the knowledge and skills to serve a diverse population.
2. Promote inclusiveness throughout the community.
 - b. Coordinate with other providers of essential support services.

Vision of Accessibility

1. Expand the availability of safe, secure, affordable, accessible, and timely transportation options within DeKalb.
 - a. Connect and enhance the various transportation modes in DeKalb for vehicles, pedestrians, and bicyclists.
 - b. Enhance existing transportation planning resources.
 - c. Partner with federal, local and state agencies to improve the connectivity of the transportation network throughout the region.
3. Position DeKalb Taylor Municipal Airport to serve as a regional hub for air travel and commerce.
 - c. Develop and fund necessary infrastructure improvements at the airport.

Vision of Efficient, Quality, Responsive Services

1. Balance cost-effectiveness, efficiency, and quality in delivering City services.
 - a. Examine alternative service delivery systems to effectively utilize existing resources.
 - b. Enhance the safety of the community.
 - c. Establish DeKalb as a “smart city” to leverage technology, enhance quality and performance of City services, reduce costs and resource consumption, and engage the community.
 - d. Align City-owned buildings and facilities with the City’s core mission.
2. Foster a results-driven culture that captures and utilizes data and best practices to serve short- and long-term community needs.
 - a. Measure, analyze, and improve performance.
 - b. Engage in thoughtful planning to address long-term City needs.
3. Maintain the highest possible standards of fiscal stewardship.
 - a. Provide transparent and accessible information about the City’s financial health.
 - b. Improve the City’s fiscal health.
 - c. Identify strategies for the utilization and phase-out of the Tax Increment Financing (TIF) Districts.
4. Achieve the highest possible standards of public administration through sound HR practices.
 - a. Evaluate and implement sound human resources practices.
 - b. Attract, retain, and mentoring a talented, engaged, and effective workforce.
5. Communicate relevant and timely information to the community in regard to quality of life concerns, public safety issues, and the City’s response to them.
 - a. Regularly inform the public about topics of interest identified by the community.
 - b. Establish effective two-way public communication.

In the FY18 budget and beyond, the accomplishments achieved toward each of the vision statements will be communicated in the Departmental sections. All strategic goals will be continued to be communicated with the Strategic Plan section of the budget document. The full DeKalb 2025 Strategic Plan can be found on the City’s website: cityofdekalb.com/808.

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

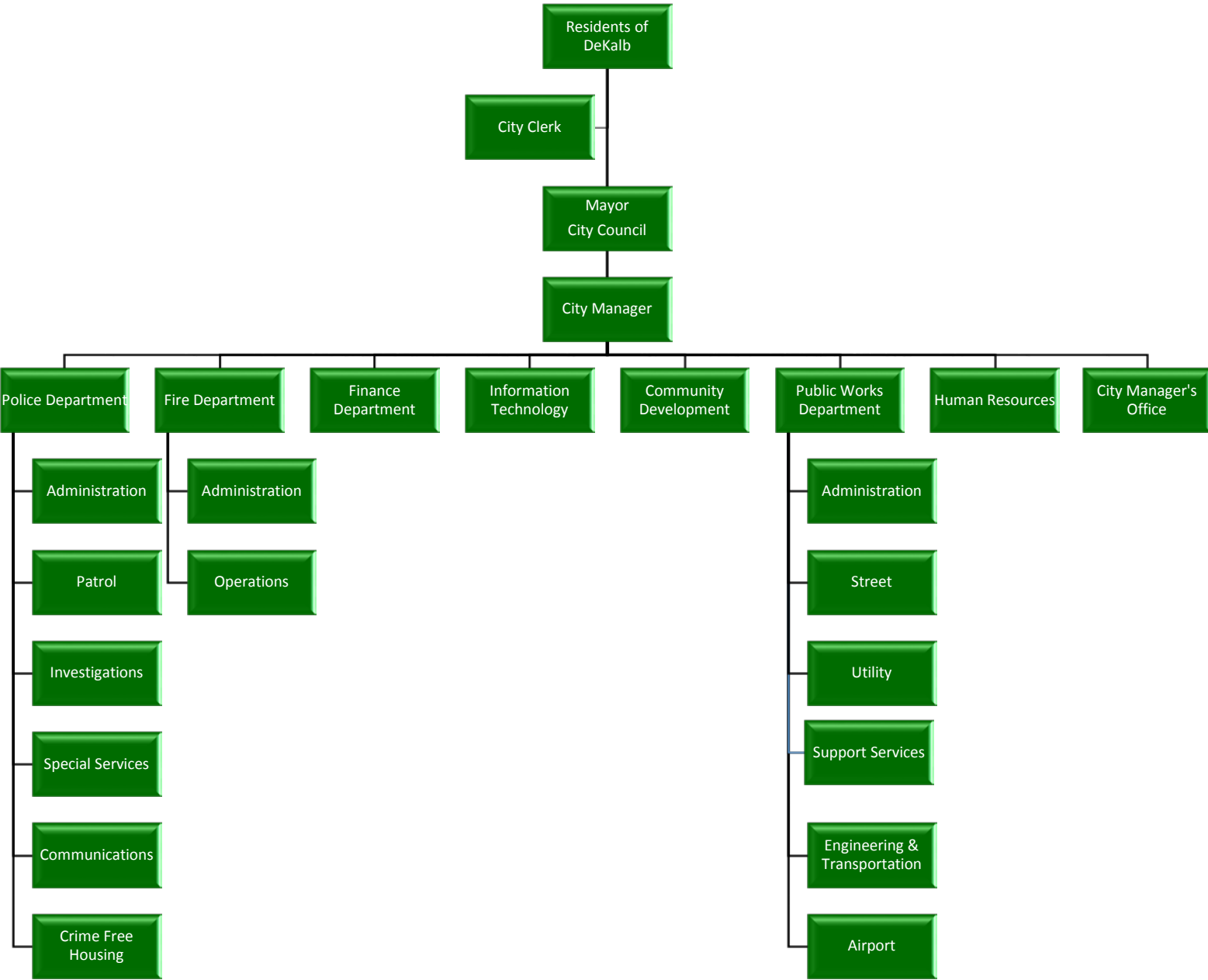
The City of DeKalb is a Home Rule Unit by virtue of the provisions of the Constitution of the State of Illinois of 1970. Home Rule allows a community to take actions not specifically prohibited by the state statutes. Conversely, a non-home rule community can only undertake those actions specifically allowed for in the state statutes. Home rule enables a municipality of 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 Law 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. The City of DeKalb assessed valuation is determined by the township. The chart provided below displays the EAV comparison for years 2006-2015 for the City of DeKalb as reported in the FY2016.5 CAFR.

Tax Year	EAV	% Increase (Decrease)	Total Direct Tax Rate	Property Tax Revenue
2006	\$569,806,272	8.94	0.80	\$2,740,571
2007	\$623,822,841	9.48	0.84	\$3,022,052
2008	\$645,855,095	3.53	0.85	\$3,400,000
2009	\$643,916,597	-0.30	0.92	\$3,679,971
2010	\$608,332,947	-5.53	0.98	\$3,765,927
2011	\$582,504,715	-4.25	1.02	\$4,160,967
2012	\$533,805,903	-8.36	1.13	\$4,107,807
2013	\$485,923,623	-8.97	1.35	\$4,127,590
2014	\$464,966,381	-4.31	1.41	\$4,161,753
2015	\$468,077,742	0.67	1.68	\$4,203,106

Organizational Chart



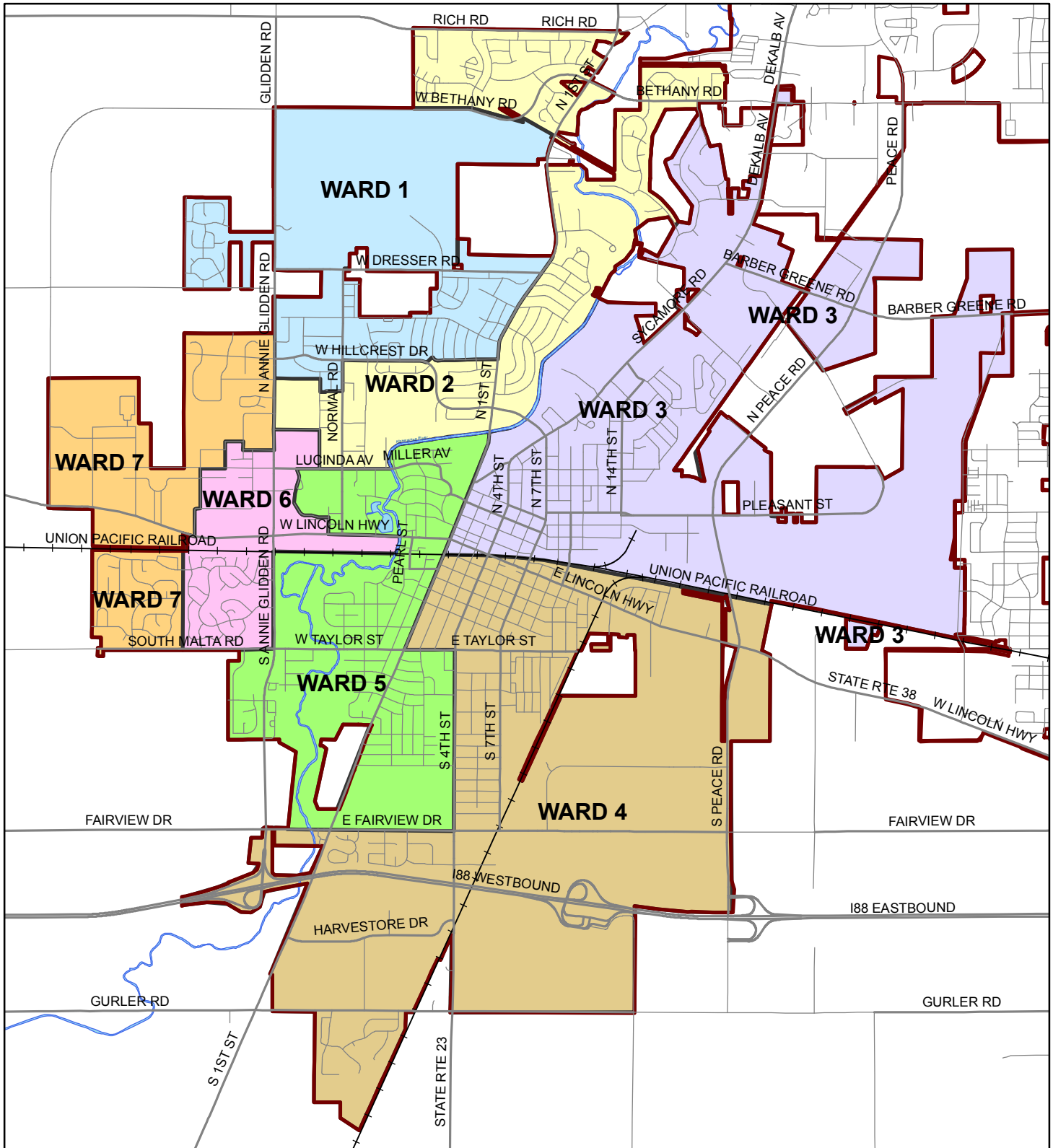
City of DeKalb

\\Community Development\Ward 85x11.mxd
Created 10/24/2014 DJE
Last Updated 4/25/2016 DJE
Adopted Budget

Last Updated 4/25/2016 DJE

Last Updated 4/25/2016 DJE

Adopted Budget



Section Three

Budget Overview

Planning for the Future



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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. About six months before the start of the fiscal year, department heads begin 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.

After revenue and expenditure estimates are finalized, the full draft budget is then 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.

Although historically the final budget document has been passed by the City Council in June, this will be the City's first budget that follows the January 1 – December 31 fiscal year.

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.

DeKalb's Fund Structure and Basis for Budgeting

Fund Structure

The accounts of the City are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, equities, revenues and expenditures. The various funds are grouped by type in the financial statements. Within each fund type exists one or more funds. The City has three types of funds: Governmental Funds, Proprietary Funds, and Fiduciary Funds.

Governmental Funds are those through which most governmental functions of the City are financed. The acquisition, use, and balances of the City's expendable financial resources and the related liabilities (other than those in proprietary funds) are accounted for through governmental funds.

- *The General Fund* is the general operating fund of the City. It is used to account for all financial resources traditionally associated with governments which are not required to be accounted for in another fund.
- *Special Revenue Funds* are used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditures for specified purposes.
- *Debt Service Funds* are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs other than capitalized leases and compensated absences which are paid from the governmental funds. The City has two Debt Service Funds.
- *Capital Project Funds* are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed through proprietary funds or fiduciary funds) or the purchase of large capital fleet and equipment.

Proprietary Funds are for those services for which the City charges customers a fee. There are 2 (two) types of proprietary funds, enterprise and internal service. Enterprise funds encompass the same functions reported as business-type activities in the government-wide statements. Enterprise fund services are primarily provided to customers external to the City organization such as those of the water utility division and the airport. Internal service funds provide services and charge fees to customers within the City organization such as the insurance funds.

- *Enterprise Funds* are used to account for operations that are financed and operated in a manner similar to a private business enterprise. The intent of the City in using this type of fund is to determine that the costs (expense, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.
- *Internal Service Funds* are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis.

Fiduciary Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations and other governments.

- *Trust and Agency Funds* consist of resources received and held by the City as trustee or agent to be expended or invested in accordance with the conditions of the trust or in its agency capacity. Pension Trust Funds are accounted for in essentially the same manner as Proprietary funds.

In determining if any agencies or entities which comprise the City for financial reporting purposes, the criteria of oversight responsibility over such agencies or entities, special financing relationships and scope of public service provided by the agencies or entities are used. Oversight responsibility is determined by the extent of financial interdependency, control over the selection of the governing authority and management, ability to significantly influence operations and accountability for fiscal matters. Based on these criteria, there is one agency which is included in the financial statements of the City as a *Component Unit*. This component unit of the City is the DeKalb Public Library.

Basis for Budgeting

Fund Basis of Accounting Budgets for the governmental fund types (General Fund, Special Revenue Funds, etc.) are adopted on a basis consistent with “Generally Accepted Accounting Principles” (GAAP), utilizing the modified accrual basis of accounting. Revenues are recognized when they become measurable and available. Expenditures are recognized when the liability has been incurred, with the exception that principal and interest payments on general long-term debt are recognized when due. The proprietary fund types are budgeted on a basis consistent with GAAP, utilizing the accrual basis of accounting, except for capital outlay and debt principal which is budgeted as an expenditure. The Comprehensive Annual Financial Report (CAFR) shows the status of the City’s finances on the basis of GAAP and on a budgetary basis. In most cases this conforms to the way the City prepares its budget. Exceptions are as follows:

- Capital outlay within the Enterprise Funds are recorded as assets on a GAAP basis and expended on a Budget basis.
- Debt principal payments are recorded as reductions of liabilities on a GAAP basis and expended on a Budget basis.
- Depreciation is recorded as an expense on a GAAP basis and not expended on a Budget basis.
- Debt financing is recorded as increases of liabilities on a GAAP basis and revenue on a Budget basis.

It is critical that adequate fund balance reserves are kept to meet unexpected operating or capital demands and to cover any unanticipated revenue shortfalls.

Internal Controls

The City is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with GAAP. The internal control structure is designed to provide reasonable, but not absolute assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and that the valuation of costs and benefits requires estimates and judgments by management.

Budgetary Control

Budgetary controls are maintained to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City Council. Activities of the governmental, proprietary and fiduciary funds are included in the annual appropriated budget. The budgetary level of control, the level at which expenditures cannot exceed the appropriated amount, is exercised at the fund level.

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 New Construction	61	Accounts for the expenses of New Water Main construction related to impact fee revenue.	Public Works - Water; Finance
	Water Capital Fund	62	Accounts for the capital portion of the Water Fund related to maintenance of existing assets.	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
	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

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.

FY17 Budget Calendar

FISCAL YEAR ENDING (FYE) DECEMBER 31, 2017 BUDGET CALENDAR	
Tuesday, June 28, 2016	Budgets Kick-off Meeting – with Long Term Capital Planning Tool introduced.
Wednesday, July 6, 2016	Departments can begin entering their Budget in to MSI.
Friday, August 5, 2016	Departments submit FY17 MSI detail, new Operating Budget requests form, Capital Needs Survey spreadsheet, and draft narratives and org charts to Finance.
Friday, August 19, 2016	Finance Director submits draft FY17 Budget to the City Manager.
Monday, August 22, 2016 - Friday, September 30, 2016	Departmental Budget Review Meetings with City Manager and Finance Director.
Monday, October 10, 2016	Distribute Proposed Budget to Mayor, City Council and Finance Committee
Monday, October 24, 2016	Estimated Tax Levy at City Council Meeting (Levy Ceiling Set)
Thursday, October 27, 2016	Budget Review Sessions with Finance Committee, City Council and Staff. Review Tax Levy.
Thursday, November 3, 2016	Budget Review Sessions with Finance Committee, City Council and Staff.
Tuesday, November 8, 2016	Budget Review Sessions with Finance Committee, City Council and Staff.
Friday, November 4, 2016	Publish notice of Public Hearing on 2016 Tax Levy.
Monday, November 14, 2016	Public Hearing Conducted on the 2016 Tax Levy.
Friday, November 18, 2016	Publish notice of Public Hearing for FY2017 budget and put budget document on display for citizen review.
Monday, November 28, 2016	Public Hearing Conducted and the First Reading of the Ordinance held authorizing the FY 17 Budget. First Reading of the 2016 Tax Levy.
Monday, December 12, 2016	City Council Meeting – Second Reading FY17 Budget and 2016 Tax Levy

Fund Balance Projections

CITY OF DEKALB				
PRELIMINARY FUND BALANCE SUMMARY				
FUND NAME	FY2016.5	FY2017 BUDGET		
	PROJECTION	REVENUES	EXPENSES	ENDING
General Fund (01)	8,451,490	36,828,601	36,218,738	9,061,353
Refuse & Recycling (07)	36,642	2,133,000	2,169,040	602
Transportation (09)	0	7,062,357	7,059,357	3,000
Housing Rehabilitation (18)	62,644	6,050	25,831	42,863
CDBG (19)	0	516,957	516,957	0
Heritage Ridge SSA #3 (23)	4,008	1,000	2,000	3,008
Knolls Subdivision SSA #4 (24)	57	5,500	5,500	57
Heartland Fields SSA #14 (25)	1,920	2,500	3,000	1,420
Greek Row SSA #6 (26)	(0)	14,000	14,000	0
Foreign Fire Insurance Tax (28)	38,041	45,000	34,221	48,820
* Water (60)	3,086,807	5,483,680	7,339,737	1,230,750
** Water Impact Fees (61)	1,111,590	79,600	0	1,191,190
Water Capital (62)	0	2,115,000	2,115,000	0
* Airport (65)	(162,975)	1,006,657	951,442	(107,760)
General Fund Debt Service (40)	30,401	1,856,298	1,885,998	701
TIF Debt Service (45)	0	1,078,000	1,078,000	0
Motor Fuel Tax (10)	2,819,069	1,143,378	1,730,000	2,232,447
Central Area TIF District #1 (13)	2,137,118	6,283,379	8,258,373	162,124
TIF District #2 (14)	9,198,992	1,146,215	1,063,861	9,281,346
Capital Projects (50)	14,445	360,000	370,000	4,445
Fleet Replacement (52)	9,017	273,506	263,563	18,960
Equipment (53)	18,550	170,500	184,181	4,869
Police Pension Fund (93)	30,802,290	4,372,378	3,061,019	32,113,649
Fire Pension Fund (95)	25,525,197	5,268,763	3,240,973	27,552,987
** DeKalb Public Library Fund (99)	0	2,968,856	2,968,856	0
Workers Compensation (70)	1,288,921	821,960	1,060,100	1,050,781
Health Insurance (71)	378,906	5,668,896	5,820,945	226,857
Property & Liability Insurance (72)	147,173	135,000	282,174	0
	85,000,303	86,847,031	87,722,866	84,124,468

* **Cash & Cash Equivalents**

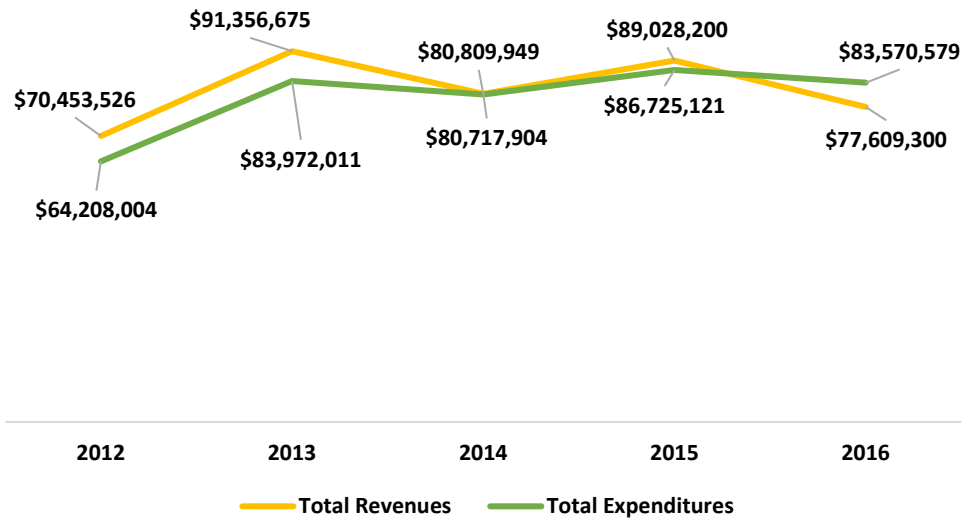
** **Restricted Dollars**

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.

Revenues and Expenditures

The chart below provides a quick summary of revenue and expenditure trends (actuals), for all City funds for fiscal years 2012 to 2016.

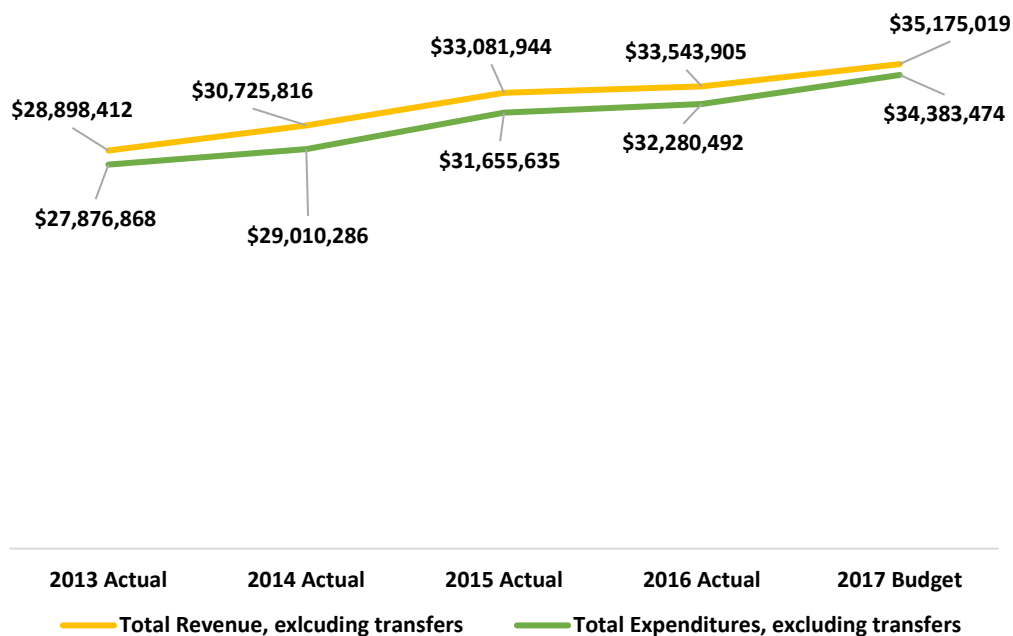
Five Year Revenue and Expenditures Trend - All Funds



General Fund

The chart below provides a quick summary of revenue and expenditure trends (actuals and FY17 budget), for the General Fund for fiscal years 2012 to 2016.

Five Year Revenue and Expenditure Trend - 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% of annual expenditures. The General Fund is showing a surplus in FY2016 of \$1,263,407 bringing fund balance reserves up to 28.26%. FY2016.5 estimates show a deficit of \$671,586 which accounts for one time transfers to the Fleet and Equipment to purchase items such as ambulances and squad cars that are well past their life expectancies. Even with this one time transfer amount, FY2016.5 fund balance reserves are being maintained at 26.18% which is above the financial policy goal of 25%. The FY2017 budget shows a surplus of \$609,863 to keep reserves just above the 25% policy level.

Water Funds

Revenues for FY2016 are \$5,679,828, which is \$676,205 greater than budgeted. This surplus will be a direct increase in 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 Funds are

Water Operating 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. Net position above 25% will be transferred annually to the Water Capital Fund for use in funding the Water Capital plan.

Water New Construction Fund: This revenue is from impact fees and is restricted for any new water main infrastructure in the City of DeKalb.

Water Capital Projects Fund: This fund will be used to account for all capital revenues and expenditures to Water Capital as approved by City Council in the annual budget. Capital projects include existing water infrastructure for water mains, wells, treatment plants, pumping systems and water towers. Additionally, Water Division equipment and fleet that exceed \$10,000 with a useful life exceeding one year would be accounted for through this fund and be subject to the same annual budget approval by Council.

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 FY2017 budget. This fund has been supported over the years with transfers from the General Fund. FY2017 1.5 cents of the local gas tax was moved to support the Airport Fund due a change in legislation. In FY2017 this fund is showing a small surplus of revenues exceeding expenditures. However there is still an amount due to the General Fund from interfund loans in the past two years. This interfund loan is meant to be temporary until the fund swings back in to a positive cash flow position. The intention is to try have this fund be a "true" enterprise fund that can stand on its own. Staff has been and will continue to review current fees being charged at the Airport.

Motor Fuel Tax Fund

This fund accounts for capital improvements to the City's streets and sidewalks. The fund balance is projected to decrease by \$586,622 or 20.81% during FY2017 due to planned improvements in connection with the street resurfacing program and sidewalk maintenance.

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 4 years, a staff TIF Phase-Out Team was formed in FY14 to identify highly transformative projects for completion with the remaining funds. FY2017 budgeted expenditures total \$9,322,234 and include several projects associated with Downtown DeKalb restoration.

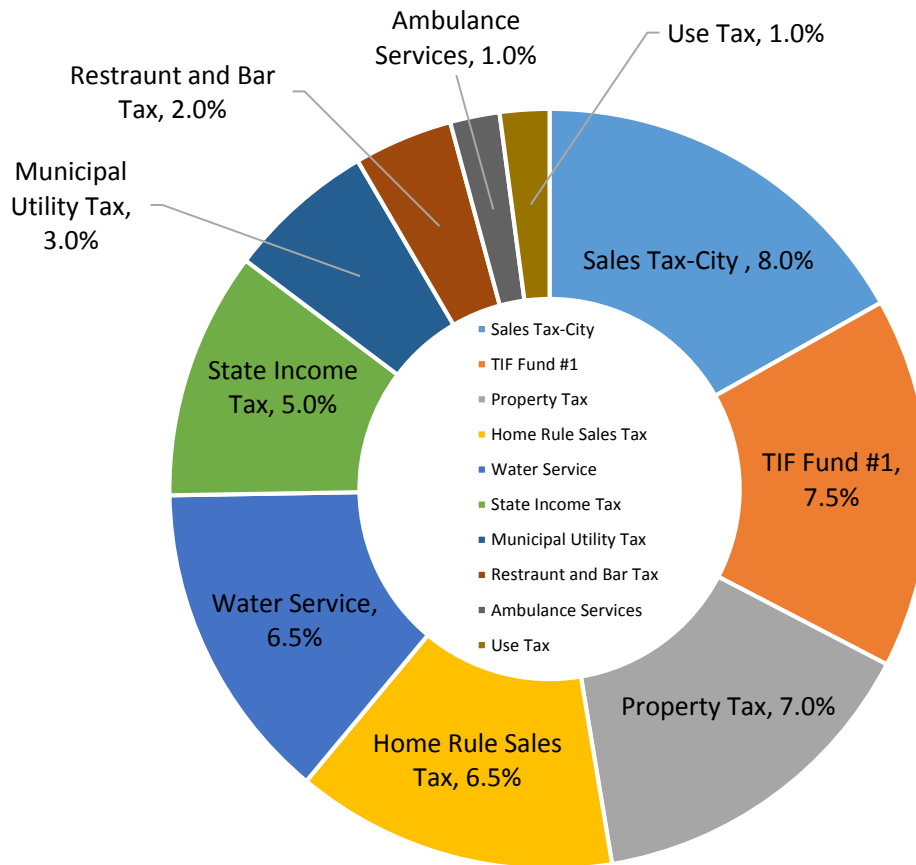
Workers Compensation Fund

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 FY2017 is projected to be \$1,050,781, which is within the range of the City's policy. Average claims over the last four years have averaged less than \$400,000 which is well below budgeted dollars in those years at \$650,000. The claims payable budget for FY2017 totals \$400,000 to account for this average.

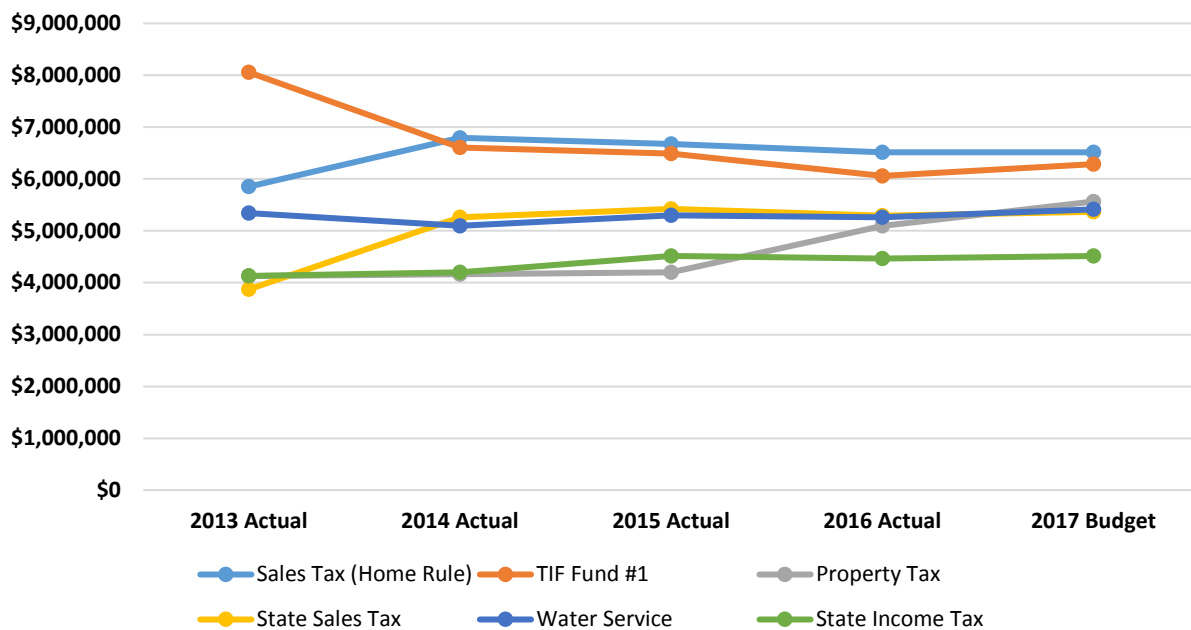
CITY OF DEKALB FY2017 BUDGET

Revenue Budget Summary - All Funds		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01	General Fund	35,293,361	34,595,245	20,846,678	20,846,678	36,828,601
05	Economic Development Fund	257,086	0	0	0	0
07	Refuse & Recycling Fund	2,010,485	2,106,688	1,060,000	1,060,000	2,133,000
09	Transportation Fund	3,894,034	3,200,310	4,177,564	2,875,365	7,062,357
18	Housing Rehabilitation Fund	16,565	18,160	10	10	6,050
19	CDBG Fund	282,300	496,251	320,306	320,306	516,957
23	Heritage Ridge SSA#3 Fund	0	0	0	0	1,000
24	Knolls SSA#4 Fund	1,599	4,406	5,000	5,000	5,500
25	Heartland Fields SSA#14 Fund	2,500	2,500	2,500	2,500	2,500
26	Greek Row SSA#6 Fund	5,100	10,001	10,000	10,000	14,000
28	Foreign Fire Insurance Tax Fund	48,824	46,706	45,000	45,000	45,000
60	Water Fund	5,445,141	5,679,828	2,706,625	2,706,625	5,483,680
61	Water Construction Fund	35,222	96,845	15,000	16,900	79,600
62	Water Capital	0	0	476,800	476,800	2,115,000
65	Airport Fund	3,954,633	574,315	495,553	495,553	1,006,657
40	General Debt Service Fund	2,689,465	1,874,029	364,000	364,000	1,856,298
45	TIF Debt Service Fund	1,063,975	1,068,663	961,675	961,675	1,078,000
10	Motor Fuel Tax Fund	1,294,147	1,206,317	706,570	706,570	1,143,378
13	Tax Increment Financing Fund #1	6,488,048	6,059,518	6,354,147	6,354,147	6,283,379
14	Tax Increment Financing Fund #2	1,337,887	1,269,544	1,237,356	1,237,356	1,146,215
50	Capital Projects Fund	363,236	359,445	209,979	209,979	360,000
51	Public Safety Building Fund	419,317	0	0	0	0
52	Fleet Replacement Fund	856,245	189,363	134,893	134,893	273,506
53	Equipment Fund	224,750	160,000	625,351	625,351	170,500
93	Police Pension Fund	2,514,102	2,410,211	3,471,968	3,471,968	4,372,378
95	Fire Pension Fund	2,662,132	2,275,088	3,682,668	3,682,668	5,268,763
99	DeKalb Public Library Fund	10,557,013	3,185,767	2,925,174	2,968,856	2,968,856
70	Workers Compensation Fund	1,203,942	1,229,518	620,950	608,100	821,960
71	Health Insurance Fund	5,977,092	5,385,858	2,984,986	2,981,981	5,668,896
72	Property & Liability Fund	130,000	164,349	72,500	72,500	135,000
GRAND TOTAL: REVENUES		89,028,200	73,668,923	54,513,253	53,240,781	86,847,031

Top Ten Revenue Sources as a Percentage of Total Revenues



Top Revenue Sources - Five Year Trend



CITY OF DEKALB FY2017 BUDGET

Expenditure Budget Summary - All Funds		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01	General Fund	34,212,556	33,331,838	21,301,412	21,230,502	36,218,738
05	Economic Development Fund	231,405	0	0	0	0
07	Refuse & Recycling Fund	2,017,337	2,110,657	1,020,350	1,014,350	2,169,040
09	Transportation Fund	3,894,034	3,200,310	4,177,129	2,866,355	7,059,357
18	Housing Rehabilitation Fund	9,816	2,293	12,872	1,081	25,831
19	CDBG Fund	282,300	512,694	320,306	320,225	516,957
23	Heritage Ridge SSA#3 Fund	625	1,163	500	500	2,000
24	Knolls SSA#4 Fund	2,156	5,874	3,500	3,500	5,500
25	Heartland Fields SSA#14 Fund	1,200	2,320	1,750	1,750	3,000
26	Greek Row SSA#6 Fund	14,054	21,805	10,500	1,670	14,000
28	Foreign Fire Insurance Tax Fund	45,564	33,115	34,221	34,221	34,221
60	Water Fund	4,990,652	5,613,482	2,800,235	2,800,235	7,339,737
61	Water Construction Fund	0	0	0	0	0
62	Water Capital	0	0	476,800	476,800	2,115,000
65	Airport Fund	1,410,724	1,263,527	495,553	495,553	951,442
40	General Debt Service Fund	2,685,714	1,891,293	320,086	320,086	1,885,998
45	TIF Debt Service Fund	1,063,975	1,068,663	961,675	961,675	1,078,000
10	Motor Fuel Tax Fund	985,938	487,568	985,000	985,000	1,730,000
13	Tax Increment Financing Fund #1	6,283,927	6,937,094	6,301,784	6,025,991	8,258,373
14	Tax Increment Financing Fund #2	786,449	479,442	450,377	513,540	1,063,861
50	Capital Projects Fund	426,080	343,191	205,000	205,000	370,000
51	Public Safety Building Fund	1,243,380	0	0	0	0
52	Fleet Replacement Fund	381,993	408,146	208,205	208,205	263,563
53	Equipment Fund	157,219	170,260	746,857	746,857	184,181
93	Police Pension Fund	2,566,002	2,667,277	1,369,613	1,369,613	3,061,019
95	Fire Pension Fund	3,070,491	3,157,856	1,628,932	1,628,932	3,240,973
99	DeKalb Public Library Fund	12,902,134	13,843,945	1,525,924	2,968,856	2,968,856
70	Workers Compensation Fund	1,124,354	1,106,384	844,374	809,274	1,060,100
71	Health Insurance Fund	5,789,035	5,519,358	2,825,771	2,825,771	5,820,945
72	Property & Liability Fund	146,007	73,935	63,254	63,254	282,174
GRAND TOTAL: EXPENDITURES		86,725,121	84,253,487	49,091,980	48,878,796	87,722,866

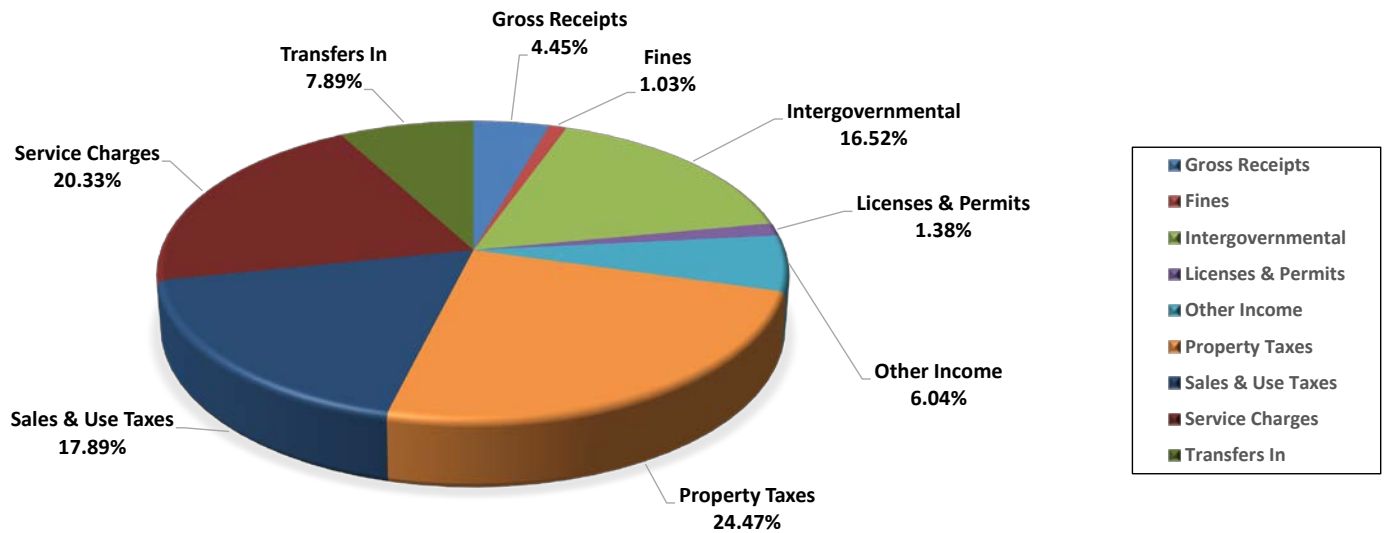
Revenues by Category

	Fines	Gross Receipts	Intergovernmental	Licenses & Permits	Other Income	Property Taxes	Sales & Use Taxes	Service Charges	Transfers In	FUND TOTALS
General	789,819	3,867,000	5,226,175	1,104,350	1,224,867	5,565,384	15,136,649	2,260,775	1,653,582	36,828,601
Refuse & Recycling	0	0	0	0	0	0	0	2,133,000	0	2,133,000
Transportation	0	0	7,034,783	0	16,204	0	0	0	11,370	7,062,357
Housing Rehabilitation	0	0	0	0	6,050	0	0	0	0	6,050
CDBG	0	0	516,957	0	0	0	0	0	0	516,957
Heritage Ridge SSA#3	0	0	0	0	0	1,000	0	0	0	1,000
Knolls SSA#4	0	0	0	0	0	5,500	0	0	0	5,500
Heartland Fields SSA#14	0	0	0	0	0	2,500	0	0	0	2,500
Greek Row SSA#6	0	0	0	0	0	14,000	0	0	0	14,000
Foreign Fire Insurance Tax	0	0	0	0	45,000	0	0	0	0	45,000
Water	0	0	0	21,500	48,500	0	0	5,413,680	0	5,483,680
Water Construction	0	0	0	75,000	4,600	0	0	0	0	79,600
Water Capital	0	0	0	0	0	0	0	0	2,115,000	2,115,000
Airport	0	0	293,147	0	372,260	0	0	341,250	0	1,006,657
General Debt Service	55,000	0	0	0	0	0	44,300	0	1,756,998	1,856,298
TIF Debt Service	0	0	0	0	0	0	0	0	1,078,000	1,078,000
Motor Fuel Tax	0	0	1,140,378	0	3,000	0	0	0	0	1,143,378
Tax Increment Financing #1	0	0	0	0	4,800	6,278,579	0	0	0	6,283,379
Tax Increment Financing #2	0	0	0	0	0	1,146,215	0	0	0	1,146,215
Capital Projects	0	0	0	0	0	0	360,000	0	0	360,000
Fleet Replacement	0	0	0	0	206,610	0	0	0	66,896	273,506
Equipment	0	0	0	0	160,000	0	0	0	10,500	170,500
Police Pension	0	0	0	0	1,282,000	2,502,904	0	587,474	0	4,372,378
Fire Pension	0	0	0	0	1,800,000	2,990,000	0	478,763	0	5,268,763
DeKalb Public Library	45,400	0	133,287	0	41,669	2,748,500	0	0	0	2,968,856
Workers Compensation	0	0	0	0	13,000	0	0	650,659	158,301	821,960
Health Insurance	0	0	0	0	10	0	0	5,668,886	0	5,668,896
Property & Liability	0	0	0	0	15,000	0	0	120,000	0	135,000
GRAND TOTAL REVENUES	890,219	3,867,000	14,344,727	1,200,850	5,243,570	21,254,582	15,540,949	17,654,487	6,850,647	86,847,031

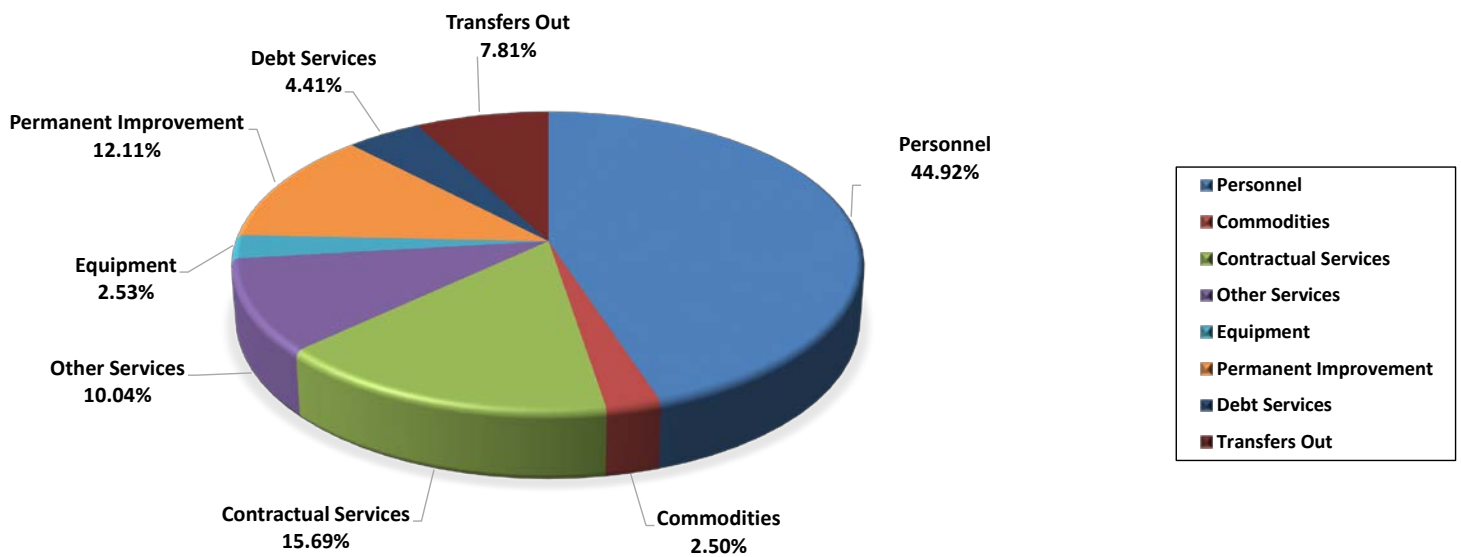
Expenditures by Category

	Personnel	Commodities	Contractual Services	Other Services	Equipment	Permanent Improvement	Debt Services	Transfers Out	FUND TOTALS
General	28,583,463	1,088,792	2,280,913	2,347,950	82,356	0	0	1,835,264	36,218,738
Refuse & Recycling	0	0	2,065,040	0	0	0	0	104,000	2,169,040
Transportation	232,914	4,888	5,306,568	0	1,493,658	0	0	21,329	7,059,357
Housing Rehabilitation	0	0	1,331	500	0	24,000	0	0	25,831
CDBG	0	1,000	112,373	0	1,300	159,986	0	242,298	516,957
Heritage Ridge SSA#3	0	0	1,500	0	0	0	0	500	2,000
Knolls SSA#4	0	0	5,000	0	0	0	0	500	5,500
Heartland Fields SSA#14	0	0	2,500	0	0	0	0	500	3,000
Greek Row SSA#6	0	0	0	0	0	13,500	0	500	14,000
Foreign Fire Insurance Tax	0	16,000	1,521	0	10,200	6,500	0	0	34,221
Water	2,758,048	452,137	928,340	40,000	73,389	0	809,323	2,278,500	7,339,737
Water Construction	0	0	0	0	0	0	0	0	0
Water Capital	0	0	0	0	375,000	1,740,000	0	0	2,115,000
Airport	340,531	295,600	163,888	61,300	15,150	0	74,973	0	951,442
General Debt Service	0	0	0	0	0	0	1,885,998	0	1,885,998
TIF Debt Service	0	0	0	0	0	0	1,078,000	0	1,078,000
Motor Fuel Tax	0	100,000	855,000	0	0	775,000	0	0	1,730,000
Tax Increment Financing #1	0	0	827,507	0	0	5,674,290	0	1,756,576	8,258,373
Tax Increment Financing #2	0	0	130,663	0	0	820,000	0	113,198	1,063,861
Capital Projects	0	0	35,000	0	0	335,000	0	0	370,000
Fleet Replacement	0	0	0	0	106,896	0	16,667	140,000	263,563
Equipment	0	8,000	66,000	0	41,000	0	0	69,181	184,181
Police Pension	2,967,453	0	93,566	0	0	0	0	0	3,061,019
Fire Pension	3,151,825	0	89,148	0	0	0	0	0	3,240,973
DeKalb Public Library	1,315,291	225,585	238,733	92,528	21,608	1,075,111	0	0	2,968,856
Workers Compensation	0	0	530,100	400,000	0	0	0	130,000	1,060,100
Health Insurance	52,712	0	5,400	5,762,833	0	0	0	0	5,820,945
Property & Liability	0	0	23,308	100,565	0	0	0	158,301	282,174
GRAND TOTAL EXPENDITURES	39,402,237	2,192,002	13,763,399	8,805,676	2,220,557	10,623,387	3,864,961	6,850,647	87,722,866

Revenues by Category: All Funds

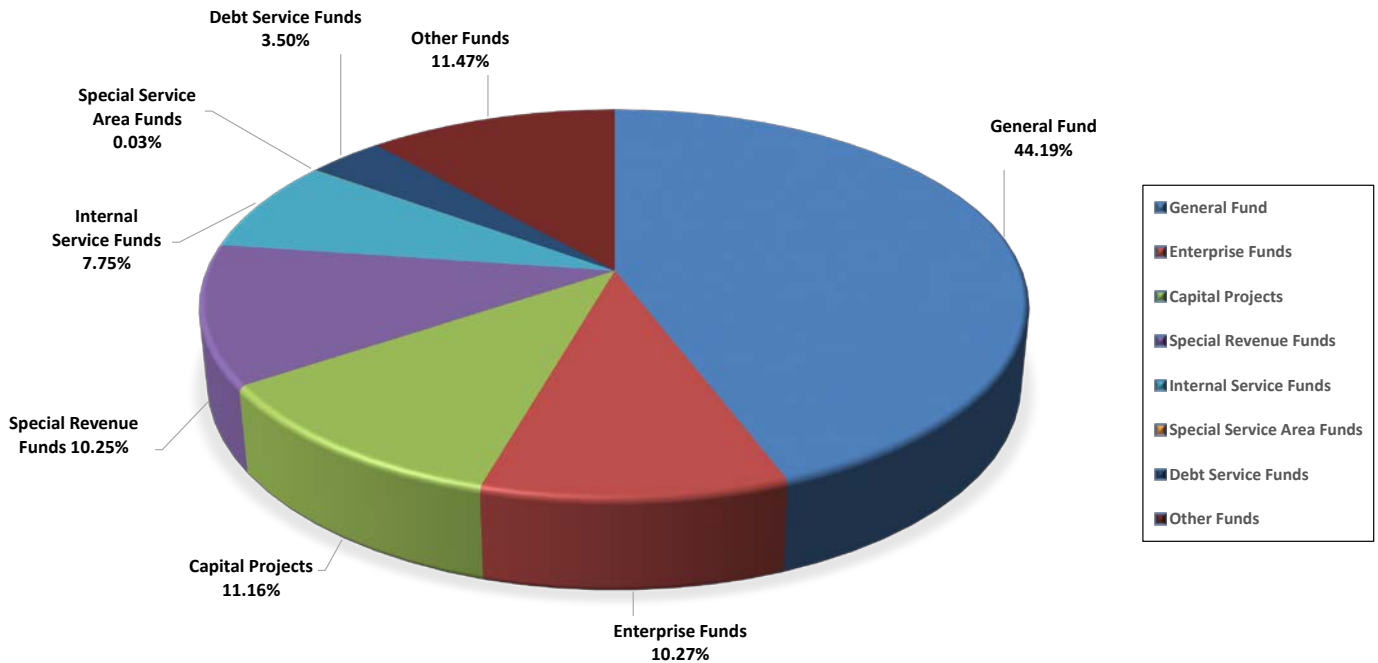


Expenditures by Category: All Funds



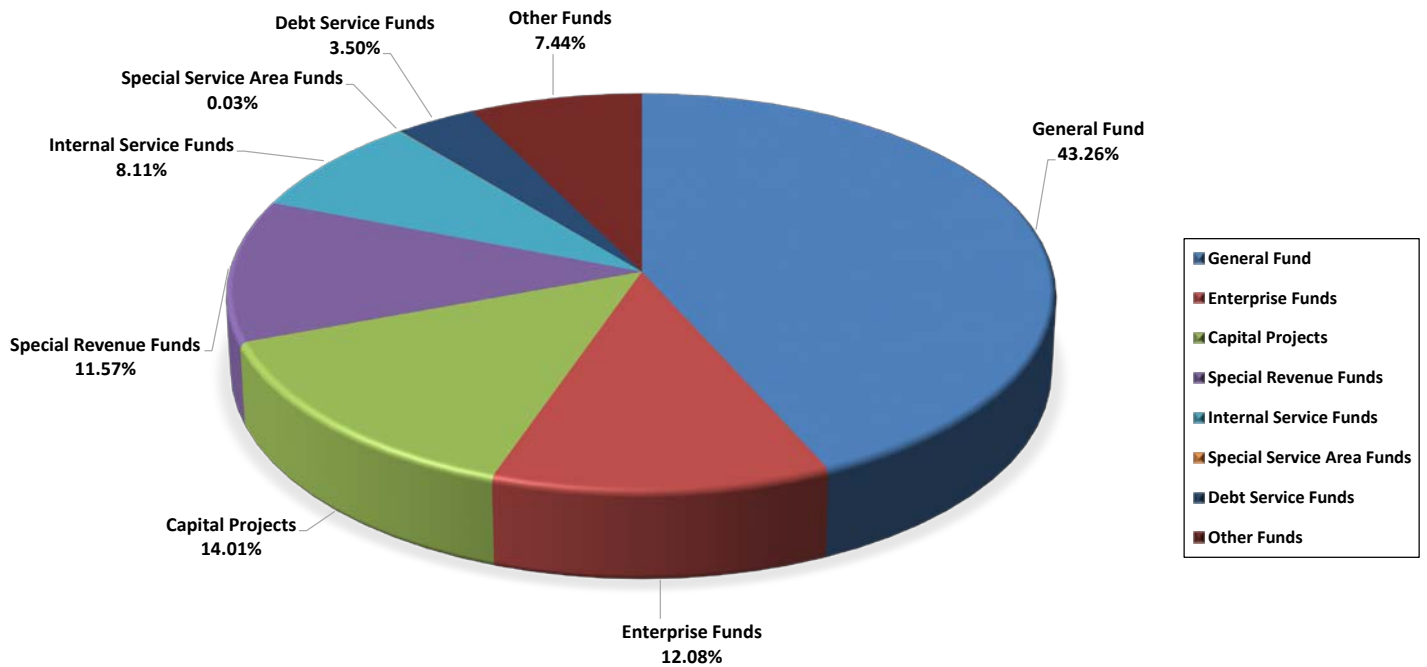
Revenues by Category: by Fund Type

	Fines	Gross Receipts	Intergovernmental	Licenses & Permits	Other Income	Property Taxes	Sales & Use Taxes	Service Charges	Transfers In	FUND TOTALS
General Fund	789,819	3,867,000	5,226,175	1,104,350	1,224,867	5,565,384	15,136,649	2,260,775	1,653,582	36,828,601
Enterprise Funds	0	0	293,147	96,500	425,360	0	0	5,754,930	2,115,000	8,684,937
Capital Projects	0	0	1,140,378	0	374,410	7,424,794	360,000	0	77,396	9,376,978
Special Revenue Funds	0	0	7,551,740	0	67,254	0	0	2,133,000	11,370	9,763,364
Internal Service Funds	0	0	0	0	28,010	0	0	6,439,545	158,301	6,625,856
Special Service Area Funds	0	0	0	0	0	23,000	0	0	0	23,000
Debt Service Funds	55,000	0	0	0	0	0	44,300	0	2,834,998	2,934,298
Other Funds	45,400	0	133,287	0	3,123,669	8,241,404	0	1,066,237	0	12,609,997
TOTAL REVENUES	890,219	3,867,000	14,344,727	1,200,850	5,243,570	21,254,582	15,540,949	17,654,487	6,850,647	86,847,031



Expenditures by Category: By Fund Type

	Personnel	Commodities	Contractual Services	Other Services	Equipment	Permanent Improvement	Debt Services	Transfers Out	FUND TOTALS
General Fund	28,583,463	1,088,792	2,280,913	2,347,950	82,356	0	0	1,835,264	36,218,738
Enterprise Funds	3,098,579	747,737	1,092,228	101,300	463,539	1,740,000	884,296	2,278,500	10,406,179
Capital Projects	0	108,000	1,914,170	0	147,896	7,604,290	16,667	2,078,955	11,869,978
Special Revenue Funds	232,914	21,888	7,486,833	500	1,505,158	190,486	0	367,627	9,805,406
Internal Service Funds	52,712	0	558,808	6,263,398	0	0	0	288,301	7,163,219
Special Service Area Funds	0	0	9,000	0	0	13,500	0	2,000	24,500
Debt Service Funds	0	0	0	0	0	0	2,963,998	0	2,963,998
Other Funds	7,434,569	225,585	421,447	92,528	21,608	1,075,111	0	0	9,270,848
TOTAL EXPENDITURES	39,402,237	2,192,002	13,763,399	8,805,676	2,220,557	10,623,387	3,864,961	6,850,647	87,722,866





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Section Four

General Fund Detail

- Revenues and Expenditures
- Legislative
- City Manager's Office
- Human Resources Department
- Finance Department
- Information Technology Department
- Police Department
- Fire Department
- Public Works Department
- Community Development Department
- General Fund Support

Planning for the Future



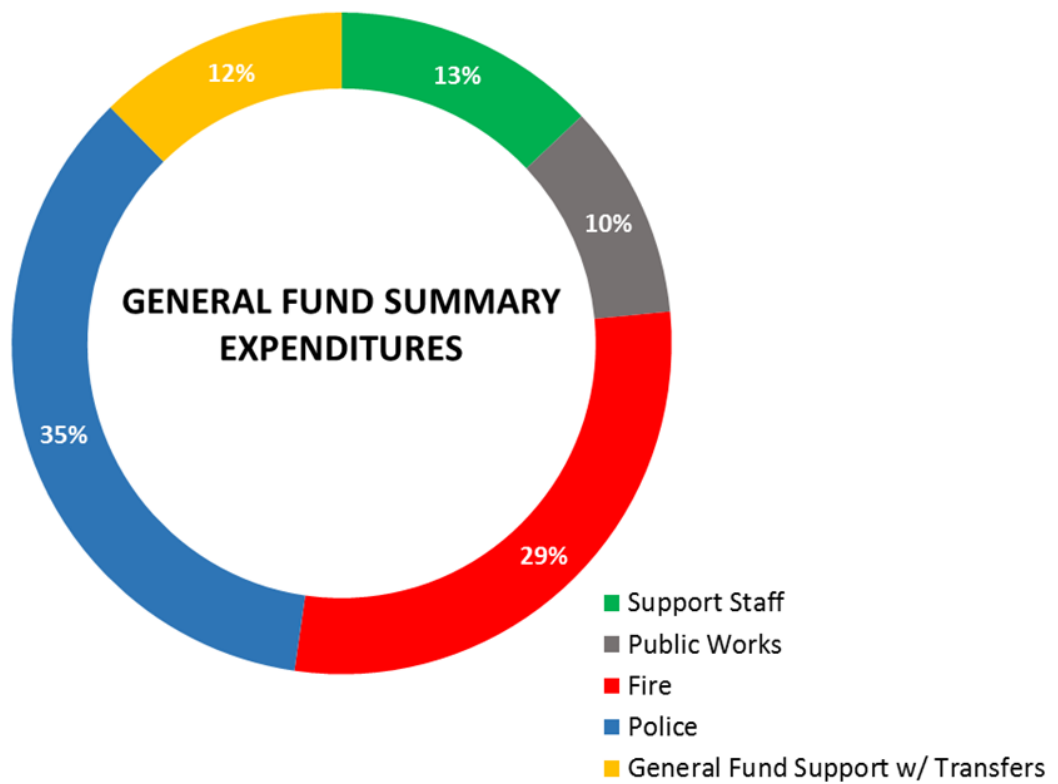
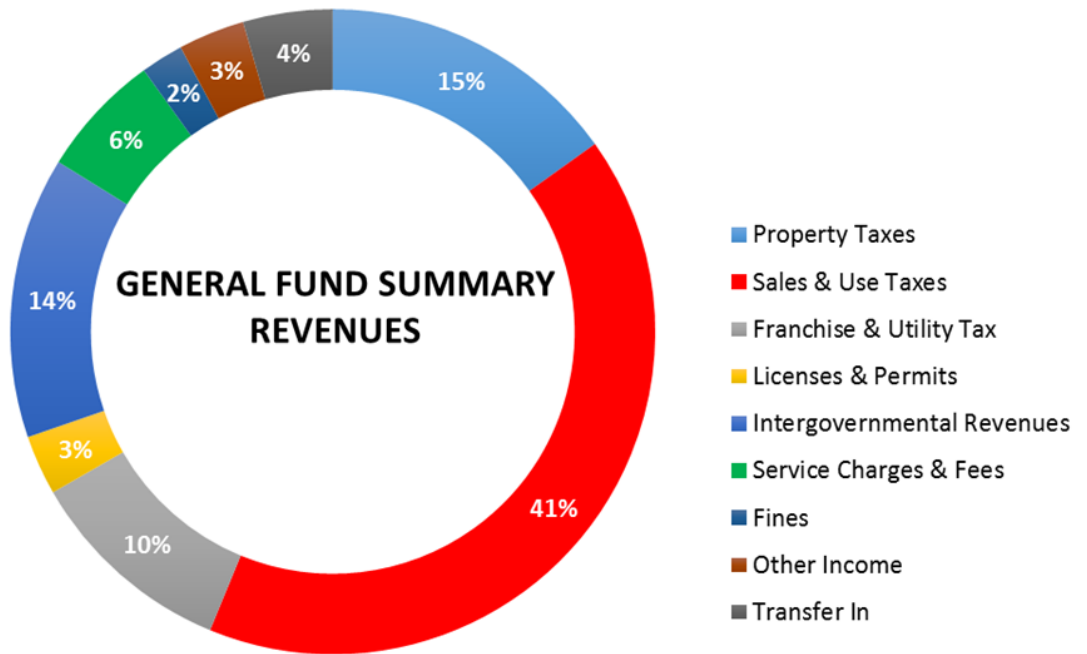
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General Fund Revenue and Expenditure Summary

GENERAL FUND SUMMARY

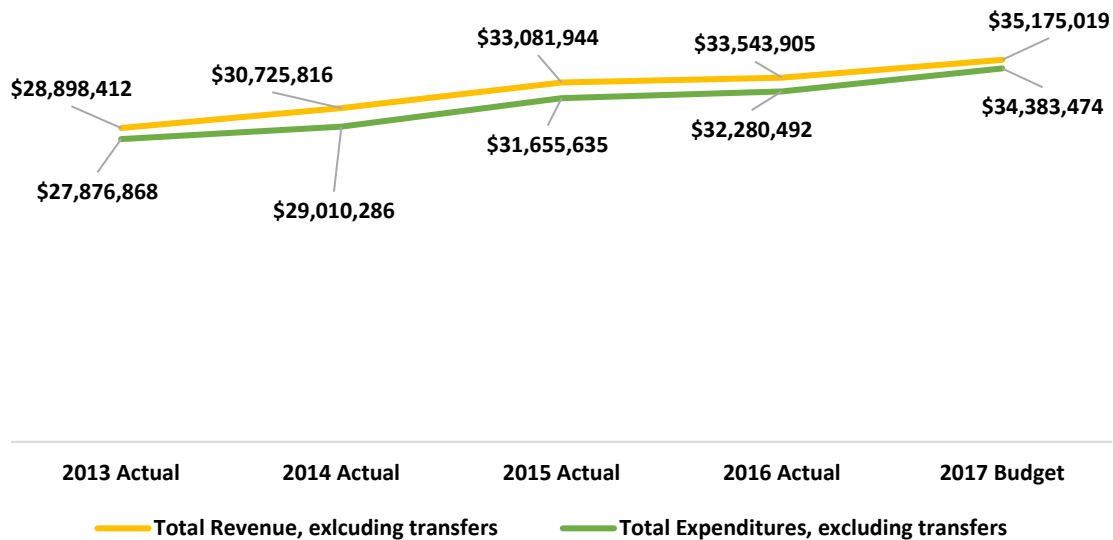
	FY2015 Actual	FY2016 Actual	FY2016.5 Budget	FY2016.5 Estimate	FY2017 Budget
REVENUES					
Property Taxes	4,203,086	4,231,993	5,094,730	5,049,737	5,565,328
Sales & Use Taxes	14,871,442	15,009,558	7,875,550	7,743,000	15,136,705
Franchise & Utility Tax	3,919,346	3,701,236	1,795,000	1,853,838	3,867,000
Licenses & Permits	902,452	1,069,443	428,650	426,814	1,104,350
Intergovernmental Revenues	5,152,467	5,346,898	2,681,530	2,194,831	5,196,175
Service Charges & Fees	1,850,465	1,950,961	1,023,750	1,167,760	2,290,775
Fines	803,428	749,130	370,500	375,230	789,819
Other Income	1,379,258	975,721	888,302	901,802	1,224,867
REVENUES NET OF TRANSFERS	33,081,944	33,034,940	20,158,012	19,713,012	35,175,019
Transfer In	2,211,417	508,965	688,666	688,666	1,653,582
TOTAL GENERAL FUND REVENUES	35,293,361	33,543,905	20,846,678	20,401,678	36,828,601
EXPENDITURES					
Legislative	299,501	301,446	102,687	102,687	164,835
City Manager's Office	1,136,537	1,058,728	606,600	606,600	1,105,543
Human Resources	0	253,906	274,034	274,034	430,529
Finance	1,660,999	664,946	353,410	353,450	627,535
IT	0	783,360	409,521	409,346	929,238
Community Development	835,936	1,047,614	829,645	797,170	1,419,530
Public Works	3,328,795	3,286,770	1,980,322	1,958,692	3,756,644
Fire	9,308,910	9,863,844	6,843,743	6,843,743	10,467,328
Police	11,124,811	11,533,571	7,708,309	7,708,309	12,853,933
General Support w/out Transfers	3,960,146	1,950,169	1,580,572	1,406,664	2,628,359
EXPENDITURES NET OF TRANSFERS	31,655,635	30,744,354	20,688,843	20,460,695	34,383,474
Transfers Out	2,556,959	1,536,138	612,569	612,569	1,835,264
TOTAL GENERAL FUND EXPENDITURES	34,212,594	32,280,492	21,301,412	21,073,264	36,218,738
Surplus/(Deficit)	1,080,767	1,263,413	(454,734)	(671,586)	609,863
Non Spendable Funds		(361,584)			
ENDING FUND BALANCE	8,221,253	9,123,082	8,668,348	8,451,496	9,061,359
PERCENTAGE OF EXPENDITURES	24.03%	28.26%	26.85%	26.18%	25.02%

* Note FY2016 incorporated the non-spendable portion of the fund balance as well as the accounting allocation for administrative costs charged to other departments.



