

City of DeKalb



Adopted Budget

January 1, 2018 to December 31, 2018

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, 2018 TO DECEMBER 31, 2018

Mayor

Jerry Smith

City Clerk

Susanna Herrmann

City Council

Alderman David Jacobson, Ward One

Alderman Bill Finucane, Ward Two

Alderman Michael Marquardt, Ward Three

Alderman Patrick Fagan, Ward Four

Alderman Kate Noreiko, Ward Five

Alderman Mike Verbic, Ward Six

Alderman Anthony Faivre, Ward Seven

City Manager

Anne Marie Gaura

Finance Director

Molly Talkington

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, Information Technology Director

Dean Frieders, City Attorney

Aaron Stevens, Management Analyst

Raymond Munch, Management Analyst

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Dekalb
Illinois**

For the Fiscal Year Beginning

January 1, 2017

Christopher P. Morrill

Executive Director



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Section One

Transmittal Letter



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DATE: January 1, 2018

TO: Mayor Jerry Smith and City Council
Chair Michael Peddle and Finance Advisory Committee

FROM: Anne Marie Gaura, City Manager
Molly Talkington, Finance Director

SUBJECT: Letter of Transmittal – Fiscal Year 2018

The Fiscal Year (FY) 2018 Annual Budget establishes direction for the implementation of all City of DeKalb programs and services for the upcoming year. The annual budget outlines recommendations on how to meet the needs of our community in a fiscally responsible manner that is in accordance with the City Council's goals. The adopted annual budget was developed by carefully evaluating available resources and adhering to existing financial policies as financially possible. The review and approval of the annual budget is one of the City Council's most important roles. The adopted budget is balanced.

The City's number one priority is to provide for the safety of its residents. The Police Department remains committed to its mission of reducing crime and enhancing the quality of life through an active partnership with our community. The Patrol, Investigations, and



Targeted Response teams have been actively engaged in various strategies to combat instances of crime occurring throughout the city. Patrol officers are assigned on a daily basis to devote specific surveillance, patrol, and enforcement efforts to areas experiencing serious or repeated criminal offenses. Detectives have been gleaning intelligence information from a number of sources to assist in the identification and location of offenders. The Targeted

Response Unit has been very fluid in their operations and response, working various hours throughout the day and week to investigate and address street crimes such as burglaries, robberies, drug trafficking, and gang activity. The Police Department continues to coordinate efforts with the NIU Police Department, with officers from each department frequently meeting and working together to share information and investigate

cases. The Police Department also coordinates with other regional, state, and federal police agencies.

For the Fire Department, Community Risk Reduction is the foundation of its operation. This philosophy is demonstrated in many ways through incident response, emergency planning, various fire prevention programs, and public education. In 2017, in cooperation with DeKalb Community Unit School District 428, the Fire Department instituted a new public education program involving third-graders in all six DeKalb elementary schools. Third-graders were chosen because developmentally they are able to work in groups, grasp fire safety concepts, and apply what is learned in a practical setting. At the school, Firefighters teach fire safety principles through interactive games then proceeded to the fire safety house to apply this knowledge, such as practicing how to escape a simulated “burning home.” This program received an overwhelming positive response, which may result in an expansion of the program next year.



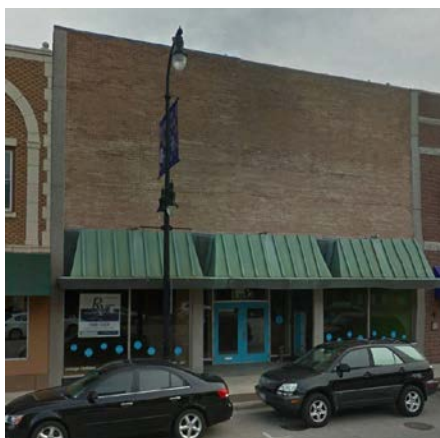
In April, 2015, The City of DeKalb was named as a quarterfinalist in the America's Best Communities competition and “we’re digging in to win.” Currently in the works are four key projects that promote investment. The



first project is the Cornerstone Development project. This is a roughly \$7.5 million development located in the heart of Downtown. To date, the demolition of the original four buildings at that location has occurred. Construction is in progress on a new four-story mixed-used facility with extensive first floor commercial (inclusive of a proposed

upscale bar/grill and the relocation of the existing Barb City Bagels to a new facility), with 51 one-bedroom, premium apartments located on the upper three floors.

Two other key 2017 projects in Downtown DeKalb involve building reuse and rehabilitation. First, a homegrown information technology company, Sundog, purchased and rehabbed an existing building in the 200 block of Lincoln Highway. Before and after pictures are provided and show how windows were



reintroduced into the old building, with the second floor being utilized to house Sundog's offices. An elevator was incorporated into the project to provide access to the new office and the basement, providing 8,600 square feet of total usable space in the building.

Plaza DeKalb was also approved in 2017 and involves the rehabilitation and redevelopment of four existing downtown properties. An existing single story commercial building on the northwest corner of Second and Lincoln Highway will be modified to



accommodate a new 6,780 square foot specialty grocery store on the first floor of the building, while also adding 21 new fully furnished apartment units on three new stories to be constructed above. Three two-story buildings to the east are also part of the project. The western-most

of these buildings will be torn down to make way for an open air “plaza” between the grocery store and the two mixed use, two-story buildings to the east. The two story buildings will be fully rehabbed and improved to continue to accommodate commercial uses on the first floor. Upper level residential units will be enhanced to provide one executive unit in each of the two buildings.

The fourth key project is a planning project to evaluate the revitalization of the Annie Glidden North (AGN) area to improve current land use. The AGN Revitalization plan focuses on the neighborhoods located in the northwest corner of the City of DeKalb along both sides of Annie Glidden Road. The plan seeks to identify actionable items that will improve quality of life in the AGN neighborhoods. Economic reinvestment and revitalizing AGN is critical to the wellbeing of the neighborhood residents, as well as Northern Illinois University and the DeKalb community as a whole.



FIVE-YEAR FINANCIAL PLAN

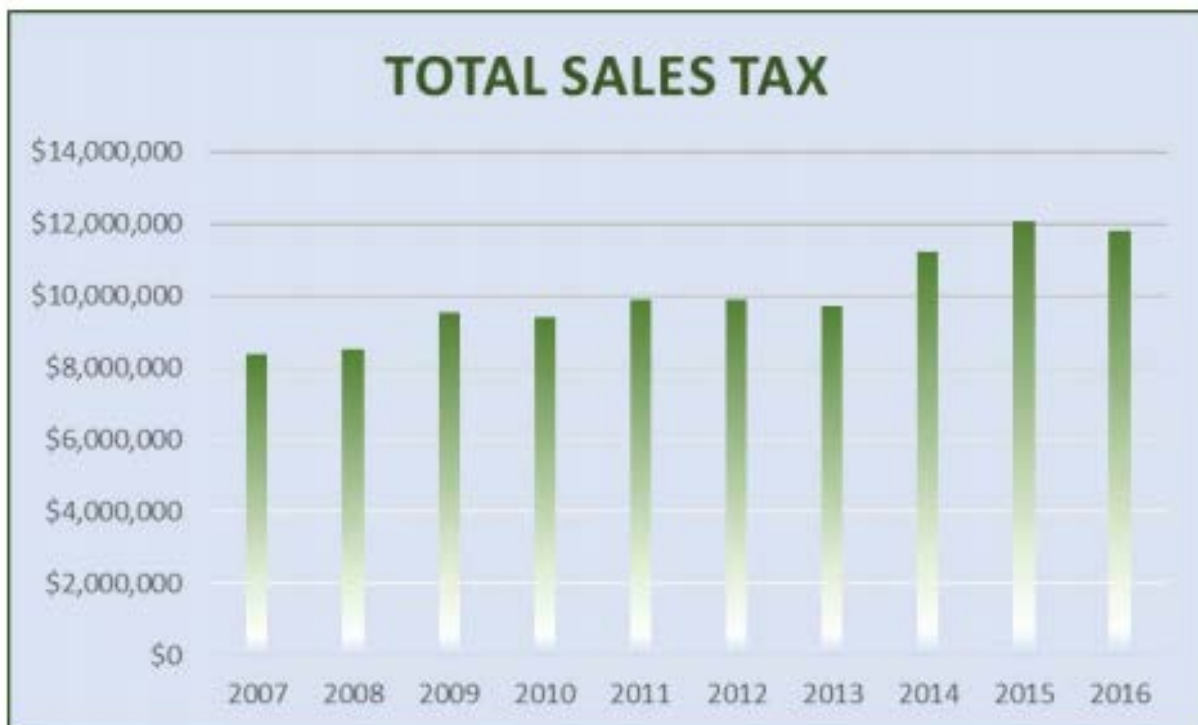
The development of the City's inaugural [Five-Year Financial Plan](#) is an extension of the analysis, capital planning and alternative policy considerations. The Plan allows a continued and progressive path of effective financial management. The Five-Year Financial Plan is a process and strategy for long-term strategic financial planning that includes economic position analysis, benchmarking to comparable communities, revenue and expenditure the City to address the individual or compounded effects of various policy choices and to demonstrate their impact on the City's financial future.

This information enables the City Council and the community to discuss policy decisions with greater awareness of their long-term financial implications. Through this process and strategy, the City seeks to achieve the balance of fiscal strength, accountability and results that the community values.

The elements of the Five-Year Financial Plan included:

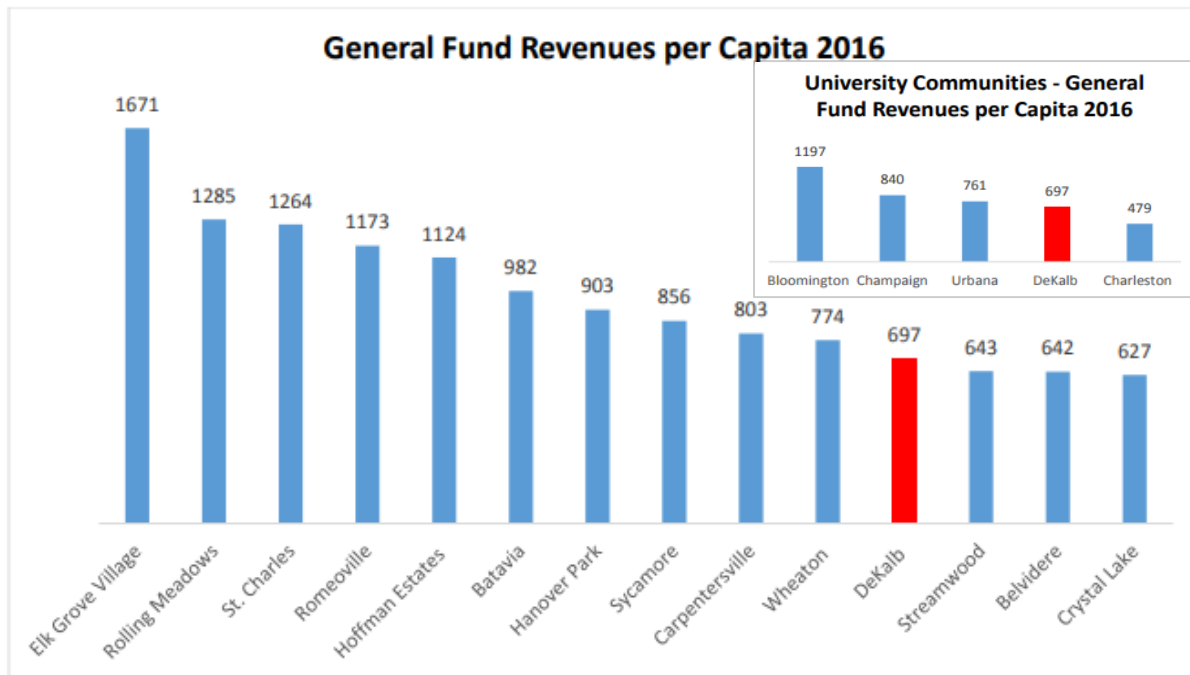
1. Summary of DeKalb's current economic position
2. Benchmarking DeKalb to comparable communities
3. Revenue and expenditure projections
4. Streets and Fleet Preliminary Asset Management Analysis
5. Alternative funding policy considerations

As part of the summary on DeKalb's current economic position, DeKalb's economic strengths are summarized. Information is provided regarding DeKalb's population, education attainment, housing and land use. This section also describes Northern Illinois University and its general impact on the community's workforce. A commentary is provided on retail and commercial real estate. Information is also provided describing DeKalb's recent downgraded bond rating and debt obligations. For the FY2018 budget, this section set the economic climate in which assists staff in revenue projections such as the growth in taxable property and the property tax levy and the impact of a changing retail sales footprint and sales tax collections. The graph below shows historical sales tax collections for the City of DeKalb.

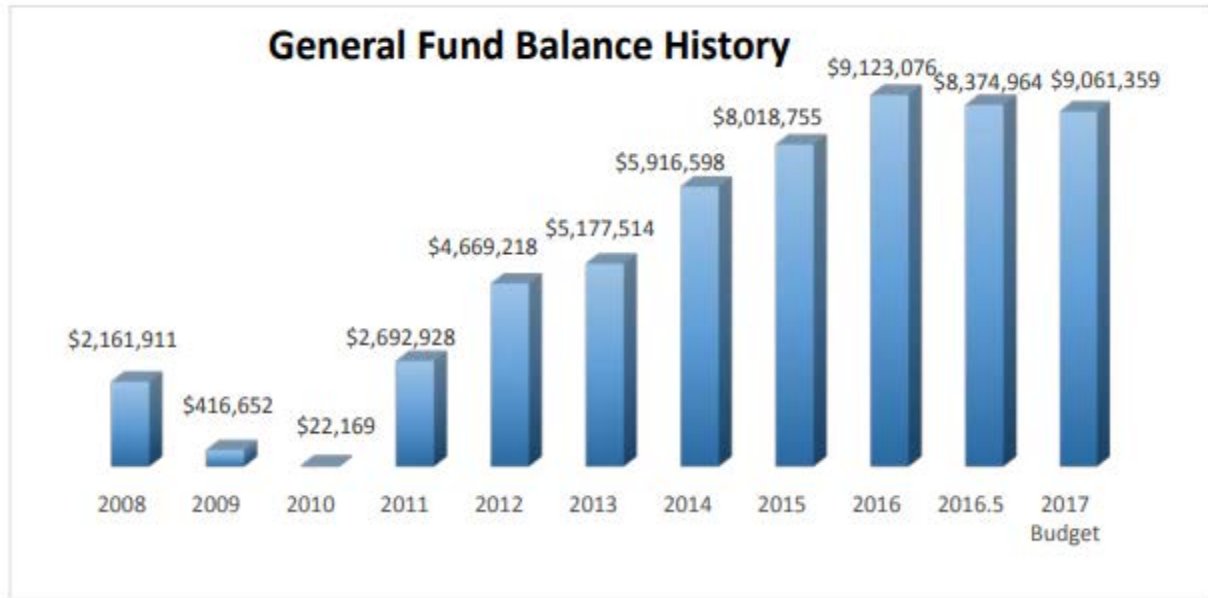


In benchmarking DeKalb to comparable communities, 13 comparable communities and four university communities were analyzed. Information was gathered from the Comprehensive Annual Financial Reports for data points of 2006, 2011 and 2016. This

section compares population, per capita personal income, full time employees, employees per 1,000 population, General Fund expenditures, General Fund Expenditures per capita, General Fund revenues and General Fund revenues per capita. General Fund revenues are further summarized by category – sales tax, income tax and utility tax. This section provides each communities' information for property taxes levied, tax rates, assessed valuation and assessed valuation categories between 2006 and 2016. The last part of the benchmarking section contains comparable information for pension contributions, funding rate and unfunded liability for each community between 2006 and 2016. As a sample of the information included in this section, the following are two graphs that show General Fund revenues per capita for the City of DeKalb as compared to the benchmark communities.



The Revenues and Expenditures Forecast section includes historical fund balances, revenues and expenditures and forecasts. Baseline forecast and alternative forecast is provided utilizing inflation assumptions. Each forecast contains a summary of the impact on fund balance and property tax rate. This section contains additional information describing the cost centers with significant effect on expenditures such as personnel costs, employee salaries, union contracts, health insurance and retiree health insurance. For FY2018, the budget has continued to adhere to the City's General Fund balance policy to maintain a balance of 25% of expenditures. The graph below show the City's historical fund balance levels and the great lengths taken in those years to be at the policy level now.



The Streets and Fleet Preliminary Asset Management Plan is outlined. This section includes detailed summaries of asset inventory and condition assessment, level of service evaluation, asset management strategy and financial strategy. The City's fleet has an average age of 10.7 years and an aged fleet increases maintenance costs. There are approximately 130 centerline miles of roads owned and maintained by the City. The average Pavement Condition Index score is 78 in a 1 to 100 scale which means the streets are in good condition. However, these roads need immediate maintenance to prevent further degradation. The two images below visually show the difference between a good condition road and a poor condition road.



Alternative Funding Policy Considerations sections includes detailed history of intergovernmental agreements with DeKalb County and the City of Sycamore. The current and projected impact of each agreement is provided. This section includes funding scenarios for streets and fleet. A forecast and policy consideration for General Fund stabilization is also provided.

Since this was the first year of the plan, the plan will be revised for next year based on feedback from the Finance Advisory Committee, such as the addition of the Town of Normal, Illinois as a university comparable community. As well, the plan will be presented to the Finance Advisory Committee in late spring allowing the plan to continue to help guide the budget development frame work for the 2019 budget cycle.

FISCAL YEAR 2018 BUDGET OVERVIEW

The budget was developed to support the City Council's goals and to adhere to the City's financial policies where funding allows. The proposed budget included funding for critical public safety service needs and a focus on economic development. The proposed budget was prepared with the property tax levy fully funding Police and Fire Pension obligations with a lowered investment rate of return of 7.00%. Additionally, the proposed budget included increased funding for streets, fleet, and Police Department services through a 1.0% increase to the Home Rule Sales Tax rate. The FY 2018 Proposed Budget is available at the City's Finance Department.

Since the initial release of the Proposed Budget on October 25, 2017, several reviews of the budget have been completed as listed below.

- a. Finance Advisory Committee (FAC) reviews on August 15, 2017, September 21, 2017, October 5, 2017, October 17, 2017, October 30, 2017, and November 2, 2017, with community input at the meetings and through email. The recommendations of the FAC were shared at the November 7, 2017, Council Committee of the Whole meeting.
- b. On November 16, 2017, at the joint meeting of the City Council and FAC.
- c. Additional budget reviews by the City Council occurred at the November 21, 27, and December 4, 2017. Citizen input was received at each meeting.
- d. The public hearings on the tax levy and proposed budget were held on November 27, 2017, at the Committee of the Whole and the Regular Council meetings.
- e. The first reading for the tax levy and the proposed budget were also held on November 27, 2017, and the second reading was held on December 11, 2017.

B. Revisions to the Proposed Budget. The listed revisions to the FY2018 budget are a result of the budget review meetings. The majority of the revisions were to the General Fund that supports the core services of the City. These revisions resulted in the adopted

budget to have projected total revenues and other financing sources of \$92,278,875 and projected total expenditures and other financing uses of \$93,720,356. Below is a listing of the revenue and expenditure revisions by department:

General Fund Revisions	Revenues	One-Time Expenditures	Recurring Expenditures
City Manager's Office		(7,000)	(168,321)
Municipal Band			(10,000)
NBU pay increases			(153,821)
NIU Student Leadership Outreach			(2,500)
Office Furniture Replacement		(7,000)	
Public Awareness Marketing			(2,000)
Community Development		(75,000)	(146,055)
Abatement Reduction			(9,000)
Administrative Assistant Reduction			(41,366)
Comprehensive Plan Elimination		(45,000)	
Document Scanning		(10,000)	
HR Green Reduction			(27,500)
Marketing Materials Reduction			(3,000)
Property Maintenance Inspector			(57,574)
Social Services (Northwestern)			(5,500)
Training Reduction			(2,115)
Vehicle Elimination		(20,000)	
Finance		(7,000)	(38,632)
Finance Restructuring			(38,632)
Office Furniture Replacement		(7,000)	
Fire		(44,425)	0
Fire Inspector Training		(17,925)	
Overtime for Cultural Competency Training		(16,500)	
Training Reduction		(10,000)	
Human Resources		(6,500)	(57,893)
City Staff Training			(10,000)
Cultural Competency Scope Reduction for Public Safety Personnel		(6,500)	
Recruitment Reduction			(9,800)
Staffing Hold - Keep HR Generalist as part-time			(27,593)
Tuition Reimbursement			(7,900)
Wellness Program			(2,600)
Information Technology		(115,200)	(98,213)
AchieveIT			(13,000)
Cellphone reduction			(570)
Copier Reduction		(11,000)	(11,000)

General Fund Revisions	Revenues	One-Time Expenditures	Recurring Expenditures
Enterprise Resource Planning Software Maintenance delay		(60,000)	
IT Technician			(73,643)
Office 365 Renewal		(35,000)	
Technology Replacement		(4,000)	
Training Reduction		(5,200)	
Police		(15,000)	(102,613)
Deputy Chief			(74,023)
Overtime for Cultural Competency Training		(15,000)	
Staffing Hold - Keep Office Associates staff under 1,000 hours annually			(28,590)
Public Works			(164,045)
Central Business District Decorations Reduction			(6,000)
Community Center Operating costs			(8,000)
Engineering Intern			(11,045)
Engineering Studies			(30,000)
Engineering Test Lab Supplies			(5,000)
Street Superintendent Restructuring			(34,000)
Support Services Superintendent			(49,000)
Traffic Plan Elimination			(18,000)
Water Cooler Service			(3,000)
Revenues	(905,919)		
Federal Grant	200,000		
Income Tax Reduction	(477,358)		
No Sales Tax Rate Increase	(417,600)		
Property Tax at the Same Rate as 2016	(518,522)		
Sale of Assets	130,000		
Updated Financial Forecast Assumptions (11/15/17)	177,561		
General Fund Revisions Grand Total	(905,919)	(270,125)	(775,772)

A portion of the General Fund revisions are also line items in other funds such as the Comprehensive Plan update. Since the plan encompasses the entire City including water services, the Water Fund had 10% of the cost budgeted (\$5,000). The other items that were in the General Fund and had a portion funded from Water and Airport Funds are Non-Bargaining Unit pay increases, Finance reorganization, Human Resources staffing hold, and the IT Technician. Additionally, the Police and Fire Pension Funds revenues were increased to reflect the actuarial assumption change to the investment return rate. The revisions to these funds are shown in the Fund Balance Summary table.

The Capital Projects and Capital Equipment Funds were revised to reflect no Home Rule Sales Tax rate increase to revenues and offsetting expenditure reductions. The Capital Projects Fund was then adjusted to reflect a \$0.02 per gallon Local Motor Fuel Tax increase for streets. The revisions to these funds are as follows:

Fund Revisions	Revenues	One-Time Expenditures	Recurring Expenditures
Capital Projects Fund	(117,600)		(117,600)
No Home Rule Sales Tax	(417,600)		
Local Motor Fuel Tax increase	300,000		
Streets expenditures			(117,600)
Capital Equipment Fund	(142,000)	(215,000)	
No Home Rule Sales Tax	(232,000)		
Community Development vehicle	(20,000)	(20,000)	
Police Squads – shift to Asset Forfeiture funding for two squads and eliminate one replacement	110,000	(55,000)	
Fire Support vehicle		(40,000)	
ERP Software reduction		(100,000)	
Capital Funds Revisions Grand Total	(259,600)	(215,000)	(117,600)

The Fund Balance Summary table summarizes revenues, expenditures, and reserves and fund balances for all funds on a budgetary basis with revisions.

Fund Balance Summary				
Fund	FY2017 Ending Balance Projection	FY2018 Revenues	FY2018 Expenditures	FY2018 Ending Balance Projection
01 General Fund	10,092,694	38,575,773	38,653,861	10,014,606
Revisions	(460,979)	(905,919)	(935,897)	
General Fund for Adoption	9,631,715	37,669,854	37,717,964	9,583,605
Ending fund balance as a % of expenditures				25.7%
07 Refuse & Recycling	43,676	2,206,200	2,225,035	24,841
09 Transportation	-	8,509,527	8,509,527	-
18 Housing & Rehabilitation	66,262	6,050	35,320	36,992
19 CDBG	-	517,970	517,970	-
23 Heritage Ridge SSA #3	2,667	1,000	1,500	2,167
24 Knolls Subdivision SSA #4	(1,129)	5,500	4,500	(129)

Fund	FY2017 Ending Balance Projection	FY2018 Revenues	FY2018 Expenditures	FY2018 Ending Balance Projection
25 Heartland Fields SSA #14	2,291	2,500	3,000	1,791
26 Greek Row SSA #6	(6,754)	21,000	20,500	(6,254)
Revisions	-	(3,000)	(2,500)	
Greek Row SSA #6 for Adoption	(6,754)	18,000	18,000	(6,754)
28 Foreign Fire Insurance Tax	58,679	45,000	34,221	69,458
60 Water	2,670,490	5,660,612	6,606,898	1,724,204
Revisions	-	-	(40,116)	
Water for Adoption	2,670,490	5,660,612	6,566,782	1,764,320
61 Water Construction Fund	1,161,346	79,600	-	1,240,946
62 Water Capital	1,102,961	1,510,000	1,537,000	1,075,961
65 Airport	(602,659)	1,201,606	1,155,900	(556,953)
Revisions	-	-	4,543	
Airport for Adoption	(602,659)	1,201,606	1,160,443	(561,496)
40 General Fund Debt Service	(20,092)	1,888,827	1,888,827	(20,092)
45 TIF Debt Service	-	1,193,200	1,193,200	-
10 Motor Fuel Tax	3,839,884	1,281,009	1,945,000	3,175,893
13 Central Area TIF District #1	(128,851)	7,067,613	10,706,883	(3,768,121)
14 TIF District #2	8,291,658	1,479,119	598,898	9,171,879
50 Capital Projects	209,801	767,600	390,000	587,401
Revisions	-	(117,600)	(117,600)	
Capital Projects for Adoption	209,801	650,000	272,400	587,401
52 Fleet Replacement	-	-	-	-
53 Capital Equipment Replacement	293,194	921,477	1,213,667	1,004
Revisions	-	(142,000)	(215,000)	
Capital Equipment Replacement for Adoption	293,194	779,477	998,667	74,004
93 Police Pension Fund	32,319,801	4,554,127	3,503,100	33,370,828
Revisions	-	306,287	-	
Police Pension for Adoption	32,319,801	4,860,414	3,503,100	33,677,115
95 Fire Pension Fund	28,276,783	5,091,058	3,867,300	29,500,541
Revisions	-	279,400	-	
Fire Pension for Adoption	28,276,783	5,370,458	3,867,300	29,779,941

Fund	FY2017 Ending Balance Projection	FY2018 Revenues	FY2018 Expenditures	FY2018 Ending Balance Projection
99 DeKalb Public Library Fund	2,327,573	2,974,205	2,974,205	2,327,573
70 Workers Comp/Prop Liability Insurance	1,182,562	898,159	1,080,205	1,000,516
71 Health Insurance	179,666	6,402,975	6,360,409	222,232
72 Property & Liability Insurance	-	-	-	-
Proposed Budget 10/25/17	91,362,503	92,861,707	95,026,926	89,681,375
Revisions	(460,979)	(582,832)	(1,306,570)	-
Adopted Budget	90,901,524	92,278,875	93,720,356	89,460,043

WHERE THE MONEY COMES FROM

The City's financial resources come from a variety of places, including taxes, fines and fees. Core City services, Police, Fire, Public Works, Community Development and the City Manager's Office, are mainly funded through General Fund resources. The largest City revenues are Sales and Use Taxes (41.6%), Property Taxes (15.9%) and Intergovernmental Revenues (13.2%). The City also has Tax Increment Financing (TIF) Funds. The two current TIFs are near closure and to further development activities, a new targeted TIF is recommended in the Central Business District area to continue the development momentum occurring now.

Sales and Use Taxes represent 18.5% of all revenues and 41.6% of the General Fund revenues. In the State of Illinois, there is a base 6.25% sales tax on general merchandise. One percent of the Sales tax is distributed to the City where the sale occurred. This is captured in the City's General Fund for basic City operations. The City also imposes a 1.75% Home Rule Sales Tax. The State collects and distributes all sales and use taxes through the Local Government Distributive Fund (LGDF). The State reduced the local share of the LGDF by 10% for the State's FY 2018 (July 1, 2017 to June 30, 2018) and implemented a 2.0% administrative fee for the Home Rule Sales Tax collection. The FY2018 projection for Sales and Use Taxes are 2.0% or \$304,246 recurring growth over FY2017 estimated year end.

The Five-Year Financial Plan covered the need for additional funding to support streets and fleet services and to stabilize the General Fund. An emphasis has also placed on critical public safety needs. Using the information gathered in the plan and taking feedback received by City Council and the Finance Advisory Committee, the proposed budget included a 1.0% Home Rule Sales Tax rate increase to support those critical service needs. However, the adopted budget was revised to include a \$0.02 per gallon Local Motor Fuel Tax rate increase for street needs in place of a Home Rule Sales Tax increase. The Local Motor Fuel Tax increase goes into effect on March 1, 2018 for a total rate of \$0.055 per gallon and the ten months of revenue (\$300,000) allows Public Works to add street projects.

Property Taxes represent 15.9% or \$6,004,594 of General Fund revenues. The City's Financial Policies include the Revenue and Expenditure Policy that outlines the City's desires to maintain a diversified and stable revenue base to reduce the impacts of fluctuations in any one revenue source. The specific principles for the property tax levy as follows:

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 Illinois Municipal Retirement Fund (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 Federal Insurance Contributions Act (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, Information Technology, 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.

At the November 13, 2017 meeting, City Council approved the estimated levy to equal 105.2% of last year's levy, resulting in an overall levy of \$13,237,341. At the November 21, 2017 meeting, City Council directed staff to prepare the 2017 tax levy at the same rate as the 2016 tax levy rate. This estimated levy is viable under the Truth in Taxation notice at 105.2% of the 2016 extended with abatements levy. This option eliminates the minimal funding for the IMRF from the tax levy (\$72,506), reduces funding for Police and Fire pensions at the 7.0% investment return rate by \$445,970. The funding for IMRF and the portion of the Police and Fire pensions are absorbed by other General Fund sources at the loss and/or reduction of other core City services.

Below discusses each levy type. The effect of the two funding options are illustrated after the levy types are discussed.

1. Funding the Police and Fire Pension Funds based on the actuarial valuation received on May 1, 2017 from Foster & Foster Actuaries and Consultants. The funding level used is the Entry Age Normal Method that began with the 2016 tax levy. By using the Entry Age Normal Method this is a first step in reducing the City's large pension liability in the hopes of having a positive impact on the bond rating from Moody's. The actuarial funding for the Police and Fire Pensions is \$2,680,967 and \$3,183,910 respectively. The actuarial reports from Foster &

Foster were on the Financial Advisory Committee's September 21, 2017 meeting agenda.

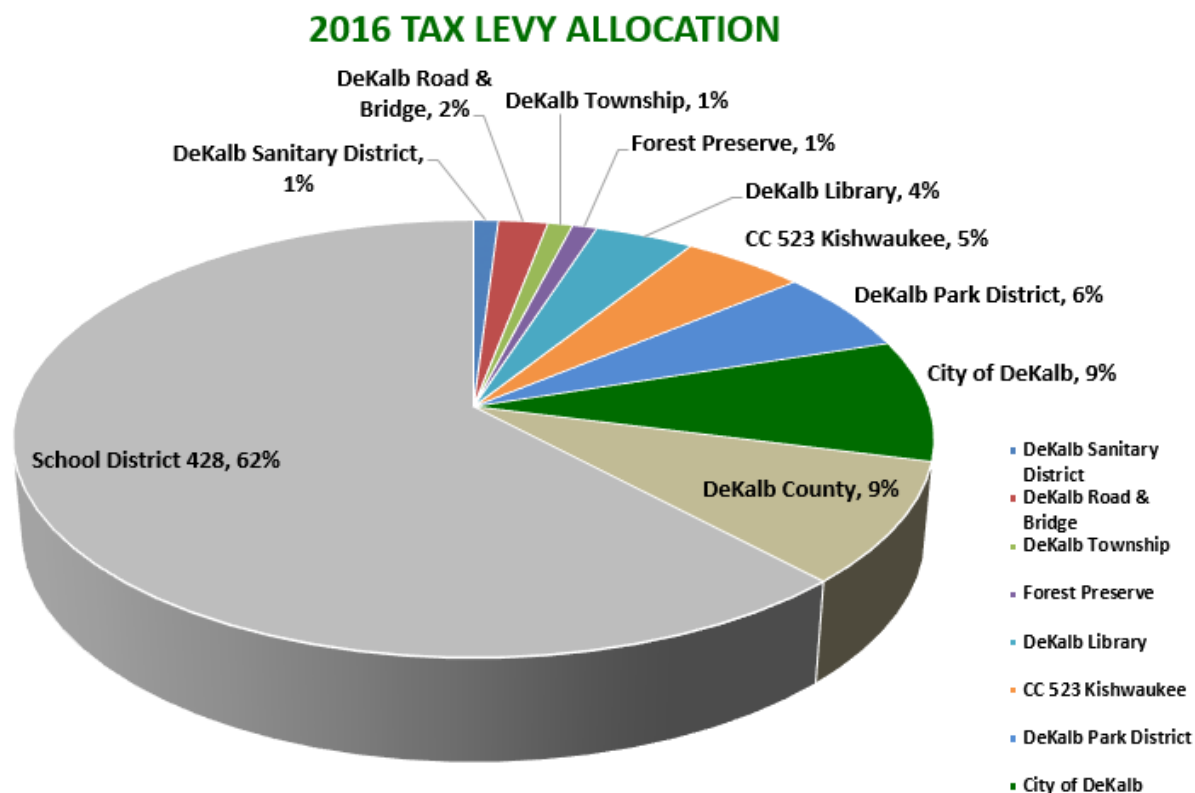
The FAC recommended to set the levy to cover the full amount needed at a lowered investment return rate of 7.00%, a decrease of 0.50% from 7.50%. At the November 16, 2017 meeting, City Council supported the investment return rate reduction. This increases the funding level for both funds to \$2,987,254 and \$3,463,310, respectively, in the Police and Fire Pension funding. The adopted property tax does not fully cover the funding need for Police and Fire pensions at the 7.0% investment return rate by \$445,970. The funding need for the Police and Fire pensions is absorbed by other General Fund sources at the loss and/or reduction of other core City services.

2. The City has not fully funded the IMRF and Social Security (FICA) employer contributions since the 2007 levy. This is a deviation from the City's current financial policy. The FAC recommended levy did not include an increase in the IMRF levy of \$72,506 and kept the Social Security level unfunded. Under the same rate as the 2016 levy, the funding for IMRF and the Social Security levies are not funded. Other revenues sources in the General Fund will pay for the pension obligations for these pensions.
3. Continue to keep the debt payment for the 2013A bond series principal and interest for the library expansion.
4. The Library dollars are included in this levy. The DeKalb Public Library is a component unit of the City and therefore, the City is required to levy on their behalf each year. The DeKalb Library Board voted to hold their levy amount at the same level from 2016 at \$2,298,500.
5. The Greek Row Special Service Area (SSA) #6 was created in 2004 to finance electrical costs of street lighting placed upon private properties that benefits the neighborhood. In the first reading of the property tax levy, this SSA levy was at set to increase from \$14,000 in the 2016 levy to \$21,000 for 2017. In working with the electric company, it was discovered that lighting outside of the SSA was being charged as well. The property owners in the SSA were not charged for the additional costs in the prior years. This levy has been revised to increase to only \$18,000 to cover current electrical bills for the lighting within the SSA only. The FY2018 budget reflects the revenue at \$18,000 and expenditures at \$18,000 for this SSA.

The County's estimated increase in the equalized assessed valuation (EAV) for the City is \$530,164,571, an increase of 5.2%. Growth in the EAV from new construction within the estimated taxable property is \$11 million or 41.9% of the County's EAV estimate. After abatements and by tying the approved estimated levy increase to the growth in the EAV, existing properties with no major improvements should pay the same property tax for the City of DeKalb as the prior year. About 9.5% of a resident's current tax bill goes

to the City. A homeowner of a \$150,000 (market value) or \$50,000 (taxable value) has a 2016 tax rate of 1.6629% or \$831 annual payment (\$8,378,541 Extended 2016 Levy / \$503,861,829 EAV = 0.016629).

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 2016 tax bill percentage break-out for a current resident living in the City of DeKalb.



On a home with a market value of \$150,000, the total tax bill would be \$6,565. Of that, \$914 goes to the City, in comparison to \$4,059 going to the largest group which is the School District.

Intergovernmental Revenues are revenues from other government entities. These could be grant funding from the Federal or State government agencies or agreements the City has entered into with other units of government. The FY2018 estimated revenue is \$5,240,331, and increase of 4.3% over the FY2017 estimated year end.

In the past, the City approved revenue sharing agreements with DeKalb County and the City of Sycamore. The intended purpose of each agreement with DeKalb County was to facilitate economic development projects or provide infrastructure. The intent of the boundary agreement with the City of Sycamore was also to enhance economic

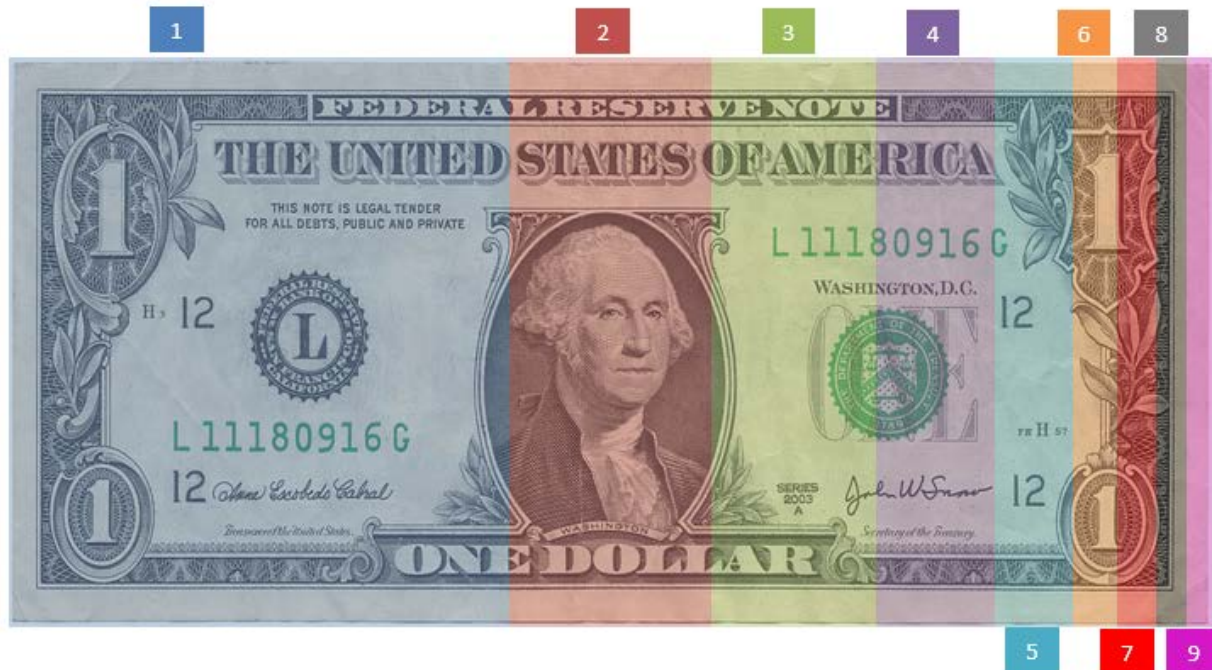
development and intergovernmental cooperation through revenue sharing within a specific area bordering both communities.

The FY2018 budget includes the closure of the Peace Road Interchange - Resolution 2004-031, Passed May 24, 2004. This is a second intergovernmental agreement with DeKalb County was passed to share the City's Home Rule Sales Tax generated at the DeKalb Market Square property. The City's payments cover costs associated with the Illinois Toll Highway Authority installing Peace Road Interchange Improvements.

In December 1997, the City entered into an agreement with the Illinois Toll Highway Authority agreeing to pay them in excess of \$2,300,000 by June 2004. The County agreed to participate in repayment of the City's debt. However, the City would provide additional City Home Rule Sales Tax revenues to the County. The City increased the City's Home Rule Sales Tax from 0.75% to 1.25%. The City and County equally share the additional 0.50% City Home Rule Sales Tax.