General Fund Revenues

Five Year Revenue and Expenditure Trend - General Fund



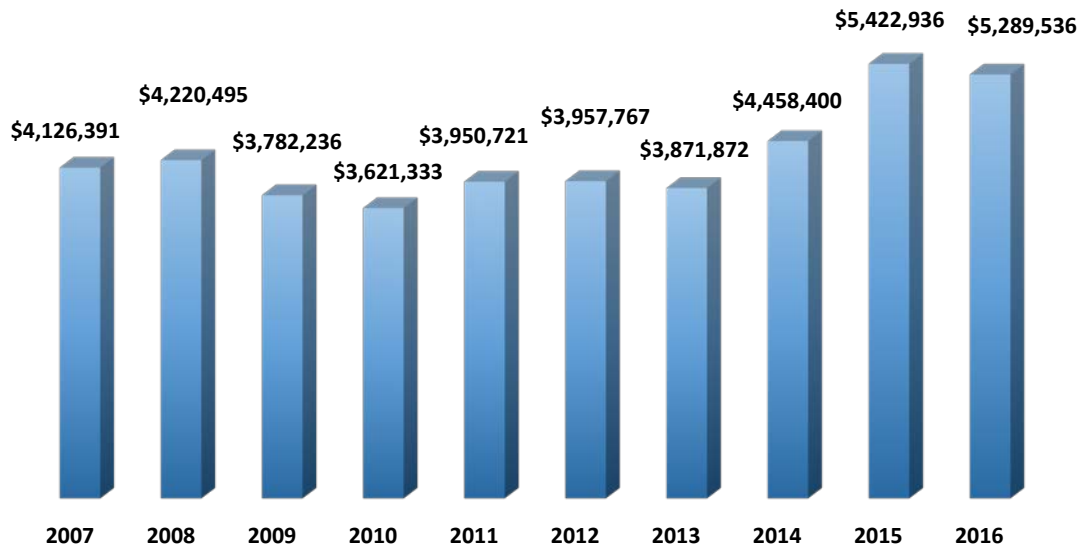
Property Taxes

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 FY17, tax levy year 2016 the City increased the levy due to the increase required contributions for the police and fire pension funds. The total 2016 levy requested increased by \$470,654.

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. FY16 shows the City trending slightly below budget at \$5.29 million. FY16.5 we have kept this amount stable at \$5.315 million showing 52% being collected from July 1, 2016 through December 31, 2016 or \$2.765 million and in FY17 we are budgeting \$5,364,944. The chart on the following page represents the state sales tax history for the City of DeKalb from 2007 through 2016.

State Sales Tax History

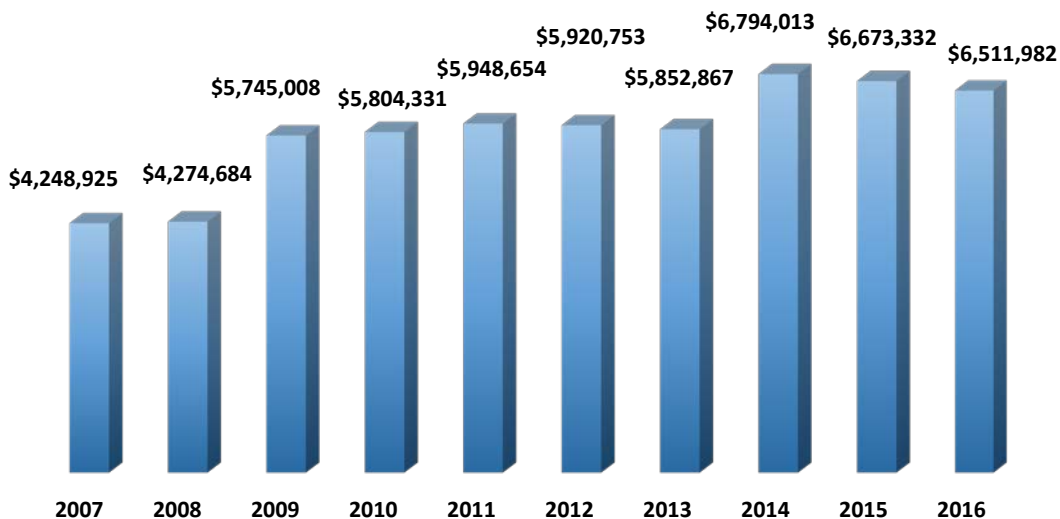


- Prior to FY2015 DeKalb County tax sharing rebate dollars were netted with this revenue line item.

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. FY2016 shows the City trending slightly below the last four years at \$6.51 million. Total projected home rule sales tax revenue for FY16.5 equals \$6,500,000 with 54% being collected from July 1, 2016 through December 31, 2016 or \$3.510 million. For FY17 budget dollars are showing this revenue flat at \$6,512,000 as recent months have shown this revenue increasing over last year at this same time frame. The chart below represents the home rule sales tax history for the City of DeKalb from 2007 through 2016.

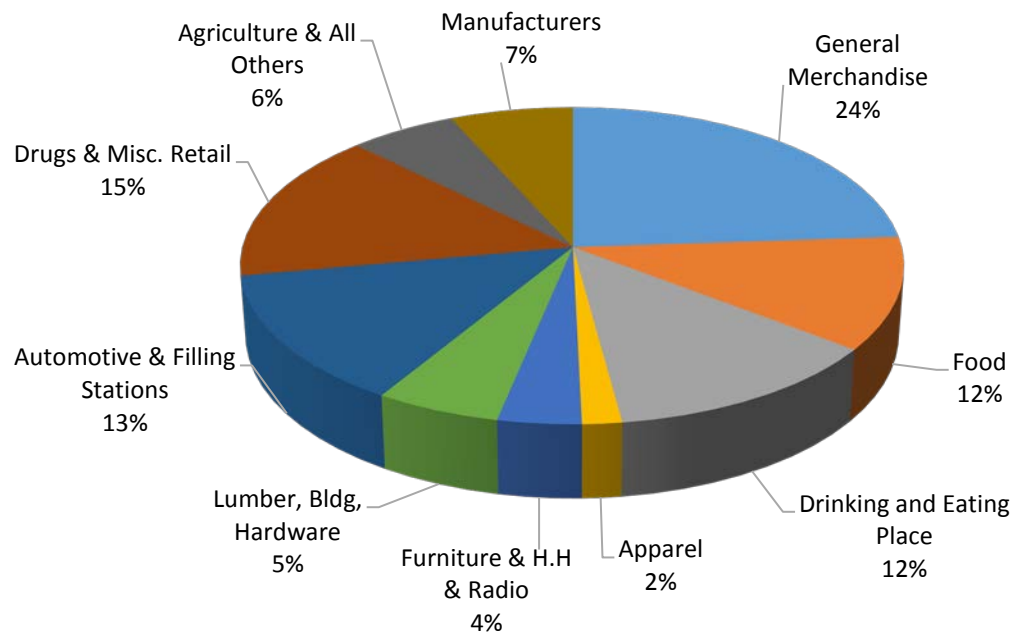
Home Rule Sales Tax History



- Prior to FY2015 DeKalb County tax sharing rebate dollars were netted with the Home Rule sales tax line item.

The following chart is a distribution of sales taxes obtained from the Illinois Department of Revenue based upon standard industrial classifications (SIC) code reporting. The data encompasses the 2015 calendar year.

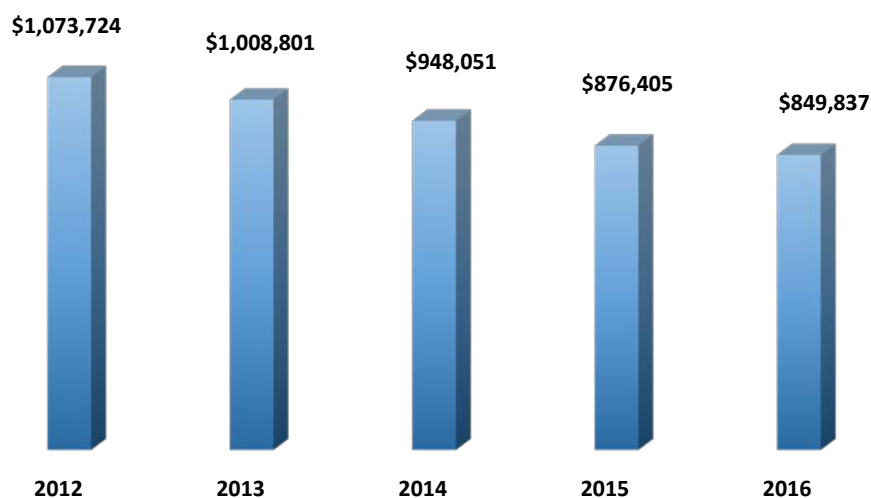
Distribution of Sales Tax by SIC Code Reporting



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 \$819,000 in revenue is projected for FY17 for FY17 budget year which is based on a small 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. The chart below shows the telecommunications tax history for the City of DeKalb from 2012-2016.

Telecommunications Tax History



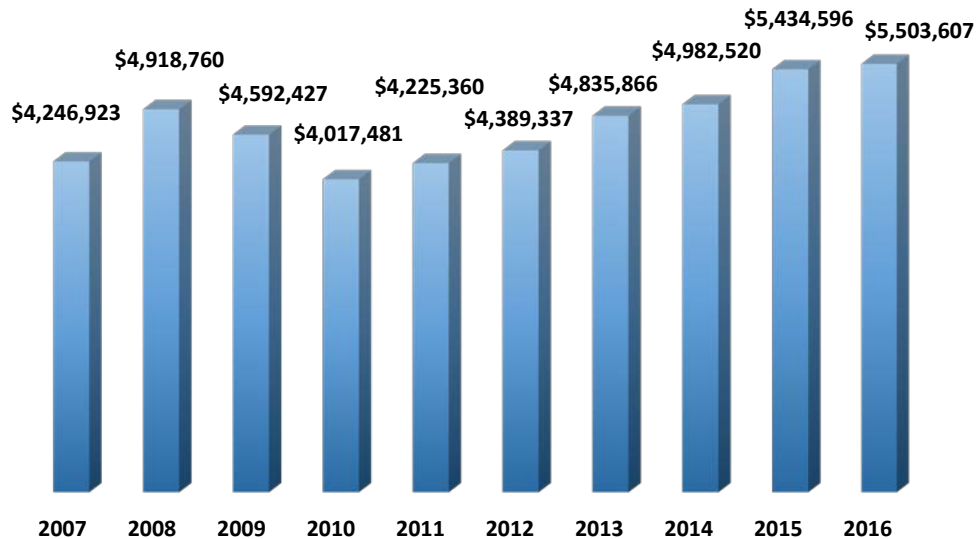
Income Tax

This revenue source is collected by the State and forwarded to the City on a per capita basis. For FY17, the Illinois Municipal League (IML) is projecting an increase in the per capita income tax distribution from their original 2016 forecast off \$102/capita to \$102.50/capita in 2017. Based on this projection, the FY17 revenue equals \$4,513,075 in income tax revenue. The Illinois unemployment rate August 2016 was 5.50 percent compared to 6.10% in December of 2015. Staff is monitoring this revenue closely as there was a dip in this revenue stream in FY16.5.

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 FY17 is \$1,034,705 based on the August 2016 IML projection of \$23.50/capita. The graph below represents the income and use tax history for the City of DeKalb from the years 2007 – 2016.

Income and Use Tax History



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 FY17 we are projecting \$153,000 in personal property replacement tax revenue based on the Illinois Municipal League's estimate of a slight increase 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 \$205,000 is expected to be collected in the FY17 fiscal year. This revenue source has almost doubled in the last twelve months.

Fire Services

The City charges Northern Illinois University and the DeKalb Fire Protections District for providing Fire services to their residents. This service for FY17 is estimated to generate \$910,000 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, as well as the increase in fees passed by the City Council July 2016, is projected to generate \$1,060,000 in revenue for FY17.

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 \$410,000 is projected to be received in the 2017 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. Current number of licenses held by businesses within the City limits is 61. The total revenue generated by these licenses for the FY2017 fiscal year will be \$240,000.

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 \$325,000 is projected to be received for the 2017 fiscal year which keeps revenue stable based on FY16.5 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 2017 fiscal year in connection with DUI violations. Half of this revenue goes to pay off debt for the public safety building the other half is dedicated to the General Fund operations.

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 \$85,000 in revenue is projected for the 2017 fiscal year based on estimated local ordinance violations. This represents a slight decrease in revenue based on FY16.5 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 \$220,000 in fiscal year 2017.

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 \$75,000 in interest income is projected for FY17 which is an increase based on the growth in the City's General Fund reserve balance.

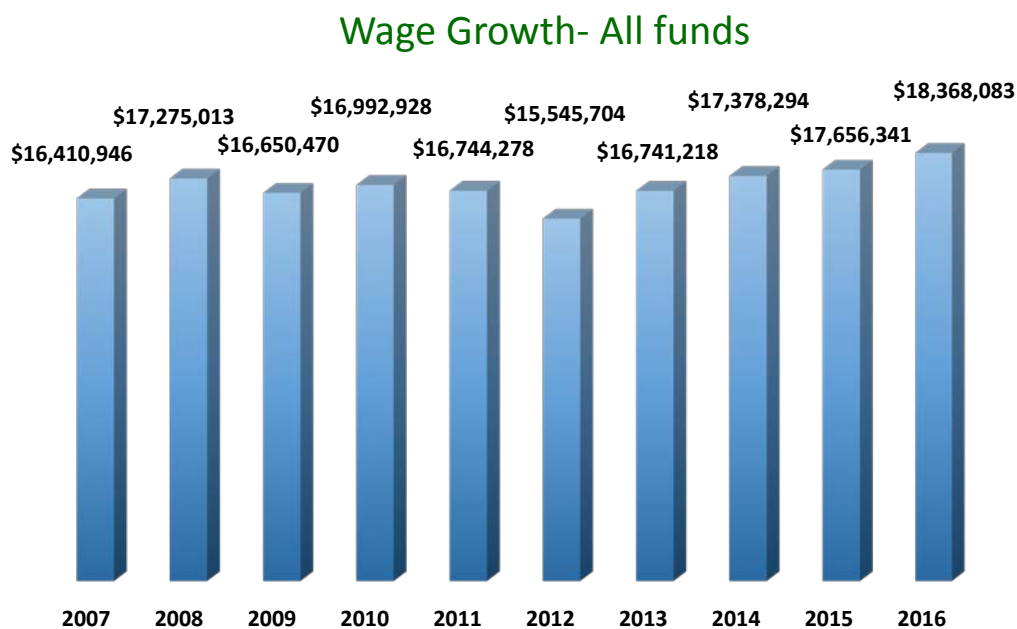
General Fund Expenditures

Personnel

The mission of the City of DeKalb is to deliver high quality municipal services to those who live, work, learn in, and visit our community. In order to accomplish our mission, the City allocated 22 percent of total expenditures to salaries and wages in 2016, up 2 percent from 2015. The City's pay ranges will be evaluated every three to four years to establish both internal and external equity within the market and to ensure fair and competitive wages. In FY 2018, a pay for performance system will be implemented for non-bargaining unit employees that will better measure employee progress against stated goals, fostering a stronger environment of accountability.

There are three unionized labor groups subject to a collective bargaining agreement – International Association of Firefighters Local #3177 – representing 54 firefighters, the Fraternal Order of Police – representing 51 police officers and AFSCME – representing Public Works, IT and other Administrative personnel. The current firefighter contract is not set to expire until June 30, 2017, with an optional re-opener April 30, 2016. The police union was certified in 2012 and the current contract expired June 30, 2016. The AFSCME Contract expires December 31, 2016.

The chart below shows the City of DeKalb's wage growth for all funds from 2007 to 2016.



GENERAL FUND REVENUES - SUMMARY

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-00-00-001-3110	PROPERTY TAX - CORPORATE	0	0	824,107	824,107	824,108
01-00-00-001-3111	PROPERTY TAX - FICA	482,554	202,966	204,818	204,818	0
01-00-00-001-3112	PROPERTY TAX - IMRF	247,062	248,765	251,035	251,035	72,480
01-00-00-001-3113	PROPERTY TAX - POLICE PENSION	1,448,949	1,622,105	1,636,914	1,636,914	2,035,981
01-00-00-001-3114	PROPERTY TAX - FIRE PENSION	2,024,522	2,158,156	2,177,856	2,177,856	2,632,815
TOTAL PROPERTY TAXES		4,203,086	4,231,993	5,094,730	5,094,730	5,565,384
01-00-00-002-3131	SALES TAX - CITY	6,673,332	6,511,982	3,510,000	3,510,000	6,512,000
01-00-00-002-3132	MROT	5,422,936	5,289,536	2,765,000	2,765,000	5,364,944
01-00-00-002-3133	LOCAL USE TAX	918,867	1,040,616	538,050	538,050	1,034,705
01-00-00-002-3135	HOTEL/MOTEL TAX	0	254,203	137,500	137,500	290,000
01-00-00-002-3142	RESTAURANT & BAR TAX	1,856,307	1,913,222	925,000	925,000	1,935,000
TOTAL SALES & USE TAXES		14,871,442	15,009,559	7,875,550	7,875,550	15,136,649
01-00-00-003-3161	FRANCHISE TAX	485,468	498,852	245,000	245,000	498,000
01-00-00-003-3162	MUNICIPAL UTILITY TAX	2,557,383	2,352,547	1,150,000	1,150,000	2,550,000
01-00-00-003-3163	TELECOMMUNICATIONS TAX	876,495	849,837	400,000	400,000	819,000
TOTAL GROSS RECEIPTS TAXES		3,919,346	3,701,236	1,795,000	1,795,000	3,867,000
01-00-00-004-3221	AMUSEMENT LICENSES	2,950	1,875	0	0	2,900
01-00-00-004-3222	LIQUOR LICENSES	227,530	236,764	122,000	122,000	240,000
01-00-00-004-3225	ROOMING HOUSE LICENSES	21,500	14,300	7,900	7,900	17,900
01-00-00-004-3239	OTHER LICENSES	53,501	61,352	0	0	70,000
01-00-00-004-3242	BUILDING PERMITS	278,788	404,736	140,000	140,000	410,000
01-00-00-004-3244	ELECTRIC PERMITS	51,655	59,903	25,000	25,000	62,500
01-00-00-004-3245	PLUMBING PERMITS	22,282	24,208	10,000	10,000	26,500
01-00-00-004-3246	SEWER PERMITS	2,740	3,780	1,250	1,250	3,750
01-00-00-004-3247	HVAC PERMITS	16,607	25,399	7,500	7,500	30,000
01-00-00-004-3259	OTHER PERMITS	8,115	20,320	4,000	4,000	20,000
01-00-00-004-3266	FIRE LIFE SAFETY LICENSES	22,432	22,000	10,000	10,000	22,000
01-00-00-004-3271	PARKING PERMITS	5,460	2,151	1,000	1,000	3,800
01-00-00-004-3330	RENTAL CRIME FREE REGISTRATION	188,892	192,655	100,000	100,000	195,000
TOTAL LICENSES & PERMITS		902,452	1,069,443	428,650	428,650	1,104,350
01-00-00-005-3310	FEDERAL GRANTS	799	5,663	0	0	0
01-00-00-005-3315	FEDERAL PASS THROUGH	28,498	26,519	7,000	7,000	0
01-00-00-005-3320	FIRE GRANTS	0	238,468	76,500	76,500	0
01-00-00-005-3325	POLICE GRANTS	0	12,054	0	0	15,000
01-00-00-005-3340	STATE GOVT GRANTS	6,674	3,190	0	0	0
01-00-00-005-3351	STATE INCOME TAX	4,515,728	4,462,992	2,245,530	2,245,530	4,513,075
01-00-00-005-3356	PERSONAL PROP REPLACE TAX	209,113	129,241	64,000	64,000	153,000
01-00-00-005-3358	OTHER SHARED REVENUES	159,491	162,306	75,500	75,500	192,100
01-00-00-005-3359	TOWNSHIP ROAD & BRIDGE TAX	147,696	147,172	148,000	148,000	148,000
01-00-00-005-3362	VIDEO GAMING TAX	84,468	159,292	65,000	65,000	205,000
TOTAL INTERGOVERNMENTAL REVENUES		5,152,467	5,346,898	2,681,530	2,681,530	5,226,175
01-00-00-006-3413	PLANNING/ZONING FEES	6,452	0	0	0	0
01-00-00-006-3414	ENGINEERING PLAN REVIEW	0	0	0	0	0
01-00-00-006-3415	ZONING FEES	5,125	11,457	5,000	5,000	12,000
01-00-00-006-3416	DEVELOPMENT INSPECTION FEES	458	229	0	0	0
01-00-00-006-3417	HOTEL INSPECTION FEES	5,277	5,409	0	0	5,000
01-00-00-006-3421	POLICE SERVICES	9,200	10,264	3,750	3,750	10,000
01-00-00-006-3422	FIRE SERVICES	836,767	894,082	425,000	425,000	910,000
01-00-00-006-3423	AMBULANCE SERVICES	840,302	904,968	472,500	472,500	1,060,000
01-00-00-006-3437	FUEL SALES	143,674	87,703	50,000	50,000	128,100

GENERAL FUND REVENUES - SUMMARY

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-00-00-006-3446	ADMINISTRATION FEES	0	33,750	67,500	67,500	135,675
01-00-00-006-3448	FINGER PRINT FEE [FY15 ONLY]	3,210	3,098	0	0	0
TOTAL SERVICE CHARGES		1,850,465	1,950,961	1,023,750	1,023,750	2,260,775
01-00-00-007-3511	CIRCUIT COURT FINES	321,743	310,159	150,000	150,000	325,000
01-00-00-007-3512	DUI FINES - CITY	45,319	44,274	25,000	25,000	55,000
01-00-00-007-3513	DUI FINES - COUNTY	44,118	0	0	0	0
01-00-00-007-3514	PARKING TICKETS	59,863	57,951	30,000	30,000	60,000
01-00-00-007-3515	ABATEMENT FINES	6,175	6,020	2,500	2,500	9,619
01-00-00-007-3517	FALSE FIRE ALARM FINES	5,100	4,200	2,500	2,500	5,000
01-00-00-007-3518	MAIL-IN FINES	69,153	80,877	36,000	36,000	85,000
01-00-00-007-3519	TOW FINES	2,131	2,279	1,000	1,000	2,200
01-00-00-007-3520	CRIME FREE HOUSING FINES	250	0	0	0	0
01-00-00-007-3521	ADMINISTRATIVE TOW FINES	223,010	214,945	110,000	110,000	220,000
01-00-00-007-3529	OTHER FINES/AM	26,565	28,425	13,500	13,500	28,000
TOTAL FINES		803,428	749,130	370,500	370,500	789,819
01-00-00-008-3185	AUTOMOBILE RENTALS	21,517	23,562	10,000	10,000	21,350
01-00-00-008-3610	INVESTMENT INTEREST	121,790	57,538	17,500	17,500	75,000
01-00-00-008-3618	UNREALIZED GAIN/LOSS	0	(83,678)	0	0	0
01-00-00-008-3910	REFUNDS / REIMBURSEMENTS	384,062	358,654	190,900	190,900	391,621
01-00-00-008-3920	SALES OF ASSETS	520	496	0	0	0
01-00-00-008-3947	POLICE FORFEITURES	112,149	47,260	103,987	103,987	101,896
01-00-00-008-3948	ANTI-CRIME ACTIVITIES	37,400	13,000	17,500	17,500	35,000
01-00-00-008-3949	CRIME LAB	13,390	19,064	7,500	7,500	15,000
01-00-00-008-3961	DONATIONS	4,803	0	1,000	1,000	5,000
01-00-00-008-3965	TIF PROPERTY TAX SURPLUS	192,251	190,222	185,000	185,000	180,000
01-00-00-008-3966	TIF SALES TAX SURPLUS	365,063	349,668	339,915	339,915	350,000
01-00-00-008-3970	MISCELLANEOUS INCOME	126,312	(72)	15,000	15,000	50,000
TOTAL OTHER INCOME		1,379,257	975,714	888,302	888,302	1,224,867
01-00-00-009-4705	TRANSFER FROM ECON DEV FUND	91,405	0	0	0	0
01-00-00-009-4725	TRANSFER FROM WORK COMP FUND	0	250,000	0	0	130,000
01-00-00-009-4732	TRANSFER FROM CAPITAL FUND	0	0	0	0	209,181
01-00-00-009-4734	TRANSFER FROM PUBLIC BLDG FUND	299,843	0	0	0	0
01-00-00-009-4740	TRANSFER FROM WATER FUND	702,518	258,965	271,100	271,100	316,000
01-00-00-009-4747	TRANSFER FROM REFUSE FUND	96,379	175,000	35,350	35,350	104,000
01-00-00-009-4761	TRANSFER FROM TRANSPORTATION	5,611	18,675	8,999	8,999	18,329
01-00-00-009-4762	TRANSFER FROM MOTOR FUEL	0	0	0	0	0
01-00-00-009-4763	TRANSFER FROM TIF FUND #1	791,672	678,576	282,740	282,740	678,576
01-00-00-009-4766	TRANSFER FROM TIF FUND #2	150,931	113,198	47,877	47,877	113,198
01-00-00-009-4767	TRANSFER FROM REHAB FUND	0	0	0	0	0
01-00-00-009-4772	TRANSFER FROM CDBG FUND	71,334	63,898	40,600	40,600	82,298
01-00-00-009-4781	TRANSFER FROM SSA #3	500	500	500	500	500
01-00-00-009-4782	TRANSFER FROM SSA #4	225	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	500	500	500	500	500
TOTAL TRANSFERS IN		2,211,417	1,560,312	688,666	688,666	1,653,582
TOTAL GENERAL FUND REVENUES		35,293,361	34,595,245	20,846,678	20,846,678	36,828,601

GENERAL FUND EXPENDITURES - SUMMARY

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-00-00-100-8101	REGULAR WAGES	14,595,323	14,670,446	7,826,336	7,826,336	15,387,608
01-00-00-100-8102	OVERTIME	1,084,121	1,013,947	742,070	744,595	1,074,344
01-00-00-100-8103	PART-TIME WAGES	508,686	672,389	423,381	423,381	745,775
01-00-00-100-8112	WELLNESS BONUS	6,150	5,100	0	0	8,500
01-00-00-100-8113	LONGEVITY	153,348	137,054	73,993	73,993	147,976
01-00-00-100-8119	EDUCATION BONUS	4,875	4,875	5,000	5,000	5,000
01-00-00-100-8171	FICA	511,840	504,328	312,030	312,030	589,015
01-00-00-100-8172	POLICE/FIRE PENSION	3,473,470	3,780,261	4,638,877	4,638,877	5,492,904
01-00-00-100-8173	IMRF	816,849	654,576	427,418	427,418	776,899
01-00-00-100-8174	CLOTHING ALLOWANCE	108,521	108,571	45,000	45,000	115,118
01-00-00-100-8175	HEALTH INSURANCE	3,806,524	3,508,504	2,162,724	2,162,724	3,707,726
01-00-00-100-8178	WORKERS COMPENSATION	1,056,175	1,061,375	530,691	530,691	512,375
01-00-00-100-8179	UNEMPLOYMENT INSURANCE	12,942	3,588	0	0	0
01-00-00-100-8304	CAR ALLOWANCE	17,992	15,806	10,509	10,509	20,223
TOTAL PERSONNEL		26,156,815	26,140,820	17,198,029	17,200,554	28,583,463
01-00-00-200-8201	BOARDS & COMMISSIONS	2,500	4,406	2,605	2,605	8,085
01-00-00-200-8202	PRINTED MATERIALS	49,897	53,197	37,405	37,255	53,363
01-00-00-200-8204	OFFICE SUPPLY	26,793	23,646	14,271	14,271	25,647
01-00-00-200-8210	BUILDING MECH SYS- MAINTENANCE	13,205	13,985	8,500	8,500	17,619
01-00-00-200-8219	BUILDING SUPPLIES	8,662	10,963	4,268	4,268	11,568
01-00-00-200-8226	VEHICLE MAINTENANCE & PARTS	156,846	192,037	85,057	84,817	180,742
01-00-00-200-8228	STREET/ALLEY MATERIALS	29,712	30,072	10,000	10,000	30,500
01-00-00-200-8229	STREETLIGHTS, PARTS	11,440	16,886	11,000	11,000	17,000
01-00-00-200-8230	TRAFFIC SIGNALS, PARTS & SUPPS	14,717	21,016	21,000	21,000	34,000
01-00-00-200-8231	TRAFFIC & STREET SIGNS	17,900	22,199	10,000	10,000	20,000
01-00-00-200-8233	STORMWATER SYSTEM PARTS	8,568	14,579	10,000	10,000	17,500
01-00-00-200-8235	SNOW & ICE CONTROL MATERIALS	134,618	115,511	40,500	40,500	120,500
01-00-00-200-8237	HOSPITAL PATIENT SUPPLIES	23,262	0	0	0	0
01-00-00-200-8240	FIREFIGHTING SUPPLY/EQUIP	19,407	48,809	22,250	22,250	36,555
01-00-00-200-8241	AMBULANCE SUPPLY/EQUIP	25,763	33,780	23,000	23,000	33,000
01-00-00-200-8242	INSPECTOR SUPPLY/EQUIPMENT	91,675	77,344	128,973	128,973	52,766
01-00-00-200-8243	INVESTIGATIONS SUPPLY/LIVESCAN	26,615	5,938	4,930	4,930	8,445
01-00-00-200-8244	LAB SUPPLY AND MINOR EQPT	559	0	300	300	600
01-00-00-200-8245	OIL GAS & ANTIFREEZE	333,635	216,910	138,403	137,228	280,532
01-00-00-200-8246	DUI FINES EXPENDITURES	(676)	7,082	13,884	13,884	10,634
01-00-00-200-8247	POLICE FORFEITURES EXPENDITURE	10,024	21,601	11,070	11,070	14,545
01-00-00-200-8248	ANTI-CRIME ACTIVITIES	21,014	8,415	6,000	6,000	8,000
01-00-00-200-8249	CRIME LAB EXPENDITURES	1,094	2,128	5,800	5,800	4,150
01-00-00-200-8270	WEARING APPAREL	20,816	28,852	16,364	16,214	26,568
01-00-00-200-8285	TECHNOLOGY SUPPLIES	47,382	71,973	25,100	25,100	38,755
01-00-00-200-8291	JANITORIAL SUPPLIES	16,557	17,353	8,250	8,250	17,500
01-00-00-200-8294	ACTIVITIES SUPPLIES	0	918	1,700	1,700	1,700
01-00-00-200-8295	SMALL TOOLS & EQUIPMENT	11,343	11,488	10,046	9,875	12,014
01-00-00-200-8299	COMMODITIES	9,060	8,024	6,705	6,705	6,504
TOTAL COMMODITIES		1,132,388	1,079,112	677,381	675,495	1,088,792
01-00-00-300-8301	RENTAL, EQPT & FACILITIES	0	0	700	700	1,400
01-00-00-300-8304	CAR ALLOWANCE	0	0	0	0	0
01-00-00-300-8305	FREIGHT & POSTAGE	27,113	22,386	16,153	16,103	26,386
01-00-00-300-8306	SPECIAL EVENTS	16,159	21,516	16,700	16,700	21,050
01-00-00-300-8307	HUMAN & SOCIAL SERVICES	147,461	150,000	78,000	78,000	150,000
01-00-00-300-8310	EQUIPMENT - MAINTENANCE	69,386	47,763	33,433	33,433	58,459
01-00-00-300-8311	BUILDING MECH SYS- MAINTENANCE	31,265	29,013	15,600	15,600	39,700
01-00-00-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	18,793	27,274	16,500	16,500	30,000

GENERAL FUND EXPENDITURES - SUMMARY

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-00-00-300-8315	VEHICLES - MAINTENANCE	98,559	118,864	62,906	57,906	121,015
01-00-00-300-8316	STREETS/ALLEYS - MAINTENANCE	8,781	10,099	5,000	5,000	9,000
01-00-00-300-8318	TRAFFIC SIGNALS - MAINTENANCE	12,835	13,176	7,500	7,500	15,000
01-00-00-300-8319	SNOW & ICE CONTROL	72,415	36,725	15,000	15,000	45,000
01-00-00-300-8320	INTERGOVT'L SERVICES	6,506	6,005	3,300	3,300	6,600
01-00-00-300-8321	SIDEWALKS - MAINTENANCE	4	2,264	750	750	1,500
01-00-00-300-8325	KISHWAUKEE RIVER SYS-MAINTENCE	8,379	9,424	8,250	8,250	11,750
01-00-00-300-8327	STORMWATER SYSTEM- MAINTENANCE	4,905	10,294	5,000	5,000	10,000
01-00-00-300-8330	TECHNOLOGY SERVICES	11,031	14,721	8,122	8,122	15,400
01-00-00-300-8331	ARCHITECT / ENGINEER SERVICES	8,908	21,200	50,500	35,000	74,500
01-00-00-300-8333	PERSONNEL RECRUITMENT	32,621	38,576	27,500	27,500	30,480
01-00-00-300-8334	MOSQUITO ABATEMENT	4,326	5,456	6,000	6,000	6,000
01-00-00-300-8335	RENTAL, TECHNOLOGY EQUIPMENT	537	0	0	0	0
01-00-00-300-8337	TELEPHONE SYSTEM	118,008	100,995	57,654	58,262	111,588
01-00-00-300-8342	FINANCIAL & MGMT SERVICES	81,311	19,035	51,305	52,045	64,646
01-00-00-300-8343	DEVELOPMENTAL SERVICES	0	140,000	70,000	70,000	140,000
01-00-00-300-8345	PSYCH & MEDICAL SERVICES	25,490	35,617	41,831	41,831	46,700
01-00-00-300-8347	NUISANCE ABATEMENT SERV'S	4,345	7,129	10,000	10,000	10,000
01-00-00-300-8348	BUILDINGS - MAINTENANCE	19,544	25,068	14,950	14,950	28,025
01-00-00-300-8349	LEGAL SERVICES	950	851	158,440	158,440	272,140
01-00-00-300-8352	ELECTRICITY	71,193	61,164	30,000	30,000	60,000
01-00-00-300-8355	UTILITIES	35,770	8,590	9,855	9,855	16,040
01-00-00-300-8366	LEGAL EXPENSES & NOTICES	26,407	247,997	10,410	10,410	16,285
01-00-00-300-8373	MARKETING ADS & PUBLIC INFO	21,167	19,582	15,020	15,020	20,580
01-00-00-300-8375	DUES & SUBSCRIPTIONS	46,382	54,859	41,986	42,009	58,770
01-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	122,860	173,752	197,519	197,519	199,125
01-00-00-300-8379	EDUCATION TUITION REIMBURSEMENT	0	2,057	15,000	15,000	30,000
01-00-00-300-8380	WARNING SIRENS	0	0	6,480	6,480	6,600
01-00-00-300-8384	TOWING	5,179	5,424	2,040	2,040	5,780
01-00-00-300-8385	TAXES, LICENSES, & FEES	25,834	14,015	10,750	10,750	11,500
01-00-00-300-8386	FORESTRY	29,359	31,767	16,000	16,000	32,000
01-00-00-300-8387	WEATHER SERVICES	3,120	3,120	3,649	3,649	3,649
01-00-00-300-8395	UNEMPLOYMENT INSURANCE	0	0	7,300	7,300	7,300
01-00-00-300-8399	CONTRACTUAL SERVICES	378,161	417,405	296,921	296,921	466,945
01-00-00-300-8450	CONTRACTED SERVICES	2,385	0	10,000	10,000	0
TOTAL CONTRACTUAL SERVICES		1,597,449	1,953,183	1,454,024	1,434,845	2,280,913
01-00-00-400-8430	TAX SHARING AGREEMENTS	1,641,711	1,717,078	790,000	790,000	1,729,000
01-00-00-400-8450	CONTRACTED SERVICES	561,751	396,484	204,789	204,789	496,450
01-00-00-400-8471	SURETY BONDS & INSURANCE	70,000	70,000	35,000	35,000	70,000
01-00-00-400-8497	CONTINGENCIES	198,946	75,364	45,900	45,900	52,500
TOTAL OTHER SERVICES		2,472,408	2,258,926	1,075,689	1,075,689	2,347,950
01-00-00-600-8510	OFFICE FURNITURE & EQUIP	2,928	21,567	13,220	12,520	8,666
01-00-00-600-8515	TECHNOLOGY EQUIPMENT	10,117	13,528	14,000	14,000	30,600
01-00-00-600-8521	VEHICLES	0	44,029	41,000	41,000	0
01-00-00-600-8540	MACHINERY & MAJOR TOOLS	19,523	19,487	42,559	42,559	18,865
01-00-00-600-8580	TELEPHONE & RADIO EQUIPMENT	21,455	10,870	32,941	32,941	24,225
01-00-00-600-8599	OTHER EQUIPMENT	0	239,209	140,000	140,000	0
01-00-00-600-8639	OTHER CAPITAL IMPROVEMENTS	242,514	0	0	0	0
TOTAL EQUIPMENT		296,537	348,690	283,720	283,020	82,356

GENERAL FUND EXPENDITURES - SUMMARY

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-00-00-900-9010	TRSF TO MFT FUND	10,694	32,072	51,670	0	0
01-00-00-900-9026	TRSF TO HEALTH INSURANCE FUND	350,000	0	0	0	0
01-00-00-900-9032	TRSF TO CAPITAL PROJECTS	0	0	32,479	32,479	0
01-00-00-900-9033	TRSF TO PUB SFTY BLDNG FUND	0	0	0	0	0
01-00-00-900-9034	TRSF TO FLEET FUND	421,103	0	24,588	24,588	66,896
01-00-00-900-9035	TRSF TO EQUIPMENT FUND	35,000	0	298,351	298,351	0
01-00-00-900-9048	TRSF TO AIRPORT FUND	730,000	0	16,853	16,853	0
01-00-00-900-9061	TRSF TO TRANSPORTATION FUND	0	0	8,628	8,628	11,370
01-00-00-900-9220	TRSF TO GENERAL FUND DEBT SRVC	1,010,163	1,504,066	180,000	180,000	1,756,998
01-35-00-600-9639	OTHER CAPITAL IMPROVEMENTS	0	14,969	0	0	0
TOTAL TRANSFERS OUT		2,556,959	1,551,107	612,569	560,899	1,835,264

GENERAL FUND EXPENDITURES	34,212,556	33,331,838	21,301,412	21,230,502	36,218,738

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 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.

Legislative Department Elected Officials		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-10-10-100-8103	PART-TIME WAGES	63,142	62,557	32,650	32,650	64,009
01-10-10-100-8171	FICA	4,831	4,786	2,497	2,497	4,896
01-10-10-100-8173	IMRF	0	0	0	0	0
01-10-10-100-8175	HEALTH INSURANCE	0	0	0	0	0
TOTAL PERSONNEL		67,973	67,343	35,147	35,147	68,905
01-10-10-200-8202	PRINTED MATERIALS	125	123	15	15	405
01-10-10-200-8204	OFFICE SUPPLY	527	95	775	775	850
TOTAL COMMODITIES		652	218	790	790	1,255
01-10-10-300-8307	HUMAN & SOCIAL SERVICES	147,461	150,000	0	0	0
01-10-10-300-8337	TELEPHONE SYSTEM	720	560	285	285	570
01-10-10-300-8349	LEGAL SERVICES	450	0	0	0	0
01-10-10-300-8373	MARKETING ADS & PUBLIC INFO	0	0	0	0	0
01-10-10-300-8375	DUES & SUBSCRIPTIONS	20,057	20,620	2,905	2,905	20,855
01-10-10-300-8376	TRAINING, EDUC, & PROF DVLP	7,291	8,356	8,110	8,110	13,000
TOTAL CONTRACTUAL SERVICES		175,980	179,536	11,300	11,300	34,425
01-10-10-400-8450	CONTRACTED SERVICES	0	0	0	0	0
TOTAL OTHER SERVICES		0	0	0	0	0
TOTAL Legislative Department: Elected Officials		244,605	247,096	47,237	47,237	104,585

Legislative Department Municipal Band Program		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-10-11-200-8270	WEARING APPAREL	480	459	700	700	700
01-10-11-200-8295	SMALL TOOLS & EQUIPMENT	95	224	250	250	500
01-10-11-200-8299	COMMODITIES	1,193	967	550	550	1,100
TOTAL COMMODITIES		1,768	1,650	1,500	1,500	2,300
01-10-11-300-8306	SPECIAL EVENTS	7,000	7,000	7,000	7,000	7,000
01-10-11-300-8399	CONTRACTUAL SERVICES	46,128	45,700	46,950	46,950	50,950
TOTAL CONTRACTUAL SERVICES		53,128	52,700	53,950	53,950	57,950
TOTAL Legislative Department: Municipal Band Program		54,896	54,350	55,450	55,450	60,250

City Manager's Office

Department Introduction

The City Manager's Office is responsible for the implementation of all City Council policies and manages the daily operations of all municipal departments. Staff is responsible for records management, which includes preparing, maintaining and retaining many of the City's records, such as City Council minutes, ordinances, resolutions, agreements, contracts, leases, bonds, deeds, easements, permits and petitions, as well as assists with administering the oaths of appointed and elected officials. Staff prepares ordinances and resolutions for City Council meetings along with agenda preparation and distribution and is responsible for updates to the Municipal Code. The office coordinates the City's various boards, commissions and committees and supports the staff liaisons assigned to those bodies. The office also serves as an appointed registrar for the County Clerk by registering voters and assists with accepting petitions from candidates for all City elections.

Staff oversees the City's marketing and communication efforts which include administration of the City's website, social media outlets, internal employee newsletter and community e-newsletter. Staff manages all non-Police related Freedom of Information Act (FOIA) requests and are responsible for coordination with department FOIA representatives to ensure responses are made to the requestors in a timely manner. The department also has two Management Interns from Northern Illinois University's (NIU) Masters of Public Administration program. The interns work with all departments on a variety of initiatives over the course of two years giving them a 360 degree view of the City.

Staff supports the work of the City attorney to prosecute all traffic, ordinance, misdemeanor, and code violations in court and in the administrative hearing process. Staff maintains all files related to current ordinance violations and administrative hearing cases, in addition to documenting and recording all liens or release of liens for properties within the City.

Recent Accomplishments

STEAM Learning Center Feasibility Study: City Council approved an agreement with RATIO Architects, Inc. (RATIO) for a STEAM Learning Center Feasibility Study on June 22, 2016. City staff, and members of NIU's Center for P-20 Engagement, Proudly DeKalb and DeKalb Firefighters Historical Foundation began the project by gathering pertinent information and making plans for community outreach efforts. Staff assisted the consultant in needs identification, publication of a survey and community workshops. The STEAM Learning Center Feasibility Study was completed by RATIO Architects in December 2016 and presented to the City Council February 2017. The final report was created using data from the City of DeKalb, the NIU Center for P-20 Engagement and

STEAMWorks and the DeKalb County Convention and Visitors Bureau. RATIO staff interviewed community members and other stakeholders and surveyed several potential site locations in the community. The final report can be found [here](#).

Egyptian Theatre Business Planning Feasibility Assessment: Staff worked with Janis A. Barlow & Associates to finalize the Business Planning Feasibility Assessment for the Egyptian Theatre, which includes recommended actions to increase the Theatre's operating potential. Development of the study included information gathering from the Egyptian Theatre and throughout the community, interviews with stakeholders, a community end user survey and an assessment of the Theatre's assets and liabilities. The report includes a facility review, theatre programming and design, community needs assessment, operating potential and programming plan, ownership and governance options and recommendation and a sample operating budget. The final report can be found [here](#).

NIU Student Leaders Group: In an effort to create a productive outlet for NIU student voices and concerns to be heard by the City of DeKalb, the City Manager established the NIU Student Leaders Group last April and started meeting monthly in September. The work group meets with [the](#) City Manager and staff once a month on the campus where various topics of interests to the students is shared and discussed. One initiative that came from the monthly meetings was to host a tour of the downtown and dinner to introduce and bring students into downtown DeKalb. On February 1, 60 NIU students participated in the downtown dinner and community conversation at O'Leary's that also included a guided bus tour. NIU staff, Proudly DeKalb community members and City of DeKalb staff facilitated individual conversations at each table that revolved around downtown revitalization, student issues and other community ideas. The night ended with each group electing a student speaker to summarize their table's discussion points and main takeaways. Staff is now using the ideas and feedback to drive initiatives. The students will be presenting the themes from those conversations and strategies at an upcoming Committee of the Whole Meeting prior to the end of the school year.

Core Values Logo: The City Manager's Office unveiled the City of DeKalb Core Values to staff and initiated implementation of imagery into work spaces and common areas. Imagery will serve as a constant reminder of the beliefs and convictions that will guide and direct behavior and support the City's mission and visions.

Marketing and Communication: The City Manager's Office has worked to implement a variety of new marketing and communication efforts. Staff has worked to increase content levels on the City's Facebook page. This increased content resulted in a 48% increase in total likes. To communicate important updates and reach more community members, the City Manager's Office launched a Twitter and Instagram account. The office also launched DeKalb e-News, an electronic newsletter dedicated to sharing information and resources with the community. The first newsletter was sent this week.

FY17 Initiatives

Comprehensive Communications Plan: The City Manager's Office will continue to focus on effective communication with individuals in the community. Short term communication initiatives have been implemented that work to disseminate information about the City's positive impacts and activities, providing timely updates on City initiatives and events, and to clarify and counter misinformation with balanced reporting. In addition to the short term communication initiatives, the City will be developing long-term communication initiatives. These initiatives will be developed through proven successful methods by comparable and model communities, careful consideration of scholarly research and collection of input from City stakeholders, including the City Council, internal staff, residents, the business community and others.

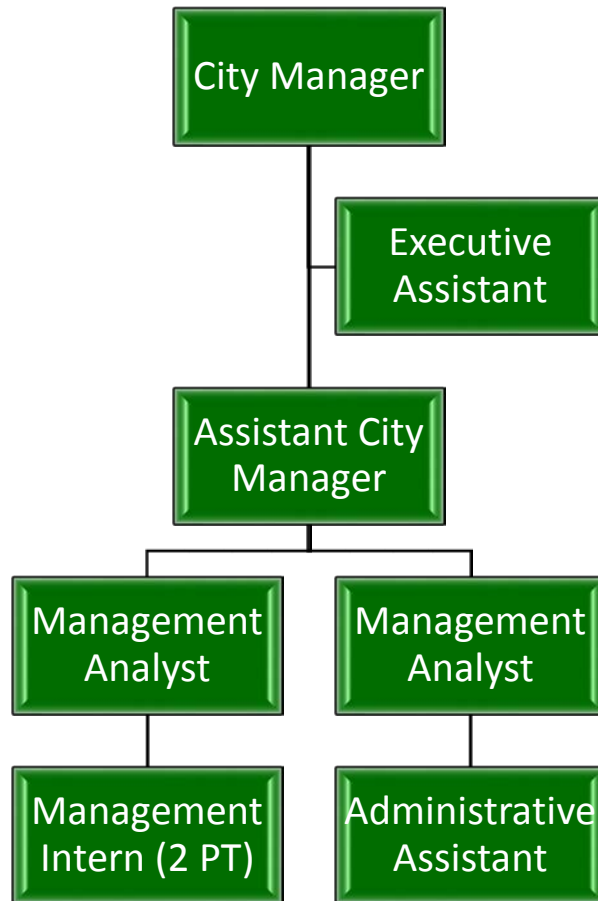
DeKalb 2025 Strategic Plan: The City Manager's office will continue to coordinate and provide quarterly updates on the DeKalb 2025 Strategic Plan. Staff will begin to work to develop and implement methodologies to measure community satisfaction to improve reporting on the Strategic Plan.

STEAM Learning Center Feasibility Study, Phase 2: The City Manager's Office will be exploring the next steps needed to continue the STEAM Learning Center project through 2017. Next steps include continued community engagement, working with building owners, creation of fundraising/marketing materials, budget planning, development of cost estimates for building design and potential real estate acquisition. Any subsequent agreement with RATIO Architects would go to the City Council for review and action.

Egyptian Theatre Business Planning Feasibility Assessment, Phase 2: The City Manager's Office will continue discussions with the Egyptian Theatre Board of Directors to determine how to proceed with the recommendations from the Egyptian Theatre Business Planning Feasibility Assessment. The consultant recommendations for Phase 2 indicate an extension of the study to include business, architectural and project planning, planning and vision sessions, preservation efforts of the historic elements of the Theatre, cost-effective retrofit design and upgrades and expansion of the governing structure to a public-private structure. Any subsequent contractual costs related to the Egyptian Theatre capital costs would go to the City Council for review and action.

The City Manager's Office implements City Council directives and has substantial involvement in numerous activities including intergovernmental relations, project management, outreach, community relations, information requests, strategic planning/reporting and employee recognition that involves coordination with internal and external stakeholders.

City Manager's Office



City Manager's Office Administration		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-15-15-100-8101	REGULAR WAGES	416,959	492,986	248,285	248,285	513,537
01-15-15-100-8102	OVERTIME	1,051	3,116	2,700	2,700	2,885
01-15-15-100-8103	PART-TIME WAGES	76,545	52,872	28,903	28,903	30,969
01-15-15-100-8171	FICA	33,913	37,132	21,712	21,712	38,813
01-15-15-100-8173	IMRF	79,497	79,467	41,373	41,373	79,569
01-15-15-100-8175	HEALTH INSURANCE	75,108	78,872	37,642	37,642	78,554
01-15-15-100-8178	WORKERS COMPENSATION	2,225	2,225	1,113	1,113	1,074
01-15-15-100-8304	CAR ALLOWANCE	7,545	7,550	3,934	3,934	7,748
TOTAL PERSONNEL		692,843	754,220	385,662	385,662	753,149
01-15-15-200-8201	BOARDS & COMMISSIONS	0	0	0	0	0
01-15-15-200-8202	PRINTED MATERIALS	1,494	11,089	4,725	4,725	6,270
01-15-15-200-8204	OFFICE SUPPLY	4,607	2,381	2,780	2,780	2,780
01-15-15-200-8294	ACTIVITIES & SUPPLIES	0	918	1,700	1,700	1,700
TOTAL COMMODITIES		6,100	14,388	9,205	9,205	10,750
01-15-15-300-8304	CAR ALLOWANCE	0	0	0	0	0
01-15-15-300-8305	FREIGHT & POSTAGE	11	7	150	150	150
01-15-15-300-8306	EMPLOYEE EVENTS	0	5,817	5,750	5,750	9,100
01-15-15-300-8310	EQUIPMENT - MAINTENANCE	0	3,552	1,800	1,800	3,600
01-15-15-300-8333	PERSONNEL RECRUITMENT	372	70	0	0	0
01-15-15-300-8337	TELEPHONE SYSTEM	2,138	2,052	3,835	3,835	7,550
01-15-15-300-8349	LEGAL SERVICES, NEC	0	0	157,626	157,626	271,252
01-15-15-300-8366	LEGAL EXPENSES & NOTICES	20,785	242,068	5,500	5,500	10,500
01-15-15-300-8373	MARKETING ADS & PUBLIC INFO	195	1,528	1,350	1,350	2,000
01-15-15-300-8375	DUES & SUBSCRIPTIONS	5,516	5,476	11,412	11,412	9,672
01-15-15-300-8376	TRAINING, EDUC, & PROF DVLP	4,956	16,600	7,160	7,160	14,820
01-15-15-300-8450	CONTRACTED SERVICES	2,385	0	10,000	10,000	0
TOTAL CONTRACTUAL SERVICES		36,358	277,171	204,583	204,583	328,644
01-15-15-400-8450	CONTRACTED SERVICES	217,041	0	0	0	0
01-15-15-400-8497	SPECIAL PROJECTS	0	12,500	5,900	5,900	12,500
TOTAL OTHER SERVICES		217,041	12,500	5,900	5,900	12,500
01-15-15-600-8510	OFFICE FURNITURE & EQUIP	442	449	1,250	1,250	500
TOTAL EQUIPMENT		442	449	1,250	1,250	500
TOTAL City Manager's Office: Administration		952,785	1,058,728	606,600	606,600	1,105,543

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

City Manager's Office Human Resources		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-15-17-100-8101	REGULAR WAGES	79,935	0	0	0	0
01-15-17-100-8103	PART-TIME WAGES	17,179	0	0	0	0
01-15-17-100-8171	FICA	6,927	0	0	0	0
01-15-17-100-8173	IMRF	14,714	0	0	0	0
01-15-17-100-8175	HEALTH INSURANCE	19,446	0	0	0	0
01-15-17-100-8178	WORKERS COMPENSATION	400	0	0	0	0
TOTAL PERSONNEL		138,602	0	0	0	0
01-15-17-200-8201	BOARDS & COMMISSIONS	675	0	0	0	0
01-15-17-200-8202	PRINTED MATERIALS	36	0	0	0	0
01-15-17-200-8204	OFFICE SUPPLY	328	0	0	0	0
TOTAL COMMODITIES		1,038	0	0	0	0
01-15-17-300-8305	FREIGHT AND POSTAGE	26	0	0	0	0
01-15-17-300-8306	SPECIAL EVENTS	699	0	0	0	0
01-15-17-300-8333	PERSONNEL RECRUITMENT	32,249	0	0	0	0
01-15-17-300-8337	TELEPHONE SYSTEM	720	0	0	0	0
01-15-17-300-8366	LEGAL EXPENSES & NOTICES	0	0	0	0	0
01-15-17-300-8375	DUES & SUBSCRIPTIONS	1,003	0	0	0	0
01-15-17-300-8376	TRAINING, EDUC, & PROF DVLP	9,415	0	0	0	0
01-15-17-300-8379	EDUCATION TUITION REIMBURSEMNT	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		44,112	0	0	0	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		183,752	0	0	0	0

** Moved to own department beginning in FY16*

Human Resources Department

Department Introduction

The function of the Human Resources (HR) Department is to administer all aspects of personnel services, including recruitment, selection and retention, management of employee benefits programs, workers' compensation administration, occupational health and wellness programs and participation in labor-management and contract administration for three bargaining units (AFSCME, FOP and IAFF). The HR Department is responsible for establishing, administering and effectively communicating sound employment policies, rules and practices that treat employees with dignity, respect and equality. This occurs while maintaining the City's compliance with all employment and labor laws, management directives and labor agreements. Additionally, the HR Department provides personnel management systems administration and employee orientation and training. HR also works to attract potential employees by disseminating employment information to colleges, universities, municipalities and media as well as assisting prospective employees through the recruitment process.

Recent Accomplishments

Personnel Manual and Benefits Handbook: The City's new Personnel Manual and Benefits Handbook were adopted by City Council on September 26, 2016. All policies were reviewed in light of new or updated State and Federal employment legislation and to further address additional areas of legal and operational compliance. The revisions were intended to update the policies to more clearly define the City's expectations of its employees, to reflect current levels and administration of benefits and to facilitate responsive and responsible oversight of City services and operations. Subsequent to the adoption of the documents, training sessions were conducted for all City employees, providing overview of the Personnel Manual and Benefits Handbook and addressing staff inquiries and concerns.

Applicant Tracking System: In December 2016, the City launched NEOGOV [INSIGHT](#), an online applicant tracking system. INSIGHT allows the City to automate the hiring process and generate various recruitment reports. The system increases the applicant pool by accepting online applications, enhance the City's image by providing applicants with a seamless application process and increase internal effectiveness. It minimizes time spent tracking, evaluating, screening applications and conserves the use of natural resources (paper). INSIGHT also enhances the candidate experience. Candidates are now able to create an on-line profile, update their application for new positions of interest and receive timely e-mail notifications when positions open in areas of selected interest.

Performance Management Process: This project is central to the City's commitment to make our mission, vision and the DeKalb 2025 Strategic Plan a reality for our residents. HR initiated the City's performance management project in the fall of 2016. A Project Team composed of

representatives from all City departments participated in the discussions and provided feedback regarding the new process. Informational guidelines were developed and distributed to City employees. Supervisory staff also received training regarding the new process that will start with the 2017 review period and guidelines for setting goals. In conjunction to the new performance management process, HR also implemented NEOGOV PERFORM software. PERFORM automates the entire employee performance management process. It enables the City to maximize employee's productivity, motivate and retain talent, measure competencies and goals, develop succession plans and align employee objectives with the City's Strategic Plan.

Board of Fire and Police Commissioners (BFPC): The HR Department is the liaison for the [BFPC](#). The BFPC is responsible to recruit, select and appoint candidates to fill certain vacancies in the Police and Fire Departments such as Police Officer and Firefighter/Paramedic. In 2016, the BFPC and HR streamlined the recruitment process for entry-level Fire and Police positions. The new procedure shortened the recruitment process by three months, saved the City over \$3,000 in written examination costs and increased efficiency and diversity outreach. Additionally, the [BFPC Rules and Regulations](#) were reviewed and updated to reflect the new recruitment procedures, to support recent changes in the legislation and to align with DeKalb's 2025 Strategic Plan.

FY17 Initiatives

Onboarding Software: Implementation of ONBOARD module of NEOGOV. ONBOARD enables new hires to become more productive from their first day on the job by streamlining new hire paperwork, process and training.

Performance Management Process: Continue to communicate and improve performance management process. Provide supervisory and employee guidance in aligning performance expectations to the City's core values. This project is the foundation for professional development that will support the City's succession planning and will lead and manage employees in a productive and safe environment.

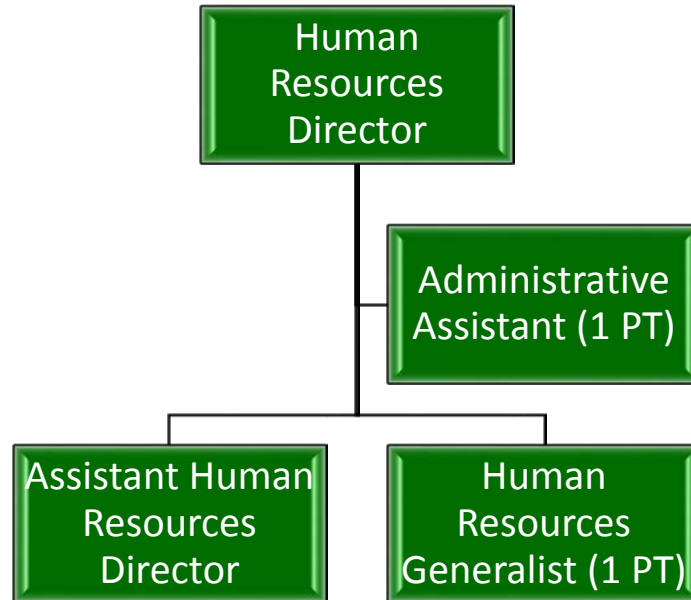
Benefits Administration Software: Implement BusinessSolver, a benefits administration software solution included with the City's membership to the Intergovernmental Personnel Benefit Cooperative (IPBC), the City's insurance broker. BusinessSolver allows HR to manage and monitor insurance enrollment, create real time reports and analytics and ensure insurance federal legislation compliance. Employees will also benefit from the new structure by being able to enroll for all benefits online, review, download and print benefit overview and other insurance information. The new software will increase efficiency and effectiveness of current benefits administration processes.

Workers' Compensation: Revamp the City's current Workers' Compensation process to include revision of existing forms, development of supervisor and employee guide, supervisory training and effective tracking system to allow quick access to current information and analytical data.

Inclusiveness: Increase employment outreach through NIU student leaders and other local sources and review recruitment practices to ensure the City is reaching all demographic groups. Begin to institute cultural competency training for City employees.

The HR Department is committed to achieve the highest standards of public administration through sound HR practices, to ensure compliance with federal and local employment laws. HR also provides employees with the support, training and development they need to fulfill the duties and responsibilities of their position as a public servant.

Human Resources Department



Human Resources Administration		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-16-10-100-8101	REGULAR WAGES	0	80,675	94,178	94,178	178,435
01-16-10-100-8103	PART-TIME WAGES	0	35,619	20,225	20,225	65,101
01-16-10-100-8171	FICA	0	8,388	8,885	8,885	18,733
01-16-10-100-8173	IMRF	0	17,442	18,850	18,850	33,877
01-16-10-100-8175	HEALTH INSURANCE	0	27,866	19,745	19,745	16,796
01-16-10-100-8178	WORKERS COMPENSATION	0	400	200	200	193
01-16-10-100-8304	CAR ALLOWANCE	0	0	1,741	1,741	3,428
TOTAL PERSONNEL		0	170,390	163,824	163,824	316,563
01-16-10-200-8201	BOARDS & COMMISSIONS	0	1,101	855	855	1,335
01-16-10-200-8202	PRINTED MATERIALS	0	234	100	100	3,100
01-16-10-200-8204	OFFICE SUPPLY	0	858	400	400	1,440
TOTAL COMMODITIES		0	2,193	1,355	1,355	5,875
01-16-10-300-8305	FREIGHT AND POSTAGE	0	319	450	450	550
01-16-10-300-8306	SPECIAL EVENTS	0	8,699	3,950	3,950	4,950
01-16-10-300-8333	PERSONNEL RECRUITMENT	0	38,506	27,500	27,500	30,480
01-16-10-300-8337	TELEPHONE SYSTEM	0	655	600	600	1,200
01-16-10-300-8342	FINANCIAL & MNGT SERVICES	0	0	15,000	15,000	8,500
01-16-10-300-8345	PSYCH & MEDICAL SERVICES	0	9,158	5,000	5,000	12,500
01-16-10-300-8366	LEGAL EXPENSES & NOTICES	0	664	800	800	0
01-16-10-300-8375	DUES & SUBSCRIPTIONS	0	565	850	850	1,750
01-16-10-300-8376	TRAINING, EDUC, & PROF DVLP	0	6,205	31,905	31,905	10,861
01-16-10-300-8379	EDUCATION TUITION REIMBURSEMNT	0	2,057	15,000	15,000	30,000
01-16-10-300-8395	UNEMPLOYMENT INSURANCE	0	0	7,300	7,300	7,300
TOTAL CONTRACTUAL SERVICES		0	66,829	108,355	108,355	108,091
01-16-10-600-8510	OFFICE FURNITURE & EQUIPMENT	0	14,494	500	500	0
TOTAL EQUIPMENT		0	14,494	500	500	0
TOTAL Human Resources: Administration		0	253,906	274,034	274,034	430,529

Finance Department

Department Introduction

The Finance Department is responsible for the administration of all fiscal operations and maintenance of all accounting records for the City as well as providing front counter customer service for City Hall Monday – Friday 8:00 a.m. – 5:00 p.m.

The Finance Department is dedicated to providing residents and businesses with exceptional government financial management. The Department's commitment to financial excellence has been recognized nationally by the Government Finance Officers Association (GFOA), which has presented the Department with the Certificate for Excellence in Financial Reporting for its Comprehensive Annual Financial Report (CAFR), the Award for Outstanding Achievement in Popular Financial Reporting (PAFR) and the Distinguished Budget Presentation Award.

Responsibilities of the Finance Department include the following:

- Cash management (\$18 million in cash balances)
- Investments (\$19 million in investments)
- Budgeting (below is a link to the FY16.5 final budget document)
 - [FY2016.5 Budget](#)
- Auditing (below is a link to the FY16 final Comprehensive Annual Financial Report – CAFR)
 - [FY2016 CAFR](#)
 - [FY2016 Management Letter](#)
 - [FY15 Popular Annual Financial Report \(PAFR\)](#)
- Debt administration
- Administers all aspects of bi-weekly payroll for employees
- Accounts Payable (3,840 checks issued last year)
- Accounts Receivable
- Utility Billing (over 65,000 bills annually)
- Processes all licenses for the City both for new businesses and annual renewals
 - Business Licenses (18 different types of business licenses)
 - Event Licensing (3 different types)
 - Liquor Licensing (70 license holders)
- Local Tax Collections and regulation
 - Hotel Motel Tax
 - Local Gas Tax
 - Restaurant & Bar Tax
- Annual Tax Levy Preparation
- Annual Motor Fuel Tax Audit for the Illinois Department of Transportation

Recent Accomplishments

Attained a 25% General Fund balance reserve level: The City has financial policies that have been incorporated within the budget document and are based on “Best Practices” with the Government Finance Officers Association (GFOA). One of the policies is to attain and maintain reserve levels in the General Fund at 25% of annual expenditures. This was achieved in FY2016 and has been maintained through the budget process for fiscal years 2016.5 and 2017.

Switched fiscal year end dates: Switched from a July 1 – June 30 fiscal year to a January 1 – December 31 fiscal year. January 1, 2017 will be the City’s first full 12-month fiscal/calendar year. This was achieved by creating a 6-month budget cycle from July 1, 2016 – December 31, 2016 called FY2016.5.

Did a Request for Proposal (RFP) on Liability Insurance Carriers and reduced the City’s insurance premium: The City is semi self-insured on liability claims meaning we do not belong to a Risk Pool with other Illinois Municipalities. In 2016, the City went out for an RFP on new carriers and included pooled carriers in this process. Based on a good claim history the last four years, the City was able to lower our annual premium costs. The City is still using the same semi self-insured model as joining a pooled carrier was much more costly at this time.

Wrote formal internal control procedures for the FY16 audit: After going through the RFP process, the City switched auditing firms to include a firm that would spend more time reviewing and auditing the City’s internal control processes. These processes were formally documented and reviewed by the new audit firm. This firm has made additional recommendations which Finance will implement during the FY16.5 and FY17 audits. All Finance staff has been given copies of this document to ensure these processes are followed.

FY17 Initiatives

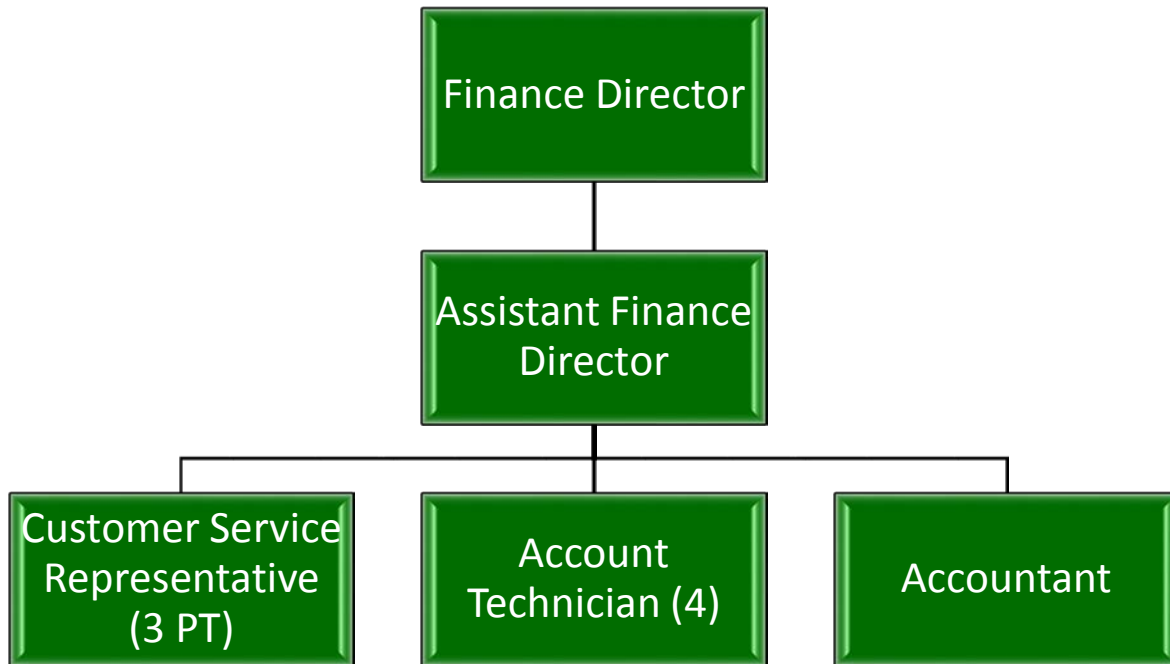
Conversion from an outdated Financial Software system to a true Enterprise Resource Planning (ERP) system: Finance will work in conjunction with IT to transition out of the current old COBOL based software being used for all the financial transactions of the City to a new more efficient ERP system in FY2017. This will automate many financial practices currently being done with Excel or Access, increase levels of customer service by having more on-line payment and inquiry capabilities for residents and business owners of the City and create efficiencies between departments. This is a major initiative and will upgrade the General Ledger module, Accounts Payable, Accounts Receivable, Utility Billing, Payroll, Licensing, Tax Collections, Cash Receipting as well as streamline current practices.

Bringing the City’s Bond rating back to Aa2: The City was recently downgraded from a Aa2 bond rating to a Aa3 rating by Moody’s based on the large pension liability the City has shown for the Police and Fire Pension Funds. The City has gone back to funding these two pension funds through the Property Tax Levy at the higher funding method. In 2010, the City dropped to the lower funding method that is allowable in the State of Illinois to fund these two pension funds, however national organizations such as Moody’s and GFOA did recognize this as an acceptable method for funding this employer obligation. By changing to a higher funding method, increasing the City reserves and reviewing all actuarial assumptions used to calculate this obligation annually, the City is hopeful to push this rating back up to at least Aa2 in the next couple of years.

Credit Card payment upgrade: The City will be upgrading the current credit card process to incorporate more on-line payment options for all payments and not just water billing. There will also be the ability to pay via the phone and using the kiosk in the front lobby in the event the Finance counter is not opened but the City Hall is opened for the building counter or for a Council meeting.

The Finance Department has a staffing level of seven full-time and three part-time employees and is dedicated to maintaining a fiscally sound government organization that adheres to legal requirements and financial management principles, and apply such resources in a manner, which is most beneficial to the residents and businesses of DeKalb.

Finance Department



Finance Department Administration		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-17-11-100-8101	REGULAR WAGES	485,217	380,132	194,076	194,076	364,075
01-17-11-100-8102	OVERTIME	8,585	2,534	2,500	2,500	5,000
01-17-11-100-8103	PART-TIME WAGES	47,661	61,715	13,982	13,982	18,328
01-17-11-100-8113	LONGEVITY	7,663	4,031	952	952	1,855
01-17-11-100-8171	FICA	39,902	32,819	16,292	16,292	29,803
01-17-11-100-8173	IMRF	91,853	65,127	33,996	33,996	59,772
01-17-11-100-8175	HEALTH INSURANCE	133,445	52,137	26,031	26,031	40,301
01-17-11-100-8178	WORKERS COMPENSATION	2,125	2,125	1,063	1,063	1,027
01-17-11-100-8304	CAR ALLOWANCE	3,583	2,791	1,450	1,450	2,857
TOTAL PERSONNEL		820,035	603,410	290,342	290,342	523,018
01-17-11-200-8202	PRINTED MATERIALS	1,746	9,293	3,380	3,380	9,180
01-17-11-200-8204	OFFICE SUPPLY	3,359	2,117	1,440	1,440	2,470
TOTAL COMMODITIES		5,105	11,410	4,820	4,820	11,650
01-17-11-300-8305	FREIGHT & POSTAGE	67	13,958	8,100	8,100	14,100
01-17-11-300-8310	EQUIPMENT - MAINTENANCE	0	6,357	3,663	3,663	4,904
01-17-11-300-8337	TELEPHONE SYSTEM	0	713	600	600	1,200
01-17-11-300-8342	FINANCIAL & MGMT SERVICES	0	19,052	36,305	37,045	56,146
01-17-11-300-8366	LEGAL EXPENSES & NOTICES	2,192	1,717	1,760	1,760	1,410
01-17-11-300-8375	DUES & SUBSCRIPTIONS	1,660	1,511	765	765	2,379
01-17-11-300-8376	TRAINING, EDUC, & PROF DVLP	4,280	4,932	5,005	5,005	8,340
TOTAL CONTRACTUAL SERVICES		8,199	48,238	56,198	56,938	88,479
01-17-11-600-8510	OFFICE FURNITURE & EQUIP	0	1,888	2,050	1,350	4,388
TOTAL EQUIPMENT		0	1,888	2,050	1,350	4,388
TOTAL Finance Department: Administration		833,339	664,946	353,410	353,450	627,535

Information Technology Department

Department Introduction

Information Technology (IT) is responsible for the City's core technology and ensuring data is collected, stored, protected and available for use by the City staff, elected officials, residents, businesses and other stakeholders.

While IT does purchase, fix and maintain computers, laptops, phones, servers and other electronic devices that does not scratch the surface on the service IT provides to the City. The first and foremost responsibility for IT is providing the capability to collect and access data. Technology is the vehicle to provide City decision-makers access to data and IT strives to not only streamline that process, but also to increase the amount of information available. IT is responsible for the confidentiality and integrity of the City's data through policy and technology. Additionally, IT facilitates and encourages collaboration and data sharing within the City and with external customers and agencies. IT also evaluates processes to find efficiencies to save the City money and time and to facilitate customer service.

The department's mission is:

In partnership with City departments, Information Technology's mission is to provide external and internal customers with needed information, innovation, unparalleled service in local government, improve processes and communication and maintain core technology. Accomplishments are to be made in the most efficient, team-oriented and fiscally responsible manner so residents, businesses, visitors and employees receive the best service possible.

To accomplish the mission, the IT Department is constantly evaluating current processes, data collection and use, current technology and service capabilities in order to increase efficiencies, assist stakeholders with better information, keep with evolving technology trends and ensure maximum uptime of technology.

Recent Accomplishments

Payment Kiosk at City Hall: To serve citizens better, a convenient payment kiosk has been installed in the lobby at City Hall. This system currently allows water bill payments using a credit card, but an expansion for the self-service payment options with new initiatives is being reviewed.

Updated City Hall phone tree: The automated message used at the City Hall main number of 815-748-2000 was updated in order to provide better direction for citizens who call the City. This menu is used to direct citizens to the departments they need based on their need. It also provides relief for the front desk to provide service to customers and not having to constantly answer the phones directing callers to the correct department.

Channel 14 fiber upgrade: The City worked with Comcast to provide fiber-to-the-premise for broadcasting the Channel 14 system. This lays the foundation for the City's plan to provide an all-digital signal to Comcast.

Channel 14 collaborative projects: The City has been working with departments and outside agencies to develop content for broadcast over Channel 14. [An example of one project](#) is an informative video on technology purchased by the Fire Department to provide life-saving service to the community.

Upgrade Fire Department Ambulance Technology: The Fire Department ambulances have to work with multiple systems including the City's production network, the Public Safety network and the Kishwaukee Health network. In order to facilitate this complex situation, the IT Department outfitted the ambulances with new Internet devices to securely and seamlessly manage these connections.

FY17 Initiatives

Enterprise Resource Planning: Enterprise Resource Planning (ERP) is a software solution that works to move City operations to a central software solution. Through implementation of this solution, the City expects to gain operational efficiency, more extensive data collection and better information available to decision-makers.

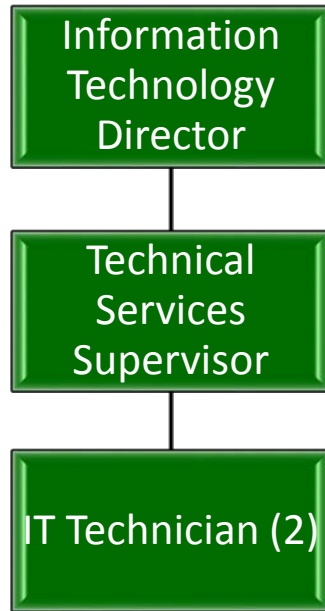
Office 365: This project involves moving the City email from an on-premises server to Microsoft's cloud environment and will have a transformative effect on City operations. The Microsoft Office suite will be standardized across all City devices, Microsoft SharePoint will enable easier collaboration between departments and Advanced Threat Protection will provide an extra layer of security against malicious programs sent by email.

SmartGov Implementation: Working in collaboration with Community Development, IT is implementing software called SmartGov to facilitate electronic inspections, permitting and property maintenance.

Public Safety Server and Storage: The current server and storage system in the Police Department is outdated, disparate and does not have the capabilities needed for reliability and efficient management. This project will provide the capabilities needed and a scalable storage solution to meet the City's growing data needs.

Information Technology has many responsibilities and provides many services to maintain the City's operations.

Information Technology Department



Information Technology Department		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-17-12-100-8101	REGULAR WAGES	348,177	254,773	126,354	126,354	305,263
01-17-12-100-8102	OVERTIME	12,851	9,745	9,500	9,500	14,000
01-17-12-100-8113	LONGEVITY	7,045	5,042	2,040	2,040	4,182
01-17-12-100-8171	FICA	26,399	19,411	10,548	10,548	24,807
01-17-12-100-8173	IMRF	68,905	42,929	22,380	22,380	49,224
01-17-12-100-8174	CLOTHING ALLOWANCE	1,650	825	0	0	825
01-17-12-100-8175	HEALTH INSURANCE	72,729	60,837	26,622	26,622	59,284
01-17-12-100-8178	WORKERS COMPENSATION	5,175	5,175	2,588	2,588	2,498
TOTAL PERSONNEL		542,931	398,738	200,032	200,032	460,083
01-17-12-200-8202	PRINTED MATERIALS	0	12,750	3,300	3,300	9,000
01-17-12-200-8204	OFFICE SUPPLY	1,273	1,627	600	600	1,600
01-17-12-200-8245	OIL GAS & ANTIFREEZE	202	114	175	0	166
01-17-12-200-8285	TECHNOLOGY SUPPLIES	47,022	71,973	24,700	24,700	38,755
01-17-12-200-8295	SMALL TOOLS & EQUIPMENT	157	202	175	175	300
TOTAL COMMODITIES		48,654	86,666	28,950	28,775	49,821
01-17-12-300-8305	FREIGHT & POSTAGE	347	483	200	200	600
01-17-12-300-8310	EQUIPMENT - MAINTENANCE	1,147	8,518	5,150	5,150	10,022
01-17-12-300-8330	TECHNOLOGY SERVICES	4,220	2,728	2,500	2,500	3,000
01-17-12-300-8337	TELEPHONE SYSTEM	4,592	26,405	14,828	14,828	27,752
01-17-12-300-8375	DUES & SUBSCRIPTIONS	100	300	203	203	800
01-17-12-300-8376	TRAINING, EDUC, & PROF DVLP	4,572	0	2,750	2,750	7,200
01-17-12-300-8399	IT ASSESSMENT SERVICES	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		14,979	38,434	25,631	25,631	49,374
01-17-12-400-8450	CONTRACTED SERVICES	208,362	244,329	138,608	138,608	334,260
TOTAL OTHER SERVICES		208,362	244,329	138,608	138,608	334,260
01-17-12-600-8510	OFFICE FURNITURE & EQUIPMENT	0	0	500	500	1,000
01-17-12-600-8515	TECHNOLOGY EQUIPMENT	10,117	10,996	14,000	14,000	30,600
01-17-12-600-8580	TELEPHONE & RADIO EQUIPMENT	2,616	4,198	1,800	1,800	4,100
TOTAL EQUIPMENT		12,734	15,194	16,300	16,300	35,700
TOTAL Information Technology Department		827,660	783,360	409,521	409,346	929,238

Police Department

Department Introduction

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 people. The Police Department seeks to employ effective policing strategies, develop community partnerships and engage in the efficient deployment of resources to fulfill our vision and mission statements.

The Police Department's "Vision" is, "A city where our families, businesses, and culture prosper in an environment in which all people are treated with dignity, equity, and respect." Our "Mission" is, "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."

In an effort to realize our "Vision" and accomplish our "Mission" it is imperative that we effectively utilize all of our resources and work in partnership with our community. Therefore, the Police Department embraces Intelligence Driven Policing, Community Policing, Co-Policing and the best practices in proactive policing to reduce crime, improve public safety and enhance our quality of life.

Recent Accomplishments

Introduced the 20/20 Vision for the Future Plan, Phase Two: The 20/20 Vision for the Future Plan, Phase Two was implemented in 2016. This plan detailed 20 initiatives to be accomplished within 20 months that were designed to further our City's Strategic Plan and address the challenges of crime, public safety and quality of life concerns for our community. It is the successor to the original 20/20 Vision for the Future Plan implemented in 2012 that resulted in numerous positive outcomes to include a decline in crime from 2012 through 2015.

Camp Power, Power Academy, Power Up and the expansion of Camp Power into the Pleasant Street neighborhood: The Camp Power program, that originated from within the Police Department's Youth in Need Task Force, debuted in the summer of 2014. This eight week, summer program provided academic tutoring, a free lunch and snack, recreational activities and a variety of opportunities for the less fortunate, school-aged children of the University Village neighborhood. In 2016, Camp Power expanded into the Pleasant Street neighborhood with an introductory, two day a week program to address the needs of the children on the City's east side. In addition, to insure the program's sustainability, the YMCA assumed the primary leadership and programming role for all of Camp Power's activities throughout our community. Adventure Works also announced its willingness to partner with the program and that it would be providing services to the families of University Village during the school year.

Cultural diversity, de-escalation and procedural justice training were deployed throughout our Police Department: A variety of training initiatives were provided to personnel within the Police Department during 2016. The training focused on how to embrace cultural diversity, how to de-escalate situations before they escalate into violent encounters and how to implement the four pillars of procedural justice

which are fairness, impartiality, giving voice and transparency. The goal of these training initiatives is to enhance the trust and build better a relationship between the community and the police.

2016-17 marked a change in the face of the DeKalb Police Department: The DeKalb Police Department has been actively pursuing minority candidates for the position of Police Officer to change the face of our department to be more representative of our community. In May of 2012, there was only one African-American Police Officer serving our City. In January of 2017, the Police Department hired its fifth African-American Police Officer. Along with our African-American Officers, we also have four Hispanic and six female Officers now serving and we will continue to seek candidates who reflect our diverse community.

Co-Policing with the Northern Illinois University Police Department: In 2016, the DeKalb Police Department's co-policing program with the Northern Illinois University Police Department reached its highest level of interagency cooperation. The co-policing program is designed to enhance community safety on campus and within neighborhoods adjacent to the university. From attending each other's roll calls, riding and training together and working collaboratively to implement proactive policing measures to reduce crime, both departments have developed a strong working relationship and continue to seek other ways to collaborate.

Crime Free Housing program continues to report a decline in crime in rental properties: Since the inception of the Crime Free Housing program in 2013, crimes in rental properties have been on the decline. In 2016, there was a 16% decline in cases where crimes were committed by tenants or their guests on, near, or about rental properties, going from 335 in 2015 to 280 in 2016. The goal of the Crime Free Housing program has been to change criminal behavior, lessen crime and to decrease the calls for service at our rental units. The partnership between the Police Department's Crime Free Housing program and our rental property owners has demonstrated the value of partnering with our community.

FY17 Initiatives

The challenges faced by our community that have contributed to an increase in crime in 2016: From 2012 to the present, the DeKalb Police implemented a variety of community policing, intelligence driven policing and proactive policing strategies to reduce crime and address the quality of life in our community. These initiatives contributed to the reduction in crime over a three year period through 2015, however, 2016 marked a significant change with violent and property crime rates increasing dramatically. The specifics regarding crime will be delivered to the elected officials and the community at the February 27th City Council meeting. In FY17, the Police Department will implement programming that will be designed to prevent and reduce crime in the years to come.

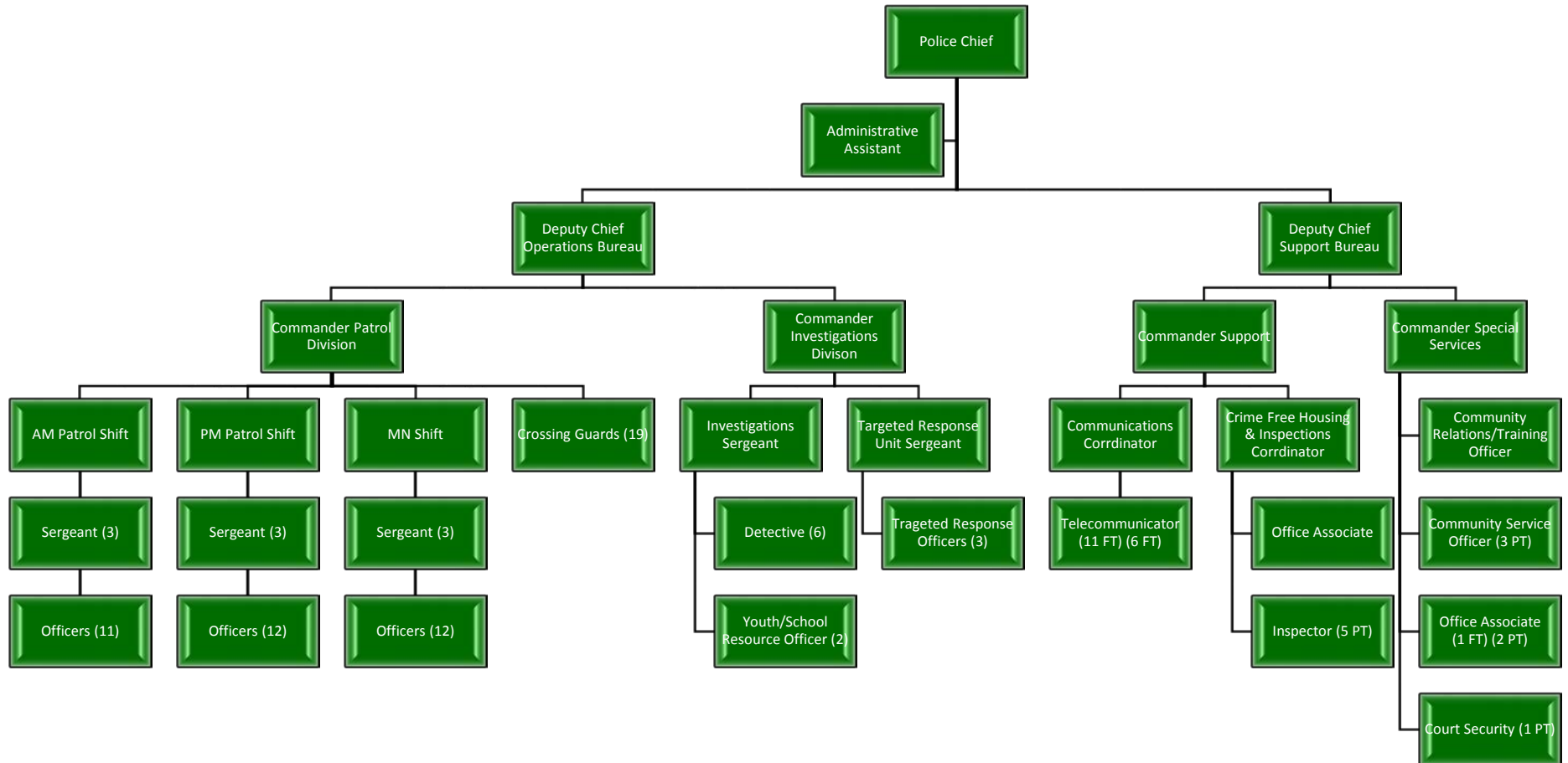
Convene a summit of Police Executives who lead municipal law enforcement agencies in Illinois communities that host universities: In analyzing the increase in crime experienced in 2016, a variety of contributing factors have been examined in an effort to address our public safety concerns moving forward. To facilitate this process, the DeKalb Chief of Police initiated a summit for police executives from cities that host major universities. The Chiefs have identified several factors believed to be influencing crime trends such as the defunding of social service and behavioral health agencies, decreasing enrollment, vacant rental property surplus, poverty, parental and juvenile accountability and the proliferation of firearms. Our inaugural meeting will be held in Champaign on February 16th with collaboration as a priority and these subject matter experts forming a "task force" to collectively address the increase in crime.

The State of Illinois mandated consolidation of Public Safety Answering Points that process 911 emergency calls: The State of Illinois has mandated the consolidation of 911 Emergency Communication Centers, also known as Public Safety Answering Point(s). As a result of this mandate the DeKalb Police and DeKalb County Sheriff's communication centers will be the only centers operational in our county. Both centers will have to absorb the 911 emergency calls from the agencies that will no longer have a 911 communications center which are the Northern Illinois University and Sandwich Police Departments. In order to absorb these 911 calls and effectively transfer those to the responding agency, the DeKalb Police will implement a plan in concert with the DeKalb County Emergency Telephone System Board (ETSB) to make the transition possible without jeopardizing operational effectiveness or placing anyone in harm's way. This will be a challenging process and will increase the workload for our communications center which handled over 45,000 calls for service and 22,000 911 emergency calls in 2016.

Investigate our ability to provide contract dispatching services to promote interoperability and shared services on a contractual basis: In light of challenging financial times in local government, the Police Department will explore our ability to provide contractual dispatching services for other local police and fire agencies. The benefit of doing so would be the increase in interoperability between the participating agencies and the creation of a revenue stream to fund any equipment and staffing needs as well as reduce our overall cost of operation.

The DeKalb Police Department is a full service, municipal law enforcement agency that is dedicated to serving our community in a professional, competent and compassionate manner. We strive to evolve our agency, to enhance our partnership with the community and to implement effective policing methodologies. It is our intent to always be responsive to our community and to make our City a better place for all.

Police Department



POLICE DEPARTMENT - SUMMARY

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-20-00-100-8101	REGULAR WAGES	6,223,631	6,480,727	3,443,553	3,443,553	6,878,465
01-20-00-100-8102	OVERTIME	595,286	527,969	298,615	298,615	497,990
01-20-00-100-8103	PART-TIME WAGES	242,264	319,959	224,259	224,259	365,893
01-20-00-100-8112	WELLNESS BONUS	3,150	1,800	0	0	4,500
01-20-00-100-8113	LONGEVITY	75,451	63,099	33,703	33,703	65,454
01-20-00-100-8171	FICA	165,528	180,485	103,060	103,060	202,384
01-20-00-100-8172	POLICE/FIRE PENSION	1,448,949	1,622,105	2,103,836	2,103,836	2,502,904
01-20-00-100-8173	IMRF	157,100	146,291	95,439	95,439	176,897
01-20-00-100-8174	CLOTHING ALLOWANCE	55,662	55,263	0	0	60,250
01-20-00-100-8175	HEALTH INSURANCE	1,252,054	1,215,164	755,815	755,815	1,295,325
01-20-00-100-8178	WORKERS COMPENSATION	306,175	306,175	153,088	153,088	147,805
01-20-00-100-8304	CAR ALLOWANCE	1,340	0	0	0	0
TOTAL PERSONNEL		10,526,591	10,919,037	7,211,368	7,211,368	12,197,867
01-20-00-200-8202	PRINTED MATERIALS	12,566	13,952	19,819	19,819	16,610
01-20-00-200-8204	OFFICE SUPPLY	4,281	6,197	4,251	4,251	8,351
01-20-00-200-8219	BUILDING SUPPLIES	266	47	118	118	568
01-20-00-200-8226	VEHICLE MAINTENANCE & PARTS	30,644	49,805	25,277	25,277	45,612
01-20-00-200-8242	INSPECTOR SUPPLY/EQUIPMENT	91,675	77,344	128,973	128,973	52,767
01-20-00-200-8243	INVESTIGATIONS SUPPLY/LIVESCAN	26,615	5,938	4,930	4,930	8,445
01-20-00-200-8245	OIL GAS & ANTIFREEZE	94,577	66,151	45,000	45,000	81,160
01-20-00-200-8246	DUI FINES EXPENDITURES	(676)	7,082	13,884	13,884	10,634
01-20-00-200-8247	POLICE FORFEITURES EXPENDITURE	10,024	21,601	11,070	11,070	14,545
01-20-00-200-8248	ANTI-CRIME ACTIVITIES	21,014	8,415	6,000	6,000	8,000
01-20-00-200-8249	CRIME LAB EXPENDITURES	1,094	2,128	5,800	5,800	4,150
01-20-00-200-8270	WEARING APPAREL	18,767	27,426	12,414	12,414	20,538
01-20-00-200-8295	SMALL TOOLS & EQUIPMENT	3,185	1,046	4,600	4,600	1,000
01-20-00-200-8299	COMMODITIES	7,777	7,058	6,155	6,155	5,404
TOTAL COMMODITIES		321,809	294,191	288,291	288,291	277,784
01-20-00-300-8304	CAR ALLOWANCE	0	0	0	0	0
01-20-00-300-8305	FREIGHT & POSTAGE	2,257	7,437	6,663	6,663	10,002
01-20-00-300-8310	EQUIPMENT - MAINTENANCE	3,928	13,324	12,420	12,420	22,288
01-20-00-300-8311	BUILDING MECH SYS- MAINTENANCE	2,113	0	200	200	4,300
01-20-00-300-8315	VEHICLES - MAINTENANCE	22,424	9,392	7,156	7,156	9,205
01-20-00-300-8320	INTERGOVT'L SERVICES	6,506	6,005	3,300	3,300	6,600
01-20-00-300-8337	TELEPHONE SYSTEM	51,817	42,142	18,000	18,000	44,000
01-20-00-300-8348	BUILDINGS - MAINTENANCE	745	425	200	200	250
01-20-00-300-8349	LEGAL SERVICES	500	851	814	814	888
01-20-00-300-8366	LEGAL NOTICES	0	0	200	200	275
01-20-00-300-8373	MARKETING, ADS & PUBLIC INFO	1,989	918	1,500	1,500	1,550
01-20-00-300-8375	DUES & SUBSCRIPTIONS	10,032	18,150	14,722	14,722	11,397
01-20-00-300-8376	TRAINING, EDUC, & PROF DVLP	63,105	73,772	55,499	55,499	69,503
01-20-00-300-8384	TOWING	5,179	5,424	2,040	2,040	5,780
01-20-00-300-8399	CONTRACTUAL SERVICES	53,758	61,309	8,184	8,184	140,095
TOTAL CONTRACTUAL SERVICES		224,352	239,149	130,898	130,898	326,133
01-20-00-400-8450	RADIO SYSTEM (Prairie Shield)	29,058	30,144	0	0	32,340
TOTAL OTHER SERVICES		29,058	30,144	0	0	32,340

POLICE DEPARTMENT - SUMMARY

		FY2015	FY2016	FY2016.5	FY2016.5	FY2017
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
01-20-00-600-8510	OFFICE FURNITURE & EQUIP	2,486	2,353	7,880	7,880	1,878
01-20-00-600-8521	VEHICLES	0	44,029	41,000	41,000	0
01-20-00-600-8540	MACHINERY & MAJOR TOOLS	3,846	3,050	3,259	3,259	4,365
01-20-00-600-8580	TELEPHONE & RADIO EQUIPMENT	16,669	1,618	25,613	25,613	13,567
TOTAL EQUIPMENT		23,001	51,050	77,752	77,752	19,810

TOTAL POLICE DEPARTMENT	11,124,811	11,533,571	7,708,309	7,708,309	12,853,934

Police Department Administration		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-20-21-100-8101	REGULAR WAGES	552,731	594,778	299,321	299,321	611,930
01-20-21-100-8102	OVERTIME	838	3,532	3,061	3,061	3,500
01-20-21-100-8103	PART-TIME WAGES	0	0	0	0	0
01-20-21-100-8113	LONGEVITY	0	0	0	0	0
01-20-21-100-8171	FICA	11,475	12,516	6,690	6,690	13,553
01-20-21-100-8172	POLICE/FIRE PENSION	89,169	99,821	129,467	129,467	154,025
01-20-21-100-8173	IMRF	12,111	11,359	6,033	6,033	11,200
01-20-21-100-8174	CLOTHING ALLOWANCE	3,750	3,750	0	0	3,750
01-20-21-100-8175	HEALTH INSURANCE	75,108	77,449	46,406	46,406	89,426
01-20-21-100-8178	WORKERS COMPENSATION	23,500	23,500	11,750	11,750	11,345
01-20-21-100-8304	CAR ALLOWANCE	1,340	0	0	0	0
TOTAL PERSONNEL		770,022	826,706	502,728	502,728	898,729
01-20-21-200-8202	PRINTED MATERIALS	259	6,434	6,242	6,242	5,268
01-20-21-200-8204	OFFICE SUPPLY	793	1,682	685	685	1,985
01-20-21-200-8219	BUILDING SUPPLIES	266	47	118	118	568
01-20-21-200-8226	VEHICLE MAINTENANCE & PARTS	416	0	1,797	1,797	2,614
01-20-21-200-8243	INVESTIGATION SUPPLY & EXP	23,576	2,976	1,240	1,240	2,800
01-20-21-200-8245	OIL GAS & ANTIFREEZE	94,577	66,151	45,000	45,000	81,160
01-20-21-200-8246	DUI FINES EXPENDITURES	-676	7,082	13,884	13,884	10,634
01-20-21-200-8247	POLICE FORFEITURES EXPENDITURE	10,024	21,601	11,070	11,070	14,545
01-20-21-200-8248	ANTI-CRIME ACTIVITIES	21,014	8,415	6,000	6,000	8,000
01-20-21-200-8249	CRIME LAB EXPENDITURES	1,094	2,128	5,800	5,800	4,150
01-20-21-200-8270	WEARING APPAREL	0	676	100	100	650
01-20-21-200-8299	COMMODITIES	755	982	520	520	895
TOTAL COMMODITIES		152,097	118,175	92,456	92,456	133,269
01-20-21-300-8304	CAR ALLOWANCE	0	0	0	0	0
01-20-21-300-8305	FREIGHT & POSTAGE	12	334	2,100	2,100	2,100
01-20-21-300-8310	EQUIPMENT - MAINTENANCE	120	1,139	4,000	4,000	9,046
01-20-21-300-8315	VEHICLES - MAINTENANCE	484	90	235	235	1,035
01-20-21-300-8337	TELEPHONE SYSTEM	51,817	42,142	18,000	18,000	44,000
01-20-21-300-8348	BUILDINGS - MAINTENANCE	745	425	200	200	250
01-20-21-300-8366	LEGAL EXPENSES & NOTICES	0	0	100	100	175
01-20-21-300-8375	DUES & SUBSCRIPTIONS	2,077	9,365	8,689	8,689	460
01-20-21-300-8376	TRAINING, EDUC, & PROF DVLP	9,305	9,320	11,737	11,737	3,157
01-20-21-300-8399	CONTRACTUAL SERVICES	46,304	57,828	900	900	58,101
TOTAL CONTRACTUAL SERVICES		110,863	120,642	45,961	45,961	118,324
01-20-21-400-8450	RADIO SYSTEM (Prairie Shield)	29,058	30,144	0	0	32,340
TOTAL OTHER SERVICES		29,058	30,144	0	0	32,340
01-20-21-600-8510	OFFICE FURNITURE & EQUIP	343	647	370	370	700
01-20-21-600-8580	TELEPHONE & RADIO EQUIPMENT	360	0	500	500	0
TOTAL EQUIPMENT		703	647	870	870	700
TOTAL Police Department: Administration		1,062,744	1,096,313	642,015	642,015	1,183,362

Police Department Patrol Services		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-20-22-100-8101	REGULAR WAGES	3,593,378	3,869,837	2,066,514	2,066,514	3,952,009
01-20-22-100-8102	OVERTIME	397,493	335,320	177,760	177,760	302,530
01-20-22-100-8103	PART-TIME WAGES	87,300	87,853	39,998	39,998	0
01-20-22-100-8112	WELLNESS BONUS	1,650	1,500	0	0	3,000
01-20-22-100-8113	LONGEVITY	47,559	39,603	20,429	20,429	42,072
01-20-22-100-8171	FICA	63,752	69,245	35,898	35,898	63,669
01-20-22-100-8172	POLICE/FIRE PENSION	1,003,103	1,147,952	1,488,869	1,488,869	1,771,286
01-20-22-100-8174	CLOTHING ALLOWANCE	34,000	35,267	0	0	36,000
01-20-22-100-8175	HEALTH INSURANCE	702,282	665,022	427,277	427,277	681,826
01-20-22-100-8178	WORKERS COMPENSATION	196,850	196,850	98,425	98,425	95,029
TOTAL PERSONNEL		6,127,368	6,448,448	4,355,170	4,355,170	6,947,421
01-20-22-200-8202	PRINTED MATERIALS	8,851	6,407	7,113	7,113	6,453
01-20-22-200-8204	OFFICE SUPPLY	1,551	2,953	2,030	2,030	4,100
01-20-22-200-8226	VEHICLE MAINTENANCE & PARTS	27,905	41,097	18,000	18,000	31,398
01-20-22-200-8242	PATROL SUPPLY & EQUIPMENT	85,432	69,741	124,487	124,487	47,649
01-20-22-200-8270	WEARING APPAREL	16,217	20,171	8,200	8,200	14,096
01-20-22-200-8295	SMALL TOOLS & EQUIPMENT	2,663	1,046	1,950	1,950	400
01-20-22-200-8299	COMMODITIES	5,709	4,047	4,760	4,760	1,524
TOTAL COMMODITIES		148,328	145,462	166,540	166,540	105,620
01-20-22-300-8310	EQUIPMENT - MAINTENANCE	3,636	10,367	1,894	1,894	5,160
01-20-22-300-8311	BUILDING MECH SYS- MAINTENANCE	2,113	0	200	200	4,300
01-20-22-300-8315	VEHICLES - MAINTENANCE	16,493	8,385	3,420	3,420	4,725
01-20-22-300-8345	PSYCH & MEDICAL SERVICES	0	0	0	0	0
01-20-22-300-8349	LEGAL SERVICES	207	299	390	390	390
01-20-22-300-8375	DUES & SUBSCRIPTIONS	1,410	1,835	3,104	3,104	3,304
01-20-22-300-8376	TRAINING, EDUC, & PROF DVLP	29,792	48,221	26,017	26,017	48,960
01-20-22-300-8384	TOWING	5,179	5,424	2,040	2,040	5,780
01-20-22-300-8399	CONTRACTUAL SERVICES	5,557	3,481	3,925	3,925	78,176
TOTAL CONTRACTUAL SERVICES		64,386	78,013	40,990	40,990	150,795
01-20-22-600-8510	OFFICE FURNITURE & EQUIP	64	60	200	200	200
01-20-22-600-8521	VEHICLES	0	44,029	41,000	41,000	0
01-20-22-600-8540	MACHINERY & MAJOR TOOLS	3,846	3,050	3,259	3,259	4,365
01-20-22-600-8580	TELEPHONE & RADIO EQUIPMENT	15,638	1,080	18,742	18,742	4,200
TOTAL EQUIPMENT		19,549	48,220	63,201	63,201	8,765
TOTAL Police Department: Patrol Services		6,359,631	6,720,142	4,625,901	4,625,901	7,212,601

Police Department Communications		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-20-23-100-8101	REGULAR WAGES	578,844	633,385	344,925	344,925	688,266
01-20-23-100-8102	OVERTIME	50,899	58,107	35,236	35,236	56,720
01-20-23-100-8103	PART-TIME WAGES	35,686	67,508	78,832	78,832	140,560
01-20-23-100-8113	LONGEVITY	4,648	4,418	2,418	2,418	1,883
01-20-23-100-8171	FICA	49,582	55,903	35,298	35,298	69,923
01-20-23-100-8172	POLICE/FIRE PENSION	0	0	0	0	0
01-20-23-100-8173	IMRF	113,534	106,532	73,809	73,809	136,500
01-20-23-100-8174	CLOTHING ALLOWANCE	4,812	5,546	0	0	6,600
01-20-23-100-8175	HEALTH INSURANCE	133,916	159,360	93,364	93,364	153,296
01-20-23-100-8178	WORKERS COMPENSATION	2,700	2,700	1,350	1,350	1,303
TOTAL PERSONNEL		974,622	1,093,459	665,232	665,232	1,255,051
01-20-23-200-8202	PRINTED MATERIALS	90	0	0	0	1,120
01-20-23-200-8204	OFFICE SUPPLY	321	277	150	150	240
01-20-23-200-8270	WEARING APPAREL	713	1,471	1,296	1,296	1,296
TOTAL COMMODITIES		1,124	1,748	1,446	1,446	2,656
01-20-23-300-8310	EQUIPMENT - MAINTENANCE	70	998	2,962	2,962	1,904
01-20-23-300-8320	INTERGOVT'L SERVICES	6,506	6,005	3,300	3,300	6,600
01-20-23-300-8345	PSYCH & MEDICAL SERVICES	0	0	0	0	0
01-20-23-300-8349	LEGAL SERVICES	232	399	280	280	280
01-20-23-300-8375	DUES & SUBSCRIPTIONS	376	1,057	479	479	729
01-20-23-300-8376	TRAINING, EDUC, & PROF DVLP	8,177	5,678	3,374	3,374	6,411
TOTAL CONTRACTUAL SERVICES		15,361	14,137	10,395	10,395	15,924
01-20-23-600-8510	OFFICE FURNITURE & EQUIP	1,277	1,125	6,150	6,150	300
01-20-23-600-8580	TELEPHONE & RADIO EQUIPMENT	671	537	6,371	6,371	9,367
TOTAL EQUIPMENT		1,948	1,662	12,521	12,521	9,667
TOTAL Police Department: Communications		993,055	1,111,005	689,594	689,594	1,283,298

Police Department Criminal Investigations		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-20-24-100-8101	REGULAR WAGES	1,142,985	1,015,987	543,924	543,924	1,239,190
01-20-24-100-8102	OVERTIME	137,127	122,409	76,515	76,515	128,070
01-20-24-100-8112	WELLNESS BONUS	1,200	150	0	0	1,200
01-20-24-100-8113	LONGEVITY	18,194	15,050	8,527	8,527	17,414
01-20-24-100-8171	FICA	18,644	16,605	9,120	9,120	20,258
01-20-24-100-8172	POLICE/FIRE PENSION	312,092	324,421	420,767	420,767	500,581
01-20-24-100-8174	CLOTHING ALLOWANCE	10,400	8,800	0	0	11,200
01-20-24-100-8175	HEALTH INSURANCE	253,136	230,201	138,858	138,858	271,463
01-20-24-100-8178	WORKERS COMPENSATION	62,875	62,875	31,438	31,438	30,353
TOTAL PERSONNEL		1,956,653	1,796,497	1,229,149	1,229,149	2,219,729
01-20-24-200-8202	PRINTED MATERIALS	259	92	1,274	1,274	932
01-20-24-200-8204	OFFICE SUPPLY	318	230	286	286	506
01-20-24-200-8226	VEHICLE MAINTENANCE & PARTS	2,030	7,360	2,539	2,539	6,189
01-20-24-200-8242	PATROL SUPPLY & EQUIPMENT	6,082	4,555	3,046	3,046	4,299
01-20-24-200-8243	INVESTIGATION SUPPLY & EXP	2,335	2,850	3,490	3,490	5,195
01-20-24-200-8270	WEARING APPAREL	0	4,191	1,200	1,200	3,500
01-20-24-200-8295	SMALL TOOLS & EQUIPMENT	0	0	100	100	100
01-20-24-200-8299	COMMODITIES	76	0	185	185	220
TOTAL COMMODITIES		11,099	19,279	12,120	12,120	20,941
01-20-24-300-8310	EQUIPMENT - MAINTENANCE	0	0	684	684	1,368
01-20-24-300-8315	VEHICLES - MAINTENANCE	3,115	773	1,710	1,710	2,060
01-20-24-300-8349	LEGAL SERVICES	61	153	74	74	148
01-20-24-300-8373	MARKETING ADS & PUBLIC INFO	695	503	350	350	400
01-20-24-300-8375	DUES & SUBSCRIPTIONS	5,339	5,073	1,401	1,401	5,644
01-20-24-300-8376	TRAINING, EDUC, & PROF DVLP	9,637	7,603	8,460	8,460	3,755
01-20-24-300-8399	CONTRACTUAL SERVICES	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		18,847	14,104	12,679	12,679	13,375
01-20-24-600-8510	OFFICE FURNITURE & EQUIP	0	0	135	135	200
TOTAL EQUIPMENT		0	0	135	135	200
TOTAL Police Department: Criminal Investigations		1,986,600	1,829,881	1,254,083	1,254,083	2,254,245

Police Department Special Services Division		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-20-25-100-8101	REGULAR WAGES	238,827	240,215	124,745	124,745	248,911
01-20-25-100-8102	OVERTIME	7,256	8,068	4,989	4,989	6,600
01-20-25-100-8103	PART-TIME WAGES	67,885	89,536	49,878	49,878	107,118
01-20-25-100-8112	WELLNESS BONUS	300	150	0	0	300
01-20-25-100-8113	LONGEVITY	5,051	4,028	2,329	2,329	1,385
01-20-25-100-8171	FICA	9,928	11,621	6,818	6,818	15,077
01-20-25-100-8172	POLICE/FIRE PENSION	44,585	49,911	64,733	64,733	77,012
01-20-25-100-8173	IMRF	9,412	8,225	5,019	5,019	7,644
01-20-25-100-8174	CLOTHING ALLOWANCE	2,150	1,350	0	0	2,150
01-20-25-100-8175	HEALTH INSURANCE	53,774	51,243	30,785	30,785	57,110
01-20-25-100-8178	WORKERS COMPENSATION	13,600	13,600	6,800	6,800	6,565
TOTAL PERSONNEL		452,767	477,948	296,096	296,096	529,872
01-20-25-200-8202	PRINTED MATERIALS	233	264	4,188	4,188	2,169
01-20-25-200-8204	OFFICE SUPPLY	801	792	490	490	1,095
01-20-25-200-8226	VEHICLE MAINTENANCE PARTS	0	34	1,119	1,119	1,119
01-20-25-200-8243	INVESTIGATIONS SUPPLY/LIVESCAN	703	112	200	200	450
01-20-25-200-8270	WEARING APPAREL	916	431	770	770	0
01-20-25-200-8299	COMMODITIES	871	1,737	555	555	2,445
TOTAL COMMODITIES		3,524	3,369	7,322	7,322	7,278
01-20-25-300-8305	FREIGHT AND POSTAGE	929	2,430	2,263	2,263	2,362
01-20-25-300-8310	EQUIPMENT - MAINTENANCE	103	0	2,480	2,480	4,460
01-20-25-300-8315	VEHICLES - MAINTENANCE	0	0	221	221	500
01-20-25-300-8366	LEGAL NOTICES	0	0	100	100	100
01-20-25-300-8373	MARKETING, ADS & PUBLIC INFO	937	415	950	950	950
01-20-25-300-8375	DUES & SUBSCRIPTIONS	590	295	649	649	485
01-20-25-300-8376	TRAINING, EDUC, & PROF DVLP	4,322	2,280	3,230	3,230	3,569
01-20-25-300-8399	CONTRACTUAL SERVICES	0	0	2,600	2,600	2,300
TOTAL CONTRACTUAL SERVICES		6,881	5,420	12,493	12,493	14,726
01-20-25-600-8510	OFFICE FURNITURE & EQUIPMENT	801	405	805	805	258
TOTAL EQUIPMENT		801	405	805	805	258
TOTAL Police Department: Special Services Division		463,974	487,142	316,716	316,716	552,134

Police Department Crime Free Housing & Inspection		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-20-26-100-8101	REGULAR WAGES	116,865	126,526	64,124	64,124	138,159
01-20-26-100-8102	OVERTIME	1,674	533	1,054	1,054	570
01-20-26-100-8103	PART-TIME WAGES	51,394	75,061	55,551	55,551	118,215
01-20-26-100-8113	LONGEVITY	0	0	0	0	2,700
01-20-26-100-8171	FICA	12,146	14,595	9,236	9,236	19,904
01-20-26-100-8173	IMRF	22,043	20,176	10,578	10,578	21,553
01-20-26-100-8174	CLOTHING ALLOWANCE	550	550	0	0	550
01-20-26-100-8175	HEALTH INSURANCE	33,838	31,889	19,125	19,125	42,204
01-20-26-100-8178	WORKERS COMPENSATION	6,650	6,650	3,325	3,325	3,210
TOTAL PERSONNEL		245,159	275,980	162,993	162,993	347,065
01-20-26-200-8202	PRINTED MATERIALS	2,874	756	1,002	1,002	668
01-20-26-200-8204	OFFICE SUPPLY	496	264	610	610	425
01-20-26-200-8226	VEHICLE MAINTENANCE & PARTS	293	1,314	1,822	1,822	4,292
01-20-26-200-8242	INSPECTOR SUPPLY/EQUIPMENT	162	3,048	1,440	1,440	818
01-20-26-200-8270	WEARING APPAREL	920	486	848	848	996
01-20-26-200-8295	SMALL TOOLS & EQUIPMENT	522	0	2,550	2,550	500
01-20-26-200-8299	COMMODITIES	365	292	135	135	320
TOTAL COMMODITIES		5,633	6,159	8,407	8,407	8,019
01-20-26-300-8305	FREIGHT & POSTAGE	1,316	4,673	2,300	2,300	5,540
01-20-26-300-8310	EQUIPMENT - MAINTENANCE	0	821	400	400	350
01-20-26-300-8315	VEHICLES - MAINTENANCE	2,332	144	1,570	1,570	885
01-20-26-300-8349	LEGAL SERVICES	0	0	70	70	70
01-20-26-300-8373	MARKETING, ADS & PUBLIC INFO	358	0	200	200	200
01-20-26-300-8375	DUES & SUBSCRIPTIONS	240	525	400	400	775
01-20-26-300-8376	TRAINING, EDUC, & PROF DVLP	1,871	670	2,681	2,681	3,651
01-20-26-300-8399	CONTRACTUAL SERVICES	1,898	0	759	759	1,518
TOTAL CONTRACTUAL SERVICES		8,014	6,833	8,380	8,380	12,989
01-20-26-600-8510	OFFICE FURNITURE & EQUIP	0	116	220	220	220
TOTAL EQUIPMENT		0	116	220	220	220
TOTAL Police Department: Crime Free Housing & Inspection		258,807	289,088	180,000	180,000	368,293

Fire Department

Department Introduction

The Fire Department is committed to providing the highest level of service to the citizens of DeKalb and those who visit. The Department strives 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.