The terms of this agreement continue throughout the 40 year term set in the original 1993 DeKalb Market Square Intergovernmental Agreement. Approximately \$250,000 is paid annually to the County and a total of approximately \$3.4 million has been paid between 2004 and 2016. The City has paid more than \$3.4 million dollars versus the \$2.3 million provided by the County in 2004. As of 2012, the City met the obligation by paying \$2,410,343. The Administration will approach the County to amend this agreement acknowledging the City has made paid the initial loan plus interest and there is no further need for the repayment. By amending the agreement, the City is continuing the 0.50% Home Rule Sales Tax and reallocating those funds to core operational City services.

Overall, the City's revenue is reliant on elastic funding sources for 82% of its revenue sources. With intergovernmental revenues dependent on the State Legislature and State budget, this category is more elastic than in the past. Total revenues and other financing sources for all funds is \$92,278,875, an increase of 8.8% or \$7,446,177 from the FY2017 estimated year end budget. Of that, the General Fund budget accounts for 40.8% or \$37.7 million of the revenues. The increase in all revenues is from two sources – property tax to account for Police and Fire Pension funding, the \$0.02 per gallon Local Motor Fuel rate increase, and project revenue fluctuations. The General Fund revenues are projected greater than the FY2017 estimated year end by \$963,312 or 2.6%. The figure below depicts the sources for the City of DeKalb's revenues.



- | | |
|---|--|
| 1. Sales & Use Taxes \$15,666,105 (42%) | 6. Transfers in \$1,377,205 (4%) |
| 2. Property Taxes \$6,004,594 (16%) | 7. Other Income \$1,350,550 (3%) |
| 3. Intergovernmental Revenues \$4,962,973 (13%) | 8. Licenses & Permits \$1,171,811 (3%) |
| 4. Franchise & Utility Tax \$3,752,614 (10%) | 9. Fines \$839,178 (2%) |
| 5. Service Charges & Fees \$2,544,824 (7%) | |

WHERE THE MONEY GOES

The FY2018 expenditures for all funds is \$93,720,356, including interfund transfers. This represents expenditures for the time period of January 1, 2018 to December 31, 2018. General Fund expenditures account for \$37,717,964 of the total expenditures. In total, General Fund expenditures exceed revenues by \$48,110 as part of a planned draw down of fund balance to support public safety radio purchases. Fund balance is often used on a one-time basis for major purchases, such as equipment and vehicles, avoiding issuing debt by accumulating funds over time and then spending down fund balance in the year the purchase occurs. Additionally, the General Fund balance reserve is at 27.5% or \$9,693,605, in line with the financial policies. It provides a set aside for emergency and unforeseen needs that may arise during the fiscal year.

Of the total FY2018 budget amount, \$42,330,254 is budgeted for personnel services (including salary-related costs and pension benefits). An additional \$14,000,969 is budgeted for contractual services, which includes items such as legal fees, maintenance contracts and utility services. Equipment and commodities total \$5,715,024 and include items such as small tools and equipment for building repairs, computer software and upgrades, office and operating supplies, uniforms, and janitorial products. Other services including health insurance payments total \$9,118,193. Permanent improvements accounts for capital needs such as street resurfacing and water capital for a total of \$12,609,321. Interfund transfers and debt services total \$9,946,595. Of this amount

\$1,888,827 is a transfer from the General Fund to cover general obligation debt payments and \$1,193,200 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.

Salary Assumptions.

- Fraternal Order of Police (FOP) Contract salaries will increase 2.50% starting on January 1, 2018. This contract expires on December 31, 2019.
- AFSCME Union Contract salaries will increase 2.25% starting on January 1, 2018. This contract expires on December 31, 2020.
- International Association of Fire Fighters (IAFF) Contract salaries will increase 2.50% starting on January 1, 2018. This contract expires on December 31, 2020.
- No increase was adopted for the Non-bargaining unit employees.

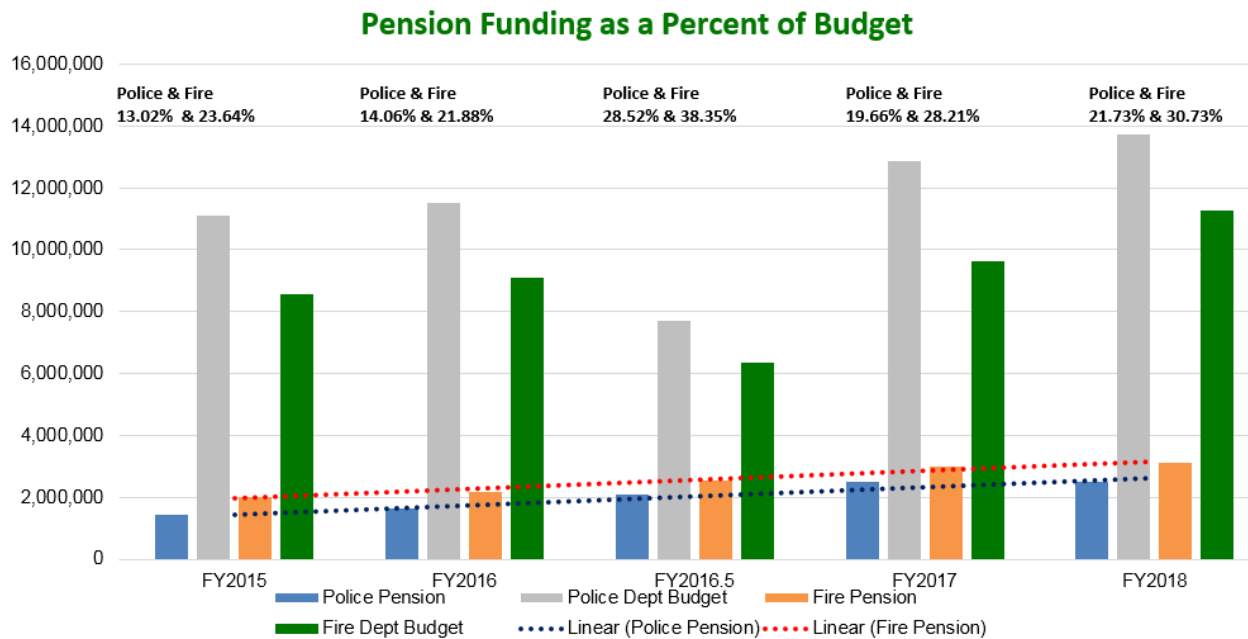
Staffing Changes. The Community Development Department changed the Community Services Coordinator, from part-time to full-time. In the coming CDBG grant cycles, the City has an opportunity to change the way it requests and spends money. For example, the City's current CDBG action plan dictates a certain amount of water infrastructure work be completed even though the City's water fund is strong, and the grant would be better directed to other qualified projects. This change in policy requires a complex amendment to the plan. Increasing Community Services Assistant from part-time to full-time will allow the City to evaluate where best to target these grant dollars, complete the necessary planning processes, apply for, and then effectively market new programs. This increase can be supported with little impact on the General Fund given that up to \$81,800 (20 percent of the City's \$409,000 CDBG allocation) can be used for administrative costs.

Also, the FY2018 budget added three positions for the Police Department. First is the addition of a part-time Police-Mental Health Grant Coordinator position. This position is funded by the \$75,000 U.S. Department of Justice grant received last year. The goal of the grant is to formulate a strategic plan for what it would take to have a facility where Police, or other service agencies, could bring someone for mental health triage where they won't be denied or quickly sent back out the door without treatment. If the planning phase of the grant is approved, the City could receive ongoing sustained funding to support that type of facility and program. The City has seen a decline in parking enforcement since a dedicated Parking Enforcement Officer position was dissolved back in 2008. As a result, parking problems persist in the densely populated downtown business district and the northwest section of DeKalb. The Police Department will be adding two part-time Community Service Officers (CSOs) detailed to parking enforcement to help regulate the limited parking in the downtown, as well as enforce parking ordinances throughout the city. These CSOs would also be expected to enforce common parking issues reported in the Greek Row area, Garden Road, Loren Drive, and handicap parking pro-actively. The total revenue generated is expected to cover their cost of employment while increasing parking compliance.

With an increase in transit services and a continued increase in federal and state reporting requirements, the Public Works Department will add a new Transit Grant Specialist position in FY18. The full-time position would be funded entirely with state and federal grant funds, with no impact to the City general fund.

The Public Works Department will also use the available transit grant funding to hire a part-time Transit Manager. Responsibilities of this position would include: actively seeking discretionary and competitive grants, facilitating coordination and decision making between NIU and City transit services, assisting local funders in determining appropriate local shares, actively seeking public input for route/schedule changes, determining unmet transit needs, actively leading the political process to increase DOAP funding at a higher level, creating a sustainable local share process to insure long-term funding stability, and other duties to be determined.

Pension Funding. Funding for Police and Fire Pensions continue to outpace revenue growth overall. In looking back at FY2015, the Police and Fire pension funding obligation was 13.02% and 23.64% of each department's budget, respectively. With the investment return assumption reduced to 7.0% from 7.5% in both funds, pension funding as a percent of the department's budget is projected at 21.7% for Police and 30.7% for Fire in the FY2018 budget. The below chart visually shows the increasing pension obligations as compared to the department's budgets.



FUND BALANCE

Fund Information. The balances in the budget are smaller than the figures presented in the City's Comprehensive Annual Financial Report (CAFR) year end June 30, 2017. Aside from a few exceptions, figures in the budget reflect cash on hand. Figures in the CAFR adhere to generally accepted accounting principles, the reported balances include amounts due to the City, mostly from the State, rather than cash on hand.

Operating Funds. Reserves in operating funds such as the General Fund bolster resources against revenue shortfalls or other unanticipated events. Total projected reserves for the General Fund is \$9,693,605. As in the General Fund, reserves in other funds serve a variety of purposes. The particular purposes depend on the fund type.

Special Revenue Funds. Special revenue funds have a dedicated revenue source for the specific expenditure needs. These funds include Refuse and Recycling, Transportation, Housing Rehabilitation, Community Development Block Grant, Special Service Areas and the Foreign Fire Insurance Funds. These funds should be self-sufficient in nature, in that the revenues cover the cost of the expenditures. The reserves in these funds are planned for future purchases, eliminating undue fluctuation in expenditures. The total projected reserves for all are \$128,365.

Enterprise Funds. These funds are business like in nature. The revenues for these funds should support the expenses within the funds including operating, capital and depreciation. Depreciation is not a budgeted expense. The Enterprise Funds are Water, Water Construction, Water Capital and the Airport. Currently, the water related funds are self-sufficient. Starting in FY2017, a new fueling strategy was implemented which is producing increased fuel sales. With the FY2018 budget, the Airport Fund is self-sufficient but cannot repay the General Fund back \$478,000 in its cash reserves and needs time to build back fund balance. This is because in years past, the Airport Fund has not generated enough revenue to remain above water. The total projected reserves for all are \$3,519,731.

Internal Service Funds. These funds account for the financing of goods or services provided by one department to other City departments. Use of these funds does not provide additional revenue or expenditures to the City, but serve as a means to save for the time at which services are provided or goods are purchased. The reserves in these funds are planned for future purchases, eliminating undue fluctuation in expenditures. These funds are generally structured so that their revenues are relatively level each year while their expenditures fluctuate annually based on services provided. If the City did not build a reserve for such major purchases, the expenditure for the entire cost of a major purchase would require the General Fund to use its reserves, cut expenditures and/or find additional revenues to pay for the purchase. Total projected reserves for all Internal Services funds (Workers' Compensation & Liability and Health Insurance) are \$1,222,748 next year.

Capital Project Funds. These funds are for capital projects such as the Capital Projects Fund, Tax Increment Financing District funds, Motor Fuel Tax Fund, Public Safety Building Fund and Fleet and Equipment Fund. This is the second year of the Capital Improvement Plan that has a five-year focus on capital needs. The City typically uses a "pay as you go" policy for capital project funding, similar to the practice for major equipment replacement. In lieu of borrowing, the practice requires reserving money for capital projects prior to beginning the projects. This limits the total cost of doing the projects since debt service would add debt issuance and interest costs. For large projects, these additional costs could fund completion of other smaller projects instead. "Pay as

you go” financing also allows for more flexibility if another priority arises, a project costs much more than the estimate in the capital plan, or revenues differ from estimates significantly.

Beginning with the FY2018, Capital Projects Fund would have a dedicated revenue source for street through a \$0.02 per gallon increase in the Local Motor Fuel Tax rate. Any funding not spent in a fiscal year will help build the fund balance reserve. The total amount of reserves for all capital projects funds are \$9,241,056.

Debt Service Funds. The Debt Service funds have reserves of (\$20,092). Setting aside funds to pay debt service, in advance of the payments, is necessary to avoid increasing property tax levies to pay debt service. Following a rating review in May 2017, Moody’s Investors Services downgraded the City’s debt rating to A1 citing a need for a stable funding source.

Fiduciary Funds. The budget also shows reserves of \$63,457,056 for the Fire and Police Pension Funds. The use of these funds is strictly for pension obligations.

Component Unit. The DeKalb Public Library is a component unit of the City of DeKalb. The Library’s Policy Board approves the budget for the Library operations and capital. The proposed reserves are \$2,701,664.

Overall, the City’s expenditures are support City Council goals, strengthen funding for critical public safety needs and bolster development efforts within the City. The following graphic depicts the General Fund expenditures.

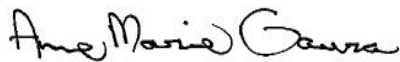


CONCLUSION

The FY2018 budget is balanced and was developed by carefully evaluating available resources and adhering to existing financial policies as financially possible. Moving forward, the budget will continue to serve as a guide to ensure the City's continued progress in times of economic uncertainty. The State of Illinois' financial situation is carefully monitored and will continue to be monitored for any changes that would impact the City's financial forecast. This is in order to make proactive decisions that are in the best interest of the City's residents. This will include continuing to identify "Best Practices" to assist in implementing specific policies and procedures to continue to contribute to improved government management.

In closing, appreciation is extended to the City Council and the members of the Finance Advisory Committee for their considerable review and discussion of the FY2018 budget. It would not be possible to prepare this annual budget without the dedicated efforts of employees throughout the City organization. The Finance Department and City's Manager's Office staff who put together the budget document in a timely and highly professional manner deserve special recognition for their efforts. The citizens of our City are well-served by our employees who routinely seek ways to provide services more efficiently and effectively.

Respectfully Submitted,



Anne Marie Gaura, City Manager



Molly Talkington, Finance Director

Section Two

Organizational Overview



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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 19,015 students and nearly 9,094 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.

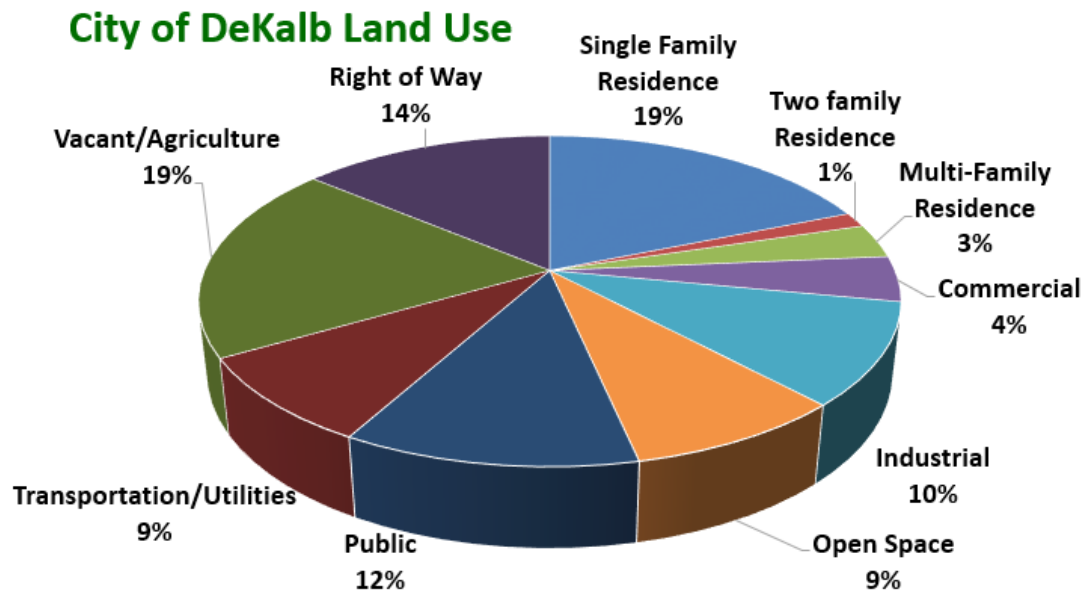


Community Characteristics

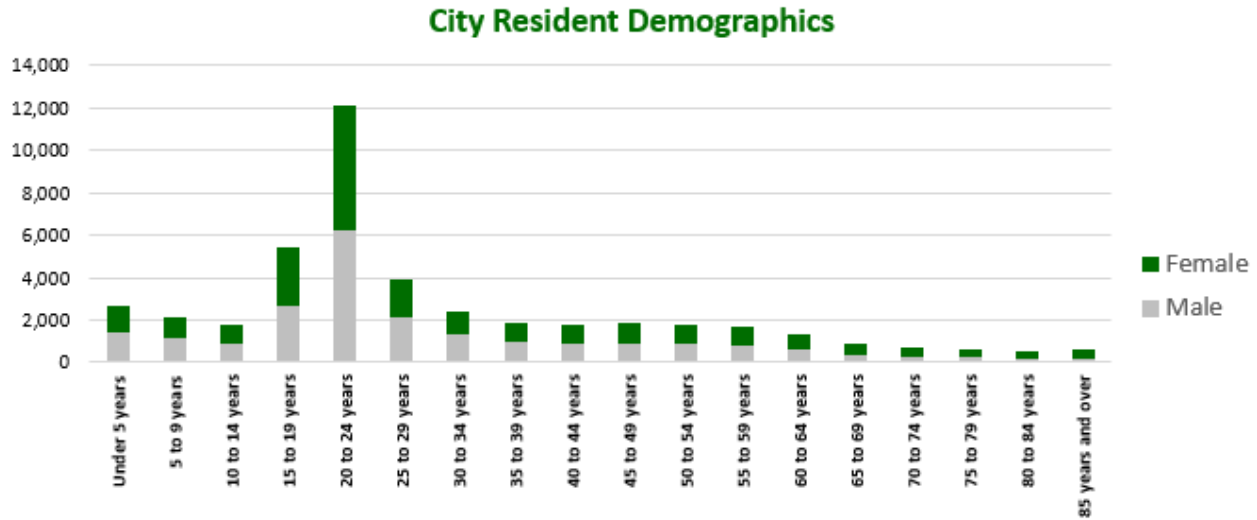
The following statistical data and graphics provide a demographic profile of the community. Data presented in this section was collected from the 2011-2015 America Community Survey 5-Year Estimates.

- Total Population: 43,269
- Median resident age: 24.5
- Median household income \$38,647
- Total housing units: 17,045

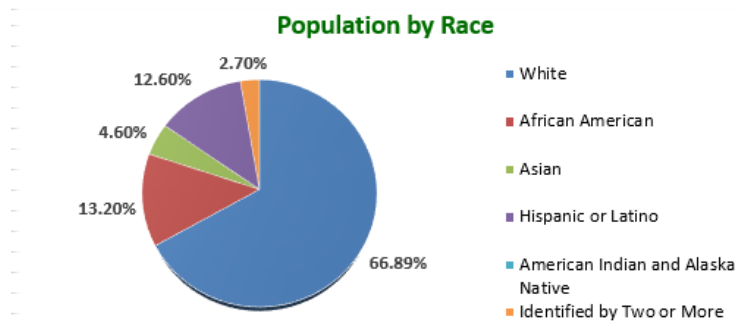
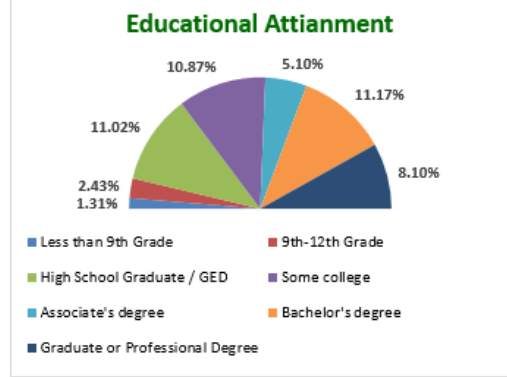
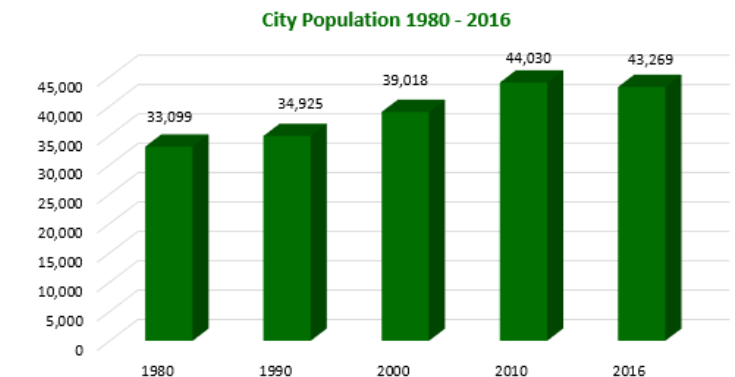
The Land Use chart below displays the breakdown of the City of DeKalb's land use. The two largest sections include single family residences (19%) and vacant / agriculture (19%).