This Department is an ever-evolving entity in the City of DeKalb. Besides traditional firefighting, this department embraced advanced emergency medicine in the 70's, hazardous materials in the 80's, fire prevention and public education in the 90's and technical rescue in the 2000's. This has truly transformed the DeKalb Fire Department from a "fire department" to an "all-hazards" service department providing a wide array of protection to the community. Including the above-mentioned services, the Fire Department also provides fire investigation, aircraft rescue and firefighting, emergency management, mass casualty response, water rescue, post-fire assistance, and just recently, fire and life safety inspections by fire companies. The depth of our service extends to assisting the public with everyday needs such as home safety checks, changing smoke detector batteries and assisting persons with mobility needs. These resources are available year round 24-hours a day.

Recent Accomplishments

Cardiac monitor replacement. Replaced four of the department's six cardiac monitors, which used 1998 technology. The new monitors seamlessly incorporate the data from the cardiac monitor into the patient care documentation report and send the data to Kishwaukee Hospital for medical evaluation. The new monitors are lighter, smaller, use newer technology, are more efficient, and can tell underlying rhythms while CPR is in progress.

Apparatus replacement. Replaced two ambulances that were 14 years old with new 2017 ambulances. The ambulances have been delivered and estimated to be placed in service by February 20, 2017. Through the bid process for ambulance replacement, the Fire Department was able to save \$20,000 in allocated funds. Replaced a 26-year-old aerial ladder truck. Through diligent efforts, the Fire Department was able to procure a 2008 aerial ladder truck for \$420,000. With a one-time contribution from Northern Illinois University of \$275,000, the financial impact to the city was \$145,000. Replaced the Shift Commander's vehicle through the state procurement process with a 2016 Ford Expedition. It has been received and is estimated to be placed in service by March 1, 2017. This vehicle is driven by the Shift Commander and is used as the primary emergency response command vehicle on all sizeable incidents.

Fire Safety Public Education was re-instituted in the school district. Fire safety public education was re-instituted into five elementary schools, two middle schools, and the high school. History has shown that fire safety education taught in the schools is carried forward by the children to their homes, siblings and parents/guardians. Children are taught the importance of EDITH (exit drills in the home); stop, drop, and roll; and other lifesaving information.

Upgraded emergency medical services technology. Purchased, trained, and placed into service three King Vision video laryngoscopes to assist with intubation of patients in advanced life support incidents. This new technology allows paramedics to visually see what is in the patient's throat and the anatomy of the throat, to confirm proper placement of the airway management device.

Operational Response Review. Response plans have been updated, which now include a disaster and aviation plan. These plans revisited mutual aid agreements with surrounding communities. The disaster response plan activates response assistance to DeKalb of equipment and personnel from 54 different fire departments, as well as personnel and equipment from six technical rescue teams and six hazardous materials teams.

FY17 Initiatives

Insurance Service Office (ISO) Survey. In an attempt to improve fire insurance rates for the constituents of DeKalb, the Fire Department will spearhead an ISO survey update. The last time the ISO survey was completed was in 2012. As a result of that survey, the rural areas of the Fire Protection District saw their ISO rating improve. The City's rating remained the same. However, with the FEMA grant funded mobile training tower acquisition and the technological improvements of the DeKalb PSAP, now is the time to revisit this survey.

Standard Operating Guidelines and Department Policies. Standard Operating Guidelines and Department Policies drive the operational interworking of the department. Most of these guidelines and policies have not been reviewed or updated for years. A comprehensive review and, in most cases, re-write of these procedures and policies along with training and implementation will occur in 2017.

Emergency Operations Plan (EOP) update. The City has an extensive EOP, which must be updated annually. An Emergency Operation Plan essentially is a roadmap for organizing the City's response to emergencies and disasters while providing for the safety and welfare of its citizens. With recent personnel changes and organizational changes in the City, the Fire Department will embark upon a comprehensive review and update of the plan.

Community Cardiopulmonary Resuscitation (CPR) Program. The Fire Department will be instituting a CPR program for members of the community. Each successfully trained participant will be certified through the American Heart Association for both CPR and use of an automatic external defibrillator (AED). These classes are anticipated to be offered quarterly.

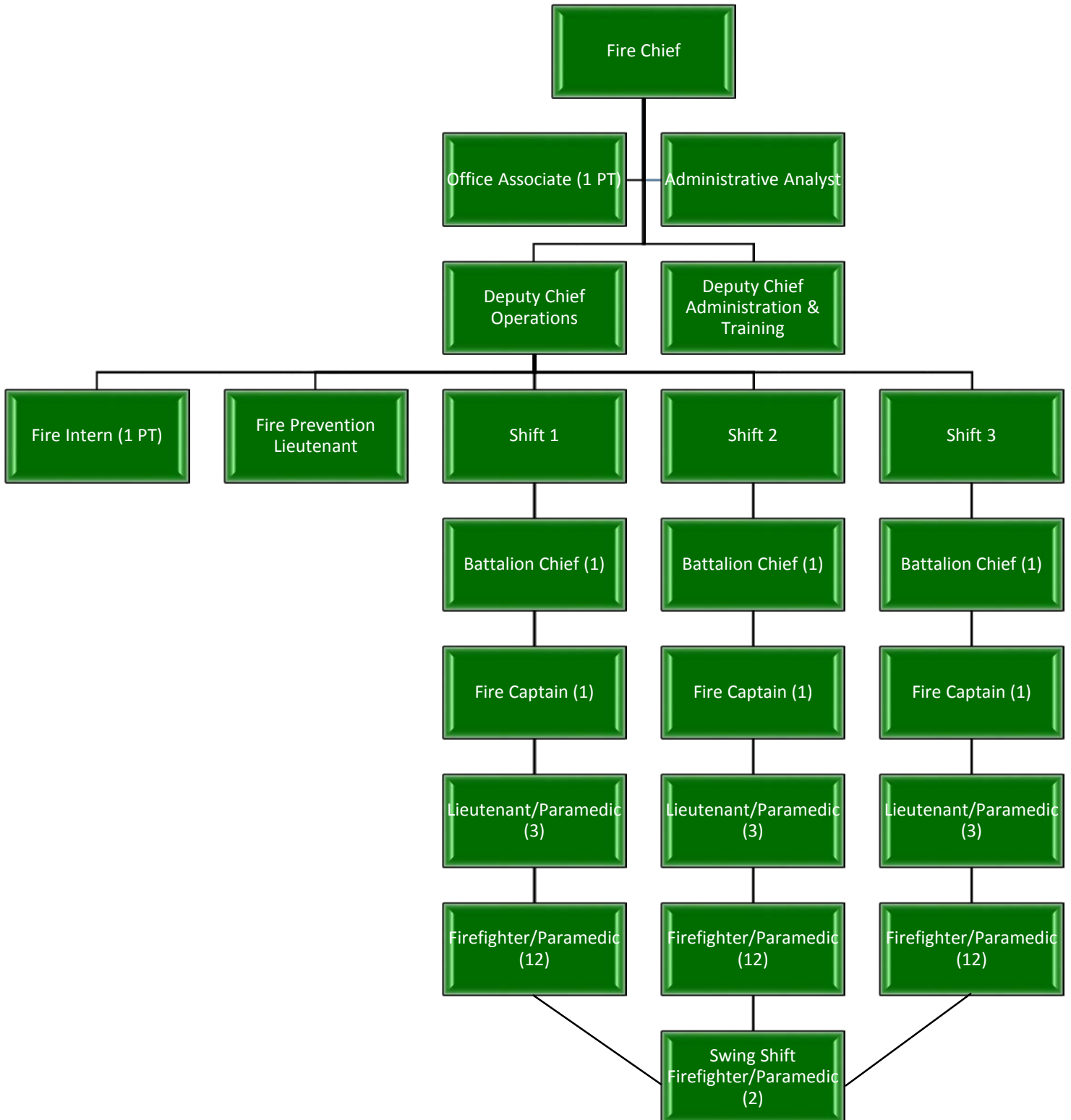
Performance Evaluation Implementation. Historically, Firefighters only receive performance evaluations during their probation. To align with the Core Values of the City, the Fire Department, along with all other City departments, will be implementing a standardized performance evaluation system.

The DeKalb Fire Department continues to evaluate and prepare for the community's needs. This includes ensuring the operational readiness of personnel, facilities, apparatus and equipment; provide life-saving education to visitors and residents; and evaluate and modernize internal procedures to improve efficiency and effectiveness of the services provided.

The Fire Department has a staffing level of 57 sworn members, including a Fire Chief and two Deputy Chiefs who are non-bargaining members. In addition, there is one full-time Administrative Analyst, one part-time Office Associate, and one intern. Fire personnel are honored to be members of the DeKalb Fire

Department and hold themselves accountable to the highest standards. They are committed to the community. Maintaining public trust is a key part of this.

Fire Department



FIRE DEPARTMENT - SUMMARY		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-25-00-100-8101	REGULAR WAGES	4,831,777	4,965,576	2,561,463	2,561,463	5,184,043
01-25-00-100-8102	OVERTIME	330,056	347,667	349,963	349,963	387,499
01-25-00-100-8103	PART-TIME WAGES	512	20,822	20,309	20,309	41,392
01-25-00-100-8112	WELLNESS BONUS	3,000	3,300	0	0	4,000
01-25-00-100-8113	LONGEVITY	41,005	43,132	24,064	24,064	48,969
01-25-00-100-8119	EDUCATION BONUS	4,875	4,875	5,000	5,000	5,000
01-25-00-100-8171	FICA	75,555	79,477	46,764	46,764	90,291
01-25-00-100-8172	POLICE/FIRE PENSION	2,024,522	2,158,156	2,535,041	2,535,041	2,990,000
01-25-00-100-8173	IMRF	10,899	11,338	7,419	7,419	14,340
01-25-00-100-8174	CLOTHING ALLOWANCE	44,333	45,333	45,000	45,000	45,600
01-25-00-100-8175	HEALTH INSURANCE	1,024,997	972,791	532,736	532,736	1,013,267
01-25-00-100-8178	WORKERS COMPENSATION	601,925	601,925	300,963	300,963	290,577
TOTAL PERSONNEL		8,993,456	9,254,392	6,428,722	6,428,722	10,114,978
01-25-00-200-8202	PRINTED MATERIALS	2,860	2,695	1,051	1,051	388
01-25-00-200-8204	OFFICE SUPPLY	1,293	1,833	600	600	1,781
01-25-00-200-8210	BUILDING MECH SYS- MAINTENANCE	5,614	7,170	4,500	4,500	6,119
01-25-00-200-8226	VEHICLE MAINTENANCE & PARTS	25,748	21,323	15,540	15,540	20,100
01-25-00-200-8237	HOSPITAL PATIENT SUPPLIES	23,262	0	0	0	0
01-25-00-200-8240	FIREFIGHTING SUPPLY/EQUIP	19,407	48,809	22,250	22,250	36,555
01-25-00-200-8241	AMBULANCE SUPPLY/EQUIP	25,763	33,780	23,000	23,000	33,000
01-25-00-200-8245	OIL GAS & ANTIFREEZE	42,403	31,563	18,928	18,928	27,345
01-25-00-200-8270	WEARING APPAREL	306	402	2,600	2,600	3,900
01-25-00-200-8291	JANITORIAL SUPPLIES	7,552	6,330	3,500	3,500	7,000
01-25-00-200-8295	SMALL TOOLS & EQUIPMENT	0	75	250	250	250
TOTAL COMMODITIES		154,209	153,981	92,219	92,219	136,438
01-25-00-300-8305	FREIGHT & POSTAGE	333	95	90	90	84
01-25-00-300-8310	EQUIPMENT - MAINTENANCE	21,541	2,716	2,350	2,350	2,000
01-25-00-300-8311	BUILDING MECH SYS- MAINTENANCE	8,816	9,967	3,950	3,950	8,500
01-25-00-300-8315	VEHICLES - MAINTENANCE	41,767	75,720	29,750	29,750	70,810
01-25-00-300-8330	TECHNOLOGY SERVICES	6,811	11,993	5,622	5,622	12,000
01-25-00-300-8337	TELEPHONE SYSTEM	19,712	16,670	8,406	8,406	16,066
01-25-00-300-8345	PSYCH & MEDICAL SERVICES	25,490	26,459	36,831	36,831	34,200
01-25-00-300-8348	BUILDINGS - MAINTENANCE	6,603	8,323	4,750	4,750	7,775
01-25-00-300-8355	UTILITIES	5,114	2,335	3,105	3,105	2,540
01-25-00-300-8373	MARKETING ADS & PUBLIC INFO	1,767	1,872	2,495	2,495	1,530
01-25-00-300-8375	DUES & SUBSCRIPTIONS	2,340	2,408	5,585	5,585	4,289
01-25-00-300-8376	TRAINING, EDUC, & PROF DVLP	18,195	52,097	73,740	73,740	48,760
TOTAL CONTRACTUAL SERVICES		158,489	210,655	176,674	176,674	208,554
01-25-00-400-8450	CONTRACTED SERVICES	587	553	600	600	800
TOTAL OTHER SERVICES		587	553	600	600	800
01-25-00-600-8510	OFFICE FURNITURE & EQUIP	0	0	0	0	0
01-25-00-600-8580	TELEPHONE & RADIO EQUIPMENT	2,170	5,055	5,528	5,528	6,558
01-25-00-600-8599	OTHER EQUIPMENT	0	239,209	140,000	140,000	0
TOTAL EQUIPMENT		2,170	244,264	145,528	145,528	6,558
TOTAL FIRE DEPARTMENT		9,308,910	9,863,844	6,843,743	6,843,743	10,467,328

Fire Department Administration		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-25-26-100-8101	REGULAR WAGES	421,111	433,826	223,538	223,538	463,702
01-25-26-100-8103	PART-TIME WAGES	512	20,822	20,309	20,309	41,392
01-25-26-100-8171	FICA	7,616	10,640	6,823	6,823	13,999
01-25-26-100-8172	POLICE/FIRE PENSION	106,543	113,587	133,423	133,423	157,368
01-25-26-100-8173	IMRF	10,899	11,338	7,419	7,419	14,340
01-25-26-100-8174	CLOTHING ALLOWANCE	2,400	2,400	2,400	2,400	2,400
01-25-26-100-8175	HEALTH INSURANCE	72,729	68,795	40,257	40,257	77,507
01-25-26-100-8178	WORKERS COMPENSATION	42,925	42,925	21,463	21,463	20,722
TOTAL PERSONNEL		664,735	704,333	455,632	455,632	791,430
01-25-26-200-8202	PRINTED MATERIALS	1,253	292	100	100	108
01-25-26-200-8204	OFFICE SUPPLY	1,136	1,833	600	600	1,781
01-25-26-200-8226	VEHICLE MAINTENANCE & PARTS	0	0	0	0	0
01-25-26-200-8245	OIL GAS & ANTIFREEZE	42,403	31,563	18,928	18,928	27,345
01-25-26-200-8270	WEARING APPAREL	0	0	0	0	0
TOTAL COMMODITIES		44,792	33,688	19,628	19,628	29,234
01-25-26-300-8305	FREIGHT & POSTAGE	333	95	90	90	84
01-25-26-300-8310	MAINTENANCE CHARGES	0	833	0	0	0
01-25-26-300-8315	VEHICLES - MAINTENANCE	0	0	0	0	0
01-25-26-300-8330	TECHNOLOGY SERVICES	6,811	11,993	5,622	5,622	12,000
01-25-26-300-8337	TELEPHONE SYSTEM	19,712	16,670	8,406	8,406	16,066
01-25-26-300-8345	PSYCH & MEDICAL SERVICES	1,939	1,575	2,001	2,001	1,800
01-25-26-300-8375	DUES & SUBSCRIPTIONS	2,230	2,018	1,355	1,355	2,240
01-25-26-300-8376	TRAINING, EDUC, & PROF DVLP	3,003	6,373	8,505	8,505	2,600
TOTAL CONTRACTUAL SERVICES		34,027	39,557	25,979	25,979	34,790
TOTAL Fire Department: Administration		743,553	777,579	501,239	501,239	855,454

Fire Department Operations		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-25-27-100-8101	REGULAR WAGES	4,410,666	4,531,750	2,337,925	2,337,925	4,720,341
01-25-27-100-8102	OVERTIME	330,056	347,667	349,963	349,963	387,499
01-25-27-100-8112	WELLNESS BONUS	3,000	3,300	0	0	4,000
01-25-27-100-8113	LONGEVITY	41,005	43,132	24,064	24,064	48,969
01-25-27-100-8119	EDUCATION BONUS	4,875	4,875	5,000	5,000	5,000
01-25-27-100-8171	FICA	67,939	68,836	39,941	39,941	76,292
01-25-27-100-8172	POLICE/FIRE PENSION	1,917,978	2,044,568	2,401,618	2,401,618	2,832,632
01-25-27-100-8174	CLOTHING ALLOWANCE	41,933	42,933	42,600	42,600	43,200
01-25-27-100-8175	HEALTH INSURANCE	952,268	903,996	492,479	492,479	935,760
01-25-27-100-8178	WORKERS COMPENSATION	559,000	559,000	279,500	279,500	269,855
TOTAL PERSONNEL		8,328,721	8,550,058	5,973,090	5,973,090	9,323,548
01-25-27-200-8202	PRINTED MATERIALS	1,607	2,403	951	951	280
01-25-27-200-8204	OFFICE SUPPLY	157	0	0	0	0
01-25-27-200-8210	BUILDING MECH SYS- MAINTENANCE	5,614	7,170	4,500	4,500	6,119
01-25-27-200-8226	VEHICLE MAINTENANCE & PARTS	25,748	21,323	15,540	15,540	20,100
01-25-27-200-8237	HOSPITAL PATIENT SUPPLIES	23,262	0	0	0	0
01-25-27-200-8240	FIREFIGHTING SUPPLY/EQUIP	19,407	48,809	22,250	22,250	36,555
01-25-27-200-8241	AMBULANCE SUPPLY/EQUIP	25,763	33,780	23,000	23,000	33,000
01-25-27-200-8270	WEARING APPAREL	306	402	2,600	2,600	3,900
01-25-27-200-8291	JANITORIAL SUPPLIES	7,552	6,330	3,500	3,500	7,000
01-25-27-200-8295	SMALL TOOLS & EQUIPMENT	0	75	250	250	250
TOTAL COMMODITIES		109,418	120,293	72,591	72,591	107,204
01-25-27-300-8310	EQUIPMENT - MAINTENANCE	21,541	1,882	2,350	2,350	2,000
01-25-27-300-8311	BUILDING MECH SYS- MAINTENANCE	8,816	9,967	3,950	3,950	8,500
01-25-27-300-8315	VEHICLES - MAINTENANCE	41,767	75,720	29,750	29,750	70,810
01-25-27-300-8345	PSYCH & MEDICAL SERVICES	23,551	24,884	34,830	34,830	32,400
01-25-27-300-8348	BUILDINGS - MAINTENANCE	6,603	8,323	4,750	4,750	7,775
01-25-27-300-8355	UTILITIES	5,114	2,335	3,105	3,105	2,540
01-25-27-300-8373	MARKETING ADS & PUBLIC INFO	1,767	1,872	2,495	2,495	1,530
01-25-27-300-8375	DUES & SUBSCRIPTIONS	110	390	4,230	4,230	2,049
01-25-27-300-8376	TRAINING, EDUC, & PROF DVLP	15,193	45,724	65,235	65,235	46,160
TOTAL CONTRACTUAL SERVICES		124,462	171,098	150,695	150,695	173,764
01-25-27-400-8450	CONTRACTED SERVICES	587	553	600	600	800
TOTAL OTHER SERVICES		587	553	600	600	800
01-25-27-600-8510	OFFICE FURNITURE & EQUIP	0	0	0	600	0
01-25-27-600-8580	TELEPHONE & RADIO EQUIPMENT	2,169	5,055	5,528	5,528	6,558
01-25-27-600-8599	OTHER EQUIPMENT	0	239,209	140,000	140,000	0
TOTAL EQUIPMENT		2,169	244,264	145,528	146,128	6,558
TOTAL Fire Department: Operations		8,565,357	9,086,265	6,342,504	6,343,104	9,611,874

Public Works Department

Department Introduction

The Public Works Department is responsible for planning, operating, maintaining and replacing public infrastructure and equipment necessary to maintain a safe, healthy and attractive community. The Department consists of five operating divisions, which are: Airport, Utilities, Street, Engineering & Transportation and Support Services.

Recent Accomplishments

Capital Improvement Plan (CIP): A 5-year CIP was developed for the City in 2016 for the first time in several years. Public Works spearheaded the effort; however, all City departments were involved. The FY2017-FY2021 CIP identifies and prioritizes over 290 individual capital projects and equipment purchases with a total value of over \$75 million. These projects are necessary to sustain and improve the City's infrastructure and support the delivery of core City services. The CIP will be updated annually as part of the budgeting cycle and serve as a guide to future investments.

Central Business District (CBD) Improvements: Several enhancements were made to the CBD during the past year including new and brighter holiday lighting, new crosswalks, new hanging flower planters and additional recycling receptacles. In addition, the downtown estate flower planters were planted by local horticulturalists and students through a cooperative program with Kishwaukee College and DeKalb High School. This partnership was initiated by the Public Works Department and resulted in several thousands of dollars of savings to the City.

City Hall Improvements: City Hall is 50 years old; however, because it was used for several decades as a 24/7 facility its condition is similar to a 90 year old building. No major improvements have been made to the building, thus extensive maintenance is required to keep the building operational. In the past year, Public Works employees and contractors refurbished the front stairs, constructed a rear entrance that is compliant with American Disabilities Act (ADA) requirements, sealed leaking windows, removed the former jail cells, refurbished the front reception area and replaced old carpeting where the old carpet created trip hazards.

Bi-Monthly Billing for Water, Sewer and Refuse: In a joint project with the Finance Department, Public Works modified water meter reading and related field operations in support of the change from quarterly to bi-monthly billing. This change and other operational adjustments reduced the number of water shut-offs due to delinquent bills.

FY17 Initiatives

Asset Management Plan: The Public Works Department will lead the City's effort to evaluate the conditions and establish a long range capital plan for Streets, Facilities, Stormwater and Fleet. The current funding levels for repair and replacement of these major assets is inadequate. An Asset Management Plan will be developed in 2017 to identify the level of annual expenditures and the funding needed to sustain these assets.

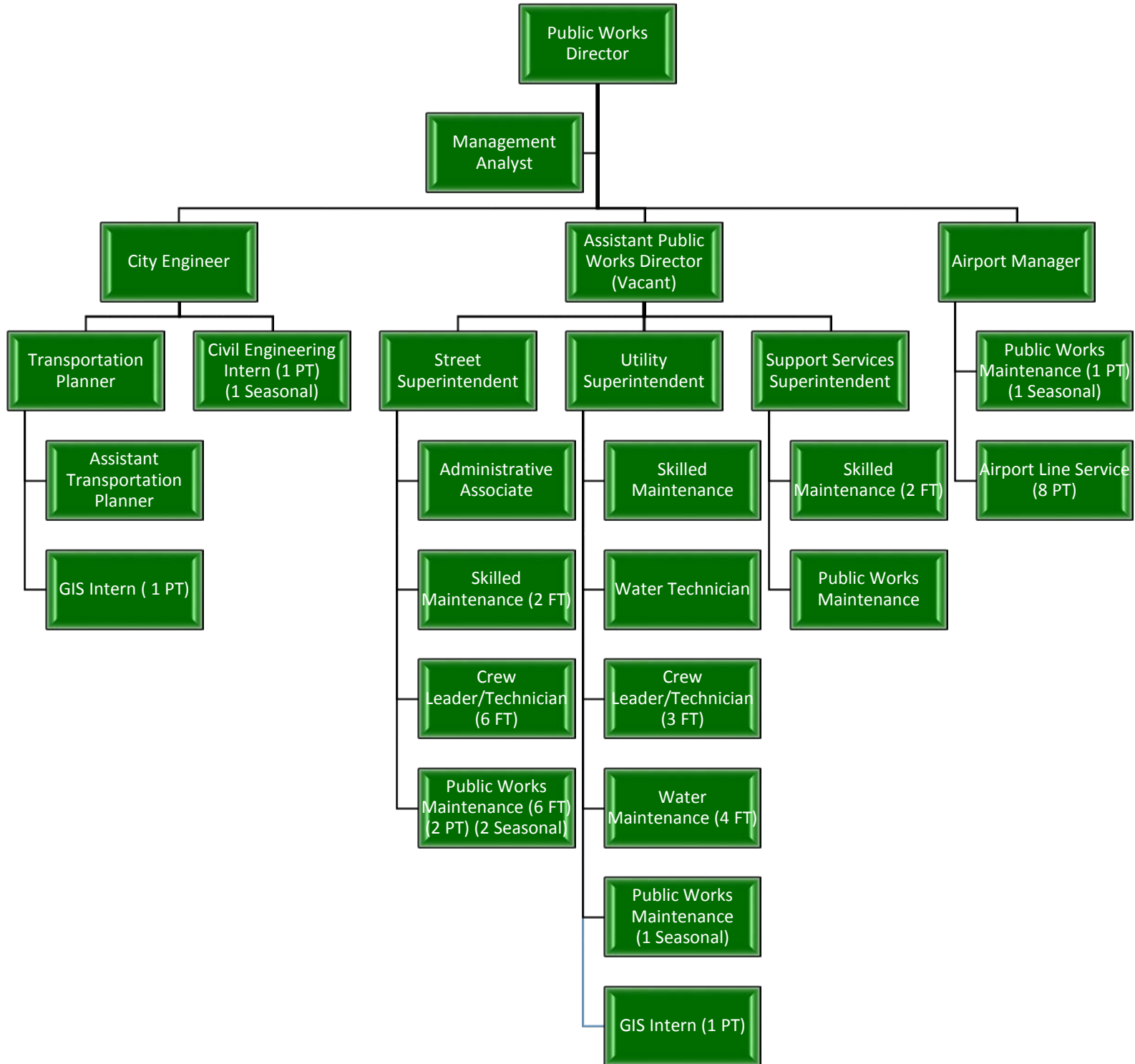
Airport Business Plan: The Airport Advisory Board (AAB) has been restructured and its mission clarified by recent changes to the City's Municipal Code. The mission of the new AAB is to ensure the Airport remains a vital piece of the regional economic infrastructure by providing input and support in the mission of running the Airport as a business. In 2017, the new AAB will participate in updating the Airport's strategic business plan and regional marketing strategy to promote the Airport.

Water Main Replacement Program: Approximately 5,200 feet of water main will be constructed this year as part of the long-term plan to replace the City's aging water mains. Many of the water mains are well beyond their expected life of 70 years and some will be replaced with larger water mains to improve flow in the water system. In addition, the City is preparing an application for low-interest loan from the Illinois Environmental Protection Agency that includes 50% principal forgiveness up to \$750,000.

Improved Communications: The Public Works Department is committed to improving communication with the residents we serve. Recent communications through the City's Facebook page have received positive feedback. Future communications will include updates on construction projects, impacts to traffic flow such as planned or emergency utility work and seasonal notifications.

The Public Works Department performs a broad range of activities in support of the City's mission to "Deliver high quality municipal services to those who live, work, learn in or visit our community".

Public Works Department



PUBLIC WORKS DEPARTMENT - SUMMARY		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-30-00-100-8101	REGULAR WAGES	1,332,254	1,263,732	726,526	726,526	1,441,948
01-30-00-100-8102	OVERTIME	135,490	119,513	78,117	78,117	160,000
01-30-00-100-8103	PART-TIME WAGES	47,173	70,832	38,827	38,827	79,813
01-30-00-100-8113	LONGEVITY	22,184	21,376	12,384	12,384	25,681
01-30-00-100-8171	FICA	113,261	107,181	65,584	65,584	132,596
01-30-00-100-8173	IMRF	281,322	224,124	132,839	132,839	251,821
01-30-00-100-8174	CLOTHING ALLOWANCE	6,875	6,738	0	0	8,030
01-30-00-100-8175	HEALTH INSURANCE	299,413	283,643	182,233	182,233	334,189
01-30-00-100-8178	WORKERS COMPENSATION	136,750	136,750	68,376	68,376	66,016
01-30-00-100-8304	CAR ALLOWANCE	3,077	1,758	1,450	1,450	2,381
TOTAL PERSONNEL		2,377,798	2,235,647	1,306,336	1,306,336	2,502,475
01-30-00-200-8201	BOARDS & COMMISSIONS	0	0	0	0	0
01-30-00-200-8202	PRINTED MATERIALS	1,672	1,922	1,700	1,550	3,210
01-30-00-200-8204	OFFICE SUPPLY	1,526	1,210	1,025	1,025	1,975
01-30-00-200-8210	BUILDING MECH SYS- MAINTENANCE	7,591	6,814	4,000	4,000	11,500
01-30-00-200-8219	BUILDING SUPPLIES	8,397	10,916	4,150	4,150	11,000
01-30-00-200-8226	VEHICLE MAINTENANCE & PARTS	100,454	120,910	44,240	44,000	115,030
01-30-00-200-8228	STREET/ALLEY MATERIALS	29,712	30,072	10,000	10,000	30,500
01-30-00-200-8229	STREETLIGHTS, PARTS	11,440	16,886	11,000	11,000	17,000
01-30-00-200-8230	TRAFFIC SIGNALS, PARTS & SUPPS	14,717	21,016	21,000	21,000	34,000
01-30-00-200-8231	TRAFFIC & STREET SIGNS	17,900	22,199	10,000	10,000	20,000
01-30-00-200-8233	STORMWATER SYSTEM PARTS	8,568	14,579	10,000	10,000	17,500
01-30-00-200-8235	SNOW & ICE CONTROL MATERIALS	134,619	115,511	40,500	40,500	120,500
01-30-00-200-8244	LAB SUPPLY AND MINOR EQPT	559	0	300	300	600
01-30-00-200-8245	OIL GAS & ANTIFREEZE	72,102	119,082	74,300	73,300	171,861
01-30-00-200-8270	WEARING APPAREL	1,264	566	650	500	1,430
01-30-00-200-8285	TECHNOLOGY SUPPLIES	360	0	400	400	0
01-30-00-200-8291	JANITORIAL SUPPLIES	9,005	11,022	4,750	4,750	10,500
01-30-00-200-8295	SMALL TOOLS & EQUIPMENT	7,906	9,941	4,771	4,600	9,964
01-30-00-200-8299	COMMODITIES	0	0	0	0	0
TOTAL COMMODITIES		427,789	502,644	242,786	241,075	576,570
01-30-00-300-8301	RENTAL, EQPT & FACILITIES	0	0	700	700	1,400
01-30-00-300-8305	FREIGHT & POSTAGE	227	61	200	150	600
01-30-00-300-8310	EQUIPMENT - MAINTENANCE	7,922	13,296	8,050	8,050	15,645
01-30-00-300-8311	BUILDING MECH SYS- MAINTENANCE	20,336	19,046	11,450	11,450	26,900
01-30-00-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	18,793	27,274	16,500	16,500	30,000
01-30-00-300-8315	VEHICLES - MAINTENANCE	34,368	33,752	25,000	20,000	40,000
01-30-00-300-8316	STREETS/ALLEYS - MAINTENANCE	8,781	10,099	5,000	5,000	9,000
01-30-00-300-8318	TRAFFIC SIGNALS - MAINTENANCE	12,835	13,176	7,500	7,500	15,000
01-30-00-300-8319	SNOW & ICE CONTROL	72,415	36,725	15,000	15,000	45,000
01-30-00-300-8321	SIDEWALKS - MAINTENANCE	4	2,264	750	750	1,500
01-30-00-300-8325	KISHWAUKEE RIVER SYS-MAINTENCE	8,379	9,424	8,250	8,250	11,750
01-30-00-300-8327	STORMWATER SYSTEM- MAINTENANCE	4,905	10,294	5,000	5,000	10,000
01-30-00-300-8330	TECHNOLOGY SERVICES	0	0	0	0	400
01-30-00-300-8331	ARCHITECT/ENGINEER SERVICES	8,908	21,200	50,500	35,000	74,500
01-30-00-300-8334	MOSQUITO ABATEMENT	4,326	5,456	6,000	6,000	6,000
01-30-00-300-8335	RENTAL, TECHNOLOGY EQUIPMENT	537	0	0	0	0

PUBLIC WORKS DEPARTMENT - SUMMARY

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-30-00-300-8337	TELEPHONE SYSTEM	10,026	9,798	10,050	10,658	11,450
01-30-00-300-8346	REFUSE REMOVAL SERVICES	0	0	0	0	0
01-30-00-300-8347	NUISANCE ABATEMENT SERVS	4,345	0	0	0	0
01-30-00-300-8348	BUILDINGS - MAINTENANCE	12,196	16,321	10,000	10,000	20,000
01-30-00-300-8352	ELECTRICITY	71,193	61,164	30,000	30,000	60,000
01-30-00-300-8355	UTILITIES	30,656	6,255	6,750	6,750	13,500
01-30-00-300-8366	LEGAL EXPENSES & NOTICES	92	674	950	950	1,100
01-30-00-300-8373	MARKETING ADS & PUBLIC INFO	121	96	250	250	500
01-30-00-300-8375	DUES & SUBSCRIPTIONS	2,423	1,946	1,960	1,983	2,224
01-30-00-300-8376	TRAINING, EDUC, & PROF DVLP	8,725	4,354	7,430	7,430	13,331
01-30-00-300-8380	WARNING SIRENS	0	0	6,480	6,480	6,600
01-30-00-300-8385	TAXES, LICENSES, & FEES	25,834	14,015	10,750	10,750	11,500
01-30-00-300-8386	FORESTRY	29,359	31,767	16,000	16,000	32,000
01-30-00-300-8387	WEATHER SERVICES	3,120	3,120	3,649	3,649	3,649
01-30-00-300-8399	CONTRACTUAL SERVICES	0	30,982	22,150	22,150	30,500
TOTAL CONTRACTUAL SERVICES		400,827	382,557	286,319	266,400	494,049
01-30-00-400-8450	CONTRACTED SERVICES	106,703	121,458	65,581	65,581	129,050
01-30-00-400-8497	SPECIAL PROJECTS	0	24,995	40,000	40,000	40,000
TOTAL OTHER SERVICES		106,703	146,453	105,581	105,581	169,050
01-30-00-600-8510	OFFICE FURNITURE &	0	500	0	0	0
01-30-00-600-8515	TECHNOLOGY EQUIPMENT	0	2,532	0	0	0
01-30-00-600-8540	MACHINERY & MAJOR TOOLS	15,677	16,437	39,300	39,300	14,500
TOTAL EQUIPMENT		15,677	19,469	39,300	39,300	14,500
TOTAL PUBLIC WORKS DEPARTMENT		3,328,795	3,286,770	1,980,322	1,958,692	3,756,644

Public Works Department Administration		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-30-31-100-8101	REGULAR WAGES	97,322	84,000	62,147	62,147	111,629
01-30-31-100-8102	OVERTIME	147	292	150	150	0
01-30-31-100-8103	PART-TIME WAGES	1,335	9,546	0	0	0
01-30-31-100-8171	FICA	7,338	7,113	4,876	4,876	8,492
01-30-31-100-8173	IMRF	18,777	13,731	10,346	10,346	17,307
01-30-31-100-8175	HEALTH INSURANCE	18,495	17,689	4,390	4,390	14,490
01-30-31-100-8178	WORKERS COMPENSATION	4,225	4,225	2,113	2,113	2,040
01-30-31-100-8304	CAR ALLOWANCE	3,077	1,758	1,450	1,450	2,381
TOTAL PERSONNEL		150,716	138,355	85,472	85,472	156,339
01-30-31-200-8202	PRINTED MATERIALS	490	71	100	100	200
01-30-31-200-8204	OFFICE SUPPLY	423	229	200	200	400
01-30-31-200-8270	WEARING APPAREL	0	0	200	200	100
01-30-31-200-8299	COMMODITIES	0	0	0	0	0
TOTAL COMMODITIES		912	300	500	500	700
01-30-31-300-8305	FREIGHT & POSTAGE	0	0	50	50	50
01-30-31-300-8310	EQUIPMENT - MAINTENANCE	19	0	0	0	0
01-30-31-300-8331	ARCHITECT/ENGINEER SERVICES	0	0	0	0	0
01-30-31-300-8337	TELEPHONE SYSTEM	8,505	8,596	9,450	9,450	9,450
01-30-31-300-8366	LEGAL EXPENSES & NOTICES	0	0	150	150	300
01-30-31-300-8373	MARKETING ADS & PUBLIC INFO	0	0	0	0	0
01-30-31-300-8375	DUES & SUBSCRIPTIONS	254	248	200	200	284
01-30-31-300-8376	TRAINING, EDUC, & PROF DVLP	1,062	246	500	500	500
01-30-31-300-8399	CONTRACTUAL SERVICES	0	18,933	1,500	1,500	500
TOTAL CONTRACTUAL SERVICES		9,841	28,024	11,850	11,850	11,084
01-30-31-600-8510	OFFICE FURNITURE & EQUIPMENT	0	500	0	0	0
01-30-31-600-8580	TELEPHONE & RADIO EQUIPMENT	0	0	0	0	0
TOTAL EQUIPMENT		0	500	0	0	0
TOTAL Public Works Department: Administration		161,468	167,178	97,822	97,822	168,123

Public Works Department Support Services		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-30-32-100-8101	REGULAR WAGES	0	104,863	97,214	97,214	199,578
01-30-32-100-8102	OVERTIME	0	5,542	8,941	8,941	6,500
01-30-32-100-8113	LONGEVITY	0	831	677	677	1,386
01-30-32-100-8171	FICA	0	8,022	8,173	8,173	15,959
01-30-32-100-8173	IMRF	0	17,767	17,339	17,339	31,668
01-30-32-100-8174	CLOTHING ALLOWANCE	0	413	0	0	1,155
01-30-32-100-8175	HEALTH INSURANCE	0	25,191	28,745	28,745	46,366
TOTAL PERSONNEL		0	162,629	161,089	161,089	302,612
01-30-32-200-8210	BUILDING MECH SYS- MAINTENANCE	7,591	6,814	4,000	4,000	11,500
01-30-32-200-8219	BUILDING SUPPLIES	3,923	7,732	2,400	2,400	8,000
01-30-32-200-8226	VEHICLE MAINTENANCE & PARTS	0	0	2,000	2,000	4,750
01-30-32-200-8235	SNOW & ICE CONTROL MATERIALS	348	500	500	500	500
01-30-32-200-8245	OIL GAS & ANTIFREEZE	0	0	1,300	1,300	2,231
01-30-32-200-8270	WEARING APPAREL	0	0	0	0	500
01-30-32-200-8291	JANITORIAL SUPPLIES	8,995	9,290	4,000	4,000	9,000
01-30-32-200-8295	SMALL TOOLS & EQUIPMENT	14	0	500	500	1,000
TOTAL COMMODITIES		20,870	24,336	14,700	14,700	37,481
01-30-32-300-8310	EQUIPMENT - MAINTENANCE	233	432	1,600	1,600	4,000
01-30-32-300-8311	BUILDING MECH SYS- MAINTENANCE	15,835	16,580	9,000	9,000	22,000
01-30-32-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	10,659	14,275	7,500	7,500	15,000
01-30-32-300-8315	VEHICLES - MAINTENANCE	0	0	0	0	1,000
01-30-32-300-8348	BUILDINGS - MAINTENANCE	6,278	13,024	7,500	7,500	15,000
01-30-32-300-8352	ELECTRICITY	0	61,164	30,000	30,000	60,000
01-30-32-300-8355	UTILITIES	30,656	6,255	6,750	6,750	13,500
01-30-32-300-8380	WARNING SIRENS	0	0	6,480	6,480	6,600
01-30-32-300-8385	TAXES, LICENSES, & FEES	25,658	13,869	10,500	10,500	11,000
TOTAL CONTRACTUAL SERVICES		89,319	125,599	79,330	79,330	148,100
01-30-32-400-8450	CONTRACTED SERVICES	106,703	121,458	65,581	65,581	129,050
TOTAL OTHER SERVICES		106,703	121,458	65,581	65,581	129,050
01-30-32-600-8540	MACHINERY & MAJOR TOOLS	187	210	300	300	1,000
TOTAL EQUIPMENT		187	210	300	300	1,000
TOTAL Public Works Department: Support Services		217,079	434,232	321,000	321,000	618,243

Public Works Department Street Division		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-30-33-100-8101	REGULAR WAGES	1,039,697	933,751	496,484	496,484	1,030,515
01-30-33-100-8102	OVERTIME	135,316	113,154	66,191	66,191	151,000
01-30-33-100-8103	PART-TIME WAGES	38,845	49,595	26,758	26,758	57,133
01-30-33-100-8113	LONGEVITY	22,184	20,545	11,707	11,707	24,295
01-30-33-100-8171	FICA	91,144	80,874	45,988	45,988	98,386
01-30-33-100-8173	IMRF	226,053	170,137	93,222	93,222	186,557
01-30-33-100-8174	CLOTHING ALLOWANCE	6,875	6,325	0	0	6,875
01-30-33-100-8175	HEALTH INSURANCE	255,155	222,345	138,714	138,714	263,011
01-30-33-100-8178	WORKERS COMPENSATION	123,050	123,050	61,525	61,525	59,402
TOTAL PERSONNEL		1,938,318	1,719,777	940,589	940,589	1,877,174
01-30-33-200-8202	PRINTED MATERIALS	0	1,759	450	450	1,000
01-30-33-200-8204	OFFICE SUPPLY	251	174	350	350	700
01-30-33-200-8219	BUILDING SUPPLIES	4,474	3,184	1,750	1,750	3,000
01-30-33-200-8226	VEHICLE MAINTENANCE & PARTS	98,283	119,169	40,000	40,000	108,000
01-30-33-200-8228	STREET/ALLEY MATERIALS	29,712	30,072	10,000	10,000	30,500
01-30-33-200-8229	STREETLIGHTS, PARTS	11,440	16,886	11,000	11,000	17,000
01-30-33-200-8230	TRAFFIC SIGNALS, PARTS & SUPPS	14,717	21,016	21,000	21,000	34,000
01-30-33-200-8231	TRAFFIC & STREET SIGNS	17,900	22,199	10,000	10,000	20,000
01-30-33-200-8233	STORMWATER SYSTEM PARTS	8,568	14,579	10,000	10,000	17,500
01-30-33-200-8235	SNOW & ICE CONTROL MATERIALS	134,271	115,011	40,000	40,000	120,000
01-30-33-200-8245	OIL GAS & ANTIFREEZE	70,723	117,962	70,000	70,000	166,782
01-30-33-200-8270	WEARING APPAREL	988	305	400	200	200
01-30-33-200-8291	JANITORIAL SUPPLIES	10	1,733	750	750	1,500
01-30-33-200-8295	SMALL TOOLS & EQUIPMENT	6,102	8,988	3,250	3,250	7,000
TOTAL COMMODITIES		397,437	473,035	218,950	218,750	527,182
01-30-33-300-8301	RENTAL, EQPT & FACILITIES	0	0	700	700	1,400
01-30-33-300-8305	FREIGHT & POSTAGE	0	0	0	0	0
01-30-33-300-8310	EQUIPMENT - MAINTENANCE	4,528	9,511	4,700	4,700	8,000
01-30-33-300-8311	BUILDING MECH SYS- MAINTENANCE	4,501	2,466	2,450	2,450	4,900
01-30-33-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	8,135	12,998	9,000	9,000	15,000
01-30-33-300-8315	VEHICLES - MAINTENANCE	34,248	33,199	17,500	17,500	35,000
01-30-33-300-8316	STREETS/ALLEYS - MAINTENANCE	8,781	10,099	5,000	5,000	9,000
01-30-33-300-8318	TRAFFIC SIGNALS - MAINTENANCE	12,835	13,176	7,500	7,500	15,000
01-30-33-300-8319	SNOW & ICE CONTROL	72,415	36,725	15,000	15,000	45,000
01-30-33-300-8321	SIDEWALKS - MAINTENANCE	4	2,264	750	750	1,500
01-30-33-300-8325	KISHWAUKEE RIVER SYS-MAINTENCE	8,379	9,424	8,250	8,250	11,750
01-30-33-300-8327	STORMWATER SYSTEM- MAINTENANCE	4,905	10,294	5,000	5,000	10,000
01-30-33-300-8334	MOSQUITO ABATEMENT	4,326	5,456	6,000	6,000	6,000
01-30-33-300-8346	REFUSE REMOVAL SERVICES	0	0	0	0	0
01-30-33-300-8348	BUILDINGS - MAINTENANCE	5,918	3,297	2,500	2,500	5,000
01-30-33-300-8352	ELECTRICITY	71,193	0	0	0	0
01-30-33-300-8373	MARKETING ADS & PUBLIC INFO	121	96	250	250	500
01-30-33-300-8375	DUES & SUBSCRIPTIONS	411	165	250	250	250
01-30-33-300-8376	TRAINING, EDUC, & PROF DVLP	3,492	2,140	3,340	3,340	5,200
01-30-33-300-8385	TAXES, LICENSES, & FEES	176	146	250	250	500
01-30-33-300-8386	FORESTRY	29,359	31,767	16,000	16,000	32,000
01-30-33-300-8387	WEATHER SERVICES	3,120	3,120	3,649	3,649	3,649
01-30-33-300-8399	CONTRACTUAL SERVICES	0	9,659	20,650	20,650	30,000
TOTAL CONTRACTUAL SERVICES		276,847	196,002	128,739	128,739	239,649
01-30-33-400-8497	SPECIAL PROJECTS	0	24,995	40,000	40,000	40,000
TOTAL OTHER SERVICES		0	24,995	40,000	40,000	40,000

Public Works Department Street Division		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-30-33-600-8540	MACHINERY & MAJOR TOOLS	15,489	16,227	38,000	38,000	13,500
TOTAL EQUIPMENT		15,489	16,227	38,000	38,000	13,500
TOTAL Public Works Department: Street Division		2,628,091	2,430,036	1,366,278	1,366,078	2,697,505

Public Works Department Engineering Division		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-30-35-100-8101	REGULAR WAGES	195,235	141,118	70,681	70,681	100,226
01-30-35-100-8102	OVERTIME	27	524	2,835	2,835	2,500
01-30-35-100-8103	PART-TIME WAGES	6,994	11,690	12,069	12,069	22,680
01-30-35-100-8113	LONGEVITY	0	0	0	0	0
01-30-35-100-8171	FICA	14,779	11,173	6,547	6,547	9,759
01-30-35-100-8173	IMRF	36,492	22,489	11,932	11,932	16,289
01-30-35-100-8174	CLOTHING ALLOWANCE	0	0	0	0	0
01-30-35-100-8175	HEALTH INSURANCE	25,763	18,418	10,384	10,384	10,322
01-30-35-100-8178	WORKERS COMPENSATION	9,475	9,475	4,738	4,738	4,574
TOTAL PERSONNEL		288,765	214,886	119,186	119,186	166,350
01-30-35-200-8202	PRINTED MATERIALS	1,183	92	1,150	1,000	2,010
01-30-35-200-8204	OFFICE SUPPLY	852	807	475	475	875
01-30-35-200-8226	VEHICLE MAINTENANCE & PARTS	2,171	1,740	2,240	2,000	2,280
01-30-35-200-8244	LAB SUPPLY AND MINOR EQPT	559	0	300	300	600
01-30-35-200-8245	OIL GAS & ANTIFREEZE	1,379	1,120	3,000	2,000	2,848
01-30-35-200-8270	WEARING APPAREL	276	260	50	100	630
01-30-35-200-8285	TECHNOLOGY SUPPLIES	360	0	400	400	0
01-30-35-200-8295	SMALL TOOLS & EQUIPMENT	1,790	953	1,021	850	1,964
01-30-35-200-8299	COMMODITIES	0	0	0	0	0
TOTAL COMMODITIES		8,570	4,973	8,636	7,125	11,207
01-30-35-300-8305	FREIGHT & POSTAGE	227	61	150	100	550
01-30-35-300-8310	EQUIPMENT - MAINTENANCE	3,142	3,354	1,750	1,750	3,645
01-30-35-300-8315	VEHICLES - MAINTENANCE	120	553	7,500	2,500	4,000
01-30-35-300-8330	TECHNOLOGY SERVICES	0	0	0	0	400
01-30-35-300-8331	ARCHITECT/ENGINEER SERVICES	8,908	21,200	50,500	35,000	74,500
01-30-35-300-8335	RENTAL, TECHNOLOGY EQUIPMENT	537	0	0	0	0
01-30-35-300-8337	TELEPHONE SYSTEM	1,521	1,201	600	1,208	2,000
01-30-35-300-8347	NUISANCE ABATEMENT SERVS	4,345	0	0	0	0
01-30-35-300-8366	LEGAL EXPENSES & NOTICES	92	674	800	800	800
01-30-35-300-8373	MARKETING ADS & PUBLIC INFO	0	0	0	0	0
01-30-35-300-8375	DUES & SUBSCRIPTIONS	1,758	1,533	1,510	1,533	1,690
01-30-35-300-8376	TRAINING, EDUC, & PROF DVLP	4,171	1,968	3,590	3,590	7,631
01-30-35-300-8399	CONTRACTUAL SERVICES	0	2,390	0	0	0
TOTAL CONTRACTUAL SERVICES		24,821	32,933	66,400	46,481	95,216
01-30-35-600-8515	TECHNOLOGY EQUIPMENT	0	2,532	0	0	0
01-30-35-600-8540	MACHINERY & MAJOR TOOLS	0	0	1,000	1,000	0
TOTAL EQUIPMENT		0	2,532	1,000	1,000	0
TOTAL Public Works Department: Engineering Division		322,156	255,324	195,222	173,792	272,773

Community Development Department

Department Introduction

The Community Development Department is responsible for managing the sound development and maintenance of properties in the City, supporting the success of local business and promoting the community to new businesses and residents. Programming includes implementing economic development activities, effecting efficient development processes and enforcing locally-adopted building codes. The Department's mission is to maintain a positive business climate that brings confidence to investors, resulting in a diversified and balanced tax base, thereby lessening the tax burden of each property owner.

The Department is often the first point of contact for new and existing businesses, developers and contractors. To assist these interested parties, the Department makes a significant effort to remain informed about and connected to local resources. The Department is also responsible for long- and short-range planning, zoning entitlement, applicable municipal code revisions, building permit and inspection services, building code enforcement, economic development, Community Development Block Grant (CDBG) program administration and many special projects.

Community Development staff includes six full-time employees, three part-time employees and on-site consultants from HR Green who perform building inspections and plan reviews daily. The Department also coordinates with other City departments and governmental entities to review and approve development projects to ensure high quality developments are delivered in a responsible and timely manner.

Recent Accomplishments

Coordinated the plan review process and/or assisted in the build out for the following projects:

- Sonic (former KFC site on west Lincoln Highway) (Went to the January 25 Planning and Zoning Commission Meeting and will be on the February 13 City Council agenda for review and action)
- Casey's (northwest corner of Peace Road and Lincoln Highway)
- Book World (in the Junction Shopping Center on Lincoln Highway)
- Oak Crest Retirement Center (on Greenwood Acres Drive)
- Puri development, which included a single tenant building that currently houses Aspen Dental and a multi-tenant building that will include ATI (on Sycamore Road)
- Multi-tenant building with Subway and Marcos Pizza (at 5th and Lincoln Highway)
- Casey's General Store expansion (on Annie Glidden Road)
- Popeye's Louisiana Kitchen (with an adjacent future 4,000 square foot retail building) (at the former LA Tan site on west Lincoln Highway)
- Chipotle Mexican Grill (on Sycamore Road)
- Fargo Skateboarding (in the downtown on Lincoln Highway)

- Community Christian Church (on Dresser Road)
- Burger King (on Lincoln Highway)
- Rosati's (on Annie Glidden Road)
- Wendy's (on Sycamore Road)
- Manning Ford renovation (on 4th Street)

Assisted 3M in the coordination their construction of a one million square foot facility in Park 88 in less than one year. This guarantee on the tight timeline was critical in ensuring 3M stayed in DeKalb instead of locating this facility and moving these jobs to Atlanta, Georgia.

Coordinated Economic Incentive Agreements with Bemis Toyota, Dairy Queen and Thai Pavilion to encourage continued reinvestment in DeKalb, specifically the Sycamore Road corridor and the downtown.

FY17 Initiatives

Evaluate and update Departmental policies and procedures to ensure responsible and timely delivery of development entitlements, construction activities and property maintenance. This initiative includes the implementation of a new building permit tracking software program.

Encourage development and redevelopment in Downtown DeKalb by focusing on projects that will enhance our strengths and provide a sustainable environment for existing and future businesses.

Work with the newly formed Economic Development Commission to pursue public/private development projects, collaborate with external organizations to market the community, work with the City Manager's Office on the Annie Glidden North planning process, prepare an implementation plan for the City's 2025 Strategic Plan and complete and install an available sites inventory on the website.

Collaborate with Historic Preservation consultants at Lakota Group to prepare a historic district nomination to the State of Illinois of the downtown Central Business District (CBD), to develop design guidelines for properties in the City's historic districts and to recommend improvement projects in the CBD area.

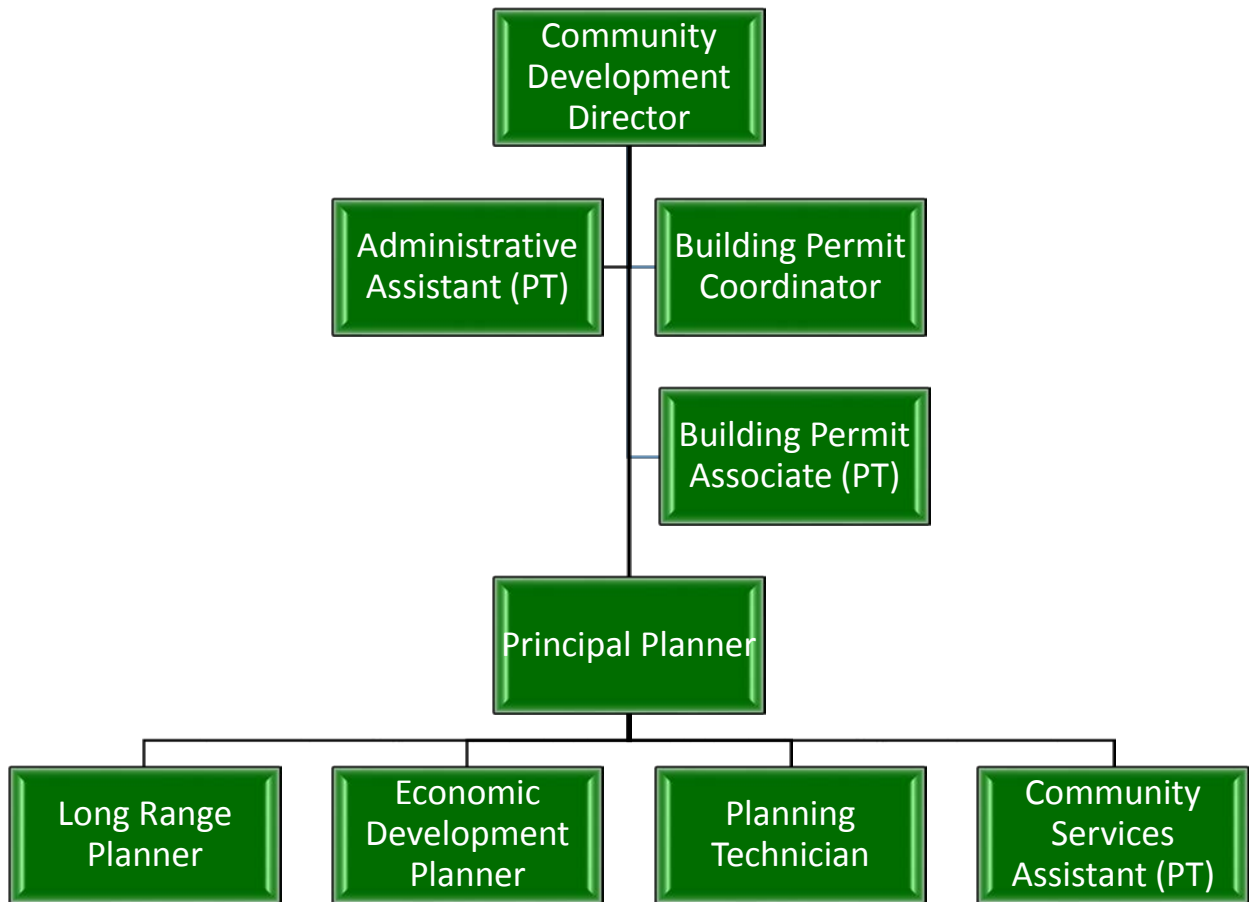
Complete the Annie Glidden North (AGN) Corridor Evaluation to identify strategies to stabilize the northwest side of the community and stimulate investment in the area.

Review and update resources including website documents for the:

- Building Division information handouts on specific residential projects, contractor licensing (electrical and mechanical), contractor registration (general, plumbing, roofing) and permit applications;
- Economic Development Division information and form; and
- Planning and Zoning Division information and forms.

Community Development staff also serve as liaisons to the City's Planning and Zoning Commission, Landmark Commission, Building Code Board of Appeals, Citizen's Community Enhancement Commission, and serve on various economic development related, Fine Arts, and Regional Planning committees and commissions. The Department also hosts monthly meetings with various business groups to facilitate discussion and dialogue on a variety of topics of interest to the groups.

Community Development Department



Community Development Department Administration		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-32-10-100-8101	REGULAR WAGES	123,885	313,146	256,901	256,901	521,842
01-32-10-100-8102	OVERTIME	802	989	675	3,200	6,970
01-32-10-100-8103	PART-TIME WAGES	(473)	48,014	44,226	44,226	80,270
01-32-10-100-8113	LONGEVITY	0	374	850	850	1,835
01-32-10-100-8171	FICA	9,258	27,880	23,300	23,300	46,692
01-32-10-100-8173	IMRF	21,765	54,251	46,719	46,719	86,399
01-32-10-100-8174	CLOTHING ALLOWANCE	0	413	0	0	413
01-32-10-100-8175	HEALTH INSURANCE	26,878	40,080	43,119	43,119	65,651
01-32-10-100-8178	WORKERS COMPENSATION	525	1,400	3,300	3,300	3,185
01-32-10-100-8304	CAR ALLOWANCE	2,447	3,707	1,934	1,934	3,809
TOTAL PERSONNEL		185,087	490,253	421,024	423,549	817,066
01-32-10-200-8201	BOARDS & COMMISSIONS	0	3,679	1,750	1,750	6,750
01-32-10-200-8202	PRINTED MATERIALS	148	1,139	3,315	3,315	5,200
01-32-10-200-8204	OFFICE SUPPLY	9,599	7,327	2,400	2,400	4,400
TOTAL COMMODITIES		9,747	12,146	7,465	7,465	16,350
01-32-10-300-8305	FREIGHT & POSTAGE	0	26	300	300	300
01-32-10-300-8307	HUMAN & SOCIAL SERVICES	0	0	78,000	78,000	150,000
01-32-10-300-8315	VEHICLES-MAINTENANCE	0	0	1,000	1,000	1,000
01-32-10-300-8337	TELEPHONE SYSTEM	1,489	1,978	1,050	1,050	1,800
01-32-10-300-8343	DEVELOPMENTAL SERVICES	0	140,000	70,000	70,000	140,000
01-32-10-300-8347	NUISANCE ABATEMENT SERVICES	0	0	10,000	10,000	10,000
01-32-10-300-8366	LEGAL EXPENSES & NOTICES	181	2,874	1,200	1,200	3,000
01-32-10-300-8373	MARKETING ADS & PUBLIC INFO	6,595	15,168	9,425	9,425	15,000
01-32-10-300-8375	DUES & SUBSCRIPTIONS	1,851	3,634	3,584	3,584	5,404
01-32-10-300-8376	TRAINING, EDUC, & PROF DVLP	1,174	7,436	5,920	5,920	13,310
01-32-10-300-8399	CONTRACTUAL SERVICES	25,748	10,749	219,637	219,637	245,400
TOTAL CONTRACTUAL SERVICES		37,038	181,865	400,116	400,116	585,214
01-32-10-600-8510	OFFICE FURNITURE & EQUIPMENT	0	0	1,040	1,040	900
TOTAL EQUIPMENT		0	0	1,040	1,040	900
TOTAL Community Development Dept: Administration		231,871	684,264	829,645	832,170	1,419,530

Community Development Department Planning & Economic Development		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-32-11-100-8101	REGULAR WAGES	220,251	0	0	0	0
01-32-11-100-8103	PART-TIME WAGES	14,682	0	0	0	0
01-32-11-100-8171	FICA	16,489	0	0	0	0
01-32-11-100-8173	IMRF	40,652	0	0	0	0
01-32-11-100-8175	HEALTH INSURANCE	38,891	0	0	0	0
01-32-11-100-8178	WORKERS COMPENSATION	875	0	0	0	0
TOTAL PERSONNEL		331,841	0	0	0	0
01-32-11-200-8201	BOARDS & COMMISSIONS	1,825	0	0	0	0
01-32-11-200-8202	PRINTED MATERIALS	69	0	0	0	0
TOTAL COMMODITIES		1,894	0	0	0	0
01-32-11-300-8305	FREIGHT & POSTAGE	69	0	0	0	0
01-32-11-300-8337	TELEPHONE SYSTEM	1,422	0	0	0	0
01-32-11-300-8366	LEGAL EXPENSES & NOTICES	3,156	0	0	0	0
01-32-11-300-8373	MARKETING ADS & PUBLIC INFO	10,500	0	0	0	0
01-32-11-300-8375	DUES & SUBSCRIPTIONS	1,150	0	0	0	0
01-32-11-300-8376	TRAINING, EDUC, & PROF DVLP	1,131	0	0	0	0
TOTAL CONTRACTUAL SERVICES		17,429	0	0	0	0
TOTAL Community Development Dept: Planning & Economic Development		351,163	0	0	0	0

**Moved to Community Development Administration beginning in FY16*

Community Development Department Building & Code Enforcement		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-32-13-100-8101	REGULAR WAGES	0	56,734	0	0	0
01-32-13-100-8102	OVERTIME	0	2,414	0	0	0
01-32-13-100-8103	PART-TIME WAGES	0	0	0	0	0
01-32-13-100-8171	FICA	0	4,328	0	0	0
01-32-13-100-8173	IMRF	0	9,429	0	0	0
01-32-13-100-8175	HEALTH INSURANCE	0	7,295	0	0	0
01-32-13-100-8178	WORKERS COMPENSATION	0	5,200	0	0	0
TOTAL PERSONNEL		0	85,400	0	0	0
01-32-13-200-8201	BOARDS & COMMISSIONS	0	0	0	0	0
01-32-13-200-8202	PRINTED MATERIALS	0	0	0	0	0
01-32-13-200-8204	OFFICE SUPPLY	0	0	0	0	0
01-32-13-200-8270	WEARING APPAREL	0	0	0	0	0
01-32-13-200-8295	SMALL TOOLS & EQUIPMENT	0	0	0	0	0
TOTAL COMMODITIES		0	0	0	0	0
01-32-13-300-8305	FREIGHT & POSTAGE	0	0	0	0	0
01-32-13-300-8331	ARCHITECT / ENGINEER SERVICES	0	0	0	0	0
01-32-13-300-8337	TELEPHONE SYSTEM	109	23	0	0	0
01-32-13-300-8347	NUISANCE ABATEMENT SERVS	0	7,129	0	0	0
01-32-13-300-8366	LEGAL EXPENSES & NOTICES	0	0	0	0	0
01-32-13-300-8373	MARKETING ADS & PUBLIC INFO	0	0	0	0	0
01-32-13-300-8375	DUES & SUBSCRIPTIONS	250	250	0	0	0
01-32-13-300-8376	TRAINING, EDUC, & PROF DVLP	16	0	0	0	0
01-32-13-300-8399	CONTRACTUAL SERVICES	252,527	268,665	0	0	0
TOTAL CONTRACTUAL SERVICES		252,902	276,066	0	0	0
01-32-13-600-8510	OFFICE FURNITURE & EQUIP	0	1,884	0	0	0
TOTAL EQUIPMENT		0	1,884	0	0	0
TOTAL Community Development Dept: Building & Code Enforcement		252,902	363,351	0	0	0

**Moved to Community Development Administration beginning in FY16.5*

General Fund Support

General Fund Support is a shared account for use by all departments. It includes a variety of expenses such as commodities, contractual services and personnel items. Use of this fund beyond FY2016 will be on a limited basis.

General Fund Support		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
01-35-00-100-8101	REGULAR WAGES	533,235	381,573	175,000	175,000	0
01-35-00-100-8103	PART-TIME WAGES	0	0	0	0	0
01-35-00-100-8171	FICA	19,777	2,444	13,388	13,388	0
01-35-00-100-8173	IMRF	50,141	4,177	28,403	28,403	25,000
01-35-00-100-8175	HEALTH INSURANCE	863,563	769,819	538,781	538,781	804,359
01-35-00-100-8179	UNEMPLOYMENT INSURANCE	12,942	3,588	0	0	0
TOTAL PERSONNEL		1,479,658	1,161,601	755,572	755,572	829,359
01-35-00-200-8202	PRINTED MATERIALS	29,181	0	0	0	0
01-35-00-200-8245	OIL GAS & ANTIFREEZE	124,352	0	0	0	0
01-35-00-200-8294	ACTIVITIES SUPPLIES	0	0	0	0	0
01-35-00-200-8299	COMMODITIES	90	0	0	0	0
TOTAL COMMODITIES		153,622	0	0	0	0
01-35-00-300-8305	FREIGHT & POSTAGE	23,845	0	0	0	0
01-35-00-300-8306	SPECIAL EVENTS	8,460	0	0	0	0
01-35-00-300-8310	EQUIPMENT - MAINTENANCE	34,847	0	0	0	0
01-35-00-300-8337	TELEPHONE SYSTEM	25,262	0	0	0	0
01-35-00-300-8342	FINANCIAL & MGMT SERVICES	81,311	0	0	0	0
01-35-00-300-8343	DEVELOPMENTAL SERVICES	0	0	0	0	0
01-35-00-300-8345	PSYCH & MEDICAL SERVICES	0	0	0	0	0
01-35-00-300-8399	CONTRACTUAL SERVICES	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		173,725	0	0	0	0
01-35-00-400-8430	TAX SHARING AGREEMENTS	1,641,711	1,717,078	790,000	790,000	1,729,000
01-35-00-400-8471	SURETY BONDS & INSURANCE	70,000	70,000	35,000	35,000	70,000
01-35-00-400-8497	CONTINGENCIES	198,946	37,868	0	0	0
TOTAL OTHER SERVICES		1,910,657	1,824,947	825,000	825,000	1,799,000
01-35-00-600-9639	OTHER CAPITAL IMPROVEMENTS	0	14,969	0	0	0
01-35-00-650-8639	OTHER CAPITAL IMPROVEMENTS	242,514	0	0	0	0
TOTAL PERMANENT IMPROVEMENTS		242,514	14,969	0	0	0
01-35-00-900-9010	TRSF TO MFT FUND	10,694	32,072	51,670	0	0
01-35-00-900-9025	TRSF TO WORKERS COMP FUND	0	0	0	0	0
01-35-00-900-9026	TRSF TO HEALTH INSURANCE FUND	350,000	0	0	0	0
01-35-00-900-9032	TRSF TO CAPITAL PROJECTS	0	0	32,479	32,479	0
01-35-00-900-9033	TRSF TO PUB SFTY BLDNG FUND	0	0	0	0	0
01-35-00-900-9034	TRSF TO FLEET FUND	421,103	0	24,588	24,588	66,896
01-35-00-900-9035	TRSF TO EQUIPMENT FUND	35,000	0	298,351	298,351	0
01-35-00-900-9048	TRSF TO AIRPORT FUND	730,000	0	16,853	16,853	0
01-35-00-900-9061	TRSF TO TRANSPORTATION FUND	0	0	8,628	8,628	11,370
01-35-00-900-9220	TRSF TO GENERAL FUND DEBT SRVC	1,010,163	1,504,066	180,000	180,000	1,756,998
TOTAL TRANSFERS OUT		2,556,959	1,536,138	612,569	560,899	1,835,264
TOTAL General Fund Support		6,517,135	4,537,654	2,193,141	2,141,471	4,463,623
GENERAL FUND REVENUE TOTALS =		35,293,361	34,595,245	20,846,678	20,846,678	36,828,601
GENERAL FUND EXPENDITURE TOTALS =		34,212,556	33,331,838	21,301,412	21,230,502	36,218,737
NET FUND TOTALS - SURPLUS / (DEFICIT)		1,080,805	1,263,407	(454,734)	(383,824)	609,864

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
- Greek Row SSA #6
- Heartland Fields SSA #14
- Foreign Fire Insurance Fund

Planning for the Future



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Economic Development Fund

FUND 05

Note: This fund has been included in the General Fund since FY2016.

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		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
05-00-00-002-3135	HOTEL/MOTEL TAX	257,086	0	0	0	0
TOTAL SALES & USE TAXES		257,086	0	0	0	0
05-00-00-009-4701	TRSF FROM GENERAL FUND	0	0	0	0	0
TOTAL TRANSFERS IN		0	0	0	0	0
TOTAL ECONOMIC DEVELOPMENT FUND REVENUES		257,086	0	0	0	0
05-00-00-300-8343	DEVELOPMENTAL SERVICES	140,000	0	0	0	0
TOTAL CONTRACTUAL SERVICES		140,000	0	0	0	0
05-00-00-900-9001	TRANSFER TO GENERAL FUND	91,405	0	0	0	0
TOTAL TRANSFERS OUT		91,405	0	0	0	0
TOTAL ECONOMIC DEVELOPMENT FUND EXPENSES		231,405	0	0	0	0
NET FUND TOTALS - SURPLUS / (DEFICIT)		25,681	0	0	0	0

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. They also provide landscape waste dumpsters for general community use to the City at no charge at Fire Station #2, Fire Station #3, and 220 N.7th Street. Waste Management also provided funding to purchase new steel recycling containers for the Central Business District. Residents receive a refuse charge on their bi-monthly water bill. These payments are received by the City and payments are remitted monthly to Waste Management.

Refuse & Recycling Fund		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
07-00-00-006-3443	REFUSE & RECYCLING FEES	2,010,485	2,047,188	1,060,000	1,060,000	2,133,000
TOTAL SERVICE CHARGES		2,010,485	2,047,188	1,060,000	1,060,000	2,133,000
07-00-00-008-3970	MISCELLANEOUS INCOME	0	59,500	0	0	0
TOTAL OTHER INCOME		0	59,500	0	0	0
TOTAL REFUSE & RECYCLING FUND REVENUES		2,010,485	2,106,688	1,060,000	1,060,000	2,133,000
07-00-00-300-8346	REFUSE & RECYCLING CHARGES	1,918,345	1,925,968	985,000	979,000	2,045,040
07-00-00-300-8354	REFUSE REMOVAL SERVICES	2,613	9,689	0	0	20,000
TOTAL CONTRACTUAL SERVICES		1,920,958	1,935,657	985,000	979,000	2,065,040
07-00-00-900-9001	TRANSFER TO GENERAL FUND	96,379	175,000	35,350	35,350	104,000
TOTAL TRANSFERS OUT		96,379	175,000	35,350	35,350	104,000
TOTAL REFUSE & RECYCLING FUND EXPENSES		2,017,337	2,110,657	1,020,350	1,014,350	2,169,040
NET FUND TOTALS - SURPLUS / (DEFICIT)		(6,852)	(3,969)	39,650	45,650	(36,040)

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** oversees the daily management and operations of the DeKalb Sycamore Area Transportation Study (DSATS). This is the Metropolitan Planning Organization for the DeKalb Metropolitan Area, which includes the Cities of DeKalb and Sycamore, the Town of Cortland, Northern Illinois University (NIU) and the surrounding areas of DeKalb County. The Federal Government provides eighty percent of the funding for the operation of DSATS with the twenty percent local match coming from the Illinois Department of Transportation and the DSATS member organizations.
- ❑ **Transit** oversees the management and operations of public transit in the DeKalb Metropolitan area. The City of DeKalb is the fiscal agent for State and Federal grant funding which funds over 65% of all transit operational funding and approximately \$1 million a year from the Federal Transit Administration (FTA) for transit capital projects.

In previous years the DSATS and Transit fiscal year corresponded with the City of DeKalb fiscal year, as the Transportation budget is based on the State Fiscal Year which runs from July 1 to June 30. With the City's change of their fiscal year to the calendar year, the annual transportation budget will no longer correspond with the City budget. As the transportation grant funding is only known until June 30, 2017, this budget is developed on the assumption that Illinois and federal fiscal year 2018 grant funding will be equal to state fiscal year 2017 funding.

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 state fiscal 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 with a required 20% match from state and local sources. The Illinois Department of Transportation (IDOT) is provided funding for the 20% local match for state fiscal year 2017 which runs from July 1, 2016 through June 30, 2017. Those funds are subject to annual 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% required match. While it is likely IDOT will provide the local match in state fiscal year 2018, this budget assumes the DSATS member organizations will be required to provide the local match in state fiscal year 2018 (July 1, 2017 to June 30, 2016). IDOT states that all MPOs in Illinois should submit their budgets requesting that IDOT provide the full local match in their UPWP. Staff is recommending a budget to the City of DeKalb that provides for the City of DeKalb and the other member organizations funding the twenty percent local match for state fiscal year 2018. The distribution of the local match from member organizations is based on the following formula identified in Table 1:

Table 1. Distribution of Local Match Funds for State Fiscal Year 2018 (7/1/17 – 12/31/17)

Member Organization	# of Votes	LM %	FY16 Allocation
City of DeKalb	3	42.9%	\$11,370.00
City of Sycamore	2	28.5%	\$7,580.00
DeKalb County	1	14.3%	\$3,790.00
Northern Illinois University	1	14.3%	\$3,790.00
Illinois Dept. of Transportation*	1		\$0.00
Total	8	100.0%	\$ 26,530.00

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

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).

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 FY17. 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.

**Transportation Fund:
Administration**

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
09-00-00-005-3310	FEDERAL GRANTS	530,585	0	0	0	0
09-00-00-005-3315	FEDERAL PASS-THROUGH GRANTS	202,492	0	0	0	0
09-00-00-005-3320	ARRA GRANTS	0	0	0	0	0
09-00-00-005-3340	STATE GOVT GRANTS	3,159,465	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUES		3,892,542	0	0	0	0
09-00-00-008-3920	SALES OF ASSETS	0	0	0	0	0
09-00-00-008-3970	MISCELLANEOUS INCOME	1,493	0	0	0	0
TOTAL OTHER INCOME		1,493	0	0	0	0
09-00-00-009-4701	TRSF FROM GENERAL FUND	0	0	0	0	0
TOTAL TRANSFERS IN		0	0	0	0	0
TOTAL Transportation Fund: Administration REVENUES		3,894,035	0	0	0	0
09-00-00-100-8101	REGULAR WAGES	78,582	0	0	0	0
09-00-00-100-8102	OVERTIME	524	0	0	0	0
09-00-00-100-8103	PART-TIME WAGES	3,551	0	0	0	0
09-00-00-100-8171	FICA	6,119	0	0	0	0
09-00-00-100-8173	IMRF	14,283	0	0	0	0
09-00-00-100-8175	HEALTH INSURANCE	28,000	0	0	0	0
09-00-00-100-8178	WORKERS COMPENSATION	1,150	0	0	0	0
TOTAL PERSONNEL		132,209	0	0	0	0
09-00-00-200-8202	PRINTED MATERIALS	72	0	0	0	0
09-00-00-200-8204	OFFICE SUPPLY	27	0	0	0	0
09-00-00-200-8245	GAS, OIL, & ANTIFREEZE	207	0	0	0	0
09-00-00-200-8285	TECHNOLOGY SUPPLIES	13,096	0	0	0	0
TOTAL COMMODITIES		13,402	0	0	0	0
09-00-00-300-8305	FREIGHT & POSTAGE	215	0	0	0	0
09-00-00-300-8310	EQUIPMENT - MAINTENANCE	71	0	0	0	0
09-00-00-300-8315	VEHICLES - MAINTENANCE	832	0	0	0	0
09-00-00-300-8337	TELEPHONE SYSTEM	0	0	0	0	0
09-00-00-300-8366	LEGAL EXPENSES & NOTICES	1,348	0	0	0	0
09-00-00-300-8373	MARKETING, ADS, & PUBLIC INFO	1,668	0	0	0	0
09-00-00-300-8375	DUES & SUBSCRIPTIONS	741	0	0	0	0
09-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	8,524	0	0	0	0
09-00-00-300-8399	CONTRACTUAL SERVICES	2,808,698	0	0	0	0
TOTAL CONTRACTUAL SERVICES		2,822,097	0	0	0	0
09-00-00-600-8510	OFFICE FURNITURE & EQPT	161	0	0	0	0
09-00-00-600-8515	TECHNOLOGY EQUIPMENT	1,468	0	0	0	0
09-00-00-600-8599	OTHER EQUIPMENT - NEC	16	0	0	0	0
TOTAL EQUIPMENT		1,645	0	0	0	0
09-00-00-850-8650	ARRA GRANT EXPENDITURES	0	0	0	0	0
TOTAL ARRA GRANT EXPENDITURES		0	0	0	0	0
09-00-00-900-9001	TRANSFER TO GENERAL FUND	5,611	0	0	0	0
TOTAL TRANSFERS OUT		5,611	0	0	0	0
TOTAL Transportation Fund: Administration EXPENSES		2,974,964	0	0	0	0
NET Transportation Fund: Administration		919,071	0	0	0	0

**Administration was broken out into two Divisions - DSATS and City Transit beginning in FY16*

**Transportation Fund:
DSATS**

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
09-10-00-005-3310	FEDERAL GRANTS	0	175,952	0	0	0
09-10-00-005-3315	FEDERAL PASS THROUGH GRANTS	0	0	92,035	106,156	212,312
09-10-00-005-3340	STATE GOV'T GRANTS	0	43,988	0	26,530	26,530
TOTAL INTERGOVERNMENTAL REVENUES		0	219,940	92,035	132,686	238,842
09-10-00-008-3970	MISCELLANEOUS INCOME	0	0	14,380	0	16,204
TOTAL OTHER INCOME		0	0	14,380	0	16,204
09-10-00-009-4701	TRSF FROM GENERAL FUND	0	0	8,628	8,628	11,370
TOTAL TRANSFERS IN		0	0	8,628	8,628	11,370
TOTAL Transportation Fund: DSATS REVENUES		0	219,940	115,043	141,314	266,416
09-10-00-100-8101	REGULAR WAGES	2,535	96,856	48,804	48,804	99,774
09-10-00-100-8103	PART-TIME WAGES	203	3,638	3,335	3,570	6,743
09-10-00-100-8171	FICA	205	7,495	3,989	4,006	8,148
09-10-00-100-8173	IMRF	395	15,437	7,921	7,921	15,146
09-10-00-100-8175	HEALTH INSURANCE	0	8,390	4,800	4,800	10,874
09-10-00-100-8178	WORKERS COMPENSATION	0	997	345	345	559
TOTAL PERSONNEL		3,339	132,812	69,194	69,446	141,244
09-10-00-200-8202	PRINTED MATERIALS	0	0	331	331	660
09-10-00-200-8204	OFFICE SUPPLY	0	10	125	125	250
09-10-00-200-8245	GAS, OIL & ANTIFREEZE	0	321	280	180	360
09-10-00-200-8285	TECHNOLOGY SUPPLIES	2,500	761	1,020	2,620	2,620
TOTAL COMMODITIES		2,500	1,092	1,756	3,256	3,890
09-10-00-300-8305	FREIGHT & POSTAGE	0	143	62	90	180
09-10-00-300-8310	EQUIPMENT - MAINTENANCE	0	65	100	100	200
09-10-00-300-8315	VEHICLE - MAINTENANCE	0	0	437	437	875
09-10-00-300-8337	TELEPHONE SYSTEM	0	265	120	150	300
09-10-00-300-8366	LEGAL EXPENSES & NOTICES	0	7,955	5,900	4,750	8,350
09-10-00-300-8373	MARKETING, ADS & PUBLIC INFO	145	680	400	400	1,200
09-10-00-300-8375	DUES & SUBSCRIPTIONS	0	766	0	75	550
09-10-00-300-8376	TRAINING, EDUC, & PROF DVLP	910	1,230	2,710	735	9,426
09-10-00-300-8378	TRAVEL	0	0	0	1,835	0
09-10-00-300-8399	CONTRACTUAL SERVICES	46,893	39,139	24,014	39,538	85,835
TOTAL CONTRACTUAL SERVICES		47,947	50,244	33,743	48,110	106,916
09-10-00-600-8510	OFFICE FURNITURE & EQPT	0	0	125	125	250
09-10-00-600-8515	TECHNOLOGY EQUIPMENT	0	7,144	1,760	4,760	1,760
09-10-00-600-8599	OTHER EQUIPMENT	0	0	0	0	0
TOTAL EQUIPMENT		0	7,144	1,885	4,885	2,010
09-10-00-900-9001	TRSF TO GENERAL FUND	0	18,675	6,886	6,886	13,596
09-10-00-900-9035	TRANSFER TO EQUIPMENT FUND	0	0	0	0	1,500
TOTAL TRANSFERS OUT		0	18,675	6,886	6,886	15,096
TOTAL Transportation Fund: DSATS EXPENSES		53,786	209,968	113,464	132,583	269,156
NET Transportation Fund: DSATS		(53,786)	9,972	1,579	8,731	(2,740)

**Transportation Fund:
City Transit**

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
09-20-00-005-3310	FEDERAL GRANTS	0	763,366	1,735,407	588,128	2,504,641
09-20-00-005-3340	STATE GOV'T GRANTS	0	2,215,571	2,327,114	2,145,923	4,291,300
TOTAL INTERGOVERNMENTAL REVENUES		0	2,978,937	4,062,521	2,734,051	6,795,941
09-20-00-008-3970	MISCELLANEOUS INCOME	0	1,433	0	0	0
TOTAL OTHER INCOME		0	1,433	0	0	0
TOTAL Transportation Fund: City Transit REVENUES		0	2,980,370	4,062,521	2,734,051	6,795,941
09-20-00-100-8101	REGULAR WAGES	1,278	56,991	28,708	28,708	58,691
09-20-00-100-8103	PART-TIME WAGES	0	0	0	3,570	6,743
09-20-00-100-8171	FICA	94	4,125	2,196	2,469	5,006
09-20-00-100-8173	IMRF	199	9,083	4,659	4,659	8,909
09-20-00-100-8175	HEALTH INSURANCE	0	7,295	5,778	5,778	11,949
09-20-00-100-8178	WORKERS COMPENSATION	0	153	230	230	372
TOTAL PERSONNEL		1,571	77,648	41,571	45,414	91,670
09-20-00-200-8202	PRINTED MATERIALS	0	0	281	281	563
09-20-00-200-8204	OFFICE SUPPLY	0	6	125	125	250
09-20-00-200-8245	GAS, OIL & ANTIFREEZE	0	18	92	92	185
09-20-00-200-8285	TECHNOLOGY SUPPLIES	0	700	0	0	0
TOTAL COMMODITIES		0	724	498	498	998
09-20-00-300-8305	FREIGHT & POSTAGE	20	50	62	62	125
09-20-00-300-8310	EQUIPMENT - MAINTENANCE	0	0	100	100	200
09-20-00-300-8315	VEHICLES - MAINTENANCE	0	0	437	437	875
09-20-00-300-8337	TELEPHONE SYSTEM	0	265	120	120	240
09-20-00-300-8366	LEGAL EXPENSES & NOTICES	0	6,951	5,500	4,750	8,350
09-20-00-300-8373	MARKETING, ADS & PUBLIC INFO	0	0	200	200	400
09-20-00-300-8375	DUES & SUBSCRIPTIONS	0	0	120	75	541
09-20-00-300-8376	TRAINING, EDUC, & PROF DVLP	0	5,991	5,120	315	15,945
09-20-00-300-8378	TRAVEL	0	0	0	6,037	0
09-20-00-300-8399	CONTRACTUAL SERVICES	863,693	2,815,850	2,570,634	2,531,651	5,172,976
TOTAL CONTRACTUAL SERVICES		863,713	2,829,107	2,582,293	2,543,747	5,199,652
09-20-00-600-8515	TECHNOLOGY EQUIPMENT	0	0	0	0	0
09-20-00-600-8521	VEHICLES	0	0	887,190	0	965,280
09-20-00-600-8599	OTHER EQUIPMENT	0	82,863	550,000	142,000	526,368
TOTAL EQUIPMENT		0	82,863	1,437,190	142,000	1,491,648
09-20-00-650-8626	NEW CONTRUCTION BUILDINGS	0	0	0	0	0
TOTAL PERMANENT IMPROVEMENTS		0	0	0	0	0
09-20-00-900-9001	TRSF TO GENERAL FUND	0	0	2,113	2,113	4,733
09-20-00-900-9035	TRANSFER TO EQUIPMENT FUND	0	0	0	0	1,500
TOTAL TRANSFERS OUT		0	0	2,113	2,113	6,233
TOTAL Transportation Fund: City Transit EXPENSES		865,284	2,990,342	4,063,665	2,733,772	6,790,201
NET Transportation Fund: City Transit		(865,284)	(9,972)	(1,144)	279	5,740
TOTAL TRANSPORTATION FUND REVENUES		3,894,034	3,200,310	4,177,564	2,875,365	7,062,357
TOTAL TRANSPORTATION FUND EXPENDITURES		3,894,034	3,200,310	4,177,129	2,866,355	7,059,357
NET FUND TOTALS - SURPLUS / (DEFICIT)		0	0	435	9,010	3,000

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

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
18-00-00-008-3610	INVESTMENT INTEREST	36	55	10	10	50
18-00-00-008-3910	REFUNDS / REIMBURSEMENTS	13,030	0	0	0	6,000
18-00-00-008-3960	RECOUPED LOANS	3,500	0	0	0	0
18-00-00-008-3970	MISCELLANEOUS INCOME	0	1,661	0	0	0
TOTAL OTHER INCOME		16,565	1,716	10	10	6,050
18-00-00-009-4719	TRANSFER FROM CDBG FUND	0	16,443	0	0	0
TOTAL TRANSFERS IN		0	16,443	0	0	0
TOTAL HOUSING REHABILITATION FUND REVENUES		16,565	18,160	10	10	6,050
18-00-00-300-8342	FINANCIAL & MGMT SERVICES	0	287	372	331	331
18-00-00-300-8366	LEGAL EXPENSES & NOTICES	208	0	0	250	500
18-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	1,009	0	250	250	500
TOTAL CONTRACTUAL SERVICES		1,217	287	622	831	1,331
18-00-00-400-8499	OTHER SRVCS / EXPENSES	124	0	250	250	500
TOTAL OTHER SERVICES		124	0	250	250	500
18-00-00-650-8624	PRIV PROP REHAB / REDEVL	8,475	2,006	12,000	0	24,000
TOTAL PERMANENT IMPROVEMENTS		8,475	2,006	12,000	0	24,000
18-00-00-900-9001	TRANSFER TO GENERAL FUND	0	0	0	0	0
TOTAL TRANSFERS OUT		0	0	0	0	0
TOTAL HOUSING REHABILITATION FUND EXPENSES		9,816	2,293	12,872	1,081	25,831
NET FUND TOTALS - SURPLUS / (DEFICIT)		6,749	15,867	(12,862)	(1,071)	(19,781)

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.

CDBG Fund		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
19-00-00-005-3310	FEDERAL GRANTS	282,300	496,251	320,306	320,306	516,957
TOTAL INTERGOVERNMENTAL REVENUES		282,300	496,251	320,306	320,306	516,957
TOTAL CDBG FUND REVENUES		282,300	496,251	320,306	320,306	516,957
19-00-00-200-8202	PRINTED MATERIALS	0	0	250	250	500
19-00-00-200-8204	OFFICE SUPPLY	0	0	250	250	500
TOTAL COMMODITIES		0	0	500	500	1,000
19-00-00-300-8305	FREIGHT & POSTAGE	28	27	50	50	100
19-00-00-300-8307	HUMAN & SOCIAL SERVICES	61,000	59,000	30,862	30,862	59,000
19-00-00-300-8321	SIDEWALKS - MAINTENANCE	0	0	20,000	20,000	40,000
19-00-00-300-8342	FINANCIAL & MNGT SERVICES	0	574	744	663	663
19-00-00-300-8366	LEGAL EXPENSES & NOTICES	465	399	500	500	500
19-00-00-300-8375	DUES & SUBSCRIPTIONS	260	810	550	550	810
19-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	0	319	500	500	800
19-00-00-300-8399	CONTRACTUAL SERVICES	0	0	500	500	10,500
TOTAL CONTRACTUAL SERVICES		61,753	61,129	53,706	53,625	112,373
19-00-00-400-8499	OTHER SRVCS / EXPENSES	550	0	0	0	0
TOTAL OTHER SERVICES		550	0	0	0	0
19-00-00-600-8515	TECHNOLOGY EQUIPMENT	0	0	500	500	1,300
TOTAL EQUIPMENT		0	0	500	500	1,300
19-00-00-650-8624	PRIV PROP REHAB / REDEVELOP	50,389	50,096	65,000	65,000	159,986
19-00-00-650-8639	OTHER CAPITAL IMPS	0	0	0	0	0
19-00-00-650-8641	WTR SYS CONSTR FUND IMPROVEMNT	0	(10,000)	0	0	0
TOTAL PERMANENT IMPROVEMENTS		50,389	40,096	65,000	65,000	159,986
19-00-00-900-9001	TRANSFER TO GENERAL FUND	71,334	63,898	40,600	40,600	82,298
19-00-00-900-9018	TRANSFER TO REHAB FUND	0	16,443	0	0	0
19-00-00-900-9060	TRANSFER TO WATER FUND	98,274	331,128	160,000	160,000	160,000
TOTAL TRANSFERS OUT		169,608	411,469	200,600	200,600	242,298
TOTAL CDBG FUND EXPENSES		282,300	512,694	320,306	320,225	516,957
NET FUND TOTALS - SURPLUS / (DEFICIT)		0	(16,443)	0	81	0

Special Service Area Funds

FUNDS 23-26

The City administers four 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 Cul De Sac islands including but not limited to; decorative washed stone and island plant materials.) It also 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 pays costs of maintaining Cul De Sac islands including but not limited to; mulch, river stone and weed control. 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, 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

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
23-00-00-001-3115	SPECIAL SERVICE AREA	0	0	0	0	1,000
TOTAL PROPERTY TAXES		0	0	0	0	1,000
TOTAL Heritage Ridge SSA#3 Fund REVENUES		0	0	0	0	1,000
23-00-00-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	125	663	0	0	1,500
TOTAL CONTRACTUAL SERVICES		125	663	0	0	1,500
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		625	1,163	500	500	2,000
NET FUND TOTALS - SURPLUS / (DEFICIT)		(625)	(1,163)	(500)	(500)	(1,000)

Knolls SSA#4 Fund		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
24-00-00-001-3115	SPECIAL SERVICE AREA	1,599	4,406	5,000	5,000	5,500
TOTAL PROPERTY TAXES		1,599	4,406	5,000	5,000	5,500
TOTAL Knolls SSA#4 Fund REVENUES		1,599	4,406	5,000	5,000	5,500
24-00-00-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	1,931	5,374	3,000	3,000	5,000
TOTAL CONTRACTUAL SERVICES		1,931	5,374	3,000	3,000	5,000
24-00-00-900-9001	TRANSFER TO GENERAL FUND	225	500	500	500	500
TOTAL TRANSFERS OUT		225	500	500	500	500
TOTAL Knolls SSA#4 Fund EXPENSES		2,156	5,874	3,500	3,500	5,500
NET FUND TOTALS - SURPLUS / (DEFICIT)		(557)	(1,467)	1,500	1,500	0

Greek Row SSA#6 Fund		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
26-00-00-001-3115	SPECIAL SERVICE AREA	5,100	10,001	10,000	10,000	14,000
TOTAL PROPERTY TAXES		5,100	10,001	10,000	10,000	14,000
TOTAL Greek Row SSA#6 Fund REVENUES		5,100	10,001	10,000	10,000	14,000
26-00-00-650-8352	STREET LIGHTING	13,554	21,305	10,000	1,170	13,500
TOTAL PERMANENT IMPROVEMENTS		13,554	21,305	10,000	1,170	13,500
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		14,054	21,805	10,500	1,670	14,000
NET FUND TOTALS - SURPLUS / (DEFICIT)		(8,953)	(11,804)	(500)	8,330	0

Heartland Fields SSA#14 Fund		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
25-00-00-001-3115	SPECIAL SERVICE AREA	2,500	2,500	2,500	2,500	2,500
TOTAL PROPERTY TAXES		2,500	2,500	2,500	2,500	2,500
TOTAL Heartland Fields SSA#14 Fund REVENUES		2,500	2,500	2,500	2,500	2,500
25-00-00-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	700	1,820	1,250	1,250	2,500
TOTAL CONTRACTUAL SERVICES		700	1,820	1,250	1,250	2,500
25-00-00-900-9001	TRANSFER TO GENERAL FUND	500	500	500	500	500
TOTAL TRANSFERS OUT		500	500	500	500	500
TOTAL Heartland Fields SSA#14 Fund EXPENSES		1,200	2,320	1,750	1,750	3,000
NET FUND TOTALS - SURPLUS / (DEFICIT)		1,300	180	750	750	(500)

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.” This Board cannot expend tax proceeds for projects not given budget approval by the City Council. The City Council cannot authorize the expenditures of these tax proceeds for projects not approved by the Board. Consequently, the system required the City Council and the Board to mutually agree on the expenditures.

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

Purchases planned for FY17 include:

- Purchase firefighter planners for all department personnel
- Provide funding for the historical preservation of department memorabilia
- Pay for Foreign Fire Board annual audit
- Assist department with purchases when possible
- Replace worn chairs
- Replace mattresses
- Provide cable service to all Fire Stations
- Provide newspaper service to all Fire Stations
- Purchase building supplies for Stations 1, 2 and 3

Foreign Fire Insurance Tax Fund		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
28-00-00-008-3185	MISCELLANEOUS TAXES	46,332	46,581	45,000	45,000	45,000
28-00-00-008-3970	MISCELLANEOUS INCOME	2,492	126	0	0	0
TOTAL OTHER INCOME		48,824	46,706	45,000	45,000	45,000
TOTAL Foreign Fire Insurance Tax Fund REVENUES		48,824	46,706	45,000	45,000	45,000
28-00-00-200-8210	BUILDING MECHANICAL SYSTEMS	0	0	0	0	0
28-00-00-200-8219	BUILDING SUPPLIES	9,022	16,555	6,000	6,000	6,000
28-00-00-200-8240	FIREFIGHTING SUPPLIES	133	12	10,000	10,000	10,000
28-00-00-200-8270	WEARING APPAREL	2,667	2,757	0	0	0
28-00-00-200-8295	SMALL TOOLS & EQPT	5,933	0	0	0	0
TOTAL COMMODITIES		17,754	19,324	16,000	16,000	16,000
28-00-00-300-8342	AUDIT	255	0	0	0	0
28-00-00-300-8348	BUILDING - MAINTENANCE	75	0	0	0	0
28-00-00-300-8373	MKTG, ADS, & PUBLIC INFO	392	0	0	0	0
28-00-00-300-8375	DUES & SUBSCRIPTIONS	1,617	1,512	1,521	1,521	1,521
TOTAL CONTRACTUAL SERVICES		2,339	1,512	1,521	1,521	1,521
28-00-00-600-8510	OFFICE FURNITURE & EQPT	23,155	1,920	5,200	5,200	5,200
28-00-00-600-8540	MCHNRY, IMPLMTS, MJR TOOLS	2,317	1,738	5,000	5,000	5,000
TOTAL EQUIPMENT		25,471	3,658	10,200	10,200	10,200
28-00-00-650-8625	REMODELING & RENOVATION	0	8,621	6,500	6,500	6,500
TOTAL PERMANENT IMPROVEMENTS		0	8,621	6,500	6,500	6,500
TOTAL Foreign Fire Insurance Tax Fund EXPENSES		45,564	33,115	34,221	34,221	34,221
NET FUND TOTALS - SURPLUS / (DEFICIT)		3,259	13,592	10,779	10,779	10,779



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Section Six

Enterprise Funds

- Water Fund
- Water Construction Fund
- Water Capital Fund
- Airport Fund

Planning for the Future

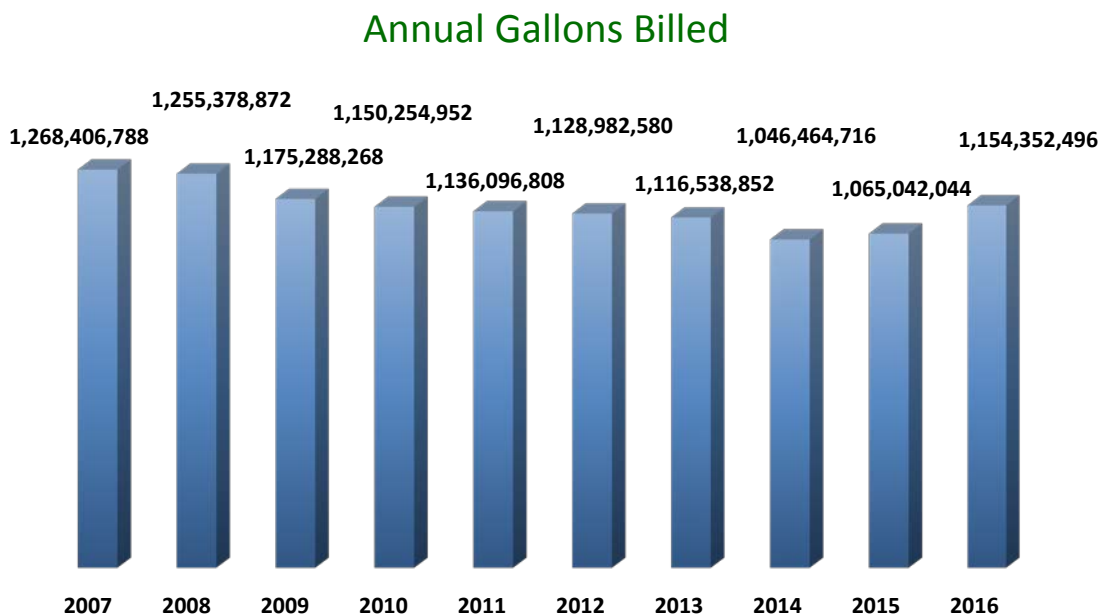


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Water Fund

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 1.1 billion gallons of water annually to DeKalb residents. The chart provided below depicts the number of gallons billed to DeKalb residents annually.



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 December 31, 2016 is \$ 1,385,575.

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 December 31, 2016 is \$ 1,126,557.

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 December 31, 2016 is \$ 925,043.

Illinois Environmental Protection Agency Loan #3: Beginning in 2012 through 2014, the City received \$271,891 in loan proceeds for the replacement of water main 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 December 31, 2016 is \$246,896.

Table 1: Debt Service Schedule – Annual Payments for General Obligation Debt - Business Activities - Water Fund Principal and Interest

Water Fund			
Fiscal Year	Principal	Interest	Total
2017	286,325	19,183	305,508
2018	273,875	14,858	288,733
2019	275,500	10,617	286,117
2020	273,875	6,376	280,251
2021	276,000	2,131	278,131
Total	1,385,575	53,165	1,438,740

Table 2: Debt Service Schedule for All Water Fund Debt Including IEPA Loans

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	
2017	239,428	27,050	196,600	22,212	12,932	5,592	286,325	19,183	809,322
2018	245,536	20,942	201,615	17,196	13,230	5,294	273,875	14,858	792,547
2019	251,799	14,679	206,759	12,053	13,536	4,989	275,500	10,617	789,931
2020	258,223	8,255	212,033	6,778	13,848	4,676	273,875	6,376	784,065
2021	131,571	1,668	108,036	1,369	14,168	4,357	276,000	2,131	539,300
2022					14,495	4,030			18,524
2023					14,830	3,695			18,524
2024					15,172	3,353			18,524
2025					15,522	3,002			18,524
2026					15,880	2,644			18,524
2027					16,247	2,278			18,524
2028					16,622	1,903			18,524
2029					17,005	1,519			18,524
2030					17,398	1,126			18,524
2031					17,800	725			18,524
2032					18,211	314			18,524
2033									0
2034									0
Totals	1,126,557	72,594	925,043	59,609	246,896	49,496	1,385,575	53,164	3,918,935

Water Fund

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
60-00-00-004-3223	IMPACT FEES	0	0	0	0	0
60-00-00-004-3258	WATER PERMITS	15,680	32,248	7,500	7,500	20,000
60-00-00-004-3259	OTHER PERMITS	200	100	0	0	1,500
TOTAL LICENSES & PERMITS		15,880	32,348	7,500	7,500	21,500
60-00-00-006-3444	WATER SALES	5,107,349	5,135,527	2,600,000	2,600,000	5,263,680
60-00-00-006-3445	MISC WATER SERVICE FEES	193,780	126,956	75,000	75,000	150,000
TOTAL SERVICE CHARGES		5,301,129	5,262,483	2,675,000	2,675,000	5,413,680
60-00-00-008-3610	INVESTMENT INTEREST	19	38,674	12,300	12,300	25,500
60-00-00-008-3910	REFUNDS / REIMBURSEMENTS	3,669	147	75	75	0
60-00-00-008-3920	SALES OF ASSETS	4,326	1,724	750	750	2,000
60-00-00-008-3970	MISCELLANEOUS INCOME	21,844	23,325	11,000	11,000	21,000
TOTAL OTHER INCOME		29,858	63,869	24,125	24,125	48,500
60-00-00-009-4719	TRANSFER FROM CDBG	98,274	321,128	0	0	0
60-00-00-010-4915	LOAN PROCEEDS	0	0	0	0	0
TOTAL BONDS & NOTES PROCEEDS		98,274	321,128	0	0	0
TOTAL WATER FUND REVENUES		5,445,141	5,679,828	2,706,625	2,706,625	5,483,680
60-00-00-100-8101	REGULAR WAGES	1,039,694	1,461,490	726,264	726,264	1,511,040
60-00-00-100-8102	OVERTIME	135,314	123,449	66,375	66,375	107,390
60-00-00-100-8103	PART-TIME WAGES	9,252	23,685	27,564	27,564	88,969
60-00-00-100-8113	LONGEVITY	22,182	26,889	12,420	12,420	25,519
60-00-00-100-8171	FICA	88,871	118,218	63,800	63,800	132,672
60-00-00-100-8173	IMRF	226,048	257,575	132,948	132,948	258,288
60-00-00-100-8174	CLOTHING ALLOWANCE	6,875	7,150	0	0	6,683
60-00-00-100-8175	HEALTH INSURANCE	255,155	333,903	176,254	176,254	501,291
60-00-00-100-8178	WORKERS COMPENSATION	123,050	123,050	61,525	61,525	123,050
60-00-00-100-8185	ACCRUED COMPENSATED LEAVE	131,103	111,892	0	0	0
60-00-00-100-8187	NET OPEB COST	(4,085)	(3,678)	0	0	0
60-00-00-100-8188	NET IMRF PENSION OBLIGATION	174,630	269,900	0	0	0
60-00-00-100-8304	CAR ALLOWANCE	0	1,853	1,356	1,356	3,146
TOTAL PERSONNEL		2,208,089	2,855,377	1,268,506	1,268,506	2,758,048
60-00-00-200-8202	PRINTED MATERIALS	5,655	12,933	15,440	15,440	25,000
60-00-00-200-8204	OFFICE SUPPLY	505	33	250	250	500
60-00-00-200-8210	BUILDING MECHANICAL SYSTEM	2,055	1,054	1,500	1,500	3,000
60-00-00-200-8219	BUILDING SUPPLIES	3,748	4,874	2,000	2,000	5,000
60-00-00-200-8226	VEHICLE MAINTENANCE PARTS	13,900	15,065	7,000	7,000	16,000
60-00-00-200-8228	STREETS / ALLEYS MATERIALS	45,067	46,751	25,875	25,875	55,000
60-00-00-200-8232	POTABLE WATER SYSTEM PARTS	29,238	50,226	25,000	25,000	55,000
60-00-00-200-8235	SNOW / ICE CONTROL MATERIAL	0	0	250	250	500
60-00-00-200-8244	LAB SUPPLY & MINOR EQUIPMENT	17,002	19,276	8,500	8,500	20,000
60-00-00-200-8245	GAS, OIL, & ANTIFREEZE	27,273	19,738	12,500	12,500	25,000
60-00-00-200-8250	POTABLE WATER CHEMICALS	222,004	216,580	114,696	114,696	236,637
60-00-00-200-8270	WEARING APPAREL	(942)	161	1,000	1,000	1,000
60-00-00-200-8285	TECHNOLOGY SUPPLIES	1,080	0	500	500	1,000
60-00-00-200-8291	JANITORIAL SUPPLIES	1,829	1,382	1,000	1,000	1,000
60-00-00-200-8295	SMALL TOOLS & EQPT	3,545	7,949	3,500	3,500	7,000
60-00-00-200-8299	COMMODITIES	10	153	250	250	500
TOTAL COMMODITIES		371,969	396,175	219,261	219,261	452,137

Water Fund

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
60-00-00-300-8301	RENTAL, EQPT, & FACILITIES	5,615	4,523	2,931	2,931	5,548
60-00-00-300-8305	FREIGHT AND POSTAGE	27,300	29,957	22,500	22,500	45,000
60-00-00-300-8310	EQUIPMENT - MAINTENANCE	8,472	5,671	6,000	6,000	10,000
60-00-00-300-8311	BUILDING MECH SYS- MAINTENANCE	3,722	9,384	6,000	6,000	12,000
60-00-00-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	996	1,762	1,000	1,000	1,300
60-00-00-300-8315	VEHICLES - MAINTENANCE	17,919	2,442	4,000	4,000	5,000
60-00-00-300-8328	POTABLE WATER SYSTEM- MAINTNCE	29,128	33,935	24,350	24,350	50,000
60-00-00-300-8330	TECHNOLOGY SERVICES	12,134	16,931	12,200	12,200	13,800
60-00-00-300-8331	ARCHITECT / ENGINEERING SERV	132,867	9,073	104,000	104,000	251,000
60-00-00-300-8337	TELEPHONE SYSTEM	9,278	9,269	6,000	6,000	12,000
60-00-00-300-8342	FINANCIAL & MGMT SERVICES	0	34,504	22,433	22,433	24,206
60-00-00-300-8346	REFUSE REMOVAL SERVICES	9,000	7,725	9,000	9,000	9,000
60-00-00-300-8348	BUILDINGS - MAINTENANCE	17,890	16,114	6,000	6,000	35,000
60-00-00-300-8351	NATURAL GAS	22,111	17,152	10,000	10,000	25,000
60-00-00-300-8352	ELECTRICITY	161,885	176,343	92,500	92,500	180,000
60-00-00-300-8355	UTILITIES	118,529	103,529	60,812	60,812	130,000
60-00-00-300-8356	LAB & TESTING SERVICES	8,601	4,233	3,860	3,860	5,505
60-00-00-300-8366	LEGAL EXPENSES & NOTICES	8,989	41,620	20,810	20,810	75,621
60-00-00-300-8373	MARKETING, ADS, PUBLIC INFO	0	153	2,000	2,000	500
60-00-00-300-8375	DUES & SUBSCRIPTIONS	2,226	2,098	1,207	1,207	2,500
60-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	4,397	1,510	3,000	3,000	3,300
60-00-00-300-8385	TAXES, LICENSES, & FEES	20	30	60	60	60
60-00-00-300-8399	CONTRACTUAL SERVICES	476	3,971	9,250	9,250	32,000
TOTAL CONTRACTUAL SERVICES		601,553	531,931	429,913	429,913	928,340
60-00-00-400-8457	BAD DEBT EXPENSE	0	161,069	0	0	0
60-00-00-400-8460	DEPRECIATION	732,212	1,046,874	0	0	0
60-00-00-400-8471	SURETY BONDS & INSURANCE	30,000	30,000	15,000	15,000	30,000
60-00-00-400-8481	UTILITY REBATE PROGRAM	7,386	5,827	5,000	5,000	10,000
TOTAL OTHER SERVICES		769,598	1,243,771	20,000	20,000	40,000
60-00-00-450-8411	DEBT SERVICE - PRINCIPAL	0	0	0	0	286,325
60-00-00-450-8412	DEBT SERVICE - INTEREST	57,176	23,640	10,697	10,697	19,183
60-00-00-450-8414	AMORTIZE BOND ISSUE/PREM/DISC	(43,577)	0	0	0	0
60-00-00-450-8417	LOAN PRINCIPAL	0	0	220,286	220,286	448,960
60-00-00-450-8418	LOAN INTEREST	78,166	68,316	31,622	31,622	54,855
60-00-00-450-8432	BOND ISSUANCE COSTS	16,575	0	0	0	0
TOTAL DEBT SERVICES		108,340	91,956	262,605	262,605	809,323
60-00-00-600-8510	OFFICE FURNITURE & EQUIP	0	500	1,050	1,050	2,389
60-00-00-600-8515	TECHNOLOGY EQUIPMENT	6,708	11,430	0	0	0
60-00-00-600-8521	VEHICLES	3,835	0	0	0	0
60-00-00-600-8540	MCHNRY, IMPLMTS, & MJR TOOLS	8,511	5,727	0	0	0
60-00-00-600-8580	TELEPHONE & RADIO EQPT	300	1,572	1,000	1,000	1,000
60-00-00-600-8582	FIRE HYDRANTS	6,428	4,242	10,000	10,000	10,000
60-00-00-600-8583	WATER METERS	192,344	176,028	0	0	0
60-00-00-600-8584	WATER PUMPS AND MOTORS	10,460	35,810	0	0	60,000
TOTAL EQUIPMENT		228,586	235,308	12,050	12,050	73,389
60-00-00-650-8630	WATER MAINS	0	0	0	0	0
60-00-00-650-8631	WATER SYSTEM IMPS	0	0	0	0	0
60-00-00-650-8641	WATER SYSTEM CONSTR FUND IMPROVEN	0	0	0	0	0
TOTAL PERMANENT IMPROVEMENTS		0	0	0	0	0

Water Fund		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
60-00-00-900-9001	TRANSFER TO GENERAL FUND	702,518	258,965	271,100	271,100	316,000
60-00-00-900-9035	TRANSFER TO EQUIPMENT FUND	0	0	0	0	7,500
60-00-00-900-9062	TRANSFER TO WATER CAPITAL FUND	0	0	316,800	316,800	1,955,000
TOTAL TRANSFERS OUT		702,518	258,965	587,900	587,900	2,278,500
TOTAL WATER FUND EXPENSES		4,990,652	5,613,482	2,800,235	2,800,235	7,339,737
NET FUND TOTALS - SURPLUS / (DEFICIT)		454,489	66,346	(93,610)	(93,610)	(1,856,057)

Water New Construction Fund

Fund 61

The capital portion of the Water Fund related to impact fee revenue was split out in to its own fund in FY2016. The revenue collected in this fund is restricted for “new” water main lines and construction. No expenditures were budgeted in FY2017 for this fund.

Water Construction Fund

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
61-00-00-004-3223	IMPACT FEES	35,222	96,845	15,000	15,000	75,000
TOTAL LICENSES & PERMITS		35,222	96,845	15,000	15,000	75,000
61-00-00-008-3610	INVESTMENT INTEREST	0	0	0	1,900	4,600
TOTAL INTEREST		0	0	0	1,900	4,600
TOTAL WATER CONSTRUCTION FUND REVENUES		35,222	96,845	15,000	16,900	79,600
61-00-00-650-8630	WATER MAINS	0	0	0	0	0
61-00-00-650-8631	WATER SYSTEM IMPS	0	0	0	0	0
TOTAL PERMANENT IMPROVEMENTS		0	0	0	0	0
TOTAL WATER CONSTRUCTION FUND EXPENSES		0	0	0	0	0
NET FUND TOTALS - SURPLUS / (DEFICIT)		35,222	96,845	15,000	16,900	79,600

Water Capital Fund

Fund 62

The capital portion of the Water Fund related to maintenance of existing water assets was split into its own fund for FY16.5. This Fund includes water related expenses pertaining to fleet and equipment and capital projects of existing water infrastructure including water mains, wells, treatment plants and water towers. The following improvements have been planned for the FY17 Budget:

Line Item	Description	Project	Expense
62-00-00-600-8515	Technology Equipment	Misc. Technology Equipment	5,000
62-00-00-600-8521	Vehicles	Replace – W-9 Cargo Van	40,000
62-00-00-600-8540	Machinery & Major Tools	Replace W-21 544H JD Loader	180,000
62-00-00-600-8583	Water Meters	Routine Meter Replacement and New Construction	150,000
62-00-00-600-8630	Water Main Replacement	South 11 th Street	169,750
62-00-00-600-8630	Water Main Replacement	Lewis St. to Vienna Blvd.	262,500
62-00-00-600-8630	Water Main Replacement	Maplewood Ave.	99,750
62-00-00-600-8630	Water Main Replacement	Sunset Pl. (S. 1 st St. to S. 2 nd St.)	367,500
62-00-00-600-8630	Water Main Replacement	South 6 th Street /Culver to Tyler. Project includes a \$160,000 CDBG Grant.	310,000
62-00-00-600-8631	Water System Improvements	North Water Tower Painting	530,500
		TOTAL	2,115,000

Water Capital Fund		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
62-00-00-009-4719	TRANSFER FROM CDBG	0	0	160,000	160,000	160,000
62-00-00-009-4740	TRANSFER FROM WATER FUND	0	0	316,800	316,800	1,955,000
TOTAL TRANSFERS IN		0	0	476,800	476,800	2,115,000
TOTAL WATER CAPITAL FUND REVENUES		0	0	476,800	476,800	2,115,000
62-00-00-600-8515	TECHNOLOGY EQUIPMENT	0	0	81,800	81,800	5,000
62-00-00-600-8521	VEHICLES	0	0	0	0	40,000
62-00-00-600-8540	MACHINERY & MAJOR TOOLS	0	0	10,000	10,000	180,000
62-00-00-600-8583	WATER METERS	0	0	75,000	75,000	150,000
TOTAL EQUIPMENT		0	0	166,800	166,800	375,000
62-00-00-650-8630	WATER MAINS	0	0	310,000	310,000	1,209,500
62-00-00-650-8631	WAER SYSTEM IMPROVEMENTS	0	0	0	0	530,500
TOTAL PERMANENT IMPROVEMENTS		0	0	310,000	310,000	1,740,000
TOTAL WATER CAPITAL FUND EXPENSES		0	0	476,800	476,800	2,115,000
NET FUND TOTALS - SURPLUS / (DEFICIT)		0	0	0	0	0

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 December 31, 2016 is \$341,000.