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



The chart below is a snapshot of additional DeKalb demographics that includes city population, educational attainment, population by race, and other statistics. An impressive 38% of all City residents ages 25 and up have a bachelor's degree or higher.



38% of City of DeKalb residents 25 years old 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 2017 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 FY17 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 FY17 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.

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.

FY18 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.
 - b. Integrate students into the fabric of DeKalb.
4. Conserve, protect and enhance DeKalb's natural resources.
 - a. Leverage local environmental expertise.
 - b. Use municipal resources to encourage sustainable practices.
5. Develop and promote cultural, social, educational, and recreational activities that appeal to a wide range of interests and age groups.
 - a. 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.
 - b. Foster local entrepreneurship and business development and sustainability.
 - 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.
 - b. Expand the range of housing options.
 - 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.
 - a. Support activities and events that respect DeKalb's diverse population and cultures.
 - 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.
 - d. Ensure compliance with the Americans with Disabilities Act.
- 2. Strengthen the transportation connections between DeKalb and regional destinations, including Chicago and Elburn.
 - a. Identify cost-effective options to provide and/or access commuter passenger rail service.
 - b. Explore increased frequency of bus service between DeKalb and Elburn.
 - c. Establish cost-effective, regular transportation options between DeKalb and Chicago.
- 3. Position DeKalb Taylor Municipal Airport to serve as a regional hub for travel and commerce.
 - a. Publicize the airport's benefits to the City and region.
 - b. Implement a marketing/business plan for the airport.
 - 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 a two-way public communication.

In the FY19 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

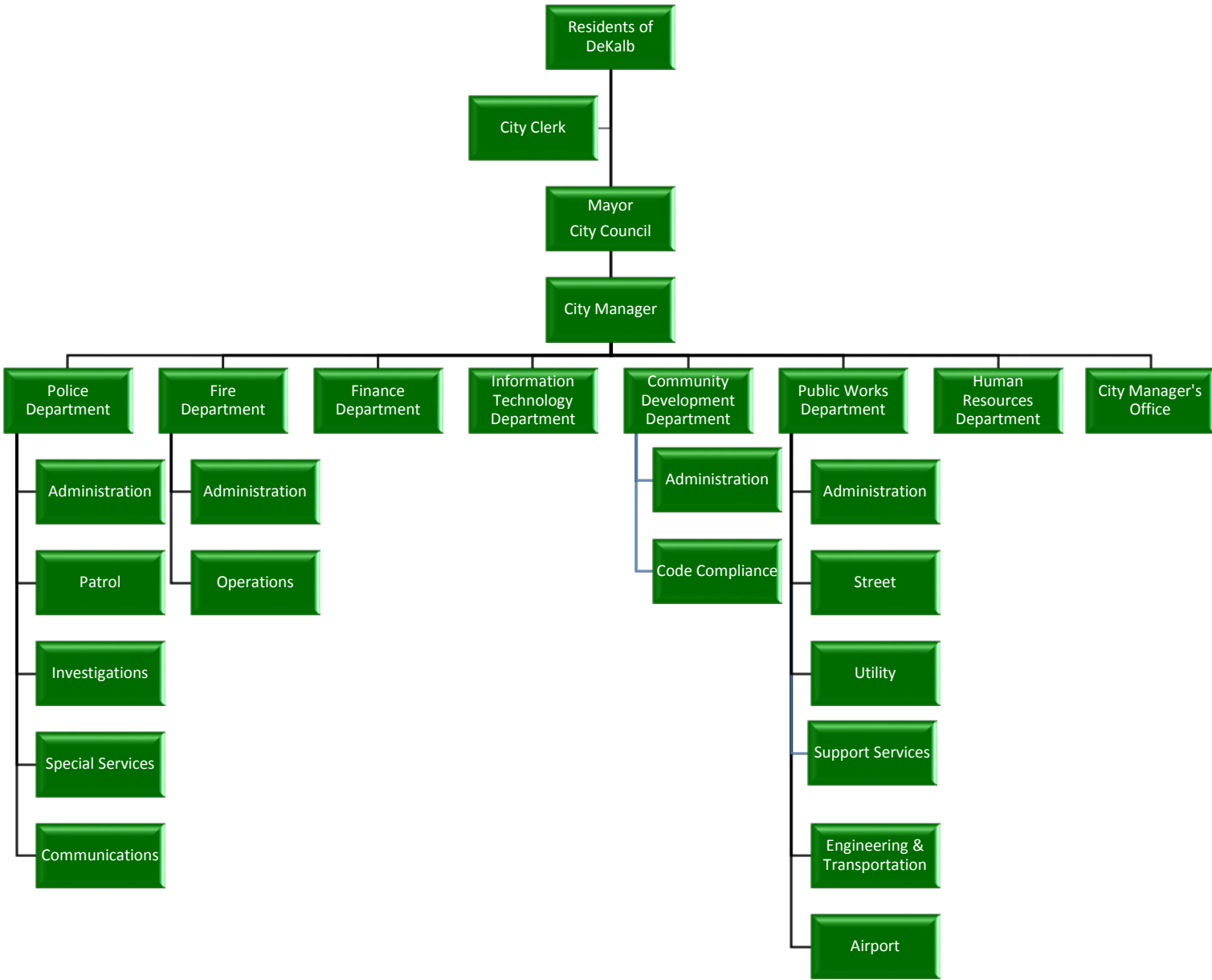
The City of DeKalb is a Home Rule Unit by virtue of the provisions of the Constitution of the State of Illinois of 1970. Home Rule allows a community to take actions not specifically prohibited by the state statutes. Conversely, a non-home rule community can only undertake those actions specifically 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)

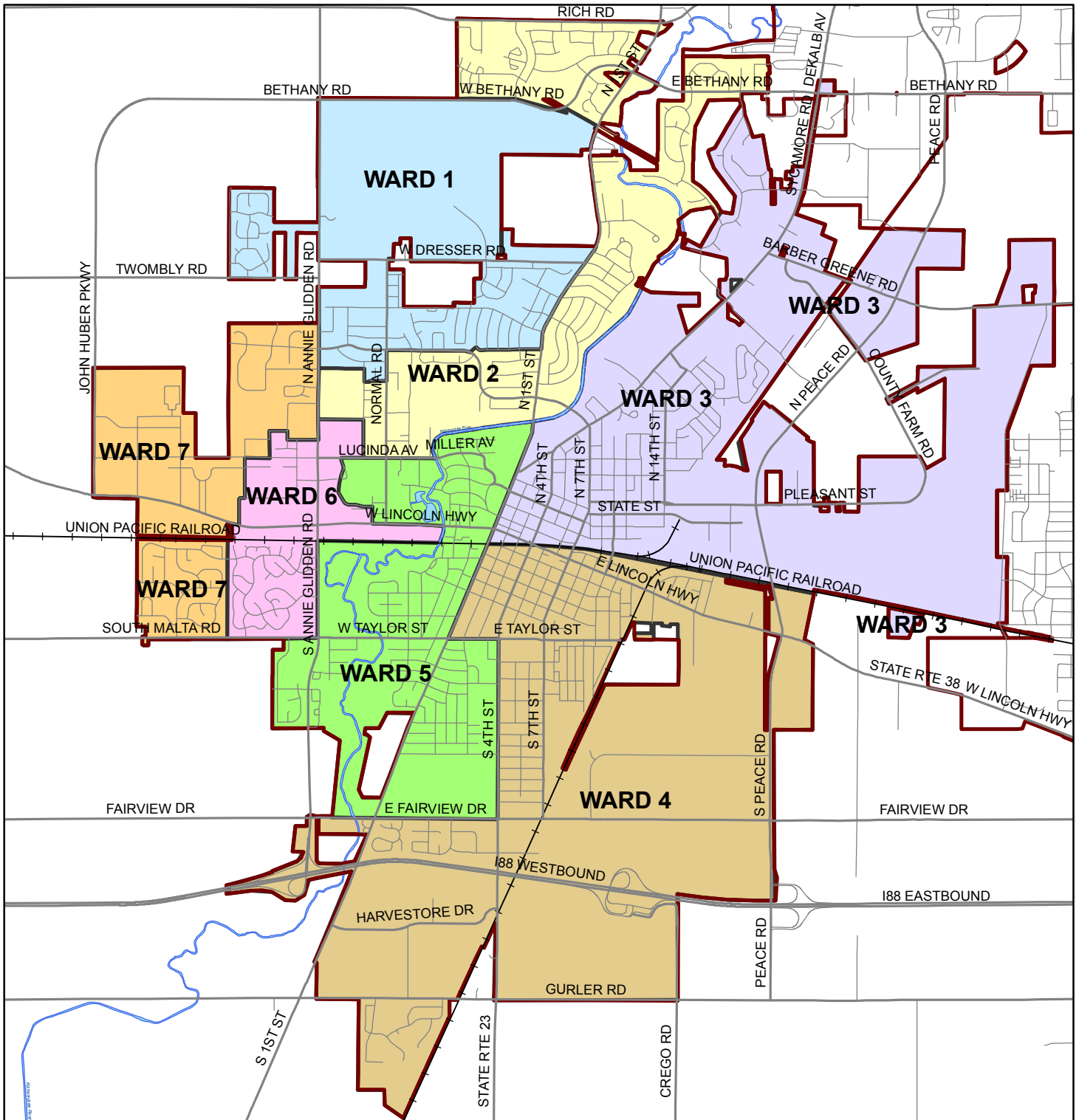
The equalized assessed value, or EAV, is the result of applying the state equalization factor to the assessed value of a parcel of property. Tax bills are calculated by multiplying the EAV (after any deductions for exemptions) by the tax rate. The City of DeKalb assessed valuation is determined by the township. The chart provided below displays the EAV comparison for tax levy years 2007-2016 for the City of DeKalb as reported in the FY 2016.5 CAFR.

Tax Levy Year	EAV	% Increase (Decrease)	Tax Rate per \$100 of EAV	Property Tax Revenue
2007	\$623,822,841	9.48%	0.6000	\$3,679,971
2008	\$645,855,095	3.53%	0.6000	\$3,765,927
2009	\$643,916,597	(0.30%)	0.6500	\$4,160,967
2010	\$608,332,947	(5.53%)	0.6899	\$4,107,807
2011	\$582,504,715	(4.25%)	0.7205	\$4,127,590
2012	\$533,805,903	(8.36%)	0.7952	\$4,161,753
2013	\$485,923,623	(8.97%)	0.9809	\$4,203,106
2014	\$464,966,381	(4.31%)	1.0245	\$4,231,993
2015	\$468,077,742	0.67%	1.1942	\$5,049,737
2016	\$503,861,829	7.64%	1.2021	\$5,523,531

Organizational Chart



Official Ward Map



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

Mayor: Jerry Smith, 139 Buena Vista Dr., 815-748-2099

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

- Ward 4: Pat Fagan, 3700 Pebble Beach Ct., 815-757-5860
- Ward 5: Kate Noreiko, 109 Barb Blvd., 815-501-8814
- Ward 6: Mike Verbic, 688 Magnolia St., 815-756-0769
- Ward 7: Anthony Faivre, 1516 Farmstead Ln., 815-981-2028

Section Three

Budget Overview



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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 meetings with the Finance Advisory Committee and presented to the Mayor and City Council. 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 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; Human Resources; Information & Technology
Special Revenue	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 street lighting 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; Finance
	Water 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; Finance
	Fleet Replacement	52	Capital equipment replacement fund for City vehicle fleet. Note: This fund has merged with fund 53 starting with the FY18 Budget.	Public Works; Finance
	Capital Equipment Replacement	53	Capital equipment replacement fund for general City equipment and fleet replacement.	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 / Property & Liability Insurance	70	Accounts for significant changes in Workers Compensation costs and Property & Liability Insurance 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. Note: This fund has merged with fund 70 starting with the FY18 Budget.	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.

FY2018 Budget Calendar

Revised Budget Calendar - FYE December 31, 2018

Tuesday, June 6, 2017	Strategic Plan Discussion for FY 2018 Goal setting -Executive Team
Monday, June 26	City Council meeting -Asset Management Plan Discussion
Tuesday, June 27	Budget Kick-off Meeting -Budget Manual overview and direction. Departments begin entering budgets in MSI.
Friday, August 4	Departments submit FY18 MSI detail, new Operating Budget requests form, Capital Needs Survey spreadsheet, draft narratives and organizational charts to Finance Department
Week of Aug. 8-11	FAC-CAFR overview, FY18 revenue review, review Financial Policies updates (if determined)
Monday, August 14	COW-Fleet and Asset Management Plan Draft with discussion of financial options
Friday, August 18	Finance Director submits draft FY18 Budget to City Manager
Thursday, September 21	FAC -Actuarial report presented by Foster & Foster, review Levy required, review Five-Year Financial Plan Draft Document
Friday, September 22 - Wednesday, October 4	Departmental Budget Review Meetings with City Manager and Finance Director.
Thursday, October 5	FAC -Review Property Tax Levy & Five-Year Financial Plan Follow Up
Tuesday, October 17	FAC -Review TIF (Interfund transfers & New TIF) & Asset Management Plan Phase I (Streets & Fleet)
Monday, October 30	FAC -Review FY18 budget recommendation
Thursday, November 2	FAC -Review FY18 budget recommendation
Sunday, November 5	Truth in Taxation notice & Notice of public hearing
Monday, November 6 - Friday, November 10	Budget Workshop(s) with City Council
Monday, November 13	Public Hearing for 2017 payable 2018 tax levy
Monday, November 20	Publish notice of Public Hearing for FY18 budget and put budget document on display for citizen review
Monday, November 27	Public Hearing on Proposed Budget & First Reading of the budget with City Council
Monday, December 11	City Council Meeting -Second Reading FY18 budget and 2017 Tax Levy

Fund Balance Projections

CITY OF DEKALB PRELIMINARY FUND BALANCE SUMMARY				
FUND NAME	FY 2017	FY 2018 BUDGET		ENDING
	PROJECTION	REVENUES	EXPENDITURES	
General Fund (01)	9,631,715	37,669,854	37,717,964	9,583,605
Refuse & Recycling (07)	43,676	2,206,200	2,225,035	24,841
Transportation (09)	0	8,509,527	8,509,527	0
Housing Rehabilitation (18)	66,262	6,050	35,320	36,992
CDBG (19)	0	517,970	517,970	0
Heritage Ridge SSA #3 (23)	2,667	1,000	1,500	2,167
Knolls Subdivision SSA #4 (24)	(1,129)	5,500	4,500	(129)
Heartland Fields SSA #14 (25)	2,291	2,500	3,000	1,791
Greek Row SSA #6 (26)	(6,754)	18,000	18,000	(6,754)
Foreign Fire Insurance Tax (28)	58,679	45,000	34,221	69,458
* Water (60)	2,670,490	5,660,612	6,566,782	1,764,320
** Water Construction (61)	1,161,346	79,600	0	1,240,946
Water Capital (62)	1,102,961	1,510,000	1,537,000	1,075,961
* Airport (65)	(602,659)	1,201,606	1,160,443	(561,496)
General Fund Debt Service (40)	(20,092)	1,888,827	1,888,827	(20,092)
TIF Debt Service (45)	0	1,193,200	1,193,200	0
Motor Fuel Tax (10)	3,839,884	1,281,009	1,945,000	3,175,893
Central Area TIF District #1 (13)	(128,851)	7,067,613	10,706,883	(3,768,121)
TIF District #2 (14)	8,291,658	1,479,119	598,898	9,171,879
Capital Projects (50)	209,801	650,000	272,400	587,401
Fleet Replacement (52)	0	0	0	0
Capital Equipment Replacement (53)	293,194	779,477	998,667	74,004
Police Pension Fund (93)	32,319,801	4,860,414	3,503,100	33,677,115
Fire Pension Fund (95)	28,276,783	5,370,458	3,867,300	29,779,941
** DeKalb Public Library Fund (99)	2,327,573	2,974,205	2,974,205	2,327,573
Workers Comp/Prop Liability Insurance (70)	1,182,562	898,159	1,080,205	1,000,516
Health Insurance (71)	179,666	6,402,975	6,360,409	222,232
Property & Liability Insurance (72)	0	0	0	0
	90,901,524	92,278,875	93,720,356	89,460,043

* Cash & Cash Equivalents

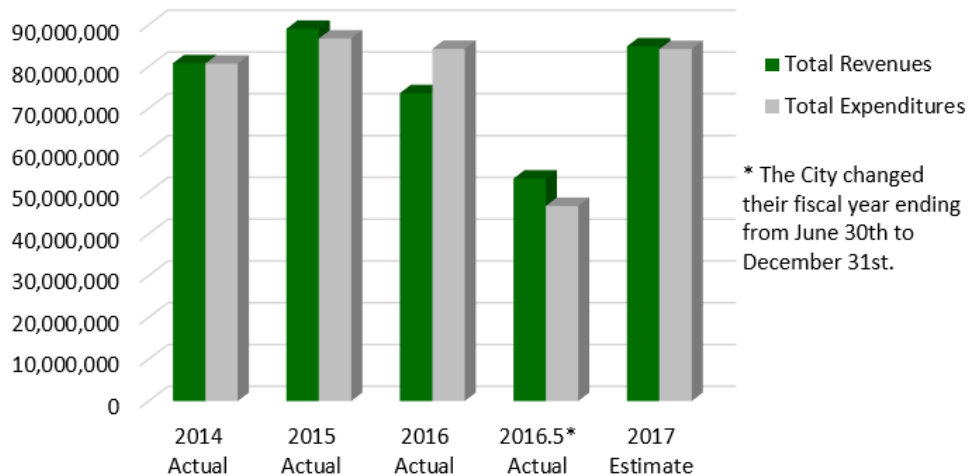
** Restricted Dollars

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 2014 to 2017 Estimate.

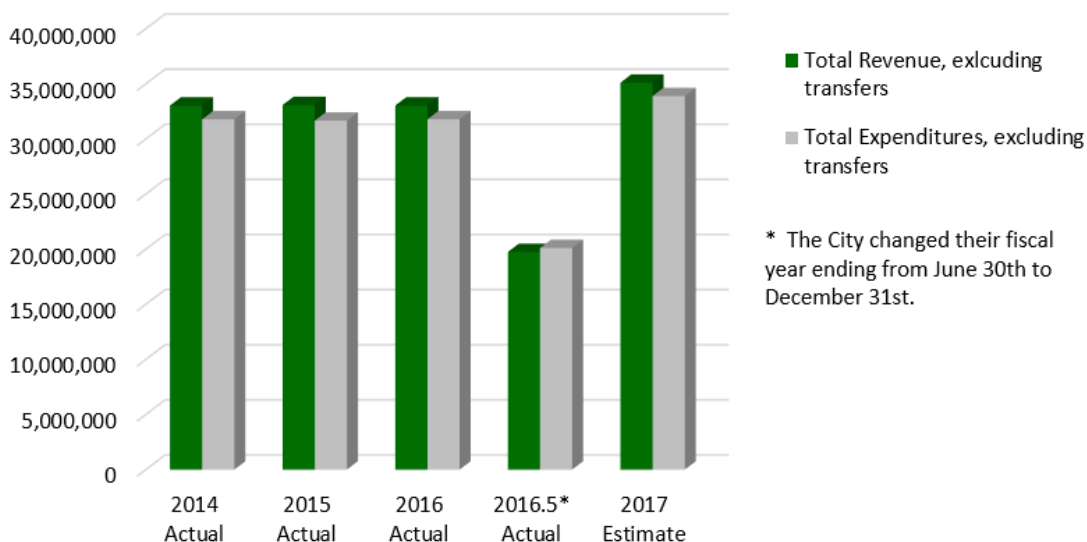
5 Year Revenue & Expenditure Trend - All Funds



General Fund

The chart below provides a quick summary of revenue and expenditure trends for the General Fund for fiscal years 2014 to 2017 Estimate.

5 Year Revenue & Expenditure Trends - 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. FY2017 estimates for the General Fund show a surplus of \$973,574 or 28.55% of annual expenditures. The FY2018 budget shows a deficit of \$48,110, mainly due to a \$300,000 purchase of public safety radios for both the police and fire departments, but reserves will still be at 25.41% at the end of the fiscal year.

Water Funds

Revenue estimates for FY2017 are \$5,448,816, which is slightly less than budgeted. This deficit will be a direct decrease 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.

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 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 FY2018 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 FY2018 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 \$663,991 or 17.29% during FY2018 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. FY2018 budgeted expenditures total \$11,305,781 and include several projects associated with Downtown DeKalb restoration.

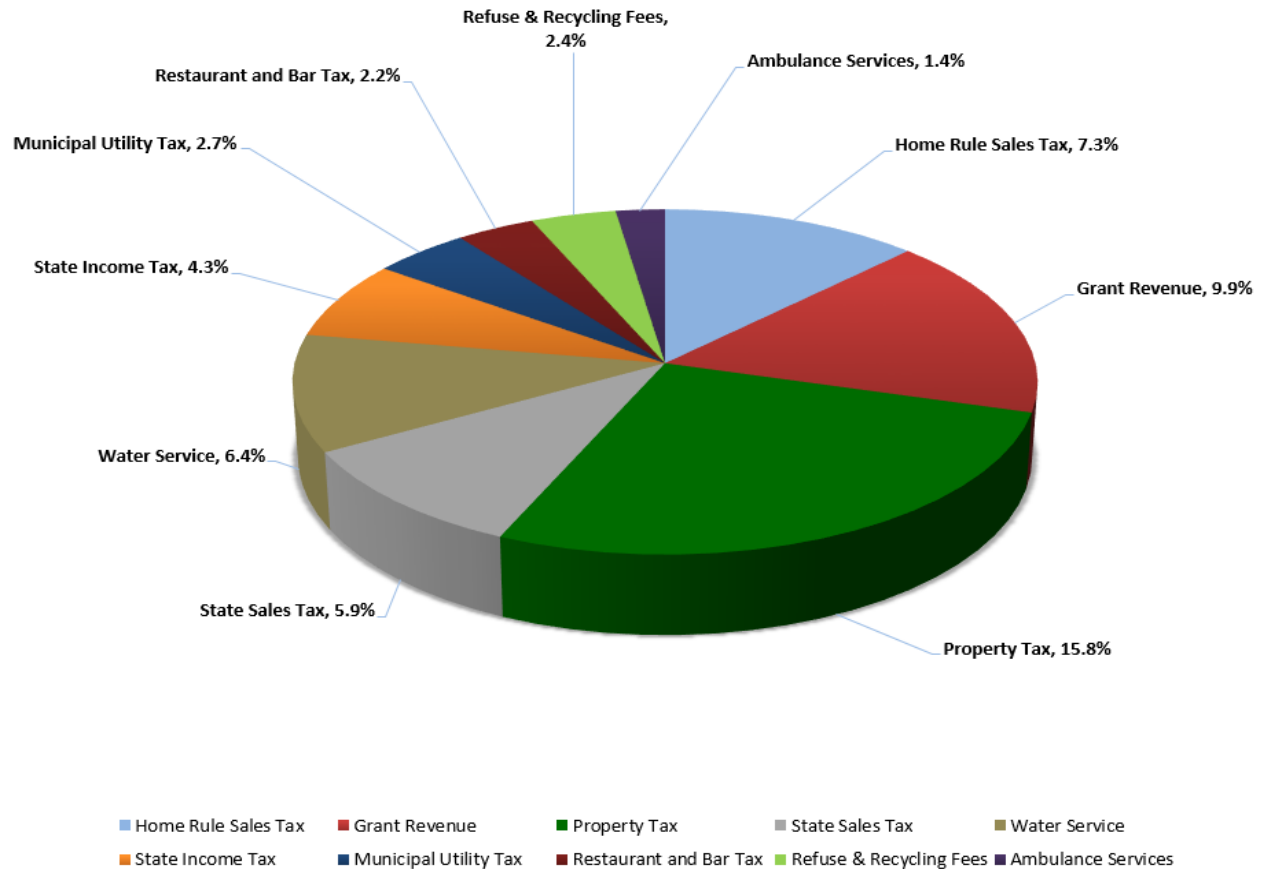
Workers Compensation Fund

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 FY2018 is projected to be \$1,000,516, 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 FY2018 totals \$400,000 to account for this average.

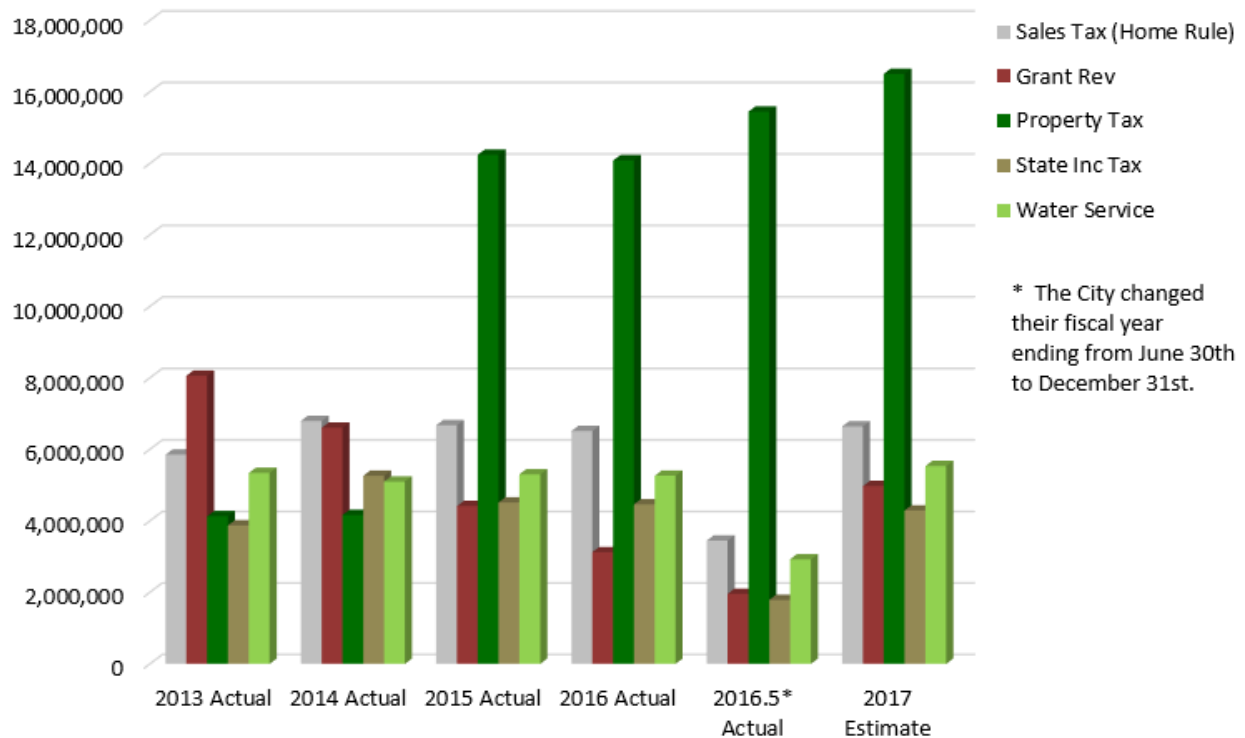
CITY OF DEKALB FY2018 BUDGET

Revenue Budget Summary - All Funds		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01	General Fund	34,595,245	20,405,172	36,843,379	36,706,542	37,669,854
07	Refuse & Recycling Fund	2,106,688	1,063,382	2,133,000	2,152,400	2,206,200
09	Transportation Fund	3,200,310	1,812,615	7,062,357	4,801,867	8,509,527
18	Housing Rehabilitation Fund	18,160	4,061	6,050	65	6,050
19	CDBG Fund	496,251	52,031	516,957	121,179	517,970
23	Heritage Ridge SSA#3 Fund	0	0	1,000	1,000	1,000
24	Knolls SSA#4 Fund	4,406	5,000	5,500	5,500	5,500
25	Heartland Fields SSA#14 Fund	2,500	2,500	2,500	2,500	2,500
26	Greek Row SSA#6 Fund	10,001	10,001	14,000	14,000	18,000
28	Foreign Fire Insurance Tax Fund	46,706	45,876	45,000	45,000	45,000
60	Water Fund	5,679,828	2,921,552	5,483,680	5,448,816	5,660,612
61	Water Construction Fund	96,845	7,736	79,600	57,020	79,600
62	Water Capital	0	356,363	2,115,000	2,125,000	1,510,000
65	Airport Fund	574,315	405,080	1,006,657	1,112,806	1,201,606
40	General Debt Service Fund	1,874,029	357,348	1,856,298	1,843,148	1,888,827
45	TIF Debt Service Fund	1,068,663	961,675	1,078,000	1,078,000	1,193,200
10	Motor Fuel Tax Fund	1,206,317	627,799	1,143,378	1,195,938	1,281,009
13	Tax Increment Financing Fund #1	6,059,518	6,450,288	6,283,379	6,829,075	7,067,613
14	Tax Increment Financing Fund #2	1,269,544	1,212,477	1,146,215	1,412,227	1,479,119
50	Capital Projects Fund	359,445	220,576	360,000	350,250	650,000
52	Fleet Replacement Fund	189,363	165,771	288,284	273,174	0
53	Capital Equipment Replacement Fund	160,000	820,473	170,500	170,500	779,477
93	Police Pension Fund	2,410,211	3,917,622	4,372,378	4,254,588	4,860,414
95	Fire Pension Fund	2,275,088	4,319,297	5,268,763	5,373,240	5,370,458
99	DeKalb Public Library Fund	3,185,767	3,206,648	2,968,856	2,968,856	2,974,205
70	Workers Compensation/Liability Insurance Fund	1,229,518	760,284	821,960	670,960	898,159
71	Health Insurance Fund	5,385,858	3,027,652	5,668,896	5,670,547	6,402,975
72	Property & Liability Fund	164,349	63,776	135,000	148,500	0
GRAND TOTAL: REVENUES		73,668,923	53,203,054	86,876,587	84,832,698	92,278,875

Top Ten Revenue Sources as a Percentage of Total Revenues



5 Year Trend - Top Revenue Sources



CITY OF DEKALB FY2018 BUDGET

Expenditure Budget Summary - All Funds		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01	General Fund	33,331,838	20,660,712	36,233,517	35,732,968	37,717,964
07	Refuse & Recycling Fund	2,110,657	1,024,302	2,169,040	2,144,795	2,225,035
09	Transportation Fund	3,200,310	1,812,615	7,059,357	4,801,867	8,509,527
18	Housing Rehabilitation Fund	2,293	248	25,831	1,331	35,320
19	CDBG Fund	512,694	52,031	516,957	121,179	517,970
23	Heritage Ridge SSA#3 Fund	1,163	1,257	2,000	2,000	1,500
24	Knolls SSA#4 Fund	5,874	4,686	5,500	5,500	4,500
25	Heartland Fields SSA#14 Fund	2,320	880	3,000	3,000	3,000
26	Greek Row SSA#6 Fund	21,805	1,624	14,000	20,300	18,000
28	Foreign Fire Insurance Tax Fund	33,115	23,946	34,221	35,514	34,221
60	Water Fund	5,613,482	3,297,370	7,339,738	7,081,243	6,566,782
61	Water Construction Fund	0	0	0	0	0
62	Water Capital	0	57,302	2,115,000	1,321,100	1,537,000
65	Airport Fund	1,263,527	674,621	951,442	1,043,651	1,160,443
40	General Debt Service Fund	1,891,293	321,077	1,885,998	1,885,998	1,888,827
45	TIF Debt Service Fund	1,068,663	961,675	1,078,000	1,078,000	1,193,200
10	Motor Fuel Tax Fund	487,568	488,401	1,730,000	592,950	1,945,000
13	Tax Increment Financing Fund #1	6,937,094	5,717,186	8,258,373	9,409,989	10,706,883
14	Tax Increment Financing Fund #2	479,442	1,818,929	1,063,861	965,634	598,898
50	Capital Projects Fund	343,191	127,301	370,000	370,000	272,400
52	Fleet Replacement Fund	408,146	241,297	278,341	411,067	0
53	Capital Equipment Replacement Fund	170,260	66,343	184,181	639,993	998,667
93	Police Pension Fund	2,667,277	1,491,326	3,061,019	3,061,019	3,503,100
95	Fire Pension Fund	3,157,856	1,646,242	3,240,973	3,240,973	3,867,300
99	DeKalb Public Library Fund	13,843,945	2,614,018	2,968,856	2,968,856	2,974,205
70	Workers Compensation/Liability Insurance Fund	1,106,384	608,421	1,060,100	1,016,083	1,080,205
71	Health Insurance Fund	5,519,358	2,754,952	5,820,945	5,983,272	6,360,409
72	Property & Liability Fund	73,935	201,704	282,174	260,023	0
GRAND TOTAL: EXPENDITURES		84,253,487	46,670,467	87,752,424	84,198,305	93,720,356

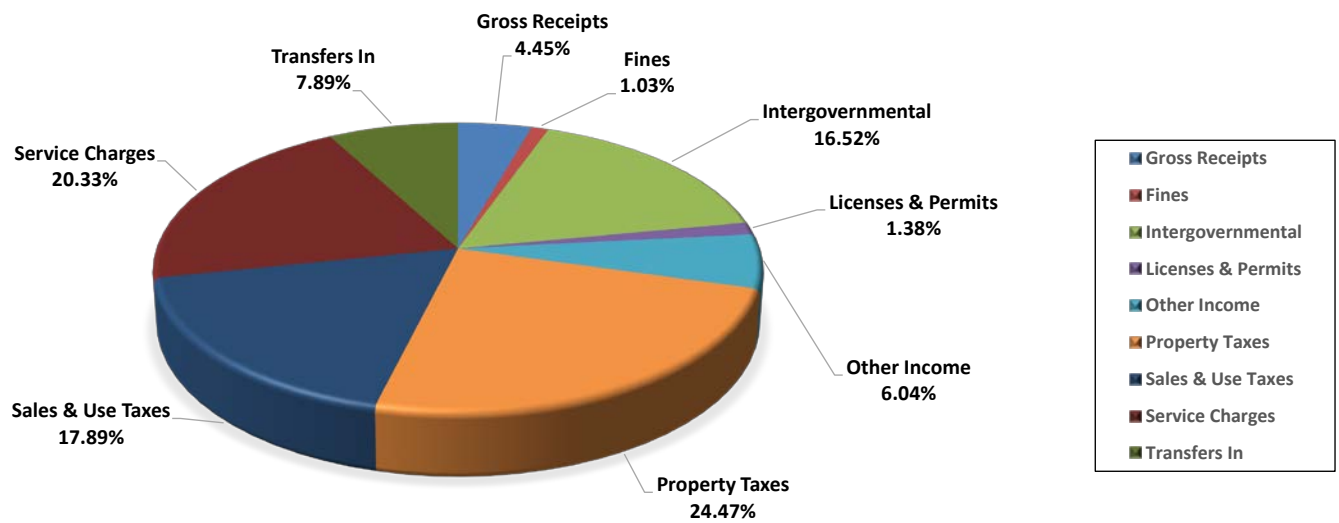
CITY OF DEKALB FY2018 BUDGET

Revenues by Category	Fines	Gross Receipts	Intergovernmental	Licenses & Permits	Other Income	Property Taxes	Sales & Use Taxes	Service Charges	Transfers In	FUND TOTALS
General	839,178	3,752,614	4,962,973	1,171,811	1,350,550	6,004,594	15,666,105	2,544,824	1,377,205	37,669,854
Refuse & Recycling	0	0	0	0	0	0	0	2,206,200	0	2,206,200
Transportation	0	0	8,482,873	0	16,659	0	0	0	9,995	8,509,527
Housing Rehabilitation	0	0	0	0	6,050	0	0	0	0	6,050
CDBG	0	0	517,970	0	0	0	0	0	0	517,970
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	18,000	0	0	0	18,000
Foreign Fire Insurance Tax	0	0	0	0	45,000	0	0	0	0	45,000
Water	0	0	0	20,000	51,500	0	0	5,589,112	0	5,660,612
Water Construction	0	0	0	75,000	4,600	0	0	0	0	79,600
Water Capital	0	0	0	0	0	0	0	300,000	1,210,000	1,510,000
Airport	0	0	306,506	0	395,100	0	0	500,000	0	1,201,606
General Debt Service	41,000	0	0	0	0	0	46,000	0	1,801,827	1,888,827
TIF Debt Service	0	0	0	0	0	0	0	0	1,193,200	1,193,200
Motor Fuel Tax	0	0	1,271,009	0	10,000	0	0	0	0	1,281,009
Tax Increment Financing #1	0	0	0	0	24,800	7,042,813	0	0	0	7,067,613
Tax Increment Financing #2	0	0	0	0	0	1,479,119	0	0	0	1,479,119
Capital Equipment Replacement	0	0	0	0	0	0	650,000	0	0	650,000
Fleet Replacement	0	0	0	0	0	0	0	0	0	0
Equipment Replacement	0	0	0	0	369,477	0	0	0	410,000	779,477
Police Pension	0	0	0	0	1,282,000	2,987,254	0	591,160	0	4,860,414
Fire Pension	0	0	0	0	1,430,000	3,463,310	0	477,148	0	5,370,458
DeKalb Public Library	42,400	0	167,805	0	15,500	2,748,500	0	0	0	2,974,205
Workers Compensation/Liability Insurance	0	0	0	0	16,500	0	0	881,659	0	898,159
Health Insurance	0	0	0	0	10	0	0	6,402,965	0	6,402,975
GRAND TOTAL: REVENUES	922,578	3,752,614	15,709,136	1,266,811	5,017,746	23,752,590	16,362,105	19,493,068	6,002,227	92,278,875