Table 1: Debt Service Schedule – Annual Payments for General Obligation Debt - Business Activities - Airport Fund Principal and Interest

Airport Fund			
Fiscal Year	Principal	Interest	Total
2017	70,250	4,723	74,973
2018	66,125	3,670	69,795
2019	69,500	2,623	72,123
2020	66,125	1,576	67,701
2021	69,000	533	69,533
Total	341,000	13,125	354,125

Airport Fund

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
65-00-00-002-3190	HOME RULE MOTOR FUEL TAX	0	0	0	0	267,857
65-00-00-005-3315	FEDERAL PASS-THROUGH GRANTS	168,395	78,325	0	0	0
65-00-00-005-3340	STATE GOVT GRANTS	4,234	3,230	0	0	25,290
TOTAL INTERGOVERNMENTAL REVENUES		172,630	81,555	0	0	293,147
65-00-00-006-3437	FUEL SALES	286,447	238,141	275,000	275,000	341,250
TOTAL SERVICE CHARGES		286,447	238,141	275,000	275,000	341,250
65-00-00-008-3610	INVESTMENT INTEREST	4	4	0	0	5
65-00-00-008-3910	REFUNDS / REIMBURSEMENTS	15,997	10,104	2,000	2,000	2,000
65-00-00-008-3920	SALES OF ASSETS	0	0	0	0	0
65-00-00-008-3930	RENTAL INCOME	340,510	229,969	185,500	185,500	348,255
65-00-00-008-3955	AIRPORT OPERATIONS	0	0	15,700	15,700	20,000
65-00-00-008-3963	CONTRIBUTED INFRASTRUCTURE	2,393,442	0	0	0	0
65-00-00-008-3970	MISCELLANEOUS INCOME	15,603	14,541	500	500	2,000
TOTAL OTHER INCOME		2,765,556	254,618	203,700	203,700	372,260
65-00-00-009-4701	TRSF FROM GENERAL FUND	730,000	0	16,853	16,853	0
TOTAL TRANSFERS IN		730,000	0	16,853	16,853	0
TOTAL AIRPORT FUND REVENUES		3,954,633	574,315	495,553	495,553	1,006,657
65-00-00-100-8101	REGULAR WAGES	129,008	137,650	65,755	65,755	134,727
65-00-00-100-8102	OVERTIME	147	292	75	75	0
65-00-00-100-8103	PART-TIME WAGES	70,349	105,234	60,309	60,309	123,585
65-00-00-100-8171	FICA	14,551	17,920	9,669	9,669	19,751
65-00-00-100-8173	IMRF	24,131	22,000	10,723	10,723	20,524
65-00-00-100-8175	HEALTH INSURANCE	24,717	24,709	12,412	12,412	27,165
65-00-00-100-8178	WORKERS COMPENSATION	17,625	17,625	8,813	8,813	14,303
65-00-00-100-8185	ACCRUED COMPENSATED LEAVE	49,285	(21,066)	0	0	0
65-00-00-100-8187	NET OPEB COST	(568)	(429)	0	0	0
65-00-00-100-8188	NET IMRF PENSION OBLIGATION	19,007	25,575	0	0	0
65-00-00-100-8304	CAR ALLOWANCE	0	110	242	242	476
TOTAL PERSONNEL		348,253	329,620	167,998	167,998	340,531
65-00-00-200-8201	BOARDS & COMMISSIONS	0	0	100	100	0
65-00-00-200-8202	PRINTED MATERIALS	1,014	386	250	250	250
65-00-00-200-8204	OFFICE SUPPLY	342	34	165	165	250
65-00-00-200-8210	BUILDING MECH SYS- MAINTENANCE	347	1,301	1,250	1,250	2,500
65-00-00-200-8218	ELECTRICAL PARTS & SUPPLIES	7,883	10,073	3,250	3,250	6,750
65-00-00-200-8219	BUILDING SUPPLIES	3,526	3,965	1,525	1,525	3,000
65-00-00-200-8226	VEHICLE MAINTENANCE PARTS	2,864	4,962	2,000	2,000	3,250
65-00-00-200-8234	AIRPORT FUEL	211,326	172,187	110,000	110,000	226,000
65-00-00-200-8235	SNOW & ICE CONTROL MATERIALS	22,900	10,344	22,500	22,500	25,000
65-00-00-200-8236	AIRPORT MATERIALS	145	687	250	250	350
65-00-00-200-8245	GAS, OIL, & ANTIFREEZE	19,017	13,361	12,500	12,500	25,000
65-00-00-200-8285	TECHNOLOGY SUPPLIES	0	811	500	500	1,000
65-00-00-200-8291	JANITORIAL / LAUNDRY SUPPLY	0	200	250	250	500
65-00-00-200-8295	SMALL TOOLS & EQUIPMENT	2,031	1,542	1,000	1,000	1,750
65-00-00-200-8299	COMMODITIES	0	0	0	0	0
TOTAL COMMODITIES		271,394	219,851	155,540	155,540	295,600

Airport Fund

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
65-00-00-300-8305	FREIGHT & POSTAGE	0	13	75	75	150
65-00-00-300-8310	EQUIPMENT - MAINTENANCE	26,320	31,446	15,000	15,000	30,000
65-00-00-300-8311	BUILDING MECH SYS- MAINTENANCE	7,181	12,281	8,000	8,000	13,500
65-00-00-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	2,813	10,693	5,500	5,500	10,000
65-00-00-300-8315	VEHICLE - MAINTENANCE	27	2,865	1,250	1,250	2,500
65-00-00-300-8319	SNOW & ICE CONTROL	0	0	0	0	0
65-00-00-300-8324	AIRPORT MAINTENANCE	0	0	1,000	1,000	500
65-00-00-300-8331	ARCHITECT / ENGINEERING SERVS	450	0	1,250	1,250	0
65-00-00-300-8337	TELEPHONE SYSTEM	11,189	11,729	5,665	5,665	12,250
65-00-00-300-8342	FINANCIAL & MGMT SERVICES	0	1,722	2,231	2,231	1,988
65-00-00-300-8348	BUILDINGS - MAINTENANCE	4,546	5,326	5,750	5,750	5,300
65-00-00-300-8352	ELECTRICITY	50,432	56,243	17,500	17,500	50,000
65-00-00-300-8355	UTILITIES	10,368	8,761	6,000	6,000	9,000
65-00-00-300-8366	LEGAL EXPENSES & NOTICES	2,188	0	475	475	2,000
65-00-00-300-8373	MARKETING, ADS, & PUBLIC INFO	12,681	12,955	7,700	7,700	11,100
65-00-00-300-8375	DUES & SUBSCRIPTIONS	2,679	1,928	2,700	2,700	2,700
65-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	3,246	4,293	5,500	5,500	3,000
65-00-00-300-8385	TAXES, LICENSES, & FEES	8,877	19,285	9,400	9,400	9,900
65-00-00-300-8399	CONTRACTUAL SERVICES	0	14,222	0	0	0
TOTAL CONTRACTUAL SERVICES		142,998	193,762	94,996	94,996	163,888
65-00-00-400-8450	CONTRACTED SERVICES	22,552	19,487	22,600	22,600	25,000
65-00-00-400-8460	DEPRECIATION	396,749	396,476	0	0	0
65-00-00-400-8471	SURETY BONDS & INSURANCE	42,627	39,467	22,636	22,636	36,300
TOTAL OTHER SERVICES		461,928	455,430	45,236	45,236	61,300
65-00-00-450-8411	DEBT SERVICE - PRINCIPAL	0	0	0	0	70,250
65-00-00-450-8412	DEBT SERVICE - INTEREST	30,215	5,849	2,633	2,633	4,723
65-00-00-450-8413	MUNICIPAL LEASE / PURCHASE	0	2,140	0	0	0
65-00-00-450-8414	AMORTIZE BOND ISSUE/PREM/DISC	(7,790)	0	0	0	0
65-00-00-450-8432	BOND ISUANCE COSTS	1,650	0	0	0	0
TOTAL DEBT AND BOND SERVICE		24,075	7,989	2,633	2,633	74,973
65-00-00-600-8510	OFFICE FURNITURE & EQPT	812	469	1,000	1,000	1,000
65-00-00-600-8540	MCHNRY, IMPLTS, & MJR TOOLS	4,950	5,271	3,300	3,300	6,600
65-00-00-600-8580	TELEPHONE & RADIO EQPT	1,139	511	1,000	1,000	1,950
65-00-00-600-8597	LEASED EQUIPMENT	16,062	37,501	23,850	23,850	5,600
TOTAL EQUIPMENT		22,962	43,752	29,150	29,150	15,150
65-00-00-650-8638	AIRPORT IMPROVEMENTS	134,163	1,155	0	0	0
65-00-00-650-8639	OTHER CAP IMPS	4,950	11,968	0	0	0
TOTAL PERMANENT IMPROVEMENTS		139,113	13,123	0	0	0
TOTAL AIRPORT FUND EXPENSES		1,410,724	1,263,527	495,553	495,553	951,442
NET FUND TOTALS - SURPLUS / (DEFICIT)		2,543,909	(689,212)	0	0	55,215



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Section Seven

Debt Service Funds

- General Fund Debt Service
- TIF Fund Debt Service

Planning for the Future



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General Debt Service Fund

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
40-00-00-002-3135	HOTEL/MOTEL TAX	0	42,367	22,000	22,000	44,300
40-00-00-002-3190	HOME RULE FUEL TAX	0	269,495	132,000	132,000	0
TOTAL SALES & USE TAXES		0	311,862	154,000	154,000	44,300
40-00-00-007-3514	POLICE FINES	0	58,101	30,000	30,000	55,000
TOTAL FINES		0	58,101	30,000	30,000	55,000
40-00-00-009-4701	TRSF FROM GENERAL FUND	1,010,163	1,504,066	180,000	180,000	1,756,998
40-00-00-009-4733	TRSF FROM PUBLIC BLDG FUND	902,527	0	0	0	0
40-00-00-010-4910	BOND PROCEEDS	776,775	0	0	0	0
TOTAL TRANSFERS IN		2,689,465	1,504,066	180,000	180,000	1,756,998
TOTAL GENERAL DEBT SERVICE FUND REVENUES		2,689,465	1,874,029	364,000	364,000	1,856,298
40-00-00-450-8342	FINANCIAL & MNGT SERVICES	2,020	1,900	475	475	1,900
40-00-00-450-8411	DEBT SERVICE - - PRINCIPAL	1,185,000	1,223,350	0	0	1,258,425
40-00-00-450-8412	DEBT SERVICE - INTEREST	721,919	666,043	319,611	319,611	625,673
40-00-00-450-8432	BOND ISSUANCE COSTS	6,775	0	0	0	0
40-00-00-450-9920	PAYMENT TO ESCROW ACCOUNT	770,000	0	0	0	0
TOTAL BOND AND DEBT SERVICE		2,685,714	1,891,293	320,086	320,086	1,885,998
TOTAL GENERAL DEBT SERVICE FUND EXPENSES		2,685,714	1,891,293	320,086	320,086	1,885,998
NET FUND TOTALS - SURPLUS / (DEFICIT)		3,751	(17,264)	43,914	43,914	(29,700)

Tax Increment Financing Debt Service Fund		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
45-00-00-008-3610	INVESTMENT INTEREST	0	0	0	0	0
TOTAL OTHER INCOME		0	0	0	0	0
45-00-00-009-4763	TRANSFER FROM TIF FUND #1	1,063,975	1,068,663	961,675	961,675	1,078,000
TOTAL TRANSFERS IN		1,063,975	1,068,663	961,675	961,675	1,078,000
TOTAL Tax Increment Financing Debt Service Fund REVENUES		1,063,975	1,068,663	961,675	961,675	1,078,000
45-00-00-450-8342	FINANCIAL & MNGT SERVICES	0	0	0	0	0
45-00-00-450-8411	DEBT SERVICE - - PRINCIPAL	800,000	825,000	845,000	845,000	870,000
45-00-00-450-8412	DEBT SERVICE - INTEREST	263,975	243,663	116,675	116,675	208,000
TOTAL BOND AND DEBT SERVICE		1,063,975	1,068,663	961,675	961,675	1,078,000
TOTAL Tax Increment Financing Debt Service Fund EXPENSES		1,063,975	1,068,663	961,675	961,675	1,078,000
NET FUND TOTALS - SURPLUS / (DEFICIT)		0	0	0	0	0



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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 to refinance 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 December 31, 2016 is \$5,200,000.

General Obligation Refunding Bonds of 2010B: In December 2010, the City issued \$3,905,000 of G.O. Refunding Bonds to refinance prior debt at a lower interest cost. The original obligations were issued to finance a public works facility expansion, new traffic signal, and road projects. 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 December 31, 2016 is \$3,905,000.

General Obligation Refunding Bonds of 2010C: In December 2010, the City issued \$5,415,000 of G.O. Refunding Bonds to refinance prior debt at a lower interest cost. The original obligations were issued to finance storm sewer construction, road reconstruction, park land, and initial costs for a police station. 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 December 31, 2016 is \$4,270,000.

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 December 31, 2016 is \$8,055,000.

General Obligation Bonds of 2013B: In June 2013, the City issued \$2,380,000 of G.O. 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 December 31, 2016 is \$2,330,000.

General Obligation Refunding Bonds of 2014: In November 2014, the City issued \$776,775 of G.O. Refunding Bonds to refinance prior debt at a lower interest cost the remaining portion of debt originally issued for storm sewer construction, road reconstruction, and park land. 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 December 31, 2016 is \$393,425.

Debt Service Summary: General Fund and TIF

The following tables summarizes the debt service obligations of the City for fiscal years 2017-2030.

Table 1: Debt Service Schedule – Annual Payments for General Obligation and TIF Debt (Principal)

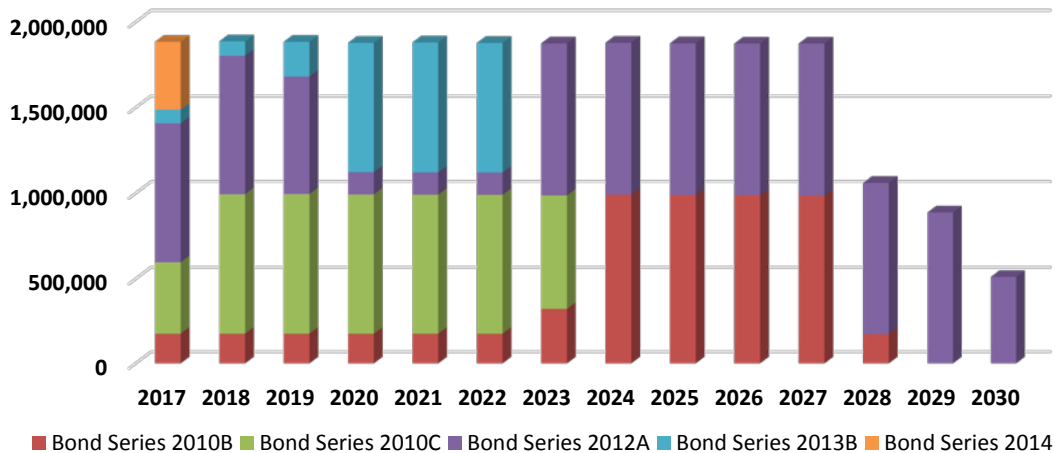
Fiscal Year	Series 2010B	Series 2010C	Series 2012A	Series 2013B	Series 2014	TIF	Total
2017		205,000	650,000	10,000	393,425	870,000	2,128,425
2018		620,000	660,000	15,000		1,020,000	2,315,000
2019		650,000	550,000	135,000		1,060,000	2,395,000
2020		680,000		700,000		1,105,000	2,485,000
2021		715,000		725,000		1,145,000	2,585,000
2022		755,000		745,000			1,500,000
2023	150,000	645,000	765,000				1,560,000
2024	840,000		780,000				1,620,000
2025	875,000		795,000				1,670,000
2026	915,000		810,000				1,725,000
2027	955,000		830,000				1,785,000
2028	170,000		845,000				1,015,000
2029			865,000				865,000
2030			505,000				505,000
Total	3,905,000	4,270,000	8,055,000	2,330,000	393,425	5,200,000	24,153,425

Table 2: Debt Service Schedule – Annual Payments for General Obligation and TIF Debt (Interest)

Fiscal Year	Series 2010B	Series 2010C	Series 2012A	Series 2013B	Series 2014	TIF	Total
2017	175,968	215,846	161,381	69,440	3,037	208,000	833,672
2018	175,968	198,415	148,281	69,263		173,200	765,126
2019	175,968	169,655	136,181	67,125		132,400	681,329
2020	175,968	137,040	130,681	54,600		90,000	588,289
2021	175,968	100,395	130,681	33,225		45,800	486,069
2022	175,968	59,573	130,681	11,175			377,396
2023	172,780	19,028	123,031				314,839
2024	151,323		107,581				258,904
2025	113,584		91,831				205,415
2026	73,299		75,781				149,080
2027	30,279		58,863				89,141
2028	4,038		41,066				45,103
2029			22,356				22,356
2030			6,313				906,264
Total							5,722,983

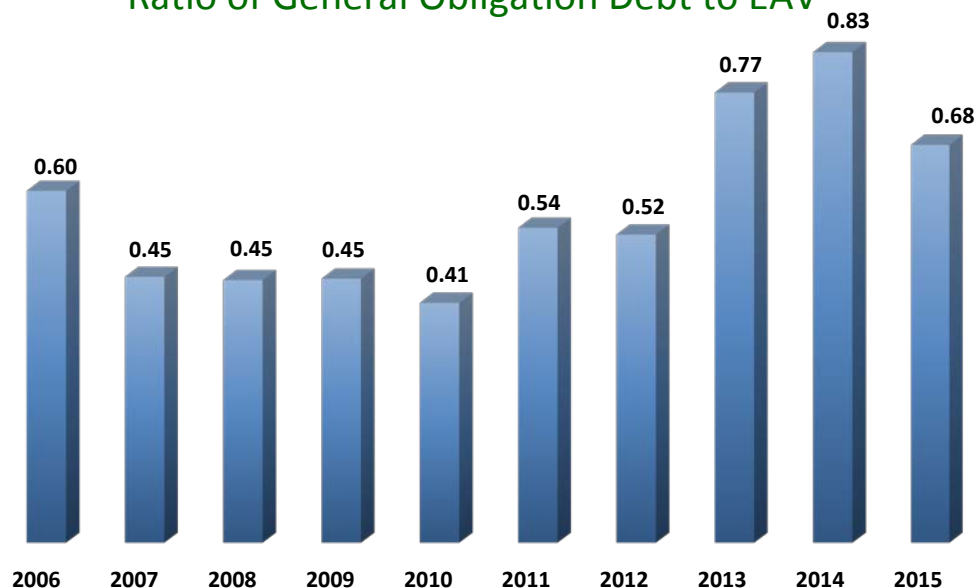
The chart below provides a quick glance at the debt schedule with amounts owed by bond series per fiscal year throughout the pay off period.

Debt Schedule by Fiscal Year



The City of DeKalb is a home-rule community and has no legal debt limit set by the Illinois General Assembly. The City monitors the overlapping debt of all taxing districts and is sensitive to the burden debt places on the taxpayer. In FY 2015, the City's ratio of General Obligation Bonded Debt to EAV was 0.68 percent as shown in the chart below.

Ratio of General Obligation Debt to EAV



The chart below provides a ratio of bonded debt per resident in the City of DeKalb for fiscal years 2006 through 2015.

Historical Trends of Bonded Debt Per Capita



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

Planning for the Future



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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.

FY17 Projects:

▪ Salt	100,000
▪ Electricity	350,000
▪ 2017 Street Maintenance	100,000
▪ Coordinated Traffic Signal Update Design	240,000
▪ Annie Glidden & Fairview Intersection	140,000
▪ Kishwaukee Bike Path	295,000

The Motor Fuel Tax fund supports the cost of electricity used to power street lights throughout the City.

Purchasing road salt for snow and ice removal operations is a function of this fund. This is a recurring cost that occurs on an annual basis.

The Kishwaukee Bike Path is planned to begin construction in 2017 depending upon the acquisition of the remaining right of way. The project will connect Prairie Park Bike Path on the south side of Lincoln Highway to the Kiwanis Kishwaukee Bike Path on the north side. The project cost is supported by 80% ITEP grant and 20% local match from the MFT fund.

The Coordinated Traffic Signal Update will address the aging technology operating all of the City's traffic signals. The project is intended to make the road network operate more effectively for motorists.

The 2017 Street Maintenance project is a recurring project that addresses the general street maintenance activities including: resurfacing, patching, pavement markings, sidewalk replacement, and curb replacement.

The Annie Glidden and Fairview Intersection improvements project utilizes existing earmark funding that was not used in the past widening project. This project will address traffic signal improvements as well as intersection improvements.

Motor Fuel Tax Fund

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
10-00-00-005-3315	FEDERAL PASS-THROUGH GRANTS	2,080	0	83,311	83,311	0
10-00-00-005-3340	STATE GOVT GRANTS	198,673	0	0	0	0
10-00-00-005-3354	STATE MOTOR FUEL TAX	1,078,801	1,170,889	570,189	570,189	1,140,378
TOTAL INTERGOVERNMENTAL REVENUES		1,279,554	1,170,889	653,500	653,500	1,140,378
10-00-00-008-3610	INVESTMENT INTEREST	3,899	3,356	1,400	1,400	3,000
10-00-00-008-3910	REFUNDS / REIMBURSEMENTS	0	0	0	0	0
TOTAL OTHER INCOME		3,899	3,356	1,400	1,400	3,000
10-00-00-009-4701	TRSF FROM GENERAL FUND	10,694	32,072	51,670	51,670	0
TOTAL TRANSFERS IN		10,694	32,072	51,670	51,670	0
TOTAL MOTOR FUEL TAX FUND REVENUES		1,294,147	1,206,317	706,570	706,570	1,143,378
10-00-00-200-8235	SNOW / ICE CONTROL MATERIAL	95,351	86,769	0	0	100,000
10-00-00-200-8331	ARCHITECT/ENGINEERING SERVS	0	0	0	0	0
TOTAL COMMODITIES		95,351	86,769	0	0	100,000
10-00-00-300-8321	SIDEWALKS-MAINTENANCE	0	0	0	0	95,000
10-00-00-300-8331	ARCHITECT / ENGINEERING SERVS	115,551	56,700	85,000	85,000	375,000
10-00-00-300-8332	LAND ACQUISITION SERVS	0	0	0	0	35,000
10-00-00-300-8352	ELECTRICITY	326,752	343,597	175,000	175,000	350,000
10-00-00-300-8366	LEGAL EXPENSES & NOTICES	0	0	0	0	0
10-00-00-300-8633	STR CONST OR RECONSTRUCT	440	0	0	0	0
TOTAL CONTRACTUAL SERVICES		442,743	400,297	260,000	260,000	855,000
10-00-00-650-8620	BIKE PATH/SIDEWALK IMPROVEMENTS	0	0	200,000	200,000	0
10-00-00-650-8621	LAND ACQUISITION	0	0	0	0	140,000
10-00-00-650-8632	STR IMPRVMT - MAINTENANCE	0	0	0	0	100,000
10-00-00-650-8633	STR CONST OR RECONSTRUCT	444,059	0	250,000	250,000	0
10-00-00-650-8639	OTHER CAPITAL IMPROVEMENTS	3,785	501	275,000	275,000	535,000
TOTAL PERMANENT IMPROVEMENTS		447,844	501	725,000	725,000	775,000
10-00-00-900-9001	TRANSFER TO GENERAL FUND	0	0	0	0	0
TOTAL TRANSFERS OUT		0	0	0	0	0
TOTAL MOTOR FUEL TAX FUND EXPENSES		985,938	487,568	985,000	985,000	1,730,000
NET FUND TOTALS - SURPLUS / (DEFICIT)		308,210	718,750	(278,430)	(278,430)	(586,622)

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 FY20. The sales tax portion was not eligible for extension and subsequently expired in FY13.

With the expiration of the TIF approaching within the next 5 years, a staff TIF Phase-out Team was formed in FY14 to identify highly transformative projects for completion with the remaining funds.

FY17 budgeted expenditures total \$8,258,373 and include the following projects:

▪ Structural Commercial Program	150,000
▪ Architectural Improvement Program	37,500
▪ Street Maintenance	500,000
▪ Economic Development Incentives	500,000
▪ Airport Improvements	124,500
▪ Wi-Fi, Music, Signage, Miscellaneous	30,000

Central Area Tax Increment Financing Fund #1

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
13-00-00-001-3119	PROPERTY TAX INCREMENT	6,439,568	6,347,586	6,347,587	6,347,587	6,278,579
TOTAL PROPERTY TAXES		6,439,568	6,347,586	6,347,587	6,347,587	6,278,579
13-00-00-002-3132	MROT	0	0	0	0	0
TOTAL SALES & USE TAXES		0	0	0	0	0
13-00-00-005-3353	SROT INCREMENT	0	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUES		0	0	0	0	0
13-00-00-008-3610	INVESTMENT INTEREST	47,875	38,546	6,560	6,560	4,800
13-00-00-008-3618	UNREALIZED GAIN/LOSS	0	(326,614)	0	0	0
13-00-00-008-3910	REFUNDS / REIMBURSEMENTS	605	0	0	0	0
TOTAL OTHER INCOME		48,480	(288,068)	6,560	6,560	4,800
TOTAL Central Area Tax Increment Financing Fund #1 REVENUES		6,488,048	6,059,518	6,354,147	6,354,147	6,283,379
13-00-00-008-3618	UNREALIZED GAIN/LOSS	0	0	0	0	0
13-00-00-300-8305	FREIGHT AND POSTAGE	0	0	125	100	250
13-00-00-300-8321	SIDEWALKS - MAINTENANCE	90,183	13,309	0	0	0
13-00-00-300-8331	ARCHITECT / ENGINEER SERVICES	21,574	3,243	50,000	50,000	730,000
13-00-00-300-8332	LAND ACQUISITION SERVICES	0	0	0	0	10,000
13-00-00-300-8342	FINANCIAL & MNGT SERVICES	0	2,435	15,000	23,157	23,157
13-00-00-300-8343	DEVELOPMENTAL SERVICES	3,862	1,540,369	90,000	90,000	15,000
13-00-00-300-8348	BUILDINGS - MAINTENANCE	1,165	0	0	0	0
13-00-00-300-8366	LEGAL EXPENSES & NOTICES	5,250	7,739	12,875	12,875	25,750
13-00-00-300-8373	MARKETING, ADS, PUBLIC INFO	6,865	1,246	10,000	10,000	16,000
13-00-00-300-8375	DUES & SUBSCRIPTIONS	850	850	850	850	850
13-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	636	603	500	500	500
13-00-00-300-8399	CONTRACTUAL SERVICES	4,824	4,969	5,500	5,500	6,000
TOTAL CONTRACTUAL SERVICES		135,209	1,574,762	184,850	192,982	827,507
13-00-00-650-8621	LAND ACQUISITION	0	0	500,000	500,000	500,000
13-00-00-650-8624	PRIV PROP REHAB / REDEVELOP	376,954	311,815	283,925	290,000	342,500
13-00-00-650-8625	REMODELING & RENOVATION	35,194	3,324	0	0	20,000
13-00-00-650-8627	PARKING LOT IMPROVEMENTS	163,521	0	0	0	0
13-00-00-650-8628	STORM SEWER SYSTEM IMPS	1,000	0	0	0	0
13-00-00-650-8632	STR IMPRVMT - MAINTENANCE	9,970	36,329	0	0	500,000
13-00-00-650-8633	STREET - CONSTR OR RECONSTR	371,942	38,587	0	0	500,000
13-00-00-650-8639	OTHER CAPITAL IMPROVEMENTS	3,334,489	3,225,039	4,088,594	3,798,594	3,811,790
TOTAL PERMANENT IMPROVEMENTS		4,293,071	3,615,093	4,872,519	4,588,594	5,674,290
13-00-00-900-9001	TRANSFER TO GENERAL FUND	791,672	678,576	282,740	282,740	678,576
13-00-00-900-9225	TRSF TO TIF DEBT SERVICE	1,063,975	1,068,663	961,675	961,675	1,078,000
TOTAL TRANSFERS OUT		1,855,647	1,747,239	1,244,415	1,244,415	1,756,576
TOTAL Central Area Tax Increment Financing Fund #1 EXPENSES		6,283,927	6,937,094	6,301,784	6,025,991	8,258,373
NET FUND TOTALS - SURPLUS / (DEFICIT)		204,121	(877,576)	52,363	328,156	(1,974,994)

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 FY14 to identify highly transformative projects for completion with the remaining funds.

FY17 budgeted expenditures total \$1,063,867 and include the following projects:

▪ City Hall Building Department Renovations/Improvements	195,000
▪ Street Maintenance	500,000

Tax Increment Financing Fund #2

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
14-00-00-001-3119	PROPERTY TAX INCREMENT	1,329,664	1,216,455	1,216,456	1,216,456	1,130,215
14-00-00-008-3610	INVESTMENT INTEREST	8,223	53,088	20,900	20,900	16,000
TOTAL PROPERTY TAXES		1,337,887	1,269,544	1,237,356	1,237,356	1,146,215
TOTAL Tax Increment Financing Fund #2 REVENUES		1,337,887	1,269,544	1,237,356	1,237,356	1,146,215
14-00-00-300-8316	ALLEYS - MAINTENANCE	0	2,156	0	0	0
14-00-00-300-8321	SIDEWALKS - MAINTENANCE	105,886	14,564	0	0	0
14-00-00-300-8331	ARCHITECT / ENGINEER SERVICES	22,719	0	0	0	0
14-00-00-300-8342	FINANCIAL & MNGT SERVICES	0	574	0	663	663
14-00-00-300-8344	ECONOMIC DEVELOPMENT INCENTIVE	135,327	154,948	155,000	155,000	120,000
14-00-00-300-8366	LEGAL EXPENSES & NOTICES	285	1,920	0	0	10,000
TOTAL CONTRACTUAL SERVICES		264,217	174,162	155,000	155,663	130,663
14-00-00-650-8621	LAND ACQUISITION	0	0	0	0	0
14-00-00-650-8624	PRIV PROP REHAB / REDEVELOP	58,171	124,402	12,500	75,000	125,000
14-00-00-650-8625	REMODEL & RENOVATIONS	28,455	27,680	235,000	235,000	195,000
14-00-00-650-8628	STORM WATER SYSTEM IMPS	0	0	0	0	0
14-00-00-650-8632	STREET IMPROVEMENTS - MAINTENANCE	0	8,318	0	0	0
14-00-00-650-8633	STREET RECONSTRUCTION	284,675	31,682	0	0	500,000
14-00-00-650-8639	CAPITAL IMPROVEMENTS	0	0	0	0	0
TOTAL PERMANENT IMPROVEMENTS		371,301	192,082	247,500	310,000	820,000
14-00-00-900-9001	TRANSFER TO GENERAL FUND	150,931	113,198	47,877	47,877	113,198
TOTAL TRANSFERS OUT		150,931	113,198	47,877	47,877	113,198
TOTAL Tax Increment Financing Fund #2 EXPENSES		786,449	479,442	450,377	513,540	1,063,861
NET FUND TOTALS - SURPLUS / (DEFICIT)		551,438	790,102	786,979	723,816	82,354

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 2 cents per gallon local tax on motor fuel. Expenditures for FY17 include:

▪ Street Maintenance	305,000
▪ Sidewalk Maintenance	35,000
▪ Fire Station Repairs	30,000

Capital Projects Fund

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
50-40-00-002-3190	HOME RULE MOTOR FUEL TAX	361,576	358,945	177,500	177,500	360,000
TOTAL SALES & USE TAXES		361,576	358,945	177,500	177,500	360,000
50-40-00-005-3340	STATE GOVT GRANTS	0	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUES		0	0	0	0	0
50-40-00-008-3910	REFUNDS/REIMBURSEMENTS	0	0	0	0	0
50-40-00-008-3930	RENTAL INCOME	0	0	0	0	0
50-40-00-008-3970	MISCELLANEOUS INCOME	1,660	0	0	0	0
50-40-00-008-3980	TRAFFIC IMPACT FEE	0	500	0	0	0
TOTAL OTHER INCOME		1,660	500	0	0	0
50-40-00-009-4701	TRSF FROM GENERAL FUND	0	0	32,479	32,479	0
TOTAL TRANSFERS IN		0	0	32,479	32,479	0
TOTAL CAPITAL PROJECTS FUND REVENUES		363,236	359,445	209,979	209,979	360,000
50-40-00-200-8284	CODE RED ALERT SYSTEM	0	0	0	0	0
TOTAL COMMODITIES		0	0	0	0	0
50-40-00-300-8321	SIDEWALKS - MAINTENANCE	34,739	9,297	25,000	25,000	20,000
50-40-00-300-8331	ARCHITECT/ENGINEER SERVICES	25,019	0	0	0	15,000
TOTAL CONTRACTUAL SERVICES		59,758	9,297	25,000	25,000	35,000
50-40-00-400-8413	MUNICIPAL LEASE/PURCHASE	0	0	0	0	0
TOTAL OTHER SERVICES		0	0	0	0	0
50-40-00-600-8515	TECHNOLOGY EQUIPMENT	0	0	0	0	0
TOTAL EQUIPMENT		0	0	0	0	0
50-40-00-650-8624	BUILDING MAINTENANCE & REPAIR	0	17,873	5,000	5,000	30,000
50-40-00-650-8625	TILTON PARK FLOOD MITIGATION	10,000	0	0	0	0
50-40-00-650-8626	JOANNE LANE LEVEE PIPE UPGRADE	74,705	0	0	0	0
50-40-00-650-8628	STORM WATER SYSTEM IMPRVMTS	0	0	0	0	0
50-40-00-650-8629	ALLEY IMPROVEMENTS	53,876	18,682	0	0	0
50-40-00-650-8632	STREET MAINTENANCE	227,741	297,339	175,000	175,000	305,000
TOTAL PERMANENT IMPROVEMENTS		366,322	333,894	180,000	180,000	335,000
TOTAL CAPITAL PROJECTS FUND EXPENSES		426,080	343,191	205,000	205,000	370,000
NET FUND TOTALS - SURPLUS / (DEFICIT)		(62,845)	16,255	4,979	4,979	(10,000)

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

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
51-45-00-002-3135	HOTEL/MOTEL TAX	42,848	0	0	0	0
51-45-00-002-3190	HOME RULE FUEL TAX	271,171	0	0	0	0
TOTAL SALES & USE TAXES		314,019	0	0	0	0
51-45-00-007-3514	POLICE FINES	90,000	0	0	0	0
TOTAL FINES		90,000	0	0	0	0
51-45-00-008-3610	INVESTMENT INTEREST	497	0	0	0	0
51-45-00-008-3910	REFUNDS & REIMBURSEMENTS	8,347	0	0	0	0
51-45-00-008-3963	CONTRIBUTED CAPITAL	6,454	0	0	0	0
51-45-00-008-3970	MISCELLANEOUS INCOME	0	0	0	0	0
TOTAL OTHER INCOME		15,298	0	0	0	0
51-45-00-009-4701	TRSF FROM GENERAL FUND	0	0	0	0	0
TOTAL TRANSFERS IN		0	0	0	0	0
TOTAL Public Safety Building Fund REVENUES		419,317	0	0	0	0
51-45-00-650-8624	FIRE STATIONS #2 & #3	7,859	0	0	0	0
51-45-00-650-8625	FIBER COMMUNICATION-POLICE STA	0	0	0	0	0
51-45-00-650-8626	NEW CONSTRUCTION BUILDINGS	33,151	0	0	0	0
51-45-00-650-8637	FIBER COMMUNICATIONS & CABLES	0	0	0	0	0
TOTAL PERMANENT IMPROVEMENTS		41,010	0	0	0	0
51-45-00-900-9001	TRSF TO GENERAL FUND	299,843	0	0	0	0
51-45-00-900-9220	TRSF TO GENERAL FUND DEBT SERV	902,527	0	0	0	0
TOTAL TRANSFERS OUT		1,202,370	0	0	0	0
TOTAL Public Safety Building Fund EXPENSES		1,243,380	0	0	0	0
NET FUND TOTALS - SURPLUS / (DEFICIT)		(824,063)	0	0	0	0

Fleet Replacement Fund

Fund 52

This fund accounts for the acquisition costs for the replacement of fleet for the City. The main funding sources for fleet replacement is rental income derived from current water tower leases and a transfer of any available fund balance from the General Fund. Expenditures for FY17 include:

▪ Annual loan payment for Fire Truck #1	16,667
▪ Fire Department vehicle	40,000
▪ Two police squads	66,896

Fleet Replacement Fund

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
52-50-00-008-3910	REFUNDS & REIMBURSEMENTS	11,425	11,325	4,500	4,500	10,000
52-50-00-008-3915	ADMINISTRATION TOW FEES	0	0	0	0	0
52-50-00-008-3920	SALES OF ASSETS	6,400	1,245	0	0	5,000
52-50-00-008-3930	RENTAL INCOME	107,317	141,793	70,805	70,805	156,610
52-50-00-008-3970	MISCELLANEOUS INCOME	310,000	35,000	35,000	35,000	35,000
TOTAL OTHER INCOME		435,142	189,363	110,305	110,305	206,610
52-50-00-009-4701	TRSF FROM GENERAL FUND	421,103	0	24,588	24,588	66,896
TOTAL TRANSFERS IN		421,103	0	24,588	24,588	66,896
52-50-00-010-4915	LOAN PROCEEDS	0	0	0	0	0
TOTAL BONDS & NOTES PROCEEDS		0	0	0	0	0
TOTAL FLEET REPLACEMENT FUND REVENUES		856,245	189,363	134,893	134,893	273,506
52-50-00-400-8413	MUNICIPAL LEASE/PURCHASE	188,113	0	0	0	0
TOTAL OTHER SERVICES		188,113	0	0	0	0
52-50-00-450-8417	LOAN PRINCIPAL	16,667	16,667	16,667	16,667	16,667
TOTAL BONDS & NOTES PROCEEDS		16,667	16,667	16,667	16,667	16,667
52-50-00-600-8521	VEHICLES	177,214	391,479	191,538	191,538	106,896
TOTAL EQUIPMENT		177,214	391,479	191,538	191,538	106,896
52-50-00-900-9001	TRANSFER TO GENERAL FUND	0	0	0	0	140,000
TOTAL TRANSFERS OUT		0	0	0	0	140,000
TOTAL FLEET REPLACEMENT FUND EXPENSES		381,993	408,146	208,205	208,205	263,563
NET FUND TOTALS - SURPLUS / (DEFICIT)		474,252	(218,783)	(73,312)	(73,312)	9,943

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. In FY17 there will be an additional fund transfer from both the Water Fund (\$7,500) and the Transportation Fund (\$3,000) to help fund the purchase of a new plotter/scanner. The following purchases will be made from the Equipment Fund in FY17:

▪ Lifepak Monitors (2)	44,181
▪ Portable Radios (31)	25,000
▪ Microsoft Exchange Server/Office 360	25,000
▪ Color Plotter/Scanner	21,000
▪ City Hall Furniture	20,000
▪ New Computer Cycles (20)	16,000
▪ Network Switches	5,000
▪ Storm Sewer Inspection Camera	10,000
▪ Mobile Data Browser (2)	8,000

Equipment Fund

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
53-55-00-005-3340	STATE GOVT GRANTS	0	0	0	0	0
TOTAL GRANTS		0	0	0	0	0
53-55-00-008-3910	REFUNDS & REIMBURSEMENTS	189,750	160,000	84,000	84,000	160,000
53-55-00-008-3915	ADMINISTRATIVE TOW FEES	0	0	0	0	0
53-55-00-008-3920	SALES OF ASSETS	0	0	0	0	0
53-55-00-008-3961	DONATIONS	0	0	0	0	0
TOTAL OTHER INCOME		189,750	160,000	84,000	84,000	160,000
53-55-00-009-4701	TRSF FROM GENERAL FUND	35,000	0	298,351	298,351	0
53-55-00-009-4725	TRSF FROM WORK COMP FUND	0	0	243,000	243,000	0
53-55-00-009-4740	TRSF FROM WATER FUND	0	0	0	0	7,500
53-55-00-009-4761	TRSF FROM TRANSPORTATION	0	0	0	0	3,000
TOTAL TRANSFERS IN		35,000	0	541,351	541,351	10,500
53-55-00-010-4915	LOAN PROCEEDS	0	0	0	0	0
TOTAL BONDS & NOTES PROCEEDS		0	0	0	0	0
TOTAL EQUIPMENT FUND REVENUES		224,750	160,000	625,351	625,351	170,500
53-55-00-200-8241	AMBULANCE SUPPLY/EQUIP	0	0	0	0	0
53-55-00-200-8242	POLICE PATROL SUPPLY & EQUIPME	0	0	0	0	8,000
TOTAL COMMODITIES		0	0	0	0	8,000
53-55-00-300-8310	EQUIPMENT - MAINTENANCE	31,896	43,572	502,857	502,857	66,000
TOTAL CONTRACTUAL SERVICES		31,896	43,572	502,857	502,857	66,000
53-55-00-400-8413	MUNICIPAL LEASE/PURCHASE	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		0	0	0	0	0
53-55-00-600-8511	K-9 DOG	0	0	0	0	0
53-55-00-600-8515	TECH EQUIPMENT - PD SOFTWARE	125,323	16,980	0	0	0
53-55-00-600-8520	FD EQUIPMENT	0	87,763	0	0	0
53-55-00-600-8540	MACHINERY IMPLMTS MJR TOOLS	0	21,945	244,000	244,000	21,000
53-55-00-600-8597	LEASED EQUIPMENT	0	0	0	0	20,000
TOTAL EQUIPMENT		125,323	126,688	244,000	244,000	41,000
53-55-00-900-9001	TRANSFER TO GENERAL FUND	0	0	0	0	69,181
TOTAL TRANSFERS OUT		0	0	0	0	69,181
TOTAL EQUIPMENT FUND EXPENSES		157,219	170,260	746,857	746,857	184,181
NET FUND TOTALS - SURPLUS / (DEFICIT)		67,531	(10,260)	(121,506)	(121,506)	(13,681)

Section Nine

Fiduciary Funds and Component Unit Fund

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

Planning for the Future



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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 51.40% and 41.40% 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

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
93-00-00-001-3113	PROPERTY TAX - POLICE PENSION	1,448,949	1,622,105	2,103,837	2,103,837	2,502,904
TOTAL PROPERTY TAXES		1,448,949	1,622,105	2,103,837	2,103,837	2,502,904
93-00-00-006-3452	EMPLOYEE CONTRIBUTIONS	711,771	727,853	280,847	280,847	587,474
TOTAL SERVICE CHARGES		711,771	727,853	280,847	280,847	587,474
93-00-00-008-3610	INVESTMENT INTEREST	819,872	616,632	422,234	422,234	617,000
93-00-00-008-3615	GAIN/LOSS ON INVESTMENTS	(463,033)	(568,927)	0	0	0
93-00-00-008-3618	UNREALIZED INV GAIN/LOSS	0	0	665,000	665,000	665,000
93-00-00-008-3970	MISCELLANEOUS INCOME	(3,457)	12,547	50	50	0
TOTAL OTHER INCOME		353,382	60,252	1,087,284	1,087,284	1,282,000
TOTAL POLICE PENSION FUND REVENUES		2,514,102	2,410,211	3,471,968	3,471,968	4,372,378
93-00-00-100-8190	RETIREE COMPENSATION	2,353,906	2,579,348	1,267,556	1,267,556	2,864,106
93-00-00-100-8191	DISABILITY	0	0	50,186	50,186	103,347
93-00-00-100-8194	REFUND OF CONTRIBUTIONS	50,195	0	0	0	0
93-00-00-100-8195	TRANSFERS TO OTHER PENSIONS	76,387	0	0	0	0
TOTAL PERSONNEL		2,480,487	2,579,348	1,317,742	1,317,742	2,967,453
93-00-00-300-8339	INSURANCE	8,009	8,267	4,204	4,204	8,515
93-00-00-300-8342	FINANCIAL & MNGT SERVICES	23,371	25,050	14,242	14,242	24,939
93-00-00-300-8343	INVESTMENT MGR/ADVISOR FEES	40,984	42,938	27,652	27,652	44,226
93-00-00-300-8366	LEGAL EXPENSES & NOTICES	0	0	1,732	1,732	3,863
93-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	0	0	4,041	4,041	5,884
93-00-00-300-8399	CONTRACTUAL SERVICES	0	0	0	0	0
93-00-00-300-8400	OTHER EXPENSES	13,152	11,673	0	0	6,139
TOTAL CONTRACTUAL SERVICES		85,515	87,928	51,871	51,871	93,566
TOTAL POLICE PENSION FUND EXPENSES		2,566,002	2,667,277	1,369,613	1,369,613	3,061,019
NET FUND TOTALS - SURPLUS / (DEFICIT)		(51,900)	(257,066)	2,102,355	2,102,355	1,311,359

Fire Pension Fund

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
95-00-00-001-3114	PROPERTY TAX - FIRE PENSION	2,024,522	2,158,156	2,535,041	2,535,041	2,990,000
TOTAL PROPERTY TAXES		2,024,522	2,158,156	2,535,041	2,535,041	2,990,000
95-00-00-006-3452	EMPLOYEE CONTRIBUTIONS	466,475	477,022	242,627	242,627	478,763
TOTAL SERVICE CHARGES		466,475	477,022	242,627	242,627	478,763
95-00-00-008-3610	INVESTMENT INTEREST	655,172	785,930	240,000	240,000	480,000
95-00-00-008-3615	GAIN/LOSS ON INVESTMENT	(480,438)	(1,145,748)	0	0	0
95-00-00-008-3618	UNREALIZED INV GAIN/LOSS	0	0	665,000	665,000	1,320,000
95-00-00-008-3970	MISCELLANEOUS INCOME	(3,599)	(272)	0	0	0
TOTAL OTHER INCOME		171,135	(360,089)	905,000	905,000	1,800,000
TOTAL FIRE PENSION FUND REVENUES		2,662,132	2,275,088	3,682,668	3,682,668	5,268,763
95-00-00-100-8190	RETIREE COMPENSATION	2,971,799	3,072,413	1,434,033	1,434,033	2,905,307
95-00-00-100-8191	DISABILITY	0	0	158,004	158,004	246,518
95-00-00-100-8194	REFUND OF CONTRIBUTIONS	10,671	0	0	0	0
TOTAL PERSONNEL		2,982,470	3,072,413	1,592,037	1,592,037	3,151,825
95-00-00-300-8342	FINANCIAL & MNGT SERVICES	25,910	35,500	11,409	11,409	28,000
95-00-00-300-8343	INVESTMENT MGR/ADVISOR FEES	44,474	43,831	22,500	22,500	44,148
95-00-00-300-8366	LEGAL EXPENSES & NOTICES	0	0	1,886	1,886	10,000
95-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	0	0	1,100	1,100	1,500
95-00-00-300-8399	CONTRACTUAL SERVICES	0	0	0	0	0
95-00-00-300-8400	OTHER EXPENSES	17,638	6,113	0	0	5,500
TOTAL CONTRACTUAL SERVICES		88,021	85,443	36,895	36,895	89,148
TOTAL FIRE PENSION FUND EXPENSES		3,070,491	3,157,856	1,628,932	1,628,932	3,240,973
NET FUND TOTALS - SURPLUS / (DEFICIT)		(408,360)	(882,768)	2,053,736	2,053,736	2,027,790

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, which was made possible in part by a State of Illinois \$11.6 million construction grant. The project kicked off in August of 2014 and was completed in the summer of 2016. The grand opening for both the addition and the renovation of the existing building was on September 10, 2016.

DeKalb Public Library Fund

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
99-00-00-001-3110	PROPERTY TAX GENERAL	2,257,413	2,267,424	2,788,574	2,748,500	2,748,500
TOTAL PROPERTY TAXES		2,257,413	2,267,424	2,788,574	2,748,500	2,748,500
99-00-00-005-3310	FEDERAL GRANTS	15,000	120,786	0	0	0
99-00-00-005-3340	STATE GOVT GRANTS	7,029,600	0	0	33,940	33,940
99-00-00-005-3350	LOCAL GOVT GRANTS	72,541	0	0	72,000	72,000
99-00-00-005-3356	PERSONAL PROP REPLACE TAX	38,763	31,144	19,800	27,347	27,347
TOTAL INTERGOVERNMENTAL REVENUES		7,155,905	151,930	19,800	133,287	133,287
99-00-00-007-3436	LIBRARY NON-RESIDENT DUES	3,084	3,356	2,800	3,400	3,400
99-00-00-007-3516	LIBRARY FINES	33,916	33,509	20,000	42,000	42,000
TOTAL FINES		37,000	36,865	22,800	45,400	45,400
99-00-00-008-3610	INVESTMENT INTEREST	13,822	7,228	7,000	6,069	6,069
99-00-00-008-3611	INTEREST-CAPITALIZED BONDS	0	0	0	0	0
99-00-00-008-3615	SALE OF ASSET	4,528	(106)	0	0	0
99-00-00-008-3617	TIF SURPLUS	0	0	75,000	0	0
99-00-00-008-3620	UNREALIZED GAIN/LOSS	(8,572)	(4,816)	0	0	0
99-00-00-008-3910	REFUNDS/REIMBURSEMENTS	37,382	2,212	3,500	0	0
99-00-00-008-3925	LIBRARY SALES	10,718	6,459	5,000	7,100	7,100
99-00-00-008-3961	DONATIONS	986,619	476,276	0	24,000	24,000
99-00-00-008-3970	MISCELLANEOUS INCOME	2,198	1,977	3,500	4,500	4,500
99-00-00-009-3990	INTERFUND TRANSFERS	60,000	240,318	0	0	0
99-00-00-010-4915	LOAN PROCEEDS	0	1,591,079	0	0	0
TOTAL OTHER INCOME		1,106,696	2,320,627	94,000	41,669	41,669
TOTAL DEKALB PUBLIC LIBRARY FUND REVENUES		10,557,013	4,776,846	2,925,174	2,968,856	2,968,856
99-00-00-100-8101	REGULAR WAGES	740,871	783,653	509,035	1,003,593	1,003,593
99-00-00-100-8102	OVERTIME	30,092	36,643	0	0	0
99-00-00-100-8103	PART-TIME & TEMPORARY	234,886	217,310	0	0	0
99-00-00-100-8171	FICA	74,962	77,583	43,785	76,775	76,775
99-00-00-100-8173	IMRF	143,440	129,612	63,319	117,036	117,036
99-00-00-100-8175	HEALTH INSURANCE	111,700	113,481	59,765	109,533	109,533
99-00-00-100-8176	LIFE INSURANCE	153	137	90	154	154
99-00-00-100-8178	WORKERS COMPENSATION	5,351	4,429	2,500	5,000	5,000
99-00-00-100-8179	UNEMPLOYMENT INSURANCE	3,006	3,121	1,500	3,200	3,200
TOTAL PERSONNEL		1,344,461	1,365,970	679,994	1,315,291	1,315,291
99-00-00-200-8202	PRINTED MATERIALS	1,212	908	2,000	5,000	5,000
99-00-00-200-8204	OFFICE SUPPLY	16,363	12,506	9,000	15,000	15,000
99-00-00-200-8219	BUILDING SUPPLIES	12,106	12,317	7,500	11,500	11,500
99-00-00-200-8271	GIFTS & DONATIONS	10,487	12,852	0	0	0
99-00-00-200-8272	MEMORIALS	1,205	873	0	4,000	4,000
99-00-00-200-8273	CHILDREN'S BOOKS	29,816	32,301	16,807	35,000	35,000
99-00-00-200-8274	LIBRARY BOOKS	83,225	88,127	33,615	75,000	75,000
99-00-00-200-8275	PERIODICALS	14,837	6,414	3,261	7,200	7,200
99-00-00-200-8276	COMPACT DISCS	6,799	7,199	4,500	9,000	9,000
99-00-00-200-8277	DVD'S	6,146	5,784	3,500	7,000	7,000
99-00-00-200-8278	MICROFORMS	644	183	300	600	600
99-00-00-200-8279	LIBRARY DATABASE	75,670	51,290	25,000	55,785	55,785
99-00-00-200-8299	COMMODITIES	963	208	500	500	500
TOTAL COMMODITIES		259,472	230,962	105,983	225,585	225,585

DeKalb Public Library Fund

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
99-00-00-300-8304	TRAVEL REIMBURSEMENT	1,047	771	500	700	700
99-00-00-300-8305	FREIGHT AND POSTAGE	4,027	11,813	3,000	5,000	5,000
99-00-00-300-8310	EQUIPMENT - MAINTENANCE	26,556	20,715	10,306	20,000	20,000
99-00-00-300-8326	BOOKS - MAINTENANCE	656	1,870	300	600	600
99-00-00-300-8331	BOOK PROCESSING	361	379	250	300	300
99-00-00-300-8337	TELEPHONE SYSTEM	9,540	13,275	7,500	19,000	19,000
99-00-00-300-8342	FINANCIAL & MGMT SERVICES	13,120	14,555	6,800	13,000	13,000
99-00-00-300-8343	DEVELOPMENTAL SERVICES	12,857	16,045	4,000	12,000	12,000
99-00-00-300-8346	REFUSE REMOVAL SERVICES	5,319	7,391	1,875	7,600	7,600
99-00-00-300-8347	LANDSCAPING	8,148	59,863	35,000	60,000	60,000
99-00-00-300-8348	BUILDINGS - MAINTENANCE	28,451	8,471	22,000	40,891	40,891
99-00-00-300-8349	BUILDING REPAIR	12,524	6,005	0	1,000	1,000
99-00-00-300-8351	NATURAL GAS	6,027	12,315	1,000	13,000	13,000
99-00-00-300-8352	ELECTRICITY	2,052	1,663	900	1,632	1,632
99-00-00-300-8355	UTILITIES	1,415	2,716	700	4,410	4,410
99-00-00-300-8373	MARKETING, ADS & PUBLIC INFO	118,024	38,347	3,000	34,000	34,000
99-00-00-300-8375	DUES & SUBSCRIPTIONS	621	621	350	600	600
99-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	6,033	7,258	1,500	5,000	5,000
TOTAL CONTRACTUAL SERVICES		256,778	224,072	98,981	238,733	238,733
99-00-00-400-8450	CONTRACTED SERVICES	38,646	23,158	25,165	37,585	37,585
99-00-00-400-8452	CONSULTING FEES (LEGAL)	9,332	17,654	7,500	7,500	7,500
99-00-00-400-8453	CONSULTING FEES (PERSONNEL)	28,279	14,802	4,500	4,500	4,500
99-00-00-400-8454	COLLECTION AGENCY	1,950	1,573	1,100	1,600	1,600
99-00-00-400-8455	PROFESSIONAL CONSULTING (IT)	0	6,750	2,371	2,443	2,443
99-00-00-400-8471	SURETY BONDS & INSURANCE	16,134	24,155	17,000	28,168	28,168
99-00-00-400-8497	CONTINGENCIES	0	0	3,256	10,732	10,732
TOTAL OTHER SERVICES		94,341	88,092	60,892	92,528	92,528
99-00-00-450-8411	DEBT SERVICE - PRINCIPAL	376,111	1,381,111	280,000	0	0
99-00-00-450-8412	DEBT SERVICE - INTEEST	349,962	343,312	210,074	0	0
TOTAL BOND AND DEBT SERVICE		726,074	1,724,423	490,074	0	0
99-00-00-600-8510	OFFICE FURNITURE & EQUIPMENT	2,235	865	0	0	0
99-00-00-600-8515	TECHNOLOGY EQUIPMENT	43,503	0	15,000	21,608	21,608
99-00-00-600-8599	EQUIPMENT	0	24,232	0	0	0
TOTAL EQUIPMENT		45,738	25,097	15,000	21,608	21,608
99-00-00-650-8620	DEBT FINANCING	0	0	0	1,075,111	1,075,111
99-00-00-650-8630	EXPANSION PROJECT	0	0	0	0	0
99-00-00-650-8639	CAPITAL IMPROVEMENTS	10,115,270	9,940,038	75,000	0	0
99-00-00-650-8640	DEBT SERVICE-PRINCIPAL	0	0	0	0	0
99-00-00-650-8641	DEBT SERVICE-INTEREST	0	0	0	0	0
99-00-00-900-8980	INTERFUND TRANSFERS	60,000	240,318	0	0	0
TOTAL PERMANENT IMPROVEMENTS		10,175,270	10,180,356	75,000	1,075,111	1,075,111
TOTAL DEKALB PUBLIC LIBRARY FUND EXPENSES		12,902,134	13,838,973	1,525,924	2,968,856	2,968,856
NET FUND TOTALS - SURPLUS / (DEFICIT)		(2,345,121)	(9,062,127)	1,399,250	0	0

Section Ten

Internal Service Funds

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

Planning for the Future



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Internal Service Funds

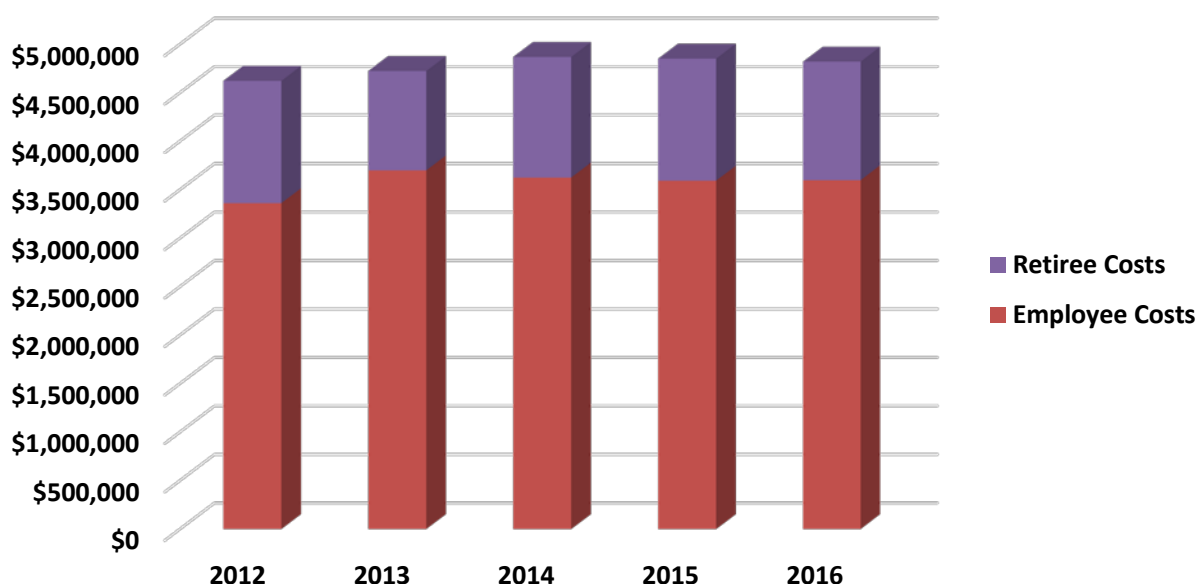
Workers Compensation – Fund 70

This fund pays for all medical treatment, disability payments, and settlement costs associated with claims filed by employees who are injured on the job. In FY1994 the City became self-insured for workers compensation claims. For FY1994, through FY2012, the City had no excess or “umbrella” insurance coverage provided by private carriers. However, effective May 1, 2012, the City has a self-insured retention policy through Safety National Casualty Corporation for excess coverage. These claims are administered and monitored by the City Manager’s Office and Human Resources Department.