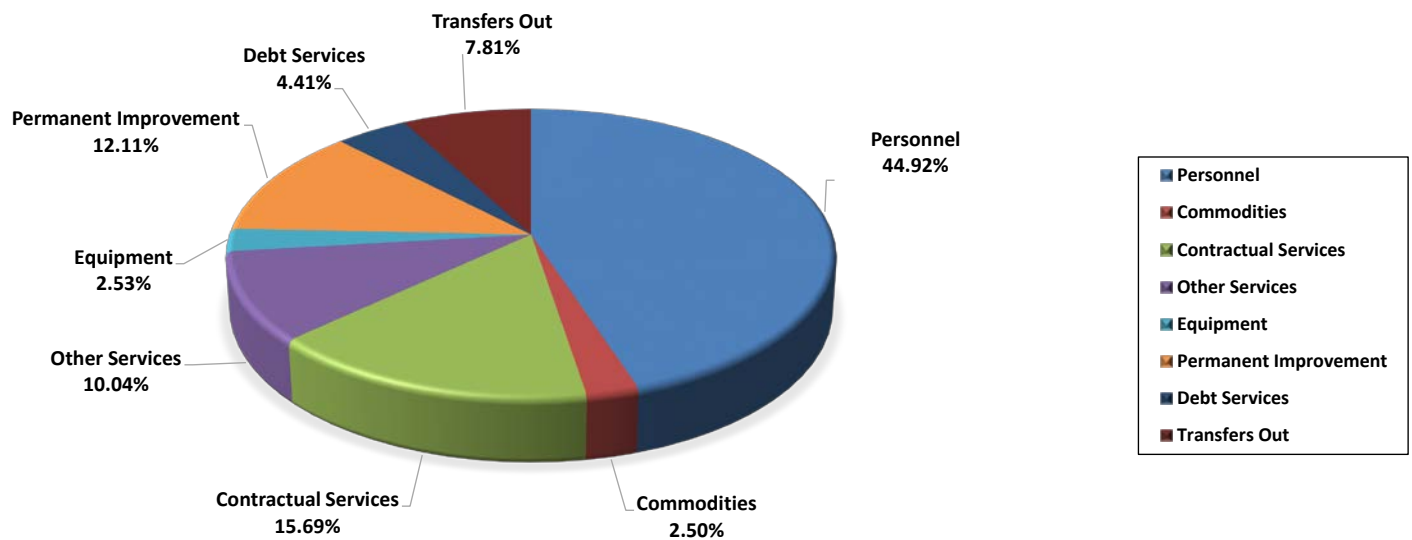
CITY OF DEKALB FY2018 BUDGET

Expenditures by Category	Personnel	Commodities	Contractual Services	Other Services	Equipment	Permanent Improvement	Debt Services	Transfers Out	FUND TOTALS
General	30,176,366	1,106,966	2,019,388	2,106,502	86,920	0	0	2,221,822	37,717,964
Refuse & Recycling	0	0	2,101,035	0	0	0	0	124,000	2,225,035
Transportation	301,943	6,775	6,373,968	0	1,769,590	0	0	57,251	8,509,527
Housing Rehabilitation	0	0	1,338	500	0	24,000	0	9,482	35,320
CDBG	0	1,000	113,386	0	1,300	159,986	0	242,298	517,970
Heritage Ridge SSA#3	0	0	1,000	0	0	0	0	500	1,500
Knolls SSA#4	0	0	4,000	0	0	0	0	500	4,500
Heartland Fields SSA#14	0	0	2,500	0	0	0	0	500	3,000
Greek Row SSA#6	0	0	0	0	0	17,500	0	500	18,000
Foreign Fire Insurance Tax	0	16,000	1,521	0	10,200	6,500	0	0	34,221
Water	2,846,031	439,715	951,590	40,000	136,500	0	792,546	1,360,400	6,566,782
Water Construction	0	0	0	0	0	0	0	0	0
Water Capital	0	0	0	0	392,000	1,145,000	0	0	1,537,000
Airport	368,720	419,600	189,328	61,300	15,150	36,550	69,795	0	1,160,443
General Debt Service	0	0	0	0	0	0	1,888,827	0	1,888,827
TIF Debt Service	0	0	0	0	0	0	1,193,200	0	1,193,200
Motor Fuel Tax	0	100,000	365,000	0	0	1,480,000	0	0	1,945,000
Tax Increment Financing #1	0	0	798,700	0	0	8,036,407	0	1,871,776	10,706,883
Tax Increment Financing #2	0	0	15,700	0	0	470,000	0	113,198	598,898
Capital Equipment Replacement	0	0	50,000	0	60,000	162,400	0	0	272,400
Equipment Replacement	0	0	62,000	16,667	920,000	0	0	0	998,667
Police Pension	3,406,500	0	96,600	0	0	0	0	0	3,503,100
Fire Pension	3,775,000	0	92,300	0	0	0	0	0	3,867,300
DeKalb Public Library	1,411,044	215,700	176,555	82,320	17,608	1,070,978	0	0	2,974,205
Workers Compensation / Liability Insurance	0	0	579,640	500,565	0	0	0	0	1,080,205
Health Insurance	44,650	0	5,420	6,310,339	0	0	0	0	6,360,409
GRAND TOTAL EXPENDITURES	42,330,254	2,305,756	14,000,969	9,118,193	3,409,268	12,609,321	3,944,368	6,002,227	93,720,356

Revenues by Category: All Funds

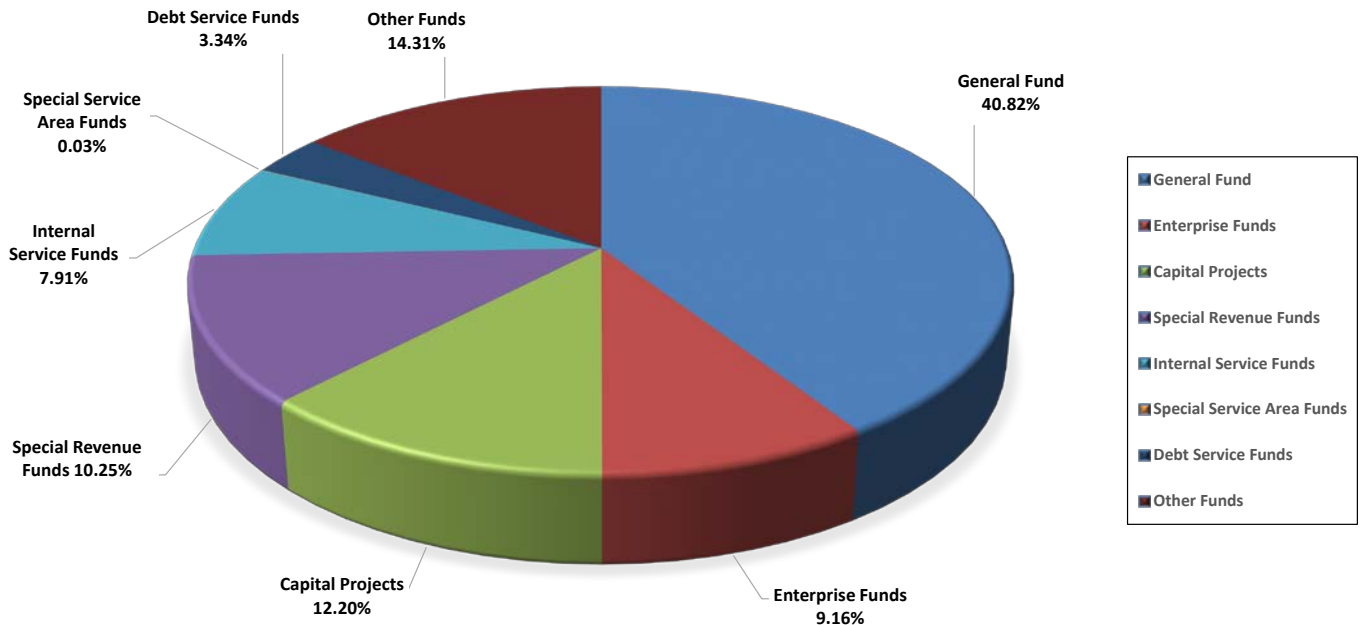


Expenditures by Category: All Funds



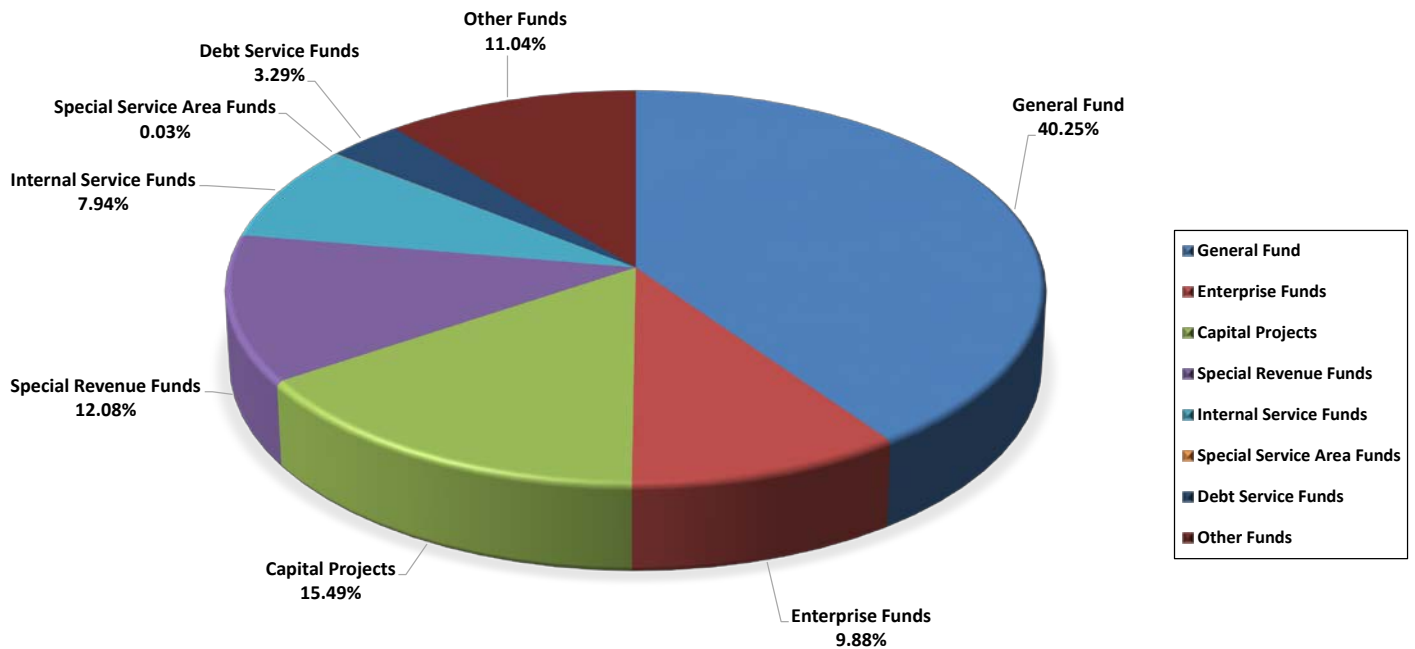
Revenues by Category: by Fund Type

	Fines	Gross Receipts	Intergovernmental	Licenses & Permits	Other Income	Property Taxes	Sales & Use Taxes	Service Charges	Transfers In	FUND TOTALS
General Fund	839,178	3,752,614	4,962,973	1,171,811	1,350,550	6,004,594	15,666,105	2,544,824	1,377,205	37,669,854
Enterprise Funds	0	0	306,506	95,000	451,200	0	0	6,389,112	1,210,000	8,451,818
Capital Projects	0	0	1,271,009	0	404,277	8,521,932	650,000	0	410,000	11,257,218
Special Revenue Funds	0	0	9,000,843	0	67,709	0	0	2,206,200	9,995	11,284,747
Internal Service Funds	0	0	0	0	16,510	0	0	7,284,624	0	7,301,134
Special Service Area Funds	0	0	0	0	0	27,000	0	0	0	27,000
Debt Service Funds	41,000	0	0	0	0	0	46,000	0	2,995,027	3,082,027
Other Funds	42,400	0	167,805	0	2,727,500	9,199,064	0	1,068,308	0	13,205,077
TOTAL REVENUES	922,578	3,752,614	15,709,136	1,266,811	5,017,746	23,752,590	16,362,105	19,493,068	6,002,227	92,278,875



Expenditures by Category: By Fund Type

	Personnel	Commodities	Contractual Services	Other Services	Equipment	Permanent Improvement	Debt Services	Transfers Out	FUND TOTALS
General Fund	30,176,366	1,106,966	2,019,388	2,106,502	86,920	0	0	2,221,822	37,717,964
Enterprise Funds	3,214,751	859,315	1,140,918	101,300	543,650	1,181,550	862,341	1,360,400	9,264,225
Capital Projects	0	100,000	1,291,400	16,667	980,000	10,148,807	0	1,984,974	14,521,848
Special Revenue Funds	301,943	23,775	8,591,248	500	1,781,090	190,486	0	433,031	11,322,073
Internal Service Funds	44,650	0	585,060	6,810,904	0	0	0	0	7,440,614
Special Service Area Funds	0	0	7,500	0	0	17,500	0	2,000	27,000
Debt Service Funds	0	0	0	0	0	0	3,082,027	0	3,082,027
Other Funds	8,592,544	215,700	365,455	82,320	17,608	1,070,978	0	0	10,344,605
TOTAL EXPENDITURES	42,330,254	2,305,756	14,000,969	9,118,193	3,409,268	12,609,321	3,944,368	6,002,227	93,720,356



Section Four

General Fund Detail

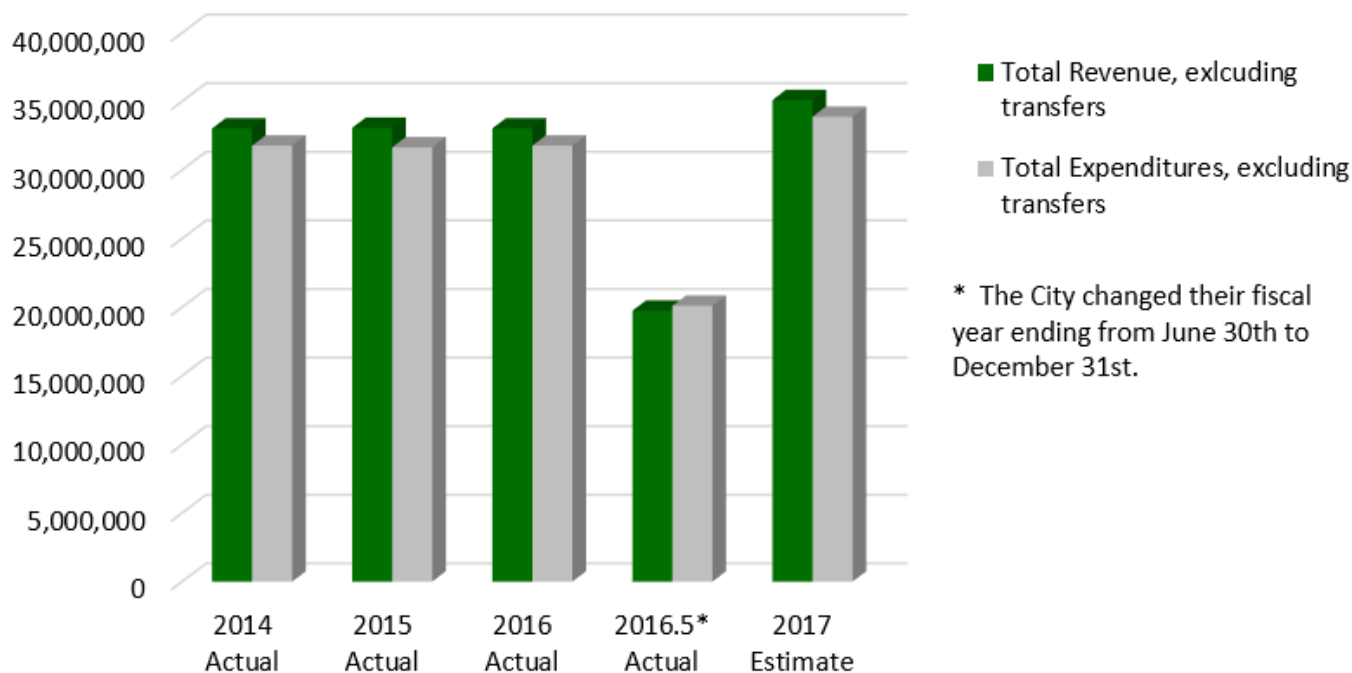
- Revenues and Expenditures
- Legislative
- City Manager's Office
- Human Resources Department
- Finance Department
- Information Technology Department
- Police Department
- Fire Department
- Public Works Department
- Community Development Department
- General Fund Support



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General Fund Revenue

5 Year Revenue & Expenditure Trends - General Fund



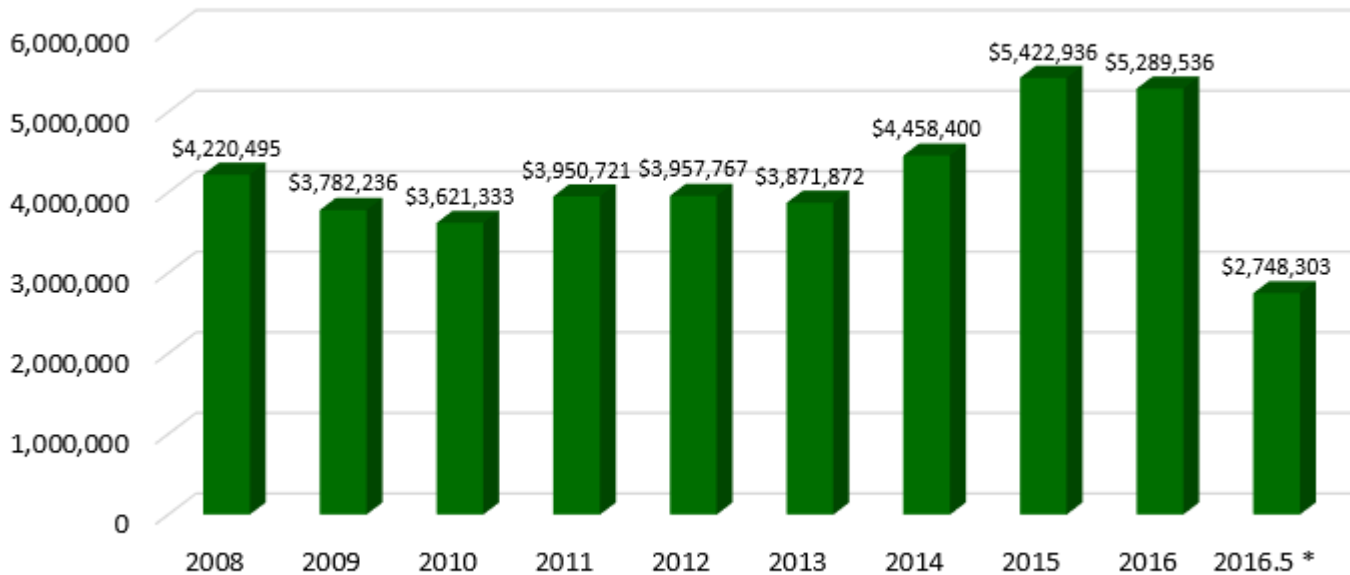
Property Taxes

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 FY18, tax levy year 2017 the City increased the levy due to the increase required contributions for the police and fire pension funds. The total 2017 levy requested increased by \$957,729.

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. FY16.5 shows the City trending slightly above the \$5.3 million annually coming in at \$2.7 million for the time period of July 1, 2016 through December 31, 2016. For FY17 we are estimating at coming in slightly above the \$5.3 million budgeted. In FY18 we are budgeting \$5,480,472. The chart on the following page represents the state sales tax history for the City of DeKalb from 2008 through 2016.5. Note: Prior to FY2015, the DeKalb County tax sharing rebate dollars were netted with this revenue line item.

State Sales Tax History



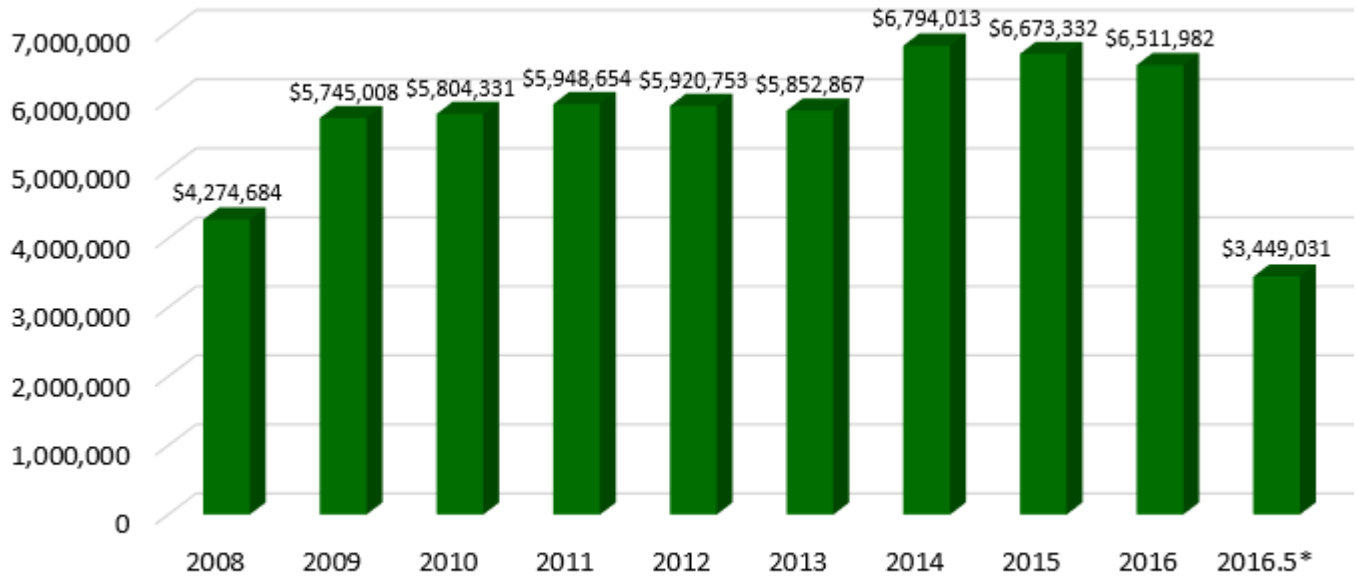
* The City changed their fiscal year ending from June 30th to December 31st.