Health Insurance – Fund 71

The City of DeKalb has maintained its own self-funded insurance system from FY1993, through FY2008, for employee health insurance. 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 chart provided below shows health insurance costs for current and retired City employees from 2012 to 2016 (fiscal years prior to 2012 were reported as total fund expenditures and not separated by line item).

Health Insurance Costs



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.
- **Non-Bargaining** – 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** – 20 % of the health insurance premium for single, single +1 or family coverage.

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 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

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
70-00-00-006-3451	EMPLOYER CONTRIBUTION	1,198,000	1,203,200	601,600	601,600	650,659
TOTAL SERVICE CHARGES		1,198,000	1,203,200	601,600	601,600	650,659
70-00-00-008-3610	INVESTMENT INTEREST	27	26,280	19,350	6,500	13,000
70-00-00-008-3910	REFUNDS / REIMBURSEMENTS	5,915	38	0	0	0
TOTAL OTHER INCOME		5,942	26,318	19,350	6,500	13,000
70-00-00-009-4701	TRSF FROM GENERAL FUND	0	0	0	0	0
70-00-00-009-4737	TRSF FROM LIABILITY FUND	0	0	0	0	158,301
TOTAL TRANSFERS IN		0	0	0	0	158,301
TOTAL WORKERS COMPENSATION FUND REVENUES		1,203,942	1,229,518	620,950	608,100	821,960
70-00-00-300-8349	LEGAL SERVICES	41,610	0	0	0	0
70-00-00-300-8366	LEGAL EXPENSES & NOTICES	0	20,808	8,000	8,000	18,000
70-00-00-300-8391	TPA ADMINISTRATION	38,438	39,525	17,100	17,100	55,000
70-00-00-300-8450	CONTRACTED SERVICES	0	562,902	251,274	251,174	457,100
TOTAL CONTRACTUAL SERVICES		80,048	623,235	276,374	276,274	530,100
70-00-00-400-8450	CONTRACTED SERVICES	553,777	3,302	0	0	0
70-00-00-400-8472	CLAIMS: SELF-INSURANCE	490,529	229,847	325,000	290,000	400,000
TOTAL OTHER SERVICES		1,044,306	233,149	325,000	290,000	400,000
70-00-00-900-9001	TRANSFER TO GENERAL FUND	0	250,000	0	0	130,000
70-00-00-900-9035	TRANSFER TO EQUIPMENT FUND	0	0	243,000	243,000	0
TOTAL TRANSFERS OUT		0	250,000	243,000	243,000	130,000
TOTAL WORKERS COMPENSATION FUND EXPENSES		1,124,354	1,106,384	844,374	809,274	1,060,100
NET FUND TOTALS - SURPLUS / (DEFICIT)		79,588	123,134	(223,424)	(201,174)	(238,140)

Health Insurance Fund

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
71-00-00-006-3451	EMPLOYER CONTRIBUTIONS	4,114,396	3,882,801	2,360,252	2,360,252	4,261,866
71-00-00-006-3452	EMPLOYEE CONTRIBUTIONS	741,560	763,132	350,716	350,716	811,813
71-00-00-006-3453	RETIREE CONTRIBUTIONS	409,839	381,354	202,944	202,944	427,456
71-00-00-006-3454	LIBRARY CONTRIBUTIONS	138,766	137,070	66,238	66,238	164,099
71-00-00-006-3455	SECTION 125 CONTRIBUTIONS	208,968	200,443	0	0	0
71-00-00-006-3459	OTHER CONTRIBUTIONS	0	17,457	1,826	1,826	3,652
TOTAL SERVICE CHARGES		5,613,530	5,382,257	2,981,976	2,981,976	5,668,886
71-00-00-008-3610	INVESTMENT INTEREST	11	3,601	3,010	5	10
71-00-00-008-3910	REFUNDS / REIMBURSEMENTS	13,552	0	0	0	0
TOTAL OTHER INCOME		13,563	3,601	3,010	5	10
71-00-00-009-4701	TRSF FROM GENERAL FUND	350,000	0	0	0	0
TOTAL TRANSFERS IN		350,000	0	0	0	0
TOTAL HEALTH INSURANCE FUND REVENUES		5,977,092	5,385,858	2,984,986	2,981,981	5,668,896
71-00-00-100-8171	FICA	8,477	9,239	4,590	4,590	17,663
71-00-00-100-8173	IMRF	9,580	18,127	9,738	9,738	35,049
TOTAL PERSONNEL		18,056	27,366	14,328	14,328	52,712
71-00-00-300-8342	FINANCIAL & MNGT SERVICES	0	0	0	0	0
71-00-00-300-8345	PSYCH & MEDICAL SERVICES	9,685	0	0	0	0
71-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	0	0	0	0	0
71-00-00-300-8394	FLEX ADMINISTRATION	5,776	5,834	3,240	3,240	5,400
TOTAL CONTRACTUAL SERVICES		15,461	5,834	3,240	3,240	5,400
71-00-00-400-8474	SECTION 125 PAYMENTS	216,940	198,706	0	0	0
71-00-00-400-8475	EMPLOYEE LIFE INSURANCE PREMIU	13,338	13,941	7,000	7,000	14,709
71-00-00-400-8476	WELLNESS BENEFIT PAYMENTS	27,938	19,533	15,000	15,000	60,000
71-00-00-400-8477	EMPLOYEE HEALTH INSURANCE	3,593,477	3,598,465	1,979,921	1,979,921	3,880,570
71-00-00-400-8478	RETIREE HEALTH INSURANCE	1,258,057	1,222,298	608,890	608,890	1,316,700
71-00-00-400-8479	EMPLOYEE DENTAL INSURANCE	186,009	0	0	0	0
71-00-00-400-8480	RETIREE DENTAL INSURANCE	63,933	63,052	31,119	31,119	72,115
71-00-00-400-8483	PEHP PLAN	35,172	32,605	15,660	15,660	33,750
71-00-00-400-8485	LIBRARY LIFE INSURANCE PREMIUM	192	166	80	80	155
71-00-00-400-8486	LIBRARY HEALTH INSURANCE	114,936	103,486	62,150	62,150	156,385
71-00-00-400-8487	LIBRARY DENTAL INSURANCE	7,628	7,723	4,008	4,008	7,559
71-00-00-400-8488	DEFERRED COMPENSATION	237,898	187,809	60,000	60,000	170,890
71-00-00-400-8489	HSA CONTRIBUTIONS	0	38,375	24,375	24,375	50,000
TOTAL OTHER SERVICES		5,755,517	5,486,158	2,808,203	2,808,203	5,762,833
TOTAL HEALTH INSURANCE FUND EXPENSES		5,789,035	5,519,358	2,825,771	2,825,771	5,820,945
NET FUND TOTALS - SURPLUS / (DEFICIT)		188,058	(133,500)	159,215	156,210	(152,049)

Property & Liability Fund

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET
72-00-00-006-3451	EMPLOYER CONTRIBUTIONS	130,000	130,000	65,000	65,000	120,000
TOTAL SERVICE CHARGES		130,000	130,000	65,000	65,000	120,000
72-00-00-008-3940	PROPERTY DAMAGE COMPENSATION	29,826	32,529	7,500	7,500	15,000
72-00-00-008-3970	MISCELLANEOUS INCOME	0	1,820	0	0	0
TOTAL OTHER INCOME		0	34,349	7,500	7,500	15,000
TOTAL PROPERTY & LIABILITY FUND REVENUES		130,000	164,349	72,500	72,500	135,000
72-00-00-300-8349	LEGAL SERVICES	24,970	0	0	0	0
72-00-00-300-8366	LEGAL EXPENSES & NOTICES	0	28,890	12,904	12,904	23,308
TOTAL CONTRACTUAL SERVICES		24,970	28,890	12,904	12,904	23,308
72-00-00-400-8471	SURETY BONDS & INSURANCE	3,593	564	350	350	565
72-00-00-400-8472	CLAIMS: SELF-INSURANCE	117,445	44,182	50,000	50,000	100,000
72-00-00-400-8499	OTHER SERVICES/EXPENSES	0	300	0	0	0
TOTAL OTHER SERVICES		121,037	45,046	50,350	50,350	100,565
72-00-00-900-9025	TRSF TO WORKERS COMP FUND	0	0	0	0	158,301
TOTAL TRANSFERS OUT		0	0	0	0	158,301
TOTAL PROPERTY & LIABILITY FUND EXPENSES		146,007	73,935	63,254	63,254	282,174
NET FUND TOTALS - SURPLUS / (DEFICIT)		(16,007)	90,413	9,246	9,246	(147,174)



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Appendix

- Staffing Plan
- FY2017 - FY2021 CIP
- Capital Outlay
- Five-Year Financial Projection
- Chart of Accounts
- Policies
- Glossary

Planning for the Future



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Staffing Plan

	FY2014		FY2015		FY2016		FY2016.5		FY2017	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
City Manager's Office	5	2	6	2	6	3	6	2	6	2
Human Resources Department	1	1	1	1	2	1	2	2	2	2
Finance Department	11	4	12	4	12	4	8	3	7	3
Information Technology Department	0	0	0	0	0	0	4	0	4	0
Police Department	79	33	81	36	81	36	81	36	81	36
Fire Department	58	0	58	1	58	2	58	2	58	2
Public Works Department	35	16	36	17	37	18	37	18	36	19
Community Development Department	7	2	5	3	5	2	6	3	6	3
TOTAL	196	58	199	64	201	66	202	66	200	67

The allocation of personnel as outlined within the Budget are for planning purposes and indicate estimated staffing levels. The City Manager is authorized to make revisions to staffing levels from time to time and to hire employees or terminate employment and/or to reassign employees by position, rank or placement in pay scale, provided that all expenditures incurred are within budgeted amounts.

In FY2017 the increase in Part-time staffing level was in the Transportation Fund within the Public Works Department. The City is strictly a fiscal and staffing agent for the management of the DeKalb-Sycamore Area Transportation Study (DSATS) and the Metropolitan Planning Organization (MPO). This Fund is completely separate from the General Fund operations. No staffing levels were increased in any of the City operational funds in FY2017.

Capital Improvement Plan

I. FY2017 – FY2021 CIP Overview

The FY2017 – FY2021 CIP is a comprehensive program. There are 292 individual projects or equipment purchases identified in the plan. A listing of these projects sorted by funding source and by category is attached. These projects and purchases represent all the currently anticipated capital requirements of the City during the next five years.

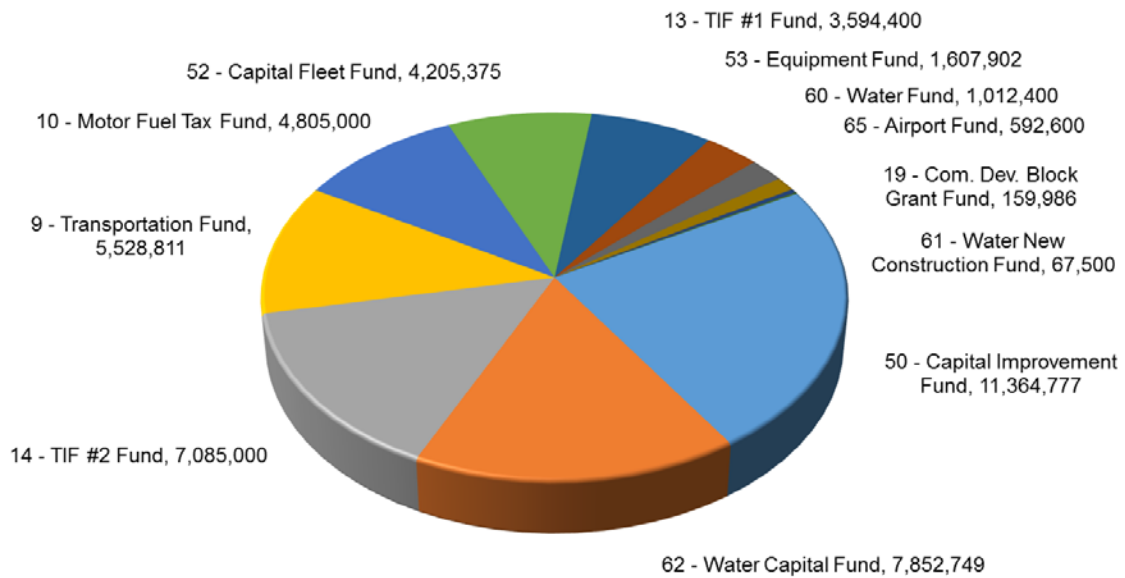
Most of the cost assumptions included in this program are preliminary estimates that will require refinement as more serious discussion and implementation of the specific program progresses. Certain projects are included in the CIP only under the assumption that an opportunity may be presented for larger agency funding assistance or benefited property owner cost sharing. Should that opportunity not occur, the project might, of necessity, be dropped or deferred to another year.

The Funding Source Summary table (below) provides a summary of the funding required by source and by year to implement the projects identified in the CIP. A distinction is made in the table between City funds (upper portion) and grants (lower portion). Projects with funding identified or funding secured in this five-year CIP total approximately \$77.5 million with approximately \$29.7 million coming from state and federal grants. Charts illustrating the distribution of City funds and grants for FY17 – FY21 totals are presented on the following page.

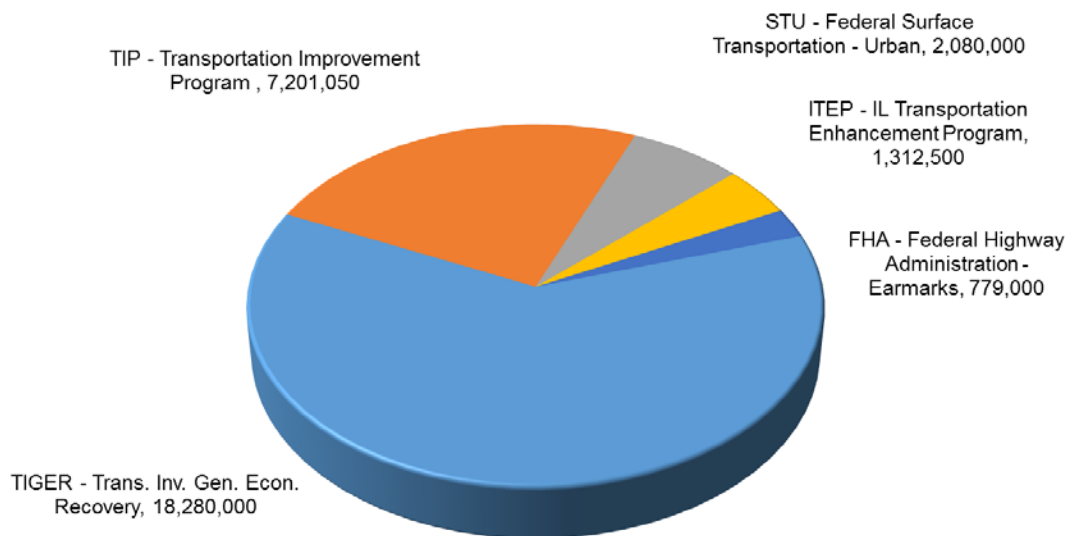
City of DeKalb
Capital Improvement Program
FY2017 - FY2021
FUNDING SOURCE SUMMARY

Source (City Funds)	FY17	FY18	FY19	FY20	FY21	Total
50 - Capital Improvement Fund	370,000	2,476,000	3,230,000	3,983,777	1,305,000	11,364,777
62 - Water Capital Fund	2,115,000	1,688,750	1,223,600	1,306,800	1,518,599	7,852,749
14 - TIF #2 Fund	785,000	3,100,000	3,100,000	100,000	-	7,085,000
9 - Transportation Fund	1,648,158	1,380,653	500,000	2,000,000	-	5,528,811
10 - Motor Fuel Tax Fund	1,730,000	780,000	1,130,000	565,000	600,000	4,805,000
52 - Capital Fleet Fund	263,563	1,676,078	395,479	787,458	1,082,797	4,205,375
13 - TIF #1 Fund	2,190,000	370,850	337,850	382,850	312,850	3,594,400
53 - Equipment Fund	173,681	736,821	467,700	118,700	111,000	1,607,902
60 - Water Fund	87,500	265,000	305,000	204,900	150,000	1,012,400
65 - Airport Fund	-	140,100	270,000	146,700	35,800	592,600
19 - Com. Dev. Block Grant Fund	159,986	-	-	-	-	159,986
61 - Water New Construction Fund	-	-	-	-	67,500	67,500
SUBTOTAL - FUNDS	9,522,888	12,614,252	10,959,629	9,596,185	5,183,546	47,876,500
Source (Grants)						
TIGER - Trans. Inv. Gen. Econ. Recovery	-	18,280,000	-	-	-	18,280,000
TIP - Transportation Improvement Program	813,400	657,900	4,499,500	778,050	452,200	7,201,050
STU - Federal Surface Transportation - Urban	960,000	-	1,120,000	-	-	2,080,000
ITEP - IL Transportation Enhancement Program	1,312,500	-	-	-	-	1,312,500
FHA - Federal Highway Administration - Earmarks	-	-	779,000	-	-	779,000
SUBTOTAL - GRANTS	3,085,900	18,937,900	6,398,500	778,050	452,200	29,652,550
GRAND TOTAL	12,608,788	31,552,152	17,358,129	10,374,235	5,635,746	77,529,050

FY17 - FY21 CIP Fund Totals: All Years



FY17 - FY21 CIP Grant Totals: All Years

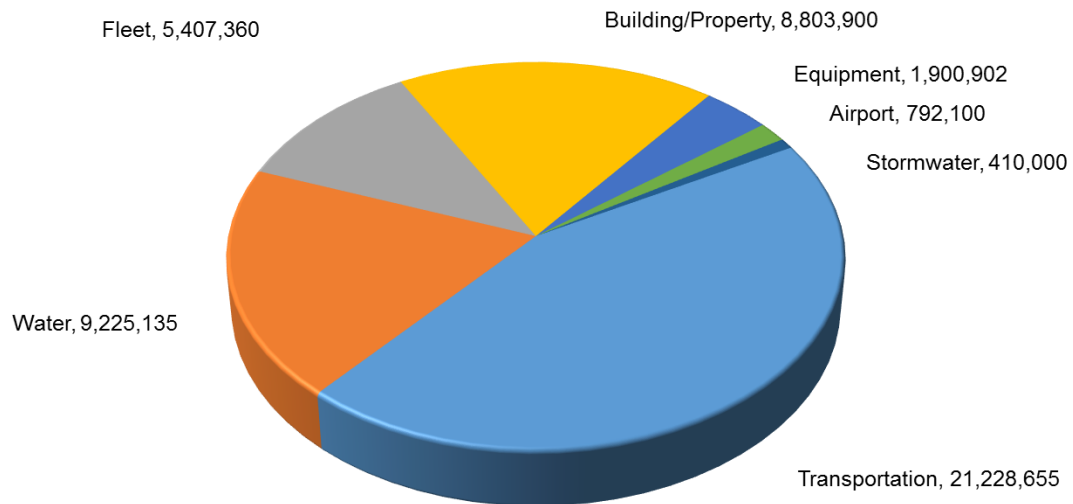


Every project in the CIP falls into one of the seven primary categories previously described. The table below is a summary of costs by category of the projects contained in the FY17 – FY21 CIP. The amounts listed in the table are funded by City funds and do not include grant funding. A chart showing the totals for each category follows the table.

City of DeKalb
Capital Improvement Program
FY2017 - FY2021
FUNDING SOURCE SUMMARY

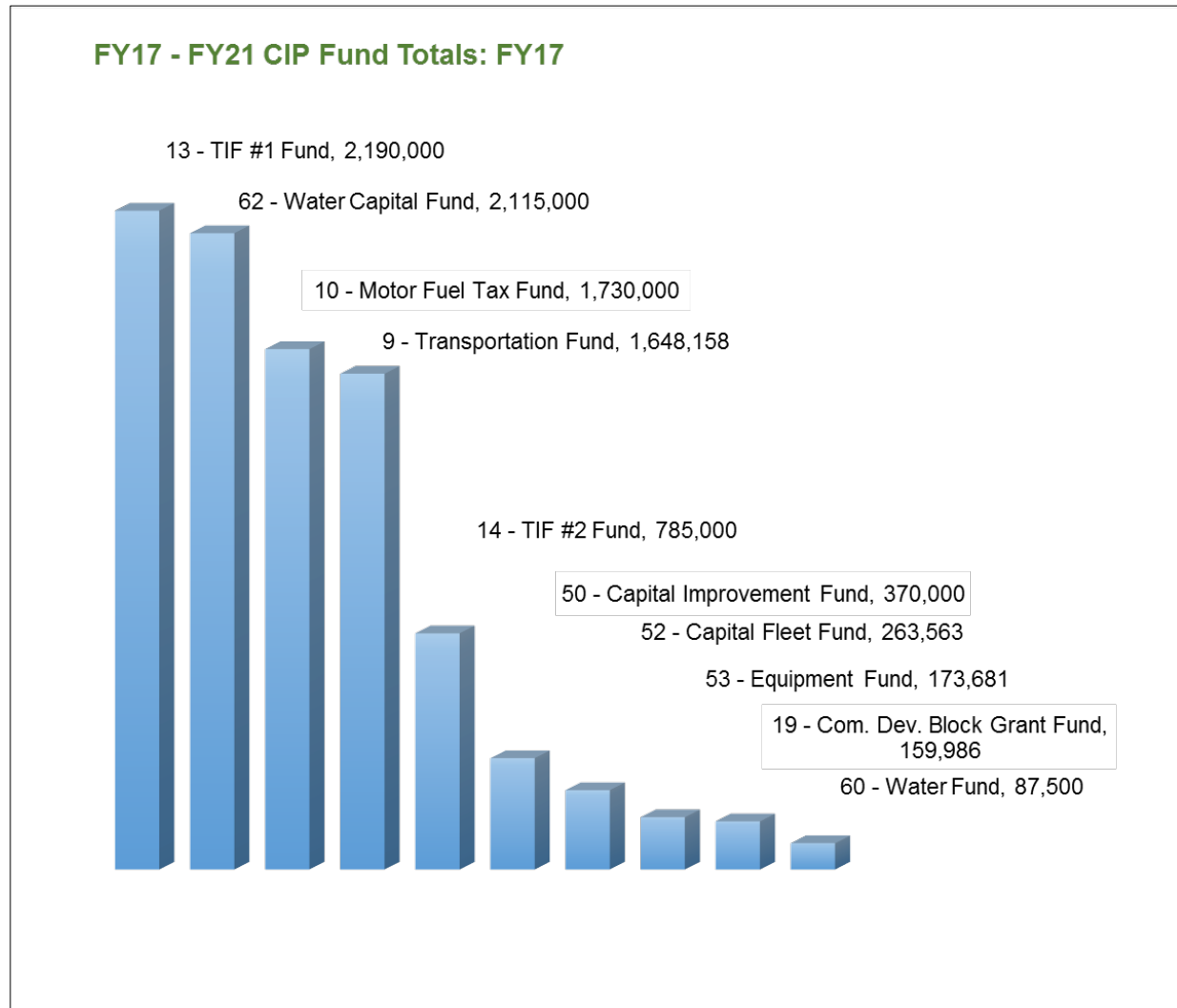
Category	FY17	FY18	FY19	FY20	FY21	Total
Transportation	4,289,878	3,975,000	4,780,000	6,493,777	1,690,000	21,228,655
Water	2,494,986	1,953,750	1,528,600	1,511,700	1,736,099	9,225,135
Fleet	1,195,395	1,986,231	395,479	747,458	1,082,797	5,407,360
Building/Property	1,137,500	3,447,850	3,447,850	447,850	322,850	8,803,900
Equipment	232,181	871,321	487,700	178,700	131,000	1,900,902
Airport	139,500	155,100	270,000	191,700	35,800	792,100
Stormwater	0	150,000	50,000	25,000	185,000	410,000
TOTAL	9,489,440	12,539,252	10,959,629	9,596,185	5,183,546	47,768,052

FY17 - FY21 CIP Category Totals: All Years



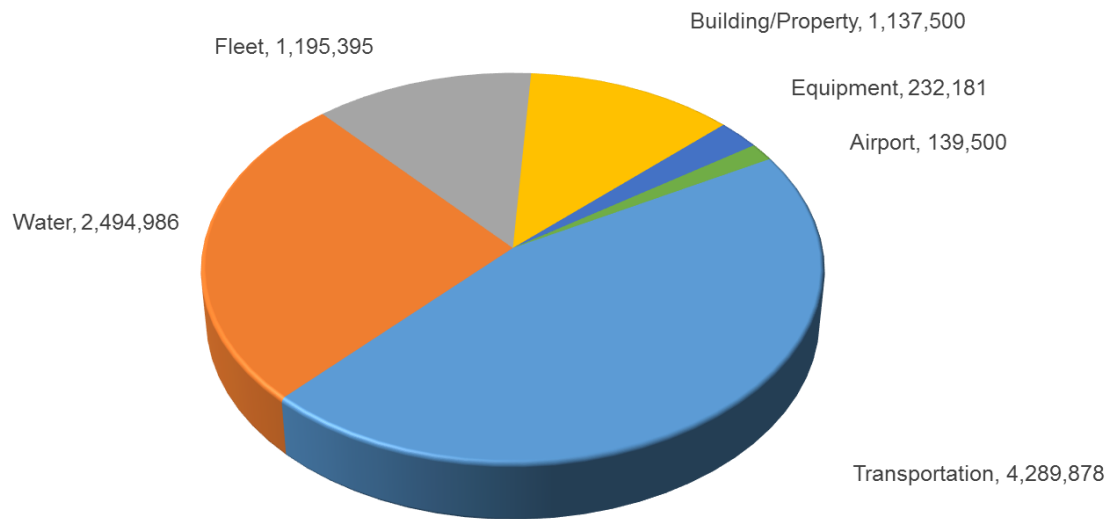
II. FY2017 CIP

The funding for CIP projects planned for FY17 is incorporated into the Draft Proposed Budget FY17 December 31, 2017. The City funding sources for FY17 projects are listed in the Funding Source Summary Table are shown graphically below. The FY17 CIP represents approximately \$9.5M in costs.



The chart below shows the categories represented by the FY17 projects contained in the FY17 – FY21 CIP.

FY17 - FY21 CIP Category Totals: FY17



City of DeKalb, Illinois

Capital Plan

FY 17 thru FY 21

PROJECTS BY FUNDING SOURCE

Source	Project #	FY 17	FY 18	FY 19	FY 20	FY 21	Total
10 - Motor Fuels Tax Fund							
Electricity Purchase	PW - ENG-02	350,000	350,000	350,000	350,000	350,000	1,750,000
Road Salt Purchase	PW - ENG-03	100,000	100,000	100,000	100,000	100,000	500,000
Bridge Inspections	PW - ENG-10		15,000		15,000		30,000
Pavement Condition Index Survey	PW - ENG-11		65,000			50,000	115,000
Kishwaukee River Bike Path CE	PW - ENG-12	50,000					50,000
Kishwaukee River Bike Path Construction	PW - ENG-13	345,000					345,000
Dresser Rd Sidewalk (contingent on ITEP) Con. Eng.	PW - ENG-14	12,500					12,500
Dresser Rd Sidewalk (contingent on ITEP) ROW	PW - ENG-15	32,500					32,500
Dresser Rd Sidewalk (contingent ITEP) Construction	PW - ENG-16	80,000					80,000
Peace Rd Widening Engineering Design	PW - ENG-17		150,000				150,000
Peace Rd Widening Construction/CE	PW - ENG-18			280,000			280,000
Coordinated Traffic Signal Upgrade Const. Eng.	PW - ENG-19	25,000					25,000
Coordinated Traffic Signal Upgrade Construction	PW - ENG-20	260,000					260,000
Annie Glidden & Fairview WR Engineering	PW - ENG-36	100,000					100,000
Annie Glidden & Fairview WR ROW	PW - ENG-37	175,000					175,000
Annie Glidden & Fairview WR Construction	PW - ENG-38			300,000			300,000
Street Maintenance 2017	PW - ENG-43	90,000					90,000
Street Maintenance 2017 Engineering	PW - ENG-44	10,000					10,000
Street Maintenance 2017 Patching	PW - ENG-47	100,000					100,000
Street Maintenance 2018	PW - ENG-48		90,000				90,000
Street Maintenance 2018 Engineering	PW - ENG-49		10,000				10,000
Street Maintenance 2019	PW - ENG-52			90,000			90,000
Street Maintenance 2019 Engineering	PW - ENG-53			10,000			10,000
Street Maintenance 2020	PW - ENG-56				90,000		90,000
Street Maintenance 2020 Engineering	PW - ENG-57				10,000		10,000
Street Maintenance 2021	PW - ENG-60					90,000	90,000
Street Maintenance 2021 Engineering	PW - ENG-61					10,000	10,000
10 - Motor Fuels Tax Fund Total		1,730,000	780,000	1,130,000	565,000	600,000	4,805,000
13 - TIF #1 Fund							
Egyptian Design and Fund Raising (Consulting)	CD - 02	100,000					100,000
Gateway and Wayfinding Signage (Design)	CD - 03	30,000					30,000
Egyptian Theater (Building Improvements)	CD - 04	100,000	100,000	100,000	100,000	75,000	475,000
Structural Commercial Program	CD - 05	150,000	142,850	142,850	142,850	142,850	721,400
Architectural Improvement Program	CD - 06	37,500	75,000	75,000	75,000	75,000	337,500
Preservation RFP 2	CD - 07	35,000					35,000
Wi-Fi, Music, Signage & Miscellaneous	CD - 08	30,000	20,000	20,000	20,000	20,000	110,000
Steam Building Analysis (Consulting)	CMO - 03	400,000					400,000
Central Business District Security Camera Project	PD - 17	18,000	18,000				36,000
Rehab Road Entrance, Parking Lot & T-Hangar (TIP)	PW - AIR-01	56,000					56,000
Strategy/Marketing Plan	PW - AIR-02	15,000					15,000
New HVAC System for Airport Offices	PW - AIR-03	16,000					16,000
Remodeling of FBO Lobby, Restrooms, and Doors	PW - AIR-04	40,000					40,000

Source	Project #	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Ramp & Taxiway Pavement & Tuck Point Repairs	PW - AIR-04A	12,500					12,500
Airport Crack Filling	PW - AIR-05		15,000				15,000
Remodeling of Classrooms and West End Hangar	PW - AIR-06				45,000		45,000
Fifth Street Streetscape (Engineering Oversight)	PW - ENG-04	50,000					50,000
Fifth Street Streetscape (Construction)	PW - ENG-05	500,000					500,000
Lincoln Highway Complete Streets (Engineering)	PW - ENG-06	100,000					100,000
Street Maintenance 2017	PW - ENG-43	450,000					450,000
Street Maintenance 2017 Engineering	PW - ENG-44	50,000					50,000
13 - TIF #1 Fund Total		2,190,000	370,850	337,850	382,850	312,850	3,594,400
14 - TIF #2 Fund							
City Hall Repurposing	CMO - 04	35,000					35,000
Barb City Manor	PW - ENG-07	100,000	100,000	100,000	100,000		400,000
City Hall - Future Needs	PW - ENG-08	150,000	3,000,000	3,000,000			6,150,000
Street Maintenance 2017	PW - ENG-43	450,000					450,000
Street Maintenance 2017 Engineering	PW - ENG-44	50,000					50,000
14 - TIF #2 Fund Total		785,000	3,100,000	3,100,000	100,000		7,085,000
19 - Community Development Block							
6th Street Water Main Design Engineering	PW - ENG-40	15,000					15,000
6th Street Water Main Construction Engineering	PW - ENG-41	5,000					5,000
6th Street Water Main Construction	PW - ENG-42	139,986					139,986
19 - Community Development Block Grant Fund Total		159,986					159,986
50 - Capital Improvement Fund							
Fire Station Repairs	FD - 01	30,000	30,000	30,000	30,000	30,000	150,000
Key Fob Door Locking for all Fire Stations	FD - 02		19,800				19,800
Classroom Furniture (12 Tables and 24 Chairs)	FD - 03		10,100				10,100
Electronic Gate/Fence for Station 1	FD - 04		16,100				16,100
Traffic Signal Upgrade Const (Stage2, STU Grant?)	PW - ENG-21			600,000	600,000		1,200,000
Traffic Signal Upgrade Construction (Stage2)	PW - ENG-22			400,000	400,000		800,000
N. 1st Street Bridge replacement Engineering	PW - ENG-23		150,000	50,000			200,000
N. 1st Street Bridge Replacement Construction	PW - ENG-24				328,777		328,777
N. 1st Street Pavement Maintenance	PW - ENG-25				500,000		500,000
Harvestore Drive Box Culvert Repair	PW - ENG-26		100,000				100,000
Bethany Road Culvert Repair	PW - ENG-27					160,000	160,000
Storm Water Infrastructure Study	PW - ENG-39		50,000	50,000	25,000	25,000	150,000
Street Maintenance 2017	PW - ENG-43	165,000					165,000
Street Maintenance 2017 Engineering	PW - ENG-44	15,000					15,000
Street Maintenance 2017 Alley	PW - ENG-45	0					0
Street Maintenance 2017 Sidewalk	PW - ENG-46	20,000					20,000
Street Maintenance 2018	PW - ENG-48		1,800,000				1,800,000
Street Maintenance 2018 Engineering	PW - ENG-49		190,000				190,000
Street Maintenance 2018 Alley	PW - ENG-50		60,000				60,000
Street Maintenance 2018 Sidewalk	PW - ENG-51		50,000				50,000
Street Maintenance 2019	PW - ENG-52			1,800,000			1,800,000
Street Maintenance 2019 Engineering	PW - ENG-53			190,000			190,000
Street Maintenance 2019 Alley	PW - ENG-54			60,000			60,000
Street Maintenance 2019 Sidewalk	PW - ENG-55			50,000			50,000
Street Maintenance 2020	PW - ENG-56				1,800,000		1,800,000

Source	Project #	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Street Maintenance 2020 Engineering	PW - ENG-57				190,000		190,000
Street Maintenance 2020 Alley	PW - ENG-58				60,000		60,000
Street Maintenance 2020 Sidewalk	PW - ENG-59				50,000		50,000
Street Maintenance 2021 Engineering	PW - ENG-61					190,000	190,000
Street Maintenance 2021 Street Alley Sidewalk	PW - ENG-62					900,000	900,000
Replace Water Main South Street	PW - W-01	140,000					140,000

50 - Capital Improvement Fund Total

370,000	2,476,000	3,230,000	3,983,777	1,305,000	11,364,777

52 - Capital Fleet Fund

Replace Department Pool Car CD2	CD - 01		35,000				35,000
Lease Payments	F-01	16,667	16,667	16,667	16,667	16,667	83,335
Ford AEV Ambulance	FD - 06				150,000		150,000
Ford Ambulance	FD - 07		150,000				150,000
AEV Fire Ambulance	FD - 08					150,000	150,000
International Navistar	FD - 11		150,000				150,000
Chevy Suburban	FD - 12	40,000					40,000
Chevy Suburban	FD - 13		40,000				40,000
Dodge Durango	FD - 14		40,000				40,000
Dodge Durango	FD - 15		40,000				40,000
Chevy Tahoe	FD - 16		45,000				45,000
Ford Explorer	FD - 17					40,000	40,000
Ford Explorer	FD - 18					40,000	40,000
Pierce Saber - Engine 4	FD - 20		400,000				400,000
Alexis Fire Engine - Engine 2	FD - 21					400,000	400,000
Dodge Ram CC Squad 1	FD - 25		40,000				40,000
Chevy One-Ton Truck Squad 4	FD - 27		40,000				40,000
Hesse Bevrq Rck Semi Trailer - Rescue 6 Trailer	FD - 28				50,000		50,000
Fleet Replacement Police Vehicle	PD - 01	33,448					33,448
Fleet Replacement Police Vehicle	PD - 02	33,448					33,448
Fleet Replacement Police Vehicle	PD - 03		47,637				47,637
Fleet Replacement Police Vehicle	PD - 04		47,637				47,637
Fleet Replacement Police Vehicle	PD - 05		47,637				47,637
Fleet Replacement Police Vehicle	PD - 06			49,906			49,906
Fleet Replacement Police Vehicle	PD - 07			49,906			49,906
Fleet Replacement Police Vehicle	PD - 08				53,597		53,597
Fleet Replacement Police Vehicle	PD - 09				53,597		53,597
Fleet Replacement Police Vehicle	PD - 10				53,597		53,597
Fleet Replacement Police Vehicle	PD - 11					57,565	57,565
Fleet Replacement Police Vehicle	PD - 12					57,565	57,565
P-13 Pickup Truck with Snow Plow	PW - STR-01		35,000				35,000
P-33 Toro Z-Master Riding Mower	PW - STR-02		10,500				10,500
P-23 Dump Truck with Snow Plow & Salt Spreader	PW - STR-03	140,000					140,000
P-22 Dump Truck with Snow Plow & Salt Spreader	PW - STR-04		140,000				140,000
P-6 Pickup Truck with Snow Plow	PW - STR-05		36,000				36,000
P-37 Aerial Traffic Signal Truck	PW - STR-06		60,000				60,000
P-21 1-Ton Dump with Plow/Salt Spreader	PW - STR-07		60,000				60,000
Line Lazer Road Marking Machine	PW - STR-08		10,000				10,000
P-31 Bobcat with Hydraulic Concrete Breaker	PW - STR-09		30,000				30,000
P-24 Tandem Axel Dump with Plow/Salt Spreader	PW - STR-10		155,000				155,000
P-3 Chevy Tahoe	PW - STR-11			30,000			30,000
P-4 Chevy S-10 Blazer	PW - STR-12			30,000			30,000
P-7 Pickup Truck with Snow Plow	PW - STR-13			37,000			37,000
P-12 Pickup Truck with Snow Plow	PW - STR-14			37,000			37,000
P-24 Tandem Axel Dump with Plow/Salt Spreader	PW - STR-15			145,000			145,000

Source	Project #	FY 17	FY 18	FY 19	FY 20	FY 21	Total
P-9 Utility Truck with Liquid Deicer Tank	PW - STR-16				35,000		35,000
P-15 Dump Truck with Plow/Salt Spreader	PW - STR-17				145,000		145,000
P-34 Mechanic Service Truck	PW - STR-18				40,000		40,000
P-36 60' Aerial Forestry Truck	PW - STR-19				150,000		150,000
P-44 Mower Tractor	PW - STR-20				40,000		40,000
P-11 Pickup Truck with Snow Plow	PW - STR-21					35,000	35,000
P-28 Dump Truck with Snow Plow/Spreader	PW - STR-22					143,000	143,000
P-29 Dump Truck with Snow Plow/Spreader	PW - STR-23					143,000	143,000

52 - Capital Fleet Fund Total

263,563	1,676,078	395,479	787,458	1,082,797	4,205,375

53 - Equipment Fund

Adjudication Software Purchase	CMO - 01		50,000				50,000
Furniture City Hall	CMO - 02	20,000	20,000	20,000	20,000	20,000	100,000
Panasonic Tough Pads	FD - 29		36,000				36,000
Video Conferencing Equipment	FD - 30		22,215				22,215
Station Alerting System	FD - 31		30,000				30,000
Firehouse Cloud Service	FD - 32		10,618				10,618
Classroom Smart Board for Station 1	FD - 33		15,000				15,000
Outfit 1990 Aerial Truck as Reserve Unit	FD - 34		20,000				20,000
Stretchers - 6	FD - 37			70,000			70,000
Hazmat Trailer Unit	FD - 39			10,000			10,000
LifePak 12 Monitor (2)	FD - 41	44,181					44,181
Radio Portable HT1000 (31) Vehicle Charger	FD - 42	25,000	30,800				55,800
Radio Portable HT1250 (35) and Vehicle Charger	FD - 43		63,000				63,000
Radio Mobile Radius M1225 (2)	FD - 44		2,400				2,400
Radio Mobile CDM 1250 (35)	FD - 45			47,000			47,000
Radio Mobile Kenwood (1)	FD - 46				1,200		1,200
Radio Pagers Monitor 5 (73)	FD - 47				36,500		36,500
SCBA Haz Mat 60 Minute Bottles - Draeger (7)	FD - 51			7,700			7,700
SCBA Packs (36)	FD - 52			180,000			180,000
SCBA Paks (4)	FD - 53			20,000			20,000
Lucas 2 for Medic 3	FD - 60					15,000	15,000
Document Management Software Purchase	IT - 01		39,325				39,325
New Computer Cycles (20x)	IT - 02	16,000	16,000	16,000	16,000	16,000	80,000
City Network Switches	IT - 03	15,000		10,000		10,000	35,000
Color Scanner/Plotter	IT - 04	10,500					10,500
Exchange Server 2016 or Office 365	IT - 05	25,000			25,000		50,000
Copier Replacements	IT - 06		42,000				42,000
Downtown Wireless Hardware	IT - 07		15,000				15,000
911 Console Dispatch Work Station Project	PD - 13		28,000	35,000			63,000
Police Body Worn Camera Project	PD - 14		215,279				215,279
Taser Replacement Project	PD - 15		13,679				13,679
Speed Trailer Replacement Project	PD - 16		15,505				15,505
Mobile Data Browser Replacement Project (2)	PD - 18	8,000					8,000
Mobile Data Browser Replacement Project (2)	PD - 19		24,000				24,000
Mobile Data Browser Replacement Project (2)	PD - 20			24,000			24,000
Mobile Data Browser Replacement Project (2)	PD - 21				20,000		20,000
Mobile Data Browser Replacement Project (2)	PD - 22					20,000	20,000
Storm Sewer Inspection Camera	PW - STR-24	10,000					10,000
P-193 Dinkmar Leaf Machine	PW - STR-25		28,000				28,000
P-190 Dinkmar Leaf Machine	PW - STR-26			28,000			28,000
P-190 Dinkmar Leaf Machine	PW - STR-27					30,000	30,000

Source	Project #	FY 17	FY 18	FY 19	FY 20	FY 21	Total
53 - Equipment Fund Total		173,681	736,821	467,700	118,700	111,000	1,607,902
60 - Water Fund							
Color Scanner/Plotter	IT - 04	7,500					7,500
Well No.10 Pull for Maintenance (2006)	PW - W-02			60,000			60,000
Well No.11 Pull for Maintenance (2006)	PW - W-03			60,000			60,000
Well No.13 Pull for Maintenance (2005)	PW - W-04	60,000					60,000
Well No.14 Pull for Maintenance (2005)	PW - W-05		60,000				60,000
Well No.12 Pull for Maintenance (2005)	PW - W-06		60,000				60,000
Well No.16 Pull for Maintenance (2006)	PW - W-07			60,000			60,000
Replace Softening Resin 7th Street	PW - W-09			125,000			125,000
Replace Softening Resin - Lincoln Hwy WTP	PW - W-10					150,000	150,000
Replace Softening Resin - County Farm Rd. WTP	PW - W-11				144,900		144,900
Replace Softening Resin - Corporate Dr. WTP	PW - W-12		125,000				125,000
Iron Filter Sand Media Replacement Lincoln Hwy	PW - W-13				60,000		60,000
Replace Roof - Lincoln Hwy WTP	PW - W-14	20,000					20,000
Replace Roof - 7th Street WTP	PW - W-15		20,000				20,000
60 - Water Fund Total		87,500	265,000	305,000	204,900	150,000	1,012,400
61 - Water Construction Fund							
Design Work - Well No. 18 (new well)	PW - W-17					67,500	67,500
61 - Water Construction Fund Total						67,500	67,500
62 - Water Capital Fund							
North Water Tower Painting	PW - W-08	530,500					530,500
Replace Roofs - Well Nos. 16 & 17	PW - W-16	5,000					5,000
Replace Water Main - South 6th Street	PW - W-18	150,000					150,000
Water Main Replacement Undesignated	PW - W-19			978,100	1,070,900	1,143,599	3,192,599
Replace Water Main - Lewis to Vienna	PW - W-20	262,500					262,500
Replace Water Main - Joanne	PW - W-21		1,350,150				1,350,150
Replace Water Main - South 6th Street	PW - W-22	160,000					160,000
Replace Water Main - S. 11th Street	PW - W-23	169,750					169,750
Replace Water Main - Maplewood	PW - W-24	99,750					99,750
Replace Water Main - Sunset	PW - W-25	367,500					367,500
Water Meters	PW - W-26	150,000	150,000	150,000	150,000	150,000	750,000
Replace W-2 Ford 1-Ton Pickup (2006)	PW - W-27				47,700		47,700
Replace W-3 International Utility Truck (2003)	PW - W-28		123,600				123,600
Replace W-5 Chevy Blazer (2003)	PW - W-29			31,800			31,800
Replace W-9 Ford Cargo Van (2003)	PW - W-30	40,000					40,000
Replace W-12 GMC 4x4 1-Ton (1998)	PW - W-31		65,000				65,000
Replace W-13 Dodge 4x4 Pickup	PW - W-32				38,200		38,200
Replace W-14 Chevy Tahoe (1999)	PW - W-33					30,000	30,000
Replace W-21 John Deere Loader (2000)	PW - W-34	180,000					180,000
Replace W-28 Chevy Barricade (1999)	PW - W-35			63,700			63,700
Replace W-29 International Dump Truck (2005)	PW - W-36					150,000	150,000
Replace W-15 Ford F350 Pickup Truck (2006)	PW - W-37					45,000	45,000
62 - Water Capital Fund Total		2,115,000	1,688,750	1,223,600	1,306,800	1,518,599	7,852,749
65 - Airport Fund							

Source	Project #	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Tire for Case 725 Mowing Tractor	PW - AIR-07		13,000				13,000
Navigational Aids Installation	PW - AIR-08		36,550				36,550
Improvements to Building	PW - AIR-09		30,000				30,000
Update Airport Minimum Standards	PW - AIR-10		24,000				24,000
Airport Rates and Fees Study	PW - AIR-11			20,000			20,000
Replace Perimeter Fencing (TIP)	PW - AIR-12				40,950		40,950
Overlay Runway 2-20 (TIP)	PW - AIR-13			250,000			250,000
Acquire 47 Acres From Winter Property	PW - AIR-14				105,750		105,750
Utility Relocation Plan	PW - AIR-15					12,000	12,000
Replace VASI and PAPI Units (TIP)	PW - AIR-16		36,550				36,550
Overlay of T-Hangar Pavement (TIP)	PW - AIR-17					23,800	23,800
65 - Airport Fund Total			140,100	270,000	146,700	35,800	592,600

9 - Transportation Fund

Color Scanner/Plotter	IT - 04	3,000					3,000
Replace DSATS Vehicle	PW - ENG-01	35,000					35,000
Automatic Bus Passenger Counter	PW - ENG-09		100,000				100,000
Replace Transit Mini-Vans	PW - ENG-28	123,750					123,750
Replace Super-Medium Duty Buses	PW - ENG-29		280,000				280,000
Replace Light Duty Buses with Medium Duty	PW - ENG-30	806,530	80,653				887,183
New Bus Fleet for Elburn Train Station	PW - ENG-31				2,000,000		2,000,000
New Transit Facility	PW - ENG-32		920,000				920,000
Bus Time Arrival Equipment at Major Bus Stops	PW - ENG-33			500,000			500,000
New Trip Scheduling Software w/ Real-time Tracking	PW - ENG-34	153,510					153,510
Replace VAC Tire Machine	PW - ENG-35	12,000					12,000
Bus Shelter - Construction	PW - ENG-63	514,368					514,368
9 - Transportation Fund Total		1,648,158	1,380,653	500,000	2,000,000		5,528,811

FHA - Federal Highway Admin. - Ear

Annie Glidden & Fairview WR Construction	PW - ENG-38			779,000			779,000
FHA - Federal Highway Admin. - Earmarks Total				779,000			779,000

ITEP - IL Trans. Enhancement Progr

Kishwaukee River Bike Path CE	PW - ENG-12	80,500					80,500
Kishwaukee River Bike Path Construction	PW - ENG-13	732,000					732,000
Dresser Rd Sidewalk (contingent ITEP) Construction	PW - ENG-16	500,000					500,000
ITEP - IL Trans. Enhancement Program Total		1,312,500					1,312,500

STU - Federal Surface Transportation

Peace Rd Widening Construction/CE	PW - ENG-18			1,120,000			1,120,000
Coordinated Traffic Signal Upgrade Construction	PW - ENG-20	960,000					960,000
STU - Federal Surface Transportation - Urban Total		960,000		1,120,000			2,080,000

TIGER - Trans Inv Gen Econ Recove

New Transit Facility	PW - ENG-32		18,280,000				18,280,000

Source	Project #	FY 17	FY 18	FY 19	FY 20	FY 21	Total
TIGER - Trans Inv Gen Econ Recovery			18,280,000				18,280,000
Total							
TIP - Transportation Improvement Pr							
Rehab Road Entrance, Parking Lot & T-Hangar (TIP)	PW - AIR-01	813,400					813,400
Replace Perimeter Fencing (TIP)	PW - AIR-12				778,050		778,050
Overlay Runway 2-20 (TIP)	PW - AIR-13			4,499,500			4,499,500
Replace VASI and PAPI Units (TIP)	PW - AIR-16		657,900				657,900
Overlay of T-Hangar Pavement (TIP)	PW - AIR-17					452,200	452,200
TIP - Transportation Improvement Prg.		813,400	657,900	4,499,500	778,050	452,200	7,201,050
Grant Total							
GRAND TOTAL		12,608,788	31,552,152	17,358,129	10,374,235	5,635,746	77,529,050

City of DeKalb, Illinois

Capital Plan

FY 17 thru FY 21

PROJECTS BY CATEGORY

Category	Project #	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Airport							
Rehab Road Entrance, Parking Lot & T-Hangar (TIP)	PW - AIR-01	56,000					56,000
Strategy/Marketing Plan	PW - AIR-02	15,000					15,000
New HVAC System for Airport Offices	PW - AIR-03	16,000					16,000
Remodeling of FBO Lobby, Restrooms, and Doors	PW - AIR-04	40,000					40,000
Ramp & Taxiway Pavement & Tuck Point Repairs	PW - AIR-04A	12,500					12,500
Airport Crack Filling	PW - AIR-05		15,000				15,000
Remodeling of Classrooms and West End Hangar	PW - AIR-06				45,000		45,000
Tire for Case 725 Mowing Tractor	PW - AIR-07		13,000				13,000
Navigational Aids Installation	PW - AIR-08		36,550				36,550
Improvements to Building	PW - AIR-09		30,000				30,000
Update Airport Minimum Standards	PW - AIR-10		24,000				24,000
Airport Rates and Fees Study	PW - AIR-11			20,000			20,000
Replace Perimeter Fencing (TIP)	PW - AIR-12				40,950		40,950
Overlay Runway 2-20 (TIP)	PW - AIR-13			250,000			250,000
Acquire 47 Acres From Winter Property	PW - AIR-14				105,750		105,750
Utility Relocation Plan	PW - AIR-15					12,000	12,000
Replace VASI and PAPI Units (TIP)	PW - AIR-16		36,550				36,550
Overlay of T-Hangar Pavement (TIP)	PW - AIR-17					23,800	23,800
Airport Total		139,500	155,100	270,000	191,700	35,800	792,100
Building/Property							
Egyptian Design and Fund Raising (Consulting)	CD - 02	100,000					100,000
Egyptian Theater (Building Improvements)	CD - 04	100,000	100,000	100,000	100,000	75,000	475,000
Structural Commercial Program	CD - 05	150,000	142,850	142,850	142,850	142,850	721,400
Architectural Improvement Program	CD - 06	37,500	75,000	75,000	75,000	75,000	337,500
Preservation RFP 2	CD - 07	35,000					35,000
Steam Building Analysis (Consulting)	CMO - 03	400,000					400,000
City Hall Repurposing	CMO - 04	35,000					35,000
Fire Station Repairs	FD - 01	30,000	30,000	30,000	30,000	30,000	150,000
Barb City Manor	PW - ENG-07	100,000	100,000	100,000	100,000		400,000
City Hall - Future Needs	PW - ENG-08	150,000	3,000,000	3,000,000			6,150,000
Building/Property Total		1,137,500	3,447,850	3,447,850	447,850	322,850	8,803,900
Equipment							
Wi-Fi, Music, Signage & Miscellaneous	CD - 08	30,000	20,000	20,000	20,000	20,000	110,000
Adjudication Software Purchase	CMO - 01		50,000				50,000
Furniture City Hall	CMO - 02	20,000	20,000	20,000	20,000	20,000	100,000
Key Fob Door Locking for all Fire Stations	FD - 02		19,800				19,800
Classroom Furniture (12 Tables and 24 Chairs)	FD - 03		10,100				10,100
Electronic Gate/Fence for Station 1	FD - 04		16,100				16,100
Panasonic Tough Pads	FD - 29		36,000				36,000
Video Conferencing Equipment	FD - 30		22,215				22,215
Station Alerting System	FD - 31		30,000				30,000
Firehouse Cloud Service	FD - 32		10,618				10,618

Category	Project #	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Classroom Smart Board for Station 1	FD - 33		15,000				15,000
Outfit 1990 Aerial Truck as Reserve Unit	FD - 34		20,000				20,000
Stretchers - 6	FD - 37			70,000			70,000
Hazmat Trailer Unit	FD - 39			10,000			10,000
LifePak 12 Monitor (2)	FD - 41	44,181					44,181
Radio Portable HT1000 (31) Vehicle Charger	FD - 42	25,000	30,800				55,800
Radio Portable HT1250 (35) and Vehicle Charger	FD - 43		63,000				63,000
Radio Mobile Radius M1225 (2)	FD - 44		2,400				2,400
Radio Mobile CDM 1250 (35)	FD - 45			47,000			47,000
Radio Mobile Kenwood (1)	FD - 46				1,200		1,200
Radio Pagers Monitor 5 (73)	FD - 47				36,500		36,500
SCBA Haz Mat 60 Minute Bottles - Draeger (7)	FD - 51			7,700			7,700
SCBA Packs (36)	FD - 52		180,000				180,000
SCBA Paks (4)	FD - 53		20,000				20,000
Lucas 2 for Medic 3	FD - 60					15,000	15,000
Document Management Software Purchase	IT - 01		39,325				39,325
New Computer Cycles (20x)	IT - 02	16,000	16,000	16,000	16,000	16,000	80,000
City Network Switches	IT - 03	15,000		10,000		10,000	35,000
Color Scanner/Plotter	IT - 04	21,000					21,000
Exchange Server 2016 or Office 365	IT - 05	25,000			25,000		50,000
Copier Replacements	IT - 06		42,000				42,000
Downtown Wireless Hardware	IT - 07		15,000				15,000
911 Console Dispatch Work Station Project	PD - 13		28,000	35,000			63,000
Police Body Worn Camera Project	PD - 14		215,279				215,279
Taser Replacement Project	PD - 15		13,679				13,679
Speed Trailer Replacement Project	PD - 16		15,505				15,505
Central Business District Security Camera Project	PD - 17	18,000	18,000				36,000
Mobile Data Browser Replacement Project (2)	PD - 18	8,000					8,000
Mobile Data Browser Replacement Project (2)	PD - 19		24,000				24,000
Mobile Data Browser Replacement Project (2)	PD - 20			24,000			24,000
Mobile Data Browser Replacement Project (2)	PD - 21				20,000		20,000
Mobile Data Browser Replacement Project (2)	PD - 22					20,000	20,000
P-33 Toro Z-Master Riding Mower	PW - STR-02		10,500				10,500
Line Lazer Road Marking Machine	PW - STR-08		10,000				10,000
P-31 Bobcat with Hydraulic Concrete Breaker	PW - STR-09		30,000				30,000
P-44 Mower Tractor	PW - STR-20				40,000		40,000
Storm Sewer Inspection Camera	PW - STR-24	10,000					10,000
P-193 Dinkmar Leaf Machine	PW - STR-25		28,000				28,000
P-190 Dinkmar Leaf Machine	PW - STR-26			28,000			28,000
P-190 Dinkmar Leaf Machine	PW - STR-27					30,000	30,000
Equipment Total		232,181	871,321	487,700	178,700	131,000	1,900,902

Fleet

Replace Department Pool Car CD2	CD - 01		35,000				35,000
Lease Payments	F-01	16,667	16,667	16,667	16,667	16,667	83,335
Ford AEV Ambulance	FD - 06				150,000		150,000
Ford Ambulance	FD - 07		150,000				150,000
AEV Fire Ambulance	FD - 08					150,000	150,000
International Navistar	FD - 11		150,000				150,000
Chevy Suburban	FD - 12	40,000					40,000
Chevy Suburban	FD - 13		40,000				40,000
Dodge Durango	FD - 14		40,000				40,000
Dodge Durango	FD - 15		40,000				40,000
Chevy Tahoe	FD - 16		45,000				45,000
Ford Explorer	FD - 17					40,000	40,000
Ford Explorer	FD - 18					40,000	40,000
Pierce Saber - Engine 4	FD - 20		400,000				400,000
Alexis Fire Engine - Engine 2	FD - 21					400,000	400,000