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. Beginning with collections after July 1, 2017, the State imposed a 2% collection fee on home rule sales tax. The amount of Home Rule Sales Tax collected over the last few years has also remained fairly constant at \$6.70 million. FY2016.5 shows the City trending similar to the last four years at \$6.5 million, ending at \$3.45 million for the time period of July 1, 2016 through December 31, 2016. For FY17 we are estimating coming in at \$6.6 million, which is slightly higher than the \$6.5 million budgeted. In FY18 the City is proposing to increase the Home Rule Sales Tax by 1%, of which 30% of that increase will be dedicated to the General Fund. The estimated impact of that increase is expected to be \$417,600 for three months of collections in FY18. The total FY18 budget for Home Rule Sales Tax is \$7,124,785. The chart below represents the home rule sales tax history for the City of DeKalb from 2008 through 2016.5. Note: Prior to FY2015, the DeKalb County tax sharing rebate dollars were netted with this revenue line item.

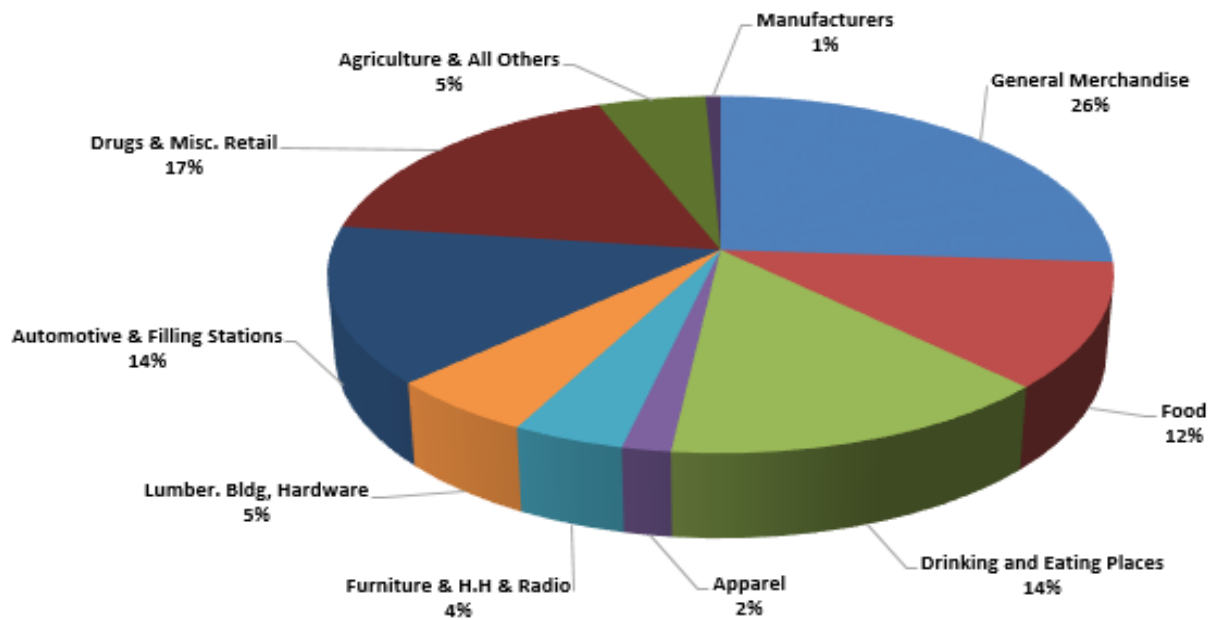
The following chart is a distribution of sales taxes obtained from the Illinois Department of Revenue based upon standard industrial classifications (SIC) code reporting. The data encompasses the 2016 calendar year.

Home Rule Sales Tax History



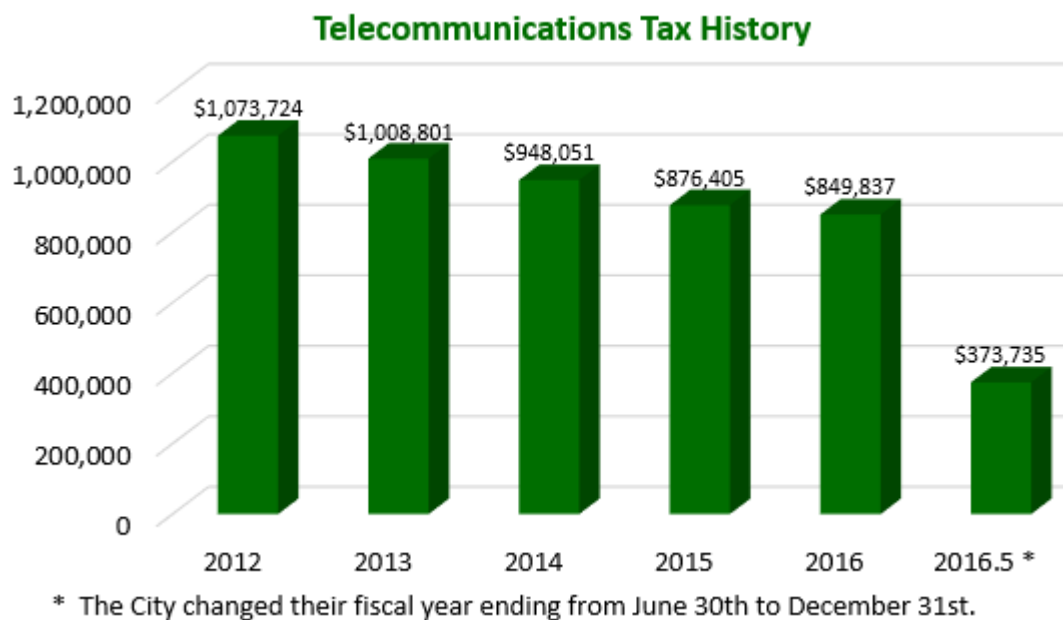
* The City changed their fiscal year ending from June 30th to December 31st.

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 \$737,595 in revenue is projected for the FY18 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 2012-2016.5.



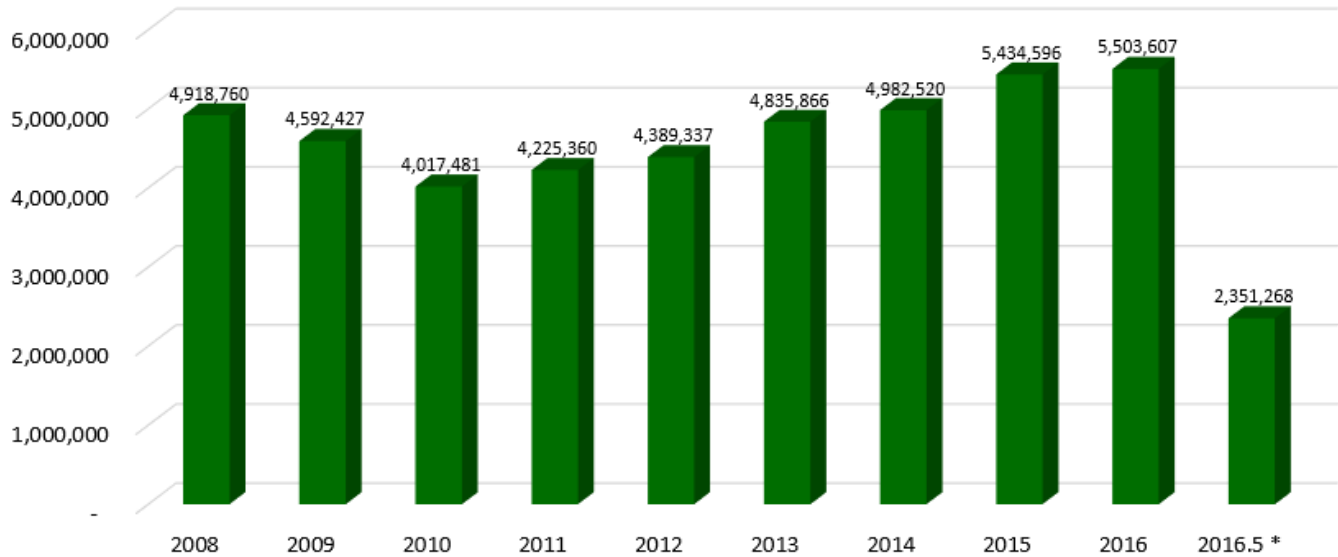
Income Tax

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 a decrease in the per capita income tax distribution of \$89.50/capita in 2018. The State has also reduced payments by 10% to municipalities starting on July 1, 2017. Based on these factors, the FY18 income tax revenue is budgeted at \$4,418,043. The Illinois unemployment rate August 2017 was 5.2 percent compared to 5.50% in August of 2016. 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 FY18 is \$1,144,780 based on the November 2017 IML projection of \$24.70/capita. The graph below represents the income and use tax history for the City of DeKalb from the years 2008 – 2016.5.

State Income & Use Tax History



* The City changed their fiscal year ending from June 30th to December 31st.

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 FY18 we are projecting \$137,188 in personal property replacement tax revenue based on the Illinois Municipal League's estimate of a slight decrease 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 \$245,000 is expected to be collected in the FY18 fiscal year. This revenue source continues to increase over the past couple of years.

Fire Services

The City charges Northern Illinois University and the DeKalb Fire Protections District for providing Fire services to their residents. The services for FY18 is estimated to generate \$1,004,000 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 \$1,272,424 in revenue for FY18.

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 \$450,000 is projected to be received in the 2018 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 FY2018 fiscal year will be \$247,200.

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 2018 fiscal year which keeps revenue stable based on FY17 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 \$55,000 is projected to be collected in the 2018 fiscal year in connection with DUI violations.

Ordinance Violations

These line items account for the revenue generated from the issuance of tickets by the Police Department and the Community Development Department. A total of \$60,000 in revenue is projected for the 2018 fiscal year based on estimated local ordinance violations. This represents a slight decrease in revenue based on FY17 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 \$225,000 in fiscal year 2018.

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 \$85,000 in interest income is projected for FY18 which is an increase based on the growth in the City's General Fund reserve balance.

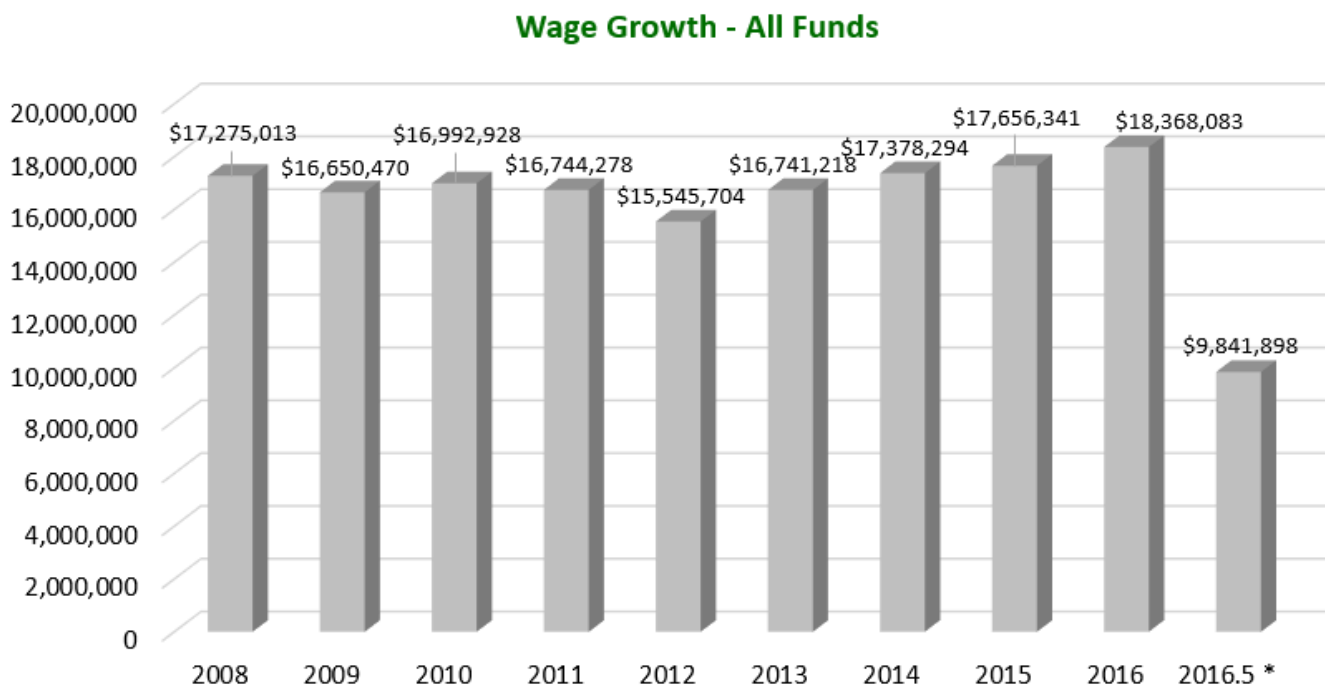
General Fund Expenditures

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 2017, which remained steady from 2016. 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 FY2018, 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 December 31, 2020. The current police contract is set to expire on December 31, 2019. The AFSCME Contract expires December 31, 2020.

The chart below shows the City of DeKalb's wage growth for all funds from 2008 to 2016.5.



* The City changed their fiscal year ending from June 30th to December 31st.

GENERAL FUND REVENUES - SUMMARY

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01-00-00-001-3110	PROPERTY TAX - CORPORATE	0	816,851	824,108	824,108	824,108
01-00-00-001-3111	PROPERTY TAX - FICA	202,966	203,019	0	0	0
01-00-00-001-3112	PROPERTY TAX - IMRF	248,765	248,854	72,480	72,480	0
01-00-00-001-3113	PROPERTY TAX - POLICE PENSION	1,622,105	1,622,422	2,035,981	2,035,981	2,397,390
01-00-00-001-3114	PROPERTY TAX - FIRE PENSION	2,158,156	2,158,591	2,632,815	2,632,815	2,783,096
TOTAL PROPERTY TAXES		4,231,993	5,049,737	5,565,384	5,565,384	6,004,594
01-00-00-002-3131	SALES TAX - CITY	6,511,982	3,449,031	6,512,000	6,642,770	6,707,185
01-00-00-002-3132	MROT	5,289,536	2,748,303	5,364,944	5,373,451	5,480,472
01-00-00-002-3133	LOCAL USE TAX	1,040,616	564,630	1,034,705	1,100,750	1,144,780
01-00-00-002-3135	HOTEL/MOTEL TAX	254,203	136,209	290,000	280,507	290,000
01-00-00-002-3142	RESTAURANT & BAR TAX	1,913,222	963,756	1,935,000	1,964,381	2,043,668
TOTAL SALES & USE TAXES		15,009,559	7,861,928	15,136,649	15,361,859	15,666,105
01-00-00-003-3161	FRANCHISE TAX	498,852	242,959	498,000	498,000	498,000
01-00-00-003-3162	MUNICIPAL UTILITY TAX	2,352,547	1,139,575	2,550,000	2,467,666	2,517,019
01-00-00-003-3163	TELECOMMUNICATIONS TAX	849,837	373,735	819,000	752,347	737,595
TOTAL GROSS RECEIPTS TAXES		3,701,236	1,756,269	3,867,000	3,718,013	3,752,614
01-00-00-004-3221	AMUSEMENT LICENSES	1,875	400	2,900	4,600	4,600
01-00-00-004-3222	LIQUOR LICENSES	236,764	174,179	240,000	240,000	247,200
01-00-00-004-3225	ROOMING HOUSE LICENSES	14,300	6,200	17,900	17,900	17,900
01-00-00-004-3239	OTHER/CONTRACTOR LICENSES	61,352	12,775	70,000	70,000	75,000
01-00-00-004-3242	BUILDING PERMITS	404,736	85,848	410,000	300,000	450,000
01-00-00-004-3244	ELECTRIC PERMITS	59,903	7,613	62,500	31,000	68,598
01-00-00-004-3245	PLUMBING PERMITS	24,208	2,661	26,500	80,000	29,085
01-00-00-004-3246	SEWER PERMITS	3,780	900	3,750	3,750	3,750
01-00-00-004-3247	HVAC PERMITS	25,399	2,581	30,000	85,000	32,927
01-00-00-004-3259	OTHER PERMITS/OVERWEIGHT TRUCK	20,320	11,245	20,000	15,000	21,951
01-00-00-004-3266	FIRE LIFE SAFETY LICENSES	22,000	2,725	22,000	22,000	22,000
01-00-00-004-3271	PARKING PERMITS	2,151	1,570	3,800	3,000	3,800
01-00-00-004-3330	RENTAL CRIME FREE REGISTRATION	192,655	161,077	195,000	181,988	195,000
TOTAL LICENSES & PERMITS		1,069,443	469,774	1,104,350	1,054,238	1,171,811
01-00-00-005-3310	FEDERAL GRANTS	5,663	1,493	0	16,225	200,000
01-00-00-005-3315	FEDERAL PASS THROUGH	26,519	15,832	0	1,503	0
01-00-00-005-3320	FIRE GRANTS	238,468	2,000	0	9,153	130,000
01-00-00-005-3325	POLICE GRANTS	12,054	28,527	15,000	8,500	0
01-00-00-005-3340	STATE GOVT GRANTS	3,190	2,970	0	0	0
01-00-00-005-3351	STATE INCOME TAX	4,462,992	1,786,638	4,513,075	4,289,362	3,940,685
01-00-00-005-3356	PERSONAL PROP REPLACE TAX	129,241	71,305	153,000	153,000	137,188
01-00-00-005-3358	OTHER SHARED REVENUES	162,306	82,124	192,100	192,100	162,100
01-00-00-005-3359	TOWNSHIP ROAD & BRIDGE TAX	147,172	143,324	148,000	148,000	148,000
01-00-00-005-3362	VIDEO GAMING TAX	159,292	92,124	205,000	205,000	245,000
TOTAL INTERGOVERNMENTAL REVENUES		5,346,898	2,226,336	5,226,175	5,022,843	4,962,973
01-00-00-006-3413	PLANNING/ZONING FEES	0	0	0	0	0
01-00-00-006-3414	ENGINEERING PLAN REVIEW	0	0	0	0	0
01-00-00-006-3415	ZONING FEES	11,457	6,300	12,000	20,000	12,000
01-00-00-006-3416	DEVELOPMENT INSPECTION FEES	229	0	0	0	0
01-00-00-006-3417	HOTEL INSPECTION FEES	5,409	0	5,000	5,100	5,000
01-00-00-006-3421	POLICE SERVICES	10,264	8,677	10,000	10,000	10,000
01-00-00-006-3422	FIRE SERVICES	894,082	454,710	910,000	921,000	1,004,000
01-00-00-006-3423	AMBULANCE SERVICES	904,968	613,092	1,060,000	1,146,328	1,272,424