Category	Project #	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Dodge Ram CC Squad 1	FD - 25		40,000				40,000
Chevy One-Ton Truck Squad 4	FD - 27		40,000				40,000
Hesse Bevrg Rck Semi Trailer - Rescue 6 Trailer	FD - 28				50,000		50,000
Fleet Replacement Police Vehicle	PD - 01	33,448					33,448
Fleet Replacement Police Vehicle	PD - 03		47,637				47,637
Fleet Replacement Police Vehicle	PD - 04		47,637				47,637
Fleet Replacement Police Vehicle	PD - 05		47,637				47,637
Fleet Replacement Police Vehicle	PD - 06			49,906			49,906
Fleet Replacement Police Vehicle	PD - 07			49,906			49,906
Fleet Replacement Police Vehicle	PD - 08				53,597		53,597
Fleet Replacement Police Vehicle	PD - 09				53,597		53,597
Fleet Replacement Police Vehicle	PD - 10				53,597		53,597
Fleet Replacement Police Vehicle	PD - 11					57,565	57,565
Fleet Replacement Police Vehicle	PD - 12					57,565	57,565
Replace DSATS Vehicle	PW - ENG-01	35,000					35,000
Replace Transit Mini-Vans	PW - ENG-28	123,750					123,750
Replace Super-Medium Duty Buses	PW - ENG-29		280,000				280,000
Replace Light Duty Buses with Medium Duty	PW - ENG-30	806,530	80,653				887,183
P-13 Pickup Truck with Snow Plow	PW - STR-01		35,000				35,000
P-23 Dump Truck with Slow Plow & Salt Spreader	PW - STR-03	140,000					140,000
P-22 Dump Truck with Snow Plow & Salt Spreader	PW - STR-04		140,000				140,000
P-6 Pickup Truck with Snow Plow	PW - STR-05		36,000				36,000
P-37 Aerial Traffic Signal Truck	PW - STR-06		60,000				60,000
P-21 1-Ton Dump with Plow/Salt Spreader	PW - STR-07		60,000				60,000
P-24 Tandem Axel Dump with Plow/Salt Spreader	PW - STR-10		155,000				155,000
P-3 Chevy Tahoe	PW - STR-11			30,000			30,000
P-4 Chevy S-10 Blazer	PW - STR-12			30,000			30,000
P-7 Pickup Truck with Snow Plow	PW - STR-13			37,000			37,000
P-12 Pickup Truck with Snow Plow	PW - STR-14			37,000			37,000
P-24 Tandem Axel Dump with Plow/Salt Spreader	PW - STR-15			145,000			145,000
P-9 Utility Truck with Liquid Deicer Tank	PW - STR-16				35,000		35,000
P-15 Dump Truck with Plow/Salt Spreader	PW - STR-17				145,000		145,000
P-34 Mechanic Service Truck	PW - STR-18				40,000		40,000
P-36 60' Aerial Forestry Truck	PW - STR-19				150,000		150,000
P-11 Pickup Truck with Snow Plow	PW - STR-21					35,000	35,000
P-28 Dump Truck with Snow Plow/Spreader	PW - STR-22					143,000	143,000
P-29 Dump Truck with Snow Plow/Spreader	PW - STR-23					143,000	143,000
Fleet Total		1,195,395	1,986,231	395,479	747,458	1,082,797	5,407,360
Stormwater							
Harvestore Drive Box Culvert Repair	PW - ENG-26		100,000				100,000
Bethany Road Culvert Repair	PW - ENG-27					160,000	160,000
Storm Water Infrastructure Study	PW - ENG-39		50,000	50,000	25,000	25,000	150,000
Stormwater Total			150,000	50,000	25,000	185,000	410,000
Transportation							
Gateway and Wayfinding Signage (Design)	CD - 03	30,000					30,000
Electricity Purchase	PW - ENG-02	350,000	350,000	350,000	350,000	350,000	1,750,000
Road Salt Purchase	PW - ENG-03	100,000	100,000	100,000	100,000	100,000	500,000
Fifth Street Streetscape (Engineering Oversight)	PW - ENG-04	50,000					50,000
Fifth Street Streetscape (Construction)	PW - ENG-05	500,000					500,000
Lincoln Highway Complete Streets (Engineering)	PW - ENG-06	100,000					100,000
Automatic Bus Passenger Counter	PW - ENG-09		100,000				100,000
Bridge Inspections	PW - ENG-10		15,000		15,000		30,000
Pavement Condition Index Survey	PW - ENG-11		65,000			50,000	115,000
Kishwaukee River Bike Path CE	PW - ENG-12	50,000					50,000
Kishwaukee River Bike Path Construction	PW - ENG-13	345,000					345,000

Category	Project #	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Dresser Rd Sidewalk (contingent on ITEP) Con. Eng.	PW - ENG-14	12,500					12,500
Dresser Rd Sidewalk (contingent on ITEP) ROW	PW - ENG-15	32,500					32,500
Dresser Rd Sidewalk (contingent ITEP) Construction	PW - ENG-16	80,000					80,000
Peace Rd Widening Engineering Design	PW - ENG-17		150,000				150,000
Peace Rd Widening Construction/CE	PW - ENG-18			280,000			280,000
Coordinated Traffic Signal Upgrade Const. Eng.	PW - ENG-19	25,000					25,000
Coordinated Traffic Signal Upgrade Construction	PW - ENG-20	260,000					260,000
Traffic Signal Upgrade Const (Stage2, STU Grant?)	PW - ENG-21			600,000	600,000		1,200,000
Traffic Signal Upgrade Construction (Stage2)	PW - ENG-22			400,000	400,000		800,000
N. 1st Street Bridge replacement Engineering	PW - ENG-23		150,000	50,000			200,000
N. 1st Street Bridge Replacement Construction	PW - ENG-24				328,777		328,777
N. 1st Street Pavement Maintenance	PW - ENG-25				500,000		500,000
New Bus Fleet for Elburn Train Station	PW - ENG-31				2,000,000		2,000,000
New Transit Facility	PW - ENG-32		920,000				920,000
Bus Time Arrival Equipment at Major Bus Stops	PW - ENG-33			500,000			500,000
New Trip Scheduling Software w/ Real-time Tracking	PW - ENG-34	153,510					153,510
Replace VAC Tire Machine	PW - ENG-35	12,000					12,000
Annie Glidden & Fairview WR Engineering	PW - ENG-36	100,000					100,000
Annie Glidden & Fairview WR ROW	PW - ENG-37	175,000					175,000
Annie Glidden & Fairview WR Construction	PW - ENG-38			300,000			300,000
Street Maintenance 2017	PW - ENG-43	1,155,000					1,155,000
Street Maintenance 2017 Engineering	PW - ENG-44	125,000					125,000
Street Maintenance 2017 Alley	PW - ENG-45	0					0
Street Maintenance 2017 Sidewalk	PW - ENG-46	20,000					20,000
Street Maintenance 2017 Patching	PW - ENG-47	100,000					100,000
Street Maintenance 2018	PW - ENG-48		1,890,000				1,890,000
Street Maintenance 2018 Engineering	PW - ENG-49		125,000				125,000
Street Maintenance 2018 Alley	PW - ENG-50		60,000				60,000
Street Maintenance 2018 Sidewalk	PW - ENG-51		50,000				50,000
Street Maintenance 2019	PW - ENG-52			1,890,000			1,890,000
Street Maintenance 2019 Engineering	PW - ENG-53			200,000			200,000
Street Maintenance 2019 Alley	PW - ENG-54			60,000			60,000
Street Maintenance 2019 Sidewalk	PW - ENG-55			50,000			50,000
Street Maintenance 2020	PW - ENG-56				1,890,000		1,890,000
Street Maintenance 2020 Engineering	PW - ENG-57				200,000		200,000
Street Maintenance 2020 Alley	PW - ENG-58				60,000		60,000
Street Maintenance 2020 Sidewalk	PW - ENG-59				50,000		50,000
Street Maintenance 2021	PW - ENG-60					90,000	90,000
Street Maintenance 2021 Engineering	PW - ENG-61					200,000	200,000
Street Maintenance 2021 Street Alley Sidewalk	PW - ENG-62					900,000	900,000
Bus Shelter - Construction	PW - ENG-63	514,368					514,368
Transportation Total		4,289,878	3,975,000	4,780,000	6,493,777	1,690,000	21,228,655

Water

6th Street Water Main Design Engineering	PW - ENG-40	15,000					15,000
6th Street Water Main Construction Engineering	PW - ENG-41	5,000					5,000
6th Street Water Main Construction	PW - ENG-42	139,986					139,986
Replace Water Main South Street	PW - W-01	140,000					140,000
Well No.10 Pull for Maintenance (2006)	PW - W-02			60,000			60,000
Well No.11 Pull for Maintenance (2006)	PW - W-03			60,000			60,000
Well No.13 Pull for Maintenance (2005)	PW - W-04	60,000					60,000
Well No.14 Pull for Maintenance (2005)	PW - W-05		60,000				60,000
Well No.12 Pull for Maintenance (2005)	PW - W-06		60,000				60,000
Well No.16 Pull for Maintenance (2006)	PW - W-07			60,000			60,000
North Water Tower Painting	PW - W-08	530,500					530,500
Replace Softening Resin 7th Street	PW - W-09			125,000			125,000
Replace Softening Resin - Lincoln Hwy WTP	PW - W-10					150,000	150,000
Replace Softening Resin - County Farm Rd. WTP	PW - W-11				144,900		144,900

Category	Project #	FY 17	FY 18	FY 19	FY 20	FY 21	Total
Replace Softening Resin - Corporate Dr. WTP	PW - W-12		125,000				125,000
Iron Filter Sand Media Replacement Lincoln Hwy	PW - W-13				60,000		60,000
Replace Roof - Lincoln Hwy WTP	PW - W-14	20,000					20,000
Replace Roof - 7th Street WTP	PW - W-15		20,000				20,000
Replace Roofs - Well Nos. 16 & 17	PW - W-16	5,000					5,000
Design Work - Well No. 18 (new well)	PW - W-17					67,500	67,500
Replace Water Main - South 6th Street	PW - W-18	150,000					150,000
Water Main Replacement Undesignated	PW - W-19			978,100	1,070,900	1,143,599	3,192,599
Replace Water Main - Lewis to Vienna	PW - W-20	262,500					262,500
Replace Water Main - Joanne	PW - W-21		1,350,150				1,350,150
Replace Water Main - South 6th Street	PW - W-22	160,000					160,000
Replace Water Main - S. 11th Street	PW - W-23	169,750					169,750
Replace Water Main - Maplewood	PW - W-24	99,750					99,750
Replace Water Main - Sunset	PW - W-25	367,500					367,500
Water Meters	PW - W-26	150,000	150,000	150,000	150,000	150,000	750,000
Replace W-2 Ford 1-Ton Pickup (2006)	PW - W-27				47,700		47,700
Replace W-3 International Utility Truck (2003)	PW - W-28		123,600				123,600
Replace W-5 Chevy Blazer (2003)	PW - W-29			31,800			31,800
Replace W-9 Ford Cargo Van (2003)	PW - W-30	40,000					40,000
Replace W-12 GMC 4x4 1-Ton (1998)	PW - W-31		65,000				65,000
Replace W-13 Dodge 4x4 Pickup	PW - W-32				38,200		38,200
Replace W-14 Chevy Tahoe (1999)	PW - W-33					30,000	30,000
Replace W-21 John Deere Loader (2000)	PW - W-34	180,000					180,000
Replace W-28 Chevy Barricade (1999)	PW - W-35			63,700			63,700
Replace W-29 International Dump Truck (2005)	PW - W-36					150,000	150,000
Replace W-15 Ford F350 Pickup Truck (2006)	PW - W-37					45,000	45,000
Water Total		2,494,986	1,953,750	1,528,600	1,511,700	1,736,099	9,225,135
GRAND TOTAL		9,489,440	12,539,252	10,959,629	9,596,185	5,183,546	47,768,052

Capital Outlay Summary

The capital outlay for FY17 is included below and draws from the general fund and other City funds. The capital outlay summary total for FY17 is 8,505,397.

CAPITAL OUTLAY SUMMARY

Information & Technology (01-17-12)

Computer Replacements (600-8515)	6,000
Public Safety Replacements (600-8515)	6,000
Channel 14 Hardware Refresh (600-8515)	6,000
IT Computer Equipment (600-8515)	6,000
	<u>24,000</u>

Police Department-Communications (01-20-23)

MABAS Primary Transmitter (600-8580)	8,367
	<u>8,367</u>

Public Works-Streets (01-30-33)

Lawn Mower (600-8540)	8,000
	<u>8,000</u>

Transportation (09-20-00)

DSATS Vehicle (600-8521)	35,000
10 Medium Duty Buses (600-8521)	806,530
3 Transit Mini-vans (600-8521)	123,750
Bus Shelters (600-8599)	514,368
Transit Maintenance Equipment (600-8599)	12,000
	<u>1,491,648</u>

Motor Fuel Tax (10-00-00)

Right of Way - Annie Glidden & Fairview (650-8621)	140,000
Street Patching (650-8632)	100,000
Coordinated Traffic Signal Construction (650-8639)	240,000
Kishwaukee Bike Path Construction (650-8639)	295,000
	<u>775,000</u>

TIF #1 (13-00-00)

Land Acquisition (650-8621)	500,000
Architectural Improvement Program (650-8624)	37,500
Structural Commercial Program (650-8624)	150,000
Preservation Architect (650-8624)	35,000
Private Property Rehabilitation (650-8624)	20,000
Egyptian Theatre Building Improvements (650-8624)	100,000
Remodeling and Renovation (650-8625)	20,000
Street Maintenance (650-8632)	500,000
5th Street Streetscape Construction (650-8633)	500,000
Wifi & Miscellaneous (650-8639)	30,000
CBD Security Camera (650-8639)	18,000
Economic Development Incentive (650-8639)	500,000
Aiport Building Renovations (650-8639)	68,500
Airport Roads and Parking Lots (650-8639)	56,000
	<u>2,535,000</u>

TIF #2 (14-00-00)

Housing Rehab (650-8624)	25,000
Barb City Manor Improvements (650-8624)	100,000
City Hall Building Renovation (650-8625)	150,000
City Hall Building Improvements (650-8625)	35,000
City Hall Security System (650-8625)	10,000
Local Street Construction (650-8633)	500,000
	<u>820,000</u>

Housing Rehabilitation (18-00-00)

Private Property Rehab & Redevelopment (650-8624)	24,000
	<u>24,000</u>

Community Development Block Grant (19-00-00)

Private Property Rehabilitation (650-8624)	159,986
	<u>159,986</u>

Foreign Fire Insurance Tax (28-00-00)

Machinery/Tools (600-8540)	5,000
Remodeling Contingency (650-8625)	6,500
	<u>11,500</u>

Capital Projects (50-40-00)

Fire Station Repairs (650-8624)	30,000
Street Maintenance - South 6th Street (650-8632)	140,000
Street Maintenance - Other (650-8632)	165,000
	<u>335,000</u>

Fleet Replacement (52-50-00)

Chevy Suburban - Fire (600-8521)	40,000
2 Ford Utility Interceptors - Police (600-8521)	66,896
	<u>106,896</u>

Equipment (53-55-00)

Color Scanner / Plotter (600-8540)	21,000
	<u>21,000</u>

Water (60-00-00)

Fire Hydrants (600-8582)	10,000
Well #13 Inspection (600-8584)	60,000
	<u>70,000</u>

Water Capital (62-00-00)

Miscellaneous Technology (600-8515)	5,000
Cargo Van (600-8521)	40,000
Loader Tractor (600-8540)	180,000
Water Meters (600-8583)	150,000
S 6th Street Water Main Replacement (650-8630)	310,000
S 11th Street Water Main Replacement (650-8630)	169,750
Lewis St & Vienna Water Main Replacement (650-8630)	262,500
Maplewood Water Main Replacement (650-8630)	99,750
Sunset Place Water Main Replacement (650-8630)	367,500
North Water Tower Painting (650-8631)	530,500
	<u>2,115,000</u>

General Fund Capital Total:

40,367

Other Funds Capital Total:

8,465,030

Total Capital Outlay:

8,505,397



Five-Year Financial Forecast

This section contains a five-year financial forecast for the General Fund. Included are assumptions required to understand the City's financial position in future years beyond the information contained in the main portions of the annual operating budget for the General Fund.

**City of DeKalb
Five-Year Financial Forecast
FY2017**

ASSUMPTIONS

METHODOLOGY

The forecast does not place a value on the need or desirability of expenditures. Rather, the forecast assumes the continuation of ***current service levels*** and the impact that the cost of maintaining current service levels will have in the years ahead. In addition, revenues are projected based on anticipated growth patterns, known fee changes and recommendations for future changes within the FY17 proposed budget document.

The information contained herein is therefore a forecast of the projected financial position of the City rather than a plan that incorporates strategies to meet those needs of the City. The forecast provides the basis for discussion and policy decisions that will need to be made in future years to maintain services at their current levels or enhance service levels in specific areas.

This forecast is intended to serve as a tool for financial planning and decision making in the years ahead, and the City aims to update the plan annually. This plan should be considered a working document that will constantly changes as trends begin to develop.

In many cases the forecast will indicate areas where available financial resources may be insufficient to maintain current service levels. The forecast will also assist in identifying where increased revenues or decreased expenditures will be required in future years.

Furthermore, the forecast does not consider the potential for a realignment of revenues between funds. In some cases, such realignment may be possible, but not without a careful analysis of the impact of such revenue shifts. In many cases, revenues are restricted to specific purposes either by statute, local policy, or prudent financial management. In all cases, the impact of shifting revenues between funds must be carefully examined.

The most beneficial feature of the forecast is that it can indicate undesirable financial trends before they occur and can provide the basis for policy discussion and direction. It is with this intention that the City's Five-Year Financial Forecast has been developed and presented.

GENERAL ASSUMPTIONS

Any effort to project or forecast the future financial position of the City must be based on certain assumptions regarding revenue and expenditure growth. These assumptions, by necessity, are broadly applied. The Five-Year Financial Forecast is no exception. An appropriate assumption for

each type of revenue or expenditure account, category or fund was determined. The analysis seeks to balance out the peaks and valleys in the revenue stream that occur as a result of general economic conditions and related revenue collection variances.

The Five-Year Financial Forecast is based on historic averages and is used to project future year financial positions beyond the budget year. While the economy will affect inflation rates and revenue growth, current conditions cannot be assumed to be long term trends since historically such economic trends do not continue indefinitely. Neither can we be too optimistic about the future since we run the risk of creating unreasonable expectations for the future. With this in mind, the Five-Year Financial Forecast was based on the following general assumptions:

- A general inflation rate of **3.0% per year** was applied to most contractual service accounts. Notable exceptions to this general assumption are insurance costs. Health Insurance has been forecast to increase at a rate of **2.5% per year** based on historical trends over the last four years.
- Projected increases of **2.5% per year** applicable to regular wages in addition to known step increases throughout each year. Overtime was held constant in year one and reduced slightly in the out years as several steps have been taken to bring down overtime costs for police and fire. The increase of part-time hours will help mitigate overtime costs and the incorporation of a new range simulator in the Police Department.
- State shared revenues have been based the City's census population of **44,030**. In addition, all state shared revenues have been adjusted in the forecast based on the general rate of inflation or historical trends.
- Sales Tax increases of **2.0% per year** were used for the Multiyear Financial Forecast.
- Property tax revenues reflect a **5%** increase to the police and fire pension obligations and a pick up in the general corporate portion of the levy corresponding with the ending of one of the TIFs and potential EAV increase due to the incorporation of 3M. The 5% increase to the pension portion of the levy is a direct correlation to the expenditure side in the general fund within the police and fire department personnel expenditures. This projection may be low in the event the EAV picks up at a greater rate than anticipated.
- Interest earnings have been estimated to remain fairly flat.

CONCLUSION

The Five-Year Financial Forecast is a fluid document that is subject to further modification based on many factors. This includes ongoing analysis of the City's financial position; changes and modifications in assumptions; changes in the economic climate affecting the community; increases or decreases in program and staffing levels; increases and decreases in charges for services, fines and fees; as well as policy decisions relating to the delivery of services in the community.

The distribution of resources between operating expenditures and capital improvements will continually be reviewed and future recommendations will need to be brought in order to begin to maintain the City's Facilities, Fleet and Infrastructure. Serious consideration must be given to developing funding alternatives that provide a stable and reliable revenue flow to the Capital funds where demand for capital costs continue to increase in future years and far exceed available revenues. In addition, serious consideration must be given to developing revenue strategies that provide the funds necessary to continue the uninterrupted delivery of services to the residents and businesses of the City of DeKalb.

GENERAL FUND

To account for the resources traditionally associated with government operations that are not required to be accounted for in another fund.

REVENUES

- Property taxes for FY17 reflect the amounts calculated by the City's third party actuarial firm, Foster & Foster. Future years reflect an increase of 5% to the Police and Fire pension obligation portion of the levy. The Corporate portion of the levy shows a pick-up in FY19 and FY20 based on the ending of TIF #2 and the increased EAV due the incorporation of the new 3M building.
- Sales tax revenue is projected from the FY17 revenues as increasing at a rate of 2.0% for FY18- FY21. The sales tax estimates are subject to change as we monitor actual receipts each year. If actual receipts for FY16.5 exceed current projections, it would mean higher revenue from sales tax in future years than is currently anticipated. Conversely, if FY16.5 projections are not met, future revenues could be lower than projected within this forecast.
- State Income Tax is estimated to increase at a rate of 2% and is based on the City's population of 44,030. This amount has shown tremendous growth over the last three years.
- In almost all cases, revenue from charges for services, fines and forfeits, and licenses are projected to remain fairly stable per year in FY18- FY21.
- Building permits, liquor licenses, restaurant & Bar taxes and Hotel/Motel taxes have been projected to increase 3% per year.
- Local Use Tax is showing a 5% increase. The average increase for this revenue stream has been 10% over the last 4 years.
- Fire services increased 2.0% based on the salary assumption as well as \$25,000 per year in FY18, FY20 and FY21. An additional \$150,000 was added in FY19 based on the Intergovernmental Agreement (IGA) between the City and Northern Illinois University.

- Video gaming revenue and ambulance service revenue are showing increases based on the FY16.5 recommendation to increase these two fee structures.
- A 2.0% increase was estimated for the transfer from the Water Fund for a payment in lieu of taxes (PILOT) as recommended by the EPI report.
- Interest on investments has been projected to stay flat. The General Fund is often used to cover the shortfalls in other funds when they occur. However, funds that have negative cash balances will be charged interest expense.

EXPENDITURES

- Salary and wage accounts are expected to increase at a rate of 2.5% per year, plus any known step increases. This assumes that there is no increase or decrease in the number of full or part-time personnel over FY16.5.
- Health insurance is projected to increase at 2.5% for FY18-FY21.
- Commodity accounts were held flat as it has been the City's past practice to try to keep these costs stable.
- Overtime costs were held constant in FY18 and are projected to slightly decrease due to changes incorporated in the FY16.5 budget such as increased part-time hours.
- Some larger contractual costs have been increased by 3.0% such as annual maintenance contracts on equipment and software.
- Taxes, licenses and fees are showing a decrease due to filing the county PTAX form for known tax exempt property.
- The actual amount for Capital Equipment and Capital Improvements paid directly from the General Fund for FY18–FY21 will be determined on an annual basis. Therefore no estimated amount has been included in the forecast.



CITY OF DEKALB FY2017 BUDGET

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET	FY2018 PROJECTION	FY2019 PROJECTION	FY2020 PROJECTION	FY2021 PROJECTION
GENERAL FUND REVENUES										
01-00-00-001-3110	PROPERTY TAX - CORPORATE	0	0	824,107	824,107	824,107	824,107	1,143,425	1,143,425	1,143,425
01-00-00-001-3111	PROPERTY TAX - FICA	482,554	202,966	204,818	204,818	0	0	0	0	0
01-00-00-001-3112	PROPERTY TAX - IMRF	247,062	248,766	251,035	251,035	72,480	72,480	72,480	72,480	72,480
01-00-00-001-3113	PROPERTY TAX - POLICE PENSION	1,448,949	1,622,105	1,636,914	1,636,914	2,035,981	2,137,780	2,244,669	2,356,903	2,474,748
01-00-00-001-3114	PROPERTY TAX - FIRE PENSION	2,024,522	2,158,156	2,177,856	2,177,856	2,632,815	2,764,456	2,902,679	3,047,812	3,200,203
TOTAL PROPERTY TAXES		4,203,086	4,231,993	5,094,730	5,094,730	5,565,383	5,798,823	6,363,253	6,620,620	6,890,856
01-00-00-002-3131	SALES TAX - CITY	6,673,332	6,511,982	3,510,000	3,510,000	6,512,000	6,642,240	6,775,085	6,910,586	7,048,798
01-00-00-002-3132	MROT	5,422,936	5,289,536	2,765,000	2,765,000	5,364,944	5,472,243	5,581,688	5,693,321	5,807,188
01-00-00-002-3133	LOCAL USE TAX	918,867	1,040,616	538,050	538,050	1,034,705	1,086,440	1,140,762	1,197,800	1,257,690
01-00-00-002-3135	HOTEL/MOTEL TAX	0	254,203	137,500	137,500	290,000	298,700	307,661	316,891	326,398
01-00-00-002-3142	RESTAURANT & BAR TAX	1,856,307	1,913,222	925,000	925,000	1,935,000	1,993,050	2,052,842	2,114,427	2,177,860
TOTAL SALES & USE TAXES		14,871,442	15,009,559	7,875,550	7,875,550	15,136,649	15,492,673	15,858,037	16,233,026	16,617,934
01-00-00-003-3161	FRANCHISE TAX	485,468	498,852	245,000	245,000	498,000	498,000	498,000	498,000	498,000
01-00-00-003-3162	MUNICIPAL UTILITY TAX	2,557,383	2,352,547	1,150,000	1,150,000	2,550,000	2,550,000	2,550,000	2,550,000	2,550,000
01-00-00-003-3163	TELECOMMUNICATIONS TAX	876,495	849,837	400,000	400,000	819,000	798,525	798,525	798,525	798,525
TOTAL GROSS RECEIPTS TAXES		3,919,346	3,701,236	1,795,000	1,795,000	3,867,000	3,846,525	3,846,525	3,846,525	3,846,525
01-00-00-004-3221	AMUSEMENT LICENSES	2,950	1,875	0	0	2,900	2,900	2,900	2,900	2,900
01-00-00-004-3222	LIQUOR LICENSES	227,530	236,764	122,000	122,000	240,000	247,200	254,616	262,254	270,122
01-00-00-004-3225	ROOMING HOUSE LICENSES	21,500	14,300	7,900	7,900	17,900	17,900	17,900	17,900	17,900
01-00-00-004-3239	OTHER LICENSES	53,501	61,352	0	0	70,000	75,000	75,000	75,000	75,000
01-00-00-004-3242	BUILDING PERMITS	278,788	404,736	140,000	140,000	410,000	422,300	434,969	448,018	461,459
01-00-00-004-3244	ELECTRIC PERMITS	51,655	59,903	25,000	25,000	62,500	62,500	62,500	62,500	62,500
01-00-00-004-3245	PLUMBING PERMITS	22,282	24,208	10,000	10,000	26,500	26,500	26,500	26,500	26,500
01-00-00-004-3246	SEWER PERMITS	2,740	3,780	1,250	1,250	3,750	3,750	3,750	3,750	3,750
01-00-00-004-3247	HVAC PERMITS	16,607	25,399	7,500	7,500	30,000	30,000	30,000	30,000	30,000
01-00-00-004-3259	OTHER PERMITS	8,115	20,320	4,000	4,000	20,000	20,000	20,000	20,000	20,000
01-00-00-004-3266	FIRE LIFE SAFETY LICENSES	22,432	22,000	10,000	10,000	22,000	22,000	22,000	22,000	22,000
01-00-00-004-3271	PARKING PERMITS	5,460	2,151	1,000	1,000	3,800	3,800	3,800	3,800	3,800
01-00-00-004-3330	RENTAL CRIME FREE REGISTRATION	188,892	192,655	100,000	100,000	195,000	195,000	195,000	195,000	195,000
TOTAL LICENSES & PERMITS		902,452	1,069,443	428,650	428,650	1,104,350	1,128,850	1,148,935	1,169,623	1,190,931
01-00-00-005-3310	FEDERAL GRANTS	799	5,663	0	0	0	0	0	0	0
01-00-00-005-3315	FEDERAL PASS THROUGH	28,498	26,519	7,000	7,000	15,000	15,000	15,000	15,000	15,000
01-00-00-005-3320	FIRE GRANTS	0	238,468	76,500	76,500	0	0	0	0	0
01-00-00-005-3325	POLICE GRANTS	0	12,054	0	0	0	0	0	0	0
01-00-00-005-3340	STATE GOVT GRANTS	6,674	3,190	0	0	0	0	0	0	0
01-00-00-005-3351	STATE INCOME TAX	4,515,728	4,462,992	2,245,530	2,245,530	4,513,075	4,603,337	4,695,403	4,789,311	4,885,098
01-00-00-005-3356	PERSONAL PROP REPLACE TAX	209,113	129,242	64,000	64,000	153,000	153,000	153,000	153,000	153,000
01-00-00-005-3358	OTHER SHARED REVENUES	159,491	162,306	75,500	75,500	192,100	162,100	162,100	162,100	162,100
01-00-00-005-3359	TOWNSHIP ROAD & BRIDGE TAX	147,696	147,172	148,000	148,000	148,000	148,000	148,000	148,000	148,000
01-00-00-005-3362	VIDEO GAMING TAX	84,468	159,292	65,000	65,000	205,000	225,000	245,000	255,000	255,000
TOTAL INTERGOVERNMENTAL REVENUES		5,152,467	5,346,898	2,681,530	2,681,530	5,226,175	5,306,437	5,418,503	5,522,411	5,618,198



CITY OF DEKALB FY2017 BUDGET

		FY2015	FY2016	FY2016.5	FY2016.5	FY2017	FY2018	FY2019	FY2020	FY2021
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION	PROJECTION
01-00-00-006-3413	PLANNING/ZONING FEES	6,452	0	0	0	0	0	0	0	0
01-00-00-006-3414	ENGINEERING PLAN REVIEW	0	0	0	0	0	0	0	0	0
01-00-00-006-3415	ZONING FEES	5,125	11,457	5,000	5,000	12,000	12,000	12,000	12,000	12,000
01-00-00-006-3416	DEVELOPMENT INSPECTION FEES	458	229	0	0	0	0	0	0	0
01-00-00-006-3417	HOTEL INSPECTION FEES	5,277	5,409	0	0	5,000	5,000	5,000	5,000	5,000
01-00-00-006-3421	POLICE SERVICES	9,200	10,264	3,750	3,750	10,000	10,000	10,000	10,000	10,000
01-00-00-006-3422	FIRE SERVICES	836,767	894,082	425,000	425,000	910,000	953,200	1,122,264	1,169,709	1,218,103
01-00-00-006-3423	AMBULANCE SERVICES	840,302	904,968	472,500	472,500	1,060,000	1,125,000	1,225,000	1,225,000	1,225,000
01-00-00-006-3437	FUEL SALES	143,674	87,703	50,000	50,000	128,100	150,000	155,000	160,000	160,000
01-00-00-006-3446	ADMINISTRATION FEES	0	33,750	67,500	67,500	135,675	138,389	141,156	143,979	146,859
01-00-00-006-3448	FINGER PRINT FEE [FY15 ONLY]	3,210	3,098	0	0	0	0	0	0	0
TOTAL SERVICE CHARGES		1,850,465	1,950,960	1,023,750	1,023,750	2,260,775	2,393,589	2,670,420	2,725,689	2,776,962
01-00-00-007-3511	CIRCUIT COURT FINES	321,743	310,159	150,000	150,000	325,000	325,000	325,000	325,000	325,000
01-00-00-007-3512	DUI FINES - COUNTY	45,320	44,274	25,000	25,000	55,000	55,000	55,000	55,000	55,000
01-00-00-007-3513	DUI FINES	44,118	0	0	0	0	0	0	0	0
01-00-00-007-3514	POLICE FINES	59,863	57,951	30,000	30,000	60,000	60,000	60,000	60,000	60,000
01-00-00-007-3515	ABATEMENT FINES	6,175	6,020	2,500	2,500	9,619	9,619	9,619	9,619	9,619
01-00-00-007-3517	FALSE FIRE ALARM FINES	5,100	4,200	2,500	2,500	5,000	5,000	5,000	5,000	5,000
01-00-00-007-3518	MAIL-IN FINES	69,153	80,877	36,000	36,000	85,000	85,000	85,000	85,000	85,000
01-00-00-007-3519	TOW FINES	2,131	2,279	1,000	1,000	2,200	2,200	2,200	2,200	2,200
01-00-00-007-3520	CRIME FREE HOUSING FINES	250	0	0	0	0	0	0	0	0
01-00-00-007-3521	ADMINISTRATIVE TOW FINES	223,010	214,945	110,000	110,000	220,000	225,000	225,000	225,000	225,000
01-00-00-007-3529	OTHER FINES	26,565	28,425	13,500	13,500	28,000	28,000	28,000	28,000	28,000
TOTAL FINES		803,428	749,130	370,500	370,500	789,819	794,819	794,819	794,819	794,819
01-00-00-008-3185	MISCELLANEOUS TAXES-AUTO RENT	21,517	23,562	10,000	10,000	21,350	21,350	21,350	21,350	21,350
01-00-00-008-3610	INVESTMENT INTEREST	121,790	(26,140)	17,500	17,500	75,000	75,000	75,000	75,000	75,000
01-00-00-008-3910	REFUNDS / REIMBURSEMENTS	384,062	358,654	190,900	190,900	391,621	395,000	395,000	395,000	395,000
01-00-00-008-3920	SALES OF ASSETS	520	496	0	0	0	0	0	0	0
01-00-00-008-3947	POLICE FORFEITURES	112,149	47,260	103,987	103,987	101,896	35,000	35,000	35,000	35,000
01-00-00-008-3948	ANTI-CRIME ACTIVITIES	37,400	13,000	17,500	17,500	35,000	35,000	35,000	35,000	35,000
01-00-00-008-3949	CRIME LAB	13,390	19,064	7,500	7,500	15,000	15,000	15,000	15,000	15,000
01-00-00-008-3961	DONATIONS	4,803	0	1,000	1,000	5,000	5,000	5,000	5,000	5,000
01-00-00-008-3965	TIF PROPERTY TAX SURPLUS	192,251	190,222	185,000	185,000	180,000	180,000	180,000	180,000	180,000
01-00-00-008-3966	TIF SALES TAX SURPLUS	365,063	349,668	339,915	339,915	350,000	305,000	290,000	275,000	275,000
01-00-00-008-3970	MISCELLANEOUS INCOME	126,313	(72)	15,000	15,000	50,000	50,000	50,000	50,000	50,000
TOTAL OTHER INCOME		1,379,257	975,714	888,302	888,302	1,224,867	1,116,350	1,101,350	1,086,350	1,086,350
01-00-00-009-4705	TRANSFER FROM ECON DEV FUND	91,405	0	0	0	0	0	0	0	0
01-00-00-009-4725	TRANSFER FROM WORK COMP FUND	0	250,000	0	0	130,000	0	0	0	0
01-00-00-009-4732	TRANSFER FROM CAPITAL FUND	299,843	0	0	0	209,181	0	0	0	0
01-00-00-009-4740	TRANSFER FROM WATER FUND	702,518	258,965	271,100	271,100	316,000	322,320	328,766	335,342	342,049
01-00-00-009-4747	TRANSFER FROM REFUSE FUND	96,379	175,000	35,350	35,350	104,000	175,000	175,000	175,000	175,000
01-00-00-009-4761	TRANSFER FROM TRANSPORTATION	5,611	18,675	8,999	8,999	18,329	20,000	20,000	20,000	20,000
01-00-00-009-4762	TRANSFER FROM MOTOR FUEL	0	0	0	0	0	0	0	0	0
01-00-00-009-4763	TRANSFER FROM TIF FUND #1	791,672	678,576	282,740	282,740	678,576	678,576	678,576	678,576	678,576



CITY OF DEKALB FY2017 BUDGET

		FY2015	FY2016	FY2016.5	FY2016.5	FY2017	FY2018	FY2019	FY2020	FY2021
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION	PROJECTION
01-00-00-009-4766	TRANSFER FROM TIF FUND #2	150,931	113,198	47,877	47,877	113,198	113,198	113,198	0	0
01-00-00-009-4767	TRANSFER FROM REHAB FUND	0	0	0	0	0	0	0	0	0
01-00-00-009-4772	TRANSFER FROM CDBG FUND	71,334	63,898	40,600	40,600	82,298	86,500	86,500	86,500	86,500
01-00-00-009-4781	TRANSFER FROM SSA #3	500	500	500	500	500	500	500	500	500
01-00-00-009-4782	TRANSFER FROM SSA #4	225	500	500	500	500	500	500	500	500
01-00-00-009-4783	TRANSFER FROM SSA #6	500	500	500	500	500	500	500	500	500
01-00-00-009-4784	TRANSFER FROM SSA #14	500	500	500	500	500	500	500	500	500
TOTAL TRANSFERS IN		2,211,417	1,560,312	688,666	688,666	1,653,582	1,397,594	1,404,040	1,297,418	1,304,125
TOTAL GENERAL FUND REVENUES		35,293,361	34,595,245	20,846,678	20,846,678	36,828,600	37,275,659	38,605,883	39,296,480	40,126,699
GENERAL FUND EXPENDITURES										
01-00-00-100-8101	REGULAR WAGES	14,595,323	14,670,055	7,826,336	7,826,336	15,387,608	15,744,721	16,186,958	16,635,744	17,099,896
01-00-00-100-8102	OVERTIME	1,084,121	1,013,947	742,070	744,595	1,074,344	1,203,498	1,203,498	1,203,498	1,203,498
01-00-00-100-8103	PART-TIME WAGES	508,686	672,389	423,381	423,381	745,775	779,156	794,895	811,028	827,565
01-00-00-100-8112	WELLNESS BONUS	6,150	5,100	0	0	8,500	8,500	8,500	8,500	8,500
01-00-00-100-8113	LONGEVITY	153,348	137,054	73,993	73,993	147,976	159,738	171,350	183,022	194,237
01-00-00-100-8119	EDUCATION BONUS	4,875	4,875	5,000	5,000	5,000	5,000	5,000	5,000	5,000
01-00-00-100-8171	FICA	511,840	504,328	312,030	312,030	589,015	599,753	614,987	630,200	645,670
01-00-00-100-8172	POLICE/FIRE PENSION	3,473,470	3,780,261	4,638,877	4,638,877	5,492,904	5,726,343	5,971,455	6,228,822	6,499,058
01-00-00-100-8173	IMRF	816,849	654,576	427,418	427,418	776,899	765,655	788,016	810,264	832,978
01-00-00-100-8174	CLOTHING ALLOWANCE	108,521	108,571	45,000	45,000	115,118	115,118	115,118	115,118	115,118
01-00-00-100-8175	HEALTH INSURANCE	3,806,524	3,508,504	2,162,724	2,162,724	3,707,726	4,018,469	4,103,481	4,190,657	4,279,909
01-00-00-100-8178	WORKERS COMPENSATION	1,056,175	1,061,375	530,691	530,691	512,375	512,375	512,375	512,375	512,375
01-00-00-100-8179	UNEMPLOYMENT INSURANCE	12,942	3,588	0	0	0	0	0	0	0
01-00-00-100-8304	CAR ALLOWANCE	17,992	15,806	10,509	10,509	20,223	20,414	20,414	20,414	20,414
TOTAL PERSONNEL		26,156,815	26,140,429	17,198,029	17,200,554	28,583,463	29,658,740	30,496,047	31,354,642	32,244,218
01-00-00-200-8201	BOARDS & COMMISSIONS	2,500	4,406	2,605	2,605	8,085	9,585	9,585	9,585	9,585
01-00-00-200-8202	PRINTED MATERIALS	49,897	53,197	37,405	37,255	53,363	55,863	55,863	55,863	55,863
01-00-00-200-8204	OFFICE SUPPLY	26,793	23,646	14,271	14,271	25,647	26,957	26,957	26,957	26,957
01-00-00-200-8210	BUILDING MECH SYS- MAINTENANCE	13,205	13,985	8,500	8,500	17,619	17,619	17,619	17,619	17,619
01-00-00-200-8219	BUILDING SUPPLIES	8,662	10,963	4,268	4,268	11,568	11,568	11,568	11,568	11,568
01-00-00-200-8226	VEHICLE MAINTENANCE & PARTS	156,846	192,037	85,057	84,817	180,742	180,742	180,742	180,742	180,742
01-00-00-200-8228	STREET/ALLEY MATERIALS	29,712	30,072	10,000	10,000	30,500	30,500	30,500	30,500	30,500
01-00-00-200-8229	STREETLIGHTS, PARTS	11,440	16,886	11,000	11,000	17,000	17,000	17,000	17,000	17,000
01-00-00-200-8230	TRAFFIC SIGNALS, PARTS & SUPPS	14,717	21,016	21,000	21,000	34,000	34,000	34,000	34,000	34,000
01-00-00-200-8231	TRAFFIC & STREET SIGNS	17,900	22,199	10,000	10,000	20,000	20,000	20,000	20,000	20,000
01-00-00-200-8233	STORMWATER SYSTEM PARTS	8,568	14,579	10,000	10,000	17,500	17,500	17,500	17,500	17,500
01-00-00-200-8235	SNOW & ICE CONTROL MATERIALS	134,619	115,511	40,500	40,500	120,500	120,500	120,500	120,500	120,500
01-00-00-200-8237	HOSPITAL PATIENT SUPPLIES	23,262	0	0	0	0	0	0	0	0
01-00-00-200-8240	FIREFIGHTING SUPPLY/EQUIP	19,407	48,809	22,250	22,250	36,555	36,555	36,555	36,555	36,555
01-00-00-200-8241	AMBULANCE SUPPLY/EQUIP	25,763	33,780	23,000	23,000	33,000	33,000	33,000	33,000	33,000
01-00-00-200-8242	INSPECTOR SUPPLY/EQUIPMENT	91,675	77,344	128,973	128,973	52,766	53,366	53,366	53,366	53,366
01-00-00-200-8243	INVESTIGATIONS SUPPLY/LIVESCAN	26,615	5,938	4,930	4,930	8,445	8,445	8,445	8,445	8,445
01-00-00-200-8244	LAB SUPPLY AND MINOR EQPT	559	0	300	300	600	600	600	600	600



CITY OF DEKALB FY2017 BUDGET

		FY2015	FY2016	FY2016.5	FY2016.5	FY2017	FY2018	FY2019	FY2020	FY2021
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION	PROJECTION
01-00-00-200-8245	OIL GAS & ANTIFREEZE	333,635	216,910	138,403	137,228	280,532	280,532	280,532	280,532	280,532
01-00-00-200-8246	DUI FINES EXPENDITURES	-676	7,082	13,884	13,884	10,634	10,634	10,634	10,634	10,634
01-00-00-200-8247	POLICE FORFEITURES EXPENDITURE	10,024	21,601	11,070	11,070	14,545	14,545	14,545	14,545	14,545
01-00-00-200-8248	ANTI-CRIME ACTIVITIES	21,014	8,415	6,000	6,000	8,000	8,000	8,000	8,000	8,000
01-00-00-200-8249	CRIME LAB EXPENDITURES	1,094	2,128	5,800	5,800	4,150	4,150	4,150	4,150	4,150
01-00-00-200-8270	WEARING APPAREL	20,816	28,852	16,364	16,214	26,568	26,568	26,568	26,568	26,568
01-00-00-200-8285	TECHNOLOGY SUPPLIES	47,382	71,973	25,100	25,100	38,755	38,755	38,755	38,755	38,755
01-00-00-200-8291	JANITORIAL SUPPLIES	16,557	17,353	8,250	8,250	17,500	17,500	17,500	17,500	17,500
01-00-00-200-8294	ACTIVITIES SUPPLIES	0	918	1,700	1,700	1,700	2,000	2,000	2,000	2,000
01-00-00-200-8295	SMALL TOOLS & EQUIPMENT	11,343	11,488	10,046	9,875	12,014	12,014	12,014	12,014	12,014
01-00-00-200-8299	COMMODITIES	9,060	8,024	6,705	6,705	6,504	6,504	6,504	6,504	6,504
TOTAL COMMODITIES		1,132,388	1,079,112	677,381	675,495	1,088,792	1,095,002	1,095,002	1,095,002	1,095,002
01-00-00-300-8301	RENTAL, EQPT & FACILITIES	0	0	700	700	1,400	1,400	1,400	1,400	1,400
01-00-00-300-8304	CAR ALLOWANCE	0	0	0	0	0	0	0	0	0
01-00-00-300-8305	FREIGHT & POSTAGE	27,113	22,386	16,153	16,103	26,386	26,386	26,386	26,386	26,386
01-00-00-300-8306	SPECIAL EVENTS	16,159	21,516	16,700	16,700	21,050	21,050	21,050	21,050	21,050
01-00-00-300-8307	HUMAN & SOCIAL SERVICES	147,461	150,000	78,000	78,000	150,000	150,000	150,000	150,000	150,000
01-00-00-300-8310	EQUIPMENT - MAINTENANCE	69,386	47,763	33,433	33,433	58,459	58,459	58,459	58,459	58,459
01-00-00-300-8311	BUILDING MECH SYS- MAINTENANCE	31,265	29,013	15,600	15,600	39,700	39,700	39,700	39,700	39,700
01-00-00-300-8313	LANDSCAPE&GROUNDS- MAINTENAN	18,793	27,274	16,500	16,500	30,000	30,000	30,000	30,000	30,000
01-00-00-300-8315	VEHICLES - MAINTENANCE	98,559	118,864	62,906	57,906	121,015	121,586	121,586	121,586	121,586
01-00-00-300-8316	STREETS/ALLEYS - MAINTENANCE	8,781	10,099	5,000	5,000	9,000	9,000	9,000	9,000	9,000
01-00-00-300-8318	TRAFFIC SIGNALS - MAINTENANCE	12,835	13,176	7,500	7,500	15,000	15,000	15,000	15,000	15,000
01-00-00-300-8319	SNOW & ICE CONTROL	72,415	36,725	15,000	15,000	45,000	45,000	45,000	45,000	45,000
01-00-00-300-8320	INTERGOVT'L SERVICES	6,506	6,005	3,300	3,300	6,600	6,600	6,600	6,600	6,600
01-00-00-300-8321	SIDEWALKS - MAINTENANCE	4	2,264	750	750	1,500	1,500	1,500	1,500	1,500
01-00-00-300-8325	KISHWAUKEE RIVER SYS-MAINTENCE	8,379	9,424	8,250	8,250	11,750	11,750	11,750	11,750	11,750
01-00-00-300-8327	STORMWATER SYSTEM- MAINTENAN	4,905	10,294	5,000	5,000	10,000	10,000	10,000	10,000	10,000
01-00-00-300-8330	TECHNOLOGY SERVICES	11,031	14,721	8,122	8,122	15,400	15,400	15,400	15,400	15,400
01-00-00-300-8331	ARCHITECT / ENGINEER SERVICES	8,908	21,200	50,500	35,000	74,500	74,500	74,500	74,500	74,500
01-00-00-300-8333	PERSONNEL RECRUITMENT	32,621	38,576	27,500	27,500	30,480	30,480	30,480	30,480	30,480
01-00-00-300-8334	MOSQUITO ABATEMENT	4,326	5,456	6,000	6,000	6,000	6,000	6,000	6,000	6,000
01-00-00-300-8335	RENTAL, TECHNOLOGY EQUIPMENT	537	0	0	0	0	0	0	0	0
01-00-00-300-8337	TELEPHONE SYSTEM	118,008	100,995	57,654	58,262	111,588	111,588	111,588	111,588	111,588
01-00-00-300-8342	FINANCIAL & MGMT SERVICES	81,311	19,035	51,305	52,045	64,646	66,585	68,583	70,640	72,760
01-00-00-300-8343	DEVELOPMENTAL SERVICES	0	140,000	70,000	70,000	140,000	140,000	140,000	140,000	140,000
01-00-00-300-8345	PSYCH & MEDICAL SERVICES	25,490	35,617	41,831	41,831	46,700	46,700	46,700	46,700	46,700
01-00-00-300-8347	NUISANCE ABATEMENT SERV	4,345	7,129	10,000	10,000	10,000	10,000	10,000	10,000	10,000
01-00-00-300-8348	BUILDINGS - MAINTENANCE	19,544	25,068	14,950	14,950	28,025	28,425	28,425	28,425	28,425
01-00-00-300-8349	LEGAL SERVICES	950	851	158,440	158,440	272,140	272,140	272,140	272,140	272,140
01-00-00-300-8352	ELECTRICITY	71,193	61,164	30,000	30,000	60,000	60,000	60,000	60,000	60,000
01-00-00-300-8355	UTILITIES	35,770	8,590	9,855	9,855	16,040	16,040	16,040	16,040	16,040
01-00-00-300-8366	LEGAL EXPENSES & NOTICES	26,407	247,997	10,410	10,410	16,285	16,285	16,285	16,285	16,285
01-00-00-300-8373	MARKETING ADS & PUBLIC INFO	21,167	19,582	15,020	15,020	20,580	22,080	22,080	22,080	22,080
01-00-00-300-8375	DUES & SUBSCRIPTIONS	46,382	54,859	41,986	42,009	58,770	63,224	63,224	63,224	63,224
01-00-00-300-8376	TRAINING, EDUC, & PROF DVL	122,860	173,752	197,519	197,519	199,125	249,652	249,652	249,652	249,652



CITY OF DEKALB FY2017 BUDGET

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 BUDGET	FY2016.5 ESTIMATE	FY2017 BUDGET	FY2018 PROJECTION	FY2019 PROJECTION	FY2020 PROJECTION	FY2021 PROJECTION
01-00-00-300-8379	EDUCATION TUITION REIMBURSEMN	0	2,057	15,000	15,000	30,000	30,000	30,000	30,000	30,000
01-00-00-300-8384	WARNING SIRENS	0	0	6,480	6,480	6,600	6,600	6,600	6,600	6,600
01-00-00-300-8384	TOWING	5,179	5,424	2,040	2,040	5,780	5,780	5,780	5,780	5,780
01-00-00-300-8385	TAXES, LICENSES, & FEES	25,834	14,015	10,750	10,750	11,500	11,500	11,500	11,500	11,500
01-00-00-300-8386	FORESTRY	29,359	31,767	16,000	16,000	32,000	32,000	32,000	32,000	32,000
01-00-00-300-8387	WEATHER SERVICES	3,120	3,120	3,649	3,649	3,649	3,649	3,649	3,649	3,649
01-00-00-300-8395	UNEMPLOYMENT INSURANCE	0	0	7,300	7,300	7,300	7,300	7,300	7,300	7,300
01-00-00-300-8399	CONTRACTUAL SERVICES	380,546	417,405	306,921	306,921	466,945	480,953	495,382	510,243	525,551
TOTAL CONTRACTUAL SERVICES		1,597,449	1,953,183	1,454,024	1,434,845	2,280,913	2,354,313	2,370,739	2,387,658	2,405,084
01-00-00-400-8430	TAX SHARING AGREEMENTS	1,641,711	1,717,078	790,000	790,000	1,729,000	1,763,580	1,798,852	1,834,829	1,871,525
01-00-00-400-8450	CONTRACTED SERVICES	561,751	396,484	204,789	204,789	496,450	511,344	526,684	542,484	558,759
01-00-00-400-8471	SURETY BONDS & INSURANCE	70,000	70,000	35,000	35,000	70,000	70,000	70,000	70,000	70,000
01-00-00-400-8497	CONTINGENCIES	198,946	75,364	45,900	45,900	52,500	52,500	52,500	52,500	52,500
TOTAL OTHER SERVICES		2,472,408	2,258,926	1,075,689	1,075,689	2,347,950	2,397,424	2,448,035	2,499,813	2,552,784
01-00-00-600-8510	OFFICE FURNITURE & EQUIP	2,928	21,567	13,220	12,520	8,666	15,000	15,000	15,000	15,000
01-00-00-600-8515	TECHNOLOGY EQUIPMENT	10,117	13,528	14,000	14,000	30,600	30,600	30,600	30,600	30,600
01-00-00-600-8521	VEHICLES	0	44,029	41,000	41,000	0	0	0	0	0
01-00-00-600-8540	MACHINERY & MAJOR TOOLS	19,523	19,487	42,559	42,559	18,865	18,865	18,865	18,865	18,865
01-00-00-600-8580	TELEPHONE & RADIO EQUIPMENT	21,455	10,870	32,941	32,941	24,225	24,225	24,225	24,225	24,225
01-00-00-600-8599	OTHER EQUIPMENT	0	239,209	140,000	140,000	0	0	0	0	0
01-00-00-600-8639	OTHER CAPITAL IMPROVEMENTS	242,514	0	0	0	0	0	0	0	0
TOTAL EQUIPMENT		296,537	348,690	283,720	283,020	82,356	88,690	88,690	88,690	88,690
01-00-00-900-9010	TRSF TO MFT FUND	10,694	32,072	51,670	0	0	0	0	0	0
01-00-00-900-9025	TRSF TO WORKERS COMP FUND	0	0	0	0	0	0	0	0	0
01-00-00-900-9026	TRSF TO HEALTH INSURANCE FUND	350,000	0	0	0	0	0	0	0	0
01-00-00-900-9032	TRSF TO CAPITAL PROJECTS	0	0	32,479	32,479	0	0	0	0	0
01-00-00-900-9033	TRSF TO PUB SFTY BLDNG FUND	0	0	0	0	0	0	0	0	0
01-00-00-900-9034	TRSF TO FLEET FUND	421,103	0	24,588	24,588	66,896	0	0	0	0
01-00-00-900-9035	TRSF TO EQUIPMENT FUND	35,000	0	298,351	298,351	0	0	0	0	0
01-00-00-900-9046	TRSF TO ECO DVLPMT FUND	0	0	0	0	0	0	0	0	0
01-00-00-900-9048	TRSF TO AIRPORT FUND	730,000	0	16,853	16,853	0	0	0	0	0
01-00-00-900-9061	TRSF TO TRANSPORTATION FUND	0	14,969	8,628	8,628	11,370	19,626	19,626	19,626	19,626
01-00-00-900-9220	TRSF TO GENERAL FUND DEBT SRVC	1,010,163	1,504,066	180,000	180,000	1,756,998	1,786,926	1,783,929	1,778,289	1,780,269
TOTAL TRANSFERS OUT		2,556,960	1,551,107	612,569	560,899	1,835,264	1,806,552	1,803,555	1,797,915	1,799,895
GENERAL FUND EXPENDITURES		34,212,557	33,331,447	21,301,412	21,230,502	36,218,738	37,400,720	38,302,068	39,223,720	40,185,673
SURPLUS/(DEFICIT)		1,080,805	1,263,798	(454,734)	(383,824)	609,862	(125,061)	303,814	72,760	(58,975)
FUND BALANCE		8,018,755	9,282,553	8,827,819	8,898,729	9,508,591	9,383,530	9,687,344	9,760,105	9,701,130
% of Exepnditures		23.44%	27.85%	26.48%	26.70%	26.25%	25.09%	25.29%	24.88%	24.14%

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 & TEMPORARY 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 15.18% 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 - MAINTENANCE - 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 - MAINTENANCE - 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 airport improvements.

8639 OTHER CAPITAL IMPROVEMENTS - Amount paid for other capital 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.

9013 TRSF TO TIF #1 - Amount of permanent transfers to the Tax Increment Financing Fund #1.

9018 TRSF TO REHAB FUND - Amount of permanent transfers to the Housing Rehabilitation 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.

9060 TRSF TO WATER FUND - Amount of permanent transfers to the Water Fund.

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

9062 TRSF TO WATER CAPITAL FUND – Amount pf permanent transfer to the Water Capital 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: January 9, 2017

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. A meeting will be held with the Finance Advisory Committee after June 30 and before joint City Council budget discussions begin to discuss the previous year-end Comprehensive Annual Financial Report, review revenues trends and discuss any new policy recommendations.
2. Management shall prepare a draft of the annual budget for review by the City Council and the Finance Advisory Committee in October/November of each year. The recommended budget should be submitted to the City Council for review and a public hearing in November of each year. The final budget document shall be submitted to the full membership for approval prior to December 31 of each year.
3. The annual budget should effectively communicate meaningful and understandable information to the City residents, City Council, City Staff, and other readers.
4. 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.
5. The annual budget should allow for the implementation of as many of the City Council's goals and objectives from the 2025 strategic plan as financially possible.
6. 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.
7. The annual budget should provide funding for the adequate maintenance of municipal equipment, municipal facilities, and infrastructure.

8. 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.
9. 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.
10. 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.
11. 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%.
12. 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:
 - a. 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.
 - b. 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.
 - c. 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: January 9, 2017

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 work toward establishing a fund balance at a minimum dollar amount to meet the planned improvements identified in a multi-year capital replacement schedule(s).

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 Operating 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. Net position above 25% will be transferred annually to the Water Capital Fund for use in funding the Water Capital plan.

Water New Construction Fund: This revenue is from impact fees and is restricted for any new water main infrastructure in the City of DeKalb.

Water Capital Projects Fund: This fund will be used to account for all capital revenues and expenditures to Water Capital as approved by City Council in the annual budget. Capital projects include existing water infrastructure for water mains, wells, treatment plants, pumping systems and water towers. Additionally, Water Division equipment and

fleet that exceed \$10,000 with a useful life exceeding one year would be accounted for through this fund and be subject to the same annual budget approval by Council.

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.

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.

Capital Equipment Replacement Fund

Policy Number: 01-03

Date: January 9, 2017

Purpose: The City of DeKalb has established the Capital Equipment Replacement Fund (CERF) to encourage departments to set aside funds each year for the eventual replacement of existing equipment and to avoid significant fluctuations in the operating budget from one year to the next. In order to build and maintain sufficient funds on hand to replace items at the end of their useful life, water tower rental income, revenue received from the E911 Board for OSSl payments will be dedicated annually as well as, transfers by each department from the General Fund determined annually through the budget process. The remainder of this policy is intended to provide guidance as to how the CERF will operate.

The Capital Equipment Replacement Fund shall be used only to replace existing equipment owned by the City. The fund shall not be used to purchase equipment not currently owned by the City or as a means to circumvent the process for having new equipment approved by the City Council. Requests for new equipment shall be made as part of the annual operating budget and must be approved by the City Council before acquisition;

Only those items which individually have a replacement cost of more than \$10,000 or groups of similar equipment (e.g. personal computers, bullet proof vests, etc.) which, in the aggregate, exceed \$10,000 with a useful life of more than one year shall be included in the CERF. Departments shall include individual items or groups of items with a value of less than \$10,000 in their annual operating budget.

The cost of items associated with new vehicles such as vehicle markings, light bars, radios and similar equipment shall be included in the replacement cost of the vehicle.

The replacement cost and useful life for each vehicle or technology related equipment will be re-evaluated by the individual departments on an annual basis. This re-evaluation may change the annual amounts that programs contribute for the replacement of each item. The Department Head, in consultation with the City Manager and the Finance Director shall determine when a vehicle or equipment is due for replacement. Final capital asset replacement decisions using CERF monies will be discussed and approved by the City Council as part of the annual budget process.

When CERF equipment is sold, the proceeds of the sale shall be credited to the CERF Fund.

From time to time, departments may be assigned previously used technology related equipment from within their department or another department in the City. The Director of Information Technology, in consultation with the Department Head, shall recommend that such equipment be assigned to a department when it meets the department's needs and when doing so will help avoid the expense of purchasing new equipment. Consideration shall be given to the annual operating cost of maintaining the used equipment when deciding whether or not to continue using it. The City Manager shall have the final say in determining whether or not previously used technology is assigned to a department.

Revenue and Expenditure Policy

Policy Number: 01-04

Date: January 9, 2017

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 actuarial 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: 01-05

Date: January 9, 2017

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 Comprehensive Annual Financial Report and Management Letter 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: 01-06

Date: January 9, 2017

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: 01-07

Date: January 9, 2017

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 expenditures.
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 to maintain and test compliance with the City's Debt Management Policy Financial Policy #01-07.

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: 01-08

Date: January 9, 2017

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.

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.

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.

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 shall be prepared by the City

describing the debt and other pertinent financial and demographic data used to market the bonds to potential buyers.

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

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

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

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

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

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

Refunding Bonds - Bonds issued to retire bonds already outstanding.

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

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

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

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

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

Tax-Exempt Bonds - For municipal bonds issued by the City tax-exempt means interest on the bonds are not included in gross income for federal income tax purposes; the bonds are not items of tax

preference for purposes of the federal, alternative minimum income tax imposed on individuals and corporations; and the bonds are exempt from taxation by the State of Illinois.

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

Term Bonds - Bonds coming due in a single maturity.

True Interest Cost (TIC) - Also 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.