GENERAL FUND REVENUES - SUMMARY

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01-00-00-006-3437	FUEL SALES	87,703	36,982	128,100	100,000	105,000
01-00-00-006-3446	ADMINISTRATION FEES	33,750	67,500	135,675	137,508	136,400
01-00-00-006-3448	FINGER PRINT FEE	3,098	1,325	0	1,750	0
TOTAL SERVICE CHARGES		1,950,961	1,188,585	2,260,775	2,341,686	2,544,824
01-00-00-007-3511	CIRCUIT COURT FINES	310,159	125,484	325,000	325,000	325,000
01-00-00-007-3512	DUI FINES - CITY	44,274	16,887	55,000	55,000	55,000
01-00-00-007-3513	DUI FINES - COUNTY	0	0	0	0	0
01-00-00-007-3514	PARKING TICKETS	57,951	33,341	60,000	60,000	136,478
01-00-00-007-3515	ABATEMENT FINES	6,020	8,280	9,619	5,000	5,000
01-00-00-007-3517	FALSE FIRE ALARM FINES	4,200	2,000	5,000	2,000	2,500
01-00-00-007-3518	MAIL-IN FINES	80,877	34,125	85,000	55,000	60,000
01-00-00-007-3519	TOW FINES	2,279	1,715	2,200	2,200	2,200
01-00-00-007-3520	CRIME FREE HOUSING FINES	0	0	0	0	0
01-00-00-007-3521	ADMINISTRATIVE TOW FINES	214,945	76,490	220,000	220,000	225,000
01-00-00-007-3529	OTHER FINES/AM	28,425	9,230	28,000	28,000	28,000
TOTAL FINES		749,130	307,551	789,819	752,200	839,178
01-00-00-008-3185	AUTOMOBILE RENTALS	23,562	10,611	21,350	21,350	21,350
01-00-00-008-3610	INVESTMENT INTEREST	57,538	47,426	75,000	80,000	85,000
01-00-00-008-3618	UNREALIZED GAIN/LOSS	(83,678)	0	0	0	0
01-00-00-008-3910	REFUNDS / REIMBURSEMENTS	358,654	200,683	391,621	391,621	388,200
01-00-00-008-3920	SALES OF ASSETS	496	0	0	5,100	130,000
01-00-00-008-3947	POLICE FORFEITURES	47,260	25,466	116,674	101,896	35,000
01-00-00-008-3948	ANTI-CRIME ACTIVITIES	13,000	4,389	35,000	35,000	35,000
01-00-00-008-3949	CRIME LAB	19,064	6,835	15,000	15,000	15,000
01-00-00-008-3961	DONATIONS	0	0	5,000	5,000	5,000
01-00-00-008-3965	TIF PROPERTY TAX SURPLUS	190,222	220,731	180,000	236,000	236,000
01-00-00-008-3966	TIF SALES TAX SURPLUS	349,668	354,077	350,000	344,048	350,000
01-00-00-008-3970	MISCELLANEOUS INCOME	(72)	11,088	50,000	50,000	50,000
TOTAL OTHER INCOME		975,714	881,307	1,239,645	1,285,015	1,350,550
01-00-00-009-4705	TRANSFER FROM ECON DEV FUND	0	0	0	0	0
01-00-00-009-4725	TRANSFER FROM WORK COMP FUND	250,000	0	130,000	130,000	0
01-00-00-009-4732	TRANSFER FROM CAPITAL FUND	0	0	209,181	209,181	0
01-00-00-009-4734	TRANSFER FROM PUBLIC BLDG FUND	0	0	0	0	0
01-00-00-009-4740	TRANSFER FROM WATER FUND	258,965	271,100	316,000	316,000	310,400
01-00-00-009-4747	TRANSFER FROM REFUSE FUND	175,000	35,350	104,000	104,000	124,000
01-00-00-009-4761	TRANSFER FROM TRANSPORTATION	18,675	9,314	18,329	27,349	57,251
01-00-00-009-4762	TRANSFER FROM MOTOR FUEL	0	0	0	0	0
01-00-00-009-4763	TRANSFER FROM TIF FUND #1	678,576	282,740	678,576	678,576	678,576
01-00-00-009-4766	TRANSFER FROM TIF FUND #2	113,198	47,877	113,198	113,198	113,198
01-00-00-009-4767	TRANSFER FROM REHAB FUND	0	0	0	0	9,482
01-00-00-009-4772	TRANSFER FROM CDBG FUND	63,898	15,303	82,298	25,000	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	500	500	500	500	500
01-00-00-009-4783	TRANSFER FROM SSA #6	500	500	500	500	500
01-00-00-009-4784	TRANSFER FROM SSA #14	500	500	500	500	500
TOTAL TRANSFERS IN		1,560,312	663,685	1,653,582	1,605,304	1,377,205
TOTAL GENERAL FUND REVENUES		34,595,245	20,405,172	36,843,379	36,706,542	37,669,854

GENERAL FUND EXPENDITURES - SUMMARY

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01-00-00-100-8101	REGULAR WAGES	14,670,446	7,805,747	15,387,608	15,000,838	15,492,241
01-00-00-100-8102	OVERTIME	1,013,947	681,600	1,074,344	1,027,435	1,243,111
01-00-00-100-8103	PART-TIME WAGES	672,389	348,260	745,775	758,954	796,981
01-00-00-100-8112	WELLNESS BONUS	5,100	0	8,500	5,250	8,000
01-00-00-100-8113	LONGEVITY	137,054	68,285	147,976	134,303	143,216
01-00-00-100-8119	EDUCATION BONUS	4,875	4,625	5,000	5,000	5,000
01-00-00-100-8171	FICA	504,328	275,470	589,015	547,044	598,555
01-00-00-100-8172	POLICE/FIRE PENSION	3,780,261	4,597,864	5,492,904	5,492,904	6,450,564
01-00-00-100-8173	IMRF	654,576	390,578	776,899	693,030	755,547
01-00-00-100-8174	CLOTHING ALLOWANCE	108,571	43,667	115,118	118,443	115,994
01-00-00-100-8175	HEALTH INSURANCE	3,508,504	2,162,724	3,707,726	3,707,726	4,031,702
01-00-00-100-8178	WORKERS COMPENSATION	1,061,375	530,691	512,375	512,375	512,375
01-00-00-100-8179	UNEMPLOYMENT INSURANCE	3,588	0	0	0	0
01-00-00-100-8304	CAR ALLOWANCE	15,806	10,460	20,223	22,147	23,080
TOTAL PERSONNEL		26,140,820	16,919,972	28,583,463	28,025,449	30,176,366
01-00-00-200-8201	BOARDS & COMMISSIONS	4,406	852	8,085	8,085	11,435
01-00-00-200-8202	PRINTED MATERIALS	53,197	34,532	53,363	56,270	54,819
01-00-00-200-8204	OFFICE SUPPLY	23,646	19,527	25,647	22,736	24,311
01-00-00-200-8210	BUILDING MECH SYS- MAINTENANCE	13,985	6,842	17,619	18,603	21,000
01-00-00-200-8219	BUILDING SUPPLIES	10,963	6,791	11,568	11,591	11,568
01-00-00-200-8226	VEHICLE MAINTENANCE & PARTS	192,037	94,967	180,742	172,892	177,728
01-00-00-200-8228	STREET/ALLEY MATERIALS	30,072	6,568	30,500	30,500	30,500
01-00-00-200-8229	STREETLIGHTS, PARTS	16,886	17,353	17,000	15,000	17,000
01-00-00-200-8230	TRAFFIC SIGNALS, PARTS & SUPPS	21,016	18,860	34,000	34,000	34,000
01-00-00-200-8231	TRAFFIC & STREET SIGNS	22,199	13,961	20,000	20,000	20,000
01-00-00-200-8233	STORMWATER SYSTEM PARTS	14,579	11,601	17,500	17,500	17,500
01-00-00-200-8235	SNOW & ICE CONTROL MATERIALS	115,511	66,522	120,500	500	120,500
01-00-00-200-8237	HOSPITAL PATIENT SUPPLIES	0	0	0	0	0
01-00-00-200-8240	FIREFIGHTING SUPPLY/EQUIP	48,809	37,418	36,555	39,000	37,450
01-00-00-200-8241	AMBULANCE SUPPLY/EQUIP	33,780	19,875	33,000	34,500	42,000
01-00-00-200-8242	INSPECTOR SUPPLY/EQUIPMENT	77,344	40,196	52,767	52,767	62,473
01-00-00-200-8243	INVESTIGATIONS SUPPLY/LIVSCAN	5,938	3,718	8,445	8,445	8,445
01-00-00-200-8244	LAB SUPPLY AND MINOR EQPT	0	460	600	600	600
01-00-00-200-8245	OIL GAS & ANTIFREEZE	216,910	112,348	280,532	208,134	271,449
01-00-00-200-8246	DUI FINES EXPENDITURES	7,082	1,470	10,634	10,634	10,634
01-00-00-200-8247	POLICE FORFEITURES EXPENDITURE	21,601	10,589	14,545	14,545	14,545
01-00-00-200-8248	ANTI-CRIME ACTIVITIES	8,415	8,638	8,000	8,000	8,000
01-00-00-200-8249	CRIME LAB EXPENDITURES	2,128	365	4,150	4,150	4,150
01-00-00-200-8270	WEARING APPAREL	28,852	11,169	26,568	24,429	35,561
01-00-00-200-8285	TECHNOLOGY SUPPLIES	71,973	37,937	38,755	38,755	33,675
01-00-00-200-8291	JANITORIAL SUPPLIES	17,353	9,319	17,500	15,618	17,000
01-00-00-200-8294	ACTIVITIES SUPPLIES	918	512	1,700	1,700	1,600
01-00-00-200-8295	SMALL TOOLS & EQUIPMENT	11,488	4,598	12,014	11,714	12,839
01-00-00-200-8299	COMMODITIES	8,024	6,258	6,504	6,504	6,184
TOTAL COMMODITIES		1,079,112	603,247	1,088,793	887,172	1,106,966
01-00-00-300-8301	RENTAL, EQPT & FACILITIES	0	250	1,400	1,600	1,400
01-00-00-300-8304	CAR ALLOWANCE	0	0	0	0	0
01-00-00-300-8305	FREIGHT & POSTAGE	22,386	11,373	26,386	26,064	25,437
01-00-00-300-8306	SPECIAL EVENTS	21,516	13,753	21,050	17,000	19,800
01-00-00-300-8307	HUMAN & SOCIAL SERVICES	150,000	73,500	150,000	150,000	144,500
01-00-00-300-8310	EQUIPMENT - MAINTENANCE	47,763	26,184	58,459	58,878	53,642
01-00-00-300-8311	BUILDING MECH SYS- MAINTENANCE	29,013	19,081	39,700	37,539	39,700
01-00-00-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	27,274	10,200	30,000	25,000	27,500

GENERAL FUND EXPENDITURES - SUMMARY

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01-00-00-300-8315	VEHICLES - MAINTENANCE	118,864	100,037	121,015	118,614	128,649
01-00-00-300-8316	STREETS/ALLEYS - MAINTENANCE	10,099	5,330	9,000	9,000	9,000
01-00-00-300-8318	TRAFFIC SIGNALS - MAINTENANCE	13,176	2,687	15,000	10,000	15,000
01-00-00-300-8319	SNOW & ICE CONTROL	36,725	12,300	45,000	20,000	45,000
01-00-00-300-8320	INTERGOVT'L SERVICES	6,005	3,002	6,600	6,600	6,600
01-00-00-300-8321	SIDEWALKS - MAINTENANCE	2,264	0	1,500	1,500	1,500
01-00-00-300-8325	KISHWAUKEE RIVER SYS-MAINTENCE	9,424	8,750	11,750	11,750	12,340
01-00-00-300-8327	STORMWATER SYSTEM- MAINTENANCE	10,294	4,928	10,000	24,500	10,000
01-00-00-300-8330	TECHNOLOGY SERVICES	14,721	6,514	15,400	12,947	9,385
01-00-00-300-8331	ARCHITECT / ENGINEER SERVICES	21,200	40,584	74,500	74,500	17,500
01-00-00-300-8333	PERSONNEL RECRUITMENT	38,576	20,357	30,480	40,000	36,275
01-00-00-300-8334	MOSQUITO ABATEMENT	5,456	6,138	6,000	5,736	6,000
01-00-00-300-8335	RENTAL, TECHNOLOGY EQUIPMENT	0	0	0	0	0
01-00-00-300-8337	TELEPHONE SYSTEM	100,995	54,101	111,588	110,961	110,784
01-00-00-300-8342	FINANCIAL & MGMT SERVICES	19,035	41,986	64,646	33,675	36,948
01-00-00-300-8343	DEVELOPMENTAL SERVICES	140,000	70,000	140,000	140,000	140,000
01-00-00-300-8345	PSYCH & MEDICAL SERVICES	35,617	18,797	46,700	42,471	36,108
01-00-00-300-8347	NUISANCE ABATEMENT SERV	7,129	35,136	10,000	10,000	1,000
01-00-00-300-8348	BUILDINGS - MAINTENANCE	25,068	29,366	28,025	27,750	27,750
01-00-00-300-8349	LEGAL SERVICES	851	125,425	272,140	170,888	196,070
01-00-00-300-8352	ELECTRICITY	61,164	24,176	60,000	60,000	59,794
01-00-00-300-8355	UTILITIES	8,590	10,567	16,040	7,365	14,938
01-00-00-300-8366	LEGAL EXPENSES & NOTICES	247,997	17,830	16,285	33,044	19,880
01-00-00-300-8373	MARKETING ADS & PUBLIC INFO	19,582	16,217	20,580	19,900	19,025
01-00-00-300-8375	DUES & SUBSCRIPTIONS	54,859	18,103	58,770	60,142	58,540
01-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	173,752	85,683	199,125	190,783	216,808
01-00-00-300-8379	EDUCATION TUITION REIMBURSEMT	2,057	8,869	30,000	30,000	46,100
01-00-00-300-8380	WARNING SIRENS	0	6,480	6,600	6,480	6,600
01-00-00-300-8384	TOWING	5,424	1,800	5,780	5,780	5,780
01-00-00-300-8385	TAXES, LICENSES, & FEES	14,015	18,650	11,500	15,400	11,500
01-00-00-300-8386	FORESTRY	31,767	13,396	32,000	32,000	57,000
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	5,083	7,300	26,500	7,300
01-00-00-300-8399	CONTRACTUAL SERVICES	417,405	312,822	466,945	724,510	334,586
01-00-00-300-8450	CONTRACTED SERVICES	0	0	0	637	0
TOTAL CONTRACTUAL SERVICES		1,953,183	1,282,575	2,280,913	2,403,163	2,019,388
01-00-00-400-8430	TAX SHARING AGREEMENTS	1,717,078	873,535	1,729,000	1,729,000	1,488,000
01-00-00-400-8450	CONTRACTED SERVICES	396,484	212,638	496,450	502,494	496,002
01-00-00-400-8471	SURETY BONDS & INSURANCE	70,000	35,000	70,000	70,000	70,000
01-00-00-400-8497	CONTINGENCIES	75,364	38,573	52,500	44,500	52,500
TOTAL OTHER SERVICES		2,258,926	1,159,746	2,347,950	2,345,994	2,106,502
01-00-00-600-8510	OFFICE FURNITURE & EQUIP	21,567	28,811	8,666	10,417	7,444
01-00-00-600-8515	TECHNOLOGY EQUIPMENT	13,528	15,373	30,600	30,600	43,200
01-00-00-600-8521	VEHICLES	44,029	28,772	0	6,531	0
01-00-00-600-8540	MACHINERY & MAJOR TOOLS	19,487	29,174	18,865	18,865	21,818
01-00-00-600-8580	TELEPHONE & RADIO EQUIPMENT	10,870	39,498	24,225	24,577	14,458
01-00-00-600-8599	OTHER EQUIPMENT	239,209	1,273	0	129,798	0
01-00-00-600-8639	OTHER CAPITAL IMPROVEMENTS	0	0	0	0	0
TOTAL EQUIPMENT		348,690	142,902	82,356	220,788	86,920
01-00-00-900-9010	TRSF TO MFT FUND	32,072	0	0	0	0
01-00-00-900-9026	TRSF TO HEALTH INSURANCE FUND	0	0	0	0	0
01-00-00-900-9032	TRSF TO CAPITAL PROJECTS	0	32,479	0	0	0

GENERAL FUND EXPENDITURES - SUMMARY

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
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	0	24,588	81,674	81,674	0
01-00-00-900-9035	TRSF TO EQUIPMENT FUND	0	298,351	0	0	410,000
01-00-00-900-9048	TRSF TO AIRPORT FUND	0	16,853	0	0	0
01-00-00-900-9061	TRSF TO TRANSPORTATION FUND	0	0	11,370	11,730	9,995
01-00-00-900-9220	TRSF TO GENERAL FUND DEBT SRVC	1,504,066	180,000	1,756,998	1,756,998	1,801,827
01-35-00-600-9639	OTHER CAPITAL IMPROVEMENTS	14,969	0	0	0	0
TOTAL TRANSFERS OUT		1,551,107	552,271	1,850,042	1,850,402	2,221,822

GENERAL FUND EXPENDITURES	33,331,838	20,660,712	36,233,517	35,732,968	37,717,964
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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**

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01-10-10-100-8103	PART-TIME WAGES	62,557	32,650	64,009	63,915	64,885
01-10-10-100-8171	FICA	4,786	2,498	4,896	4,890	4,964
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		67,343	35,148	68,905	68,805	69,849
01-10-10-200-8202	PRINTED MATERIALS	123	78	405	591	200
01-10-10-200-8204	OFFICE SUPPLY	95	643	850	500	600
TOTAL COMMODITIES		218	721	1,255	1,091	800
01-10-10-300-8307	HUMAN & SOCIAL SERVICES	150,000	0	0	0	0
01-10-10-300-8337	TELEPHONE SYSTEM	560	350	570	570	570
01-10-10-300-8349	LEGAL SERVICES	0	1,086	0	0	0
01-10-10-300-8366	LEGAL EXPENSES & NOTICES	0	0	0	1,270	2,500
01-10-10-300-8373	MARKETING ADS & PUBLIC INFO	0	0	0	0	0
01-10-10-300-8375	DUES & SUBSCRIPTIONS	20,620	220	20,855	20,855	20,990
01-10-10-300-8376	TRAINING, EDUC, & PROF DVLP	8,356	9,400	13,000	14,500	20,000
TOTAL CONTRACTUAL SERVICES		179,536	11,056	34,425	37,195	44,060
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		247,096	46,924	104,585	107,091	114,709

Legislative Department Municipal Band Program		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01-10-11-200-8270	WEARING APPAREL	459	447	700	700	700
01-10-11-200-8295	SMALL TOOLS & EQUIPMENT	224	0	500	500	500
01-10-11-200-8299	COMMODITIES	967	0	1,100	1,100	1,100
TOTAL COMMODITIES		1,650	447	2,300	2,300	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	45,700	43,955	50,950	50,950	40,950
TOTAL CONTRACTUAL SERVICES		52,700	50,955	57,950	57,950	47,950
TOTAL Legislative Department: Municipal Band Program		54,350	51,402	60,250	60,250	50,250

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: RATIO Architects presented a STEAM Learning Center Feasibility Study to the City Council in early 2017. This report was created using input from community meetings, a parent/community member survey, expertise from NIU STEM Outreach and a task force of members from the City, NIU and the DeKalb Firefighters Historical Foundation. RATIO Architects brought experience from other, similar projects throughout the country. Following the Feasibility Study presentation, City Council indicated that they would like to learn about Phase II of the project. A STEAM Learning Center Phase IIA proposal, which includes a fundraising feasibility assessment, was underway in August 2017.

NIU Student Leaders Downtown DeKalb Event: 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 2017. 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.

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.

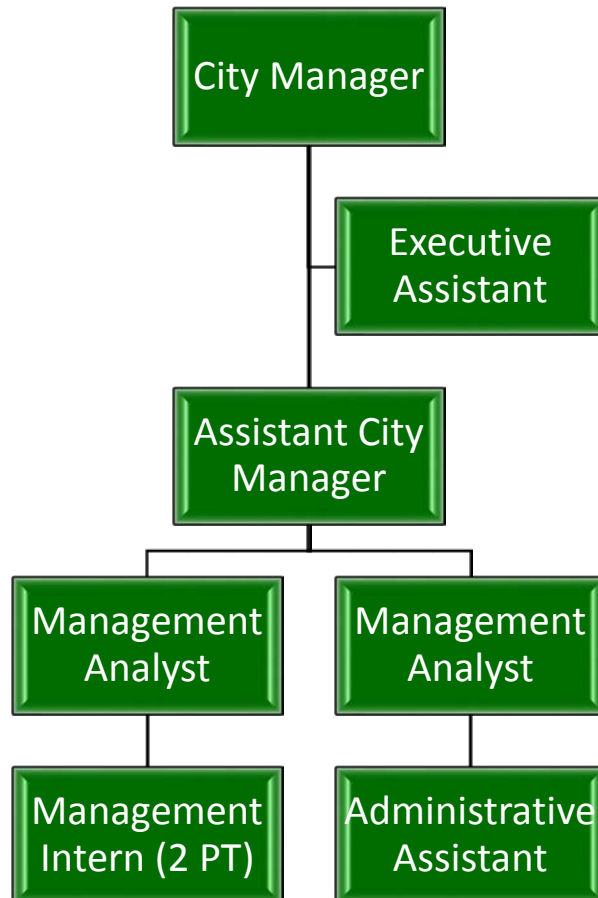
FY18 Initiatives

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 IIA: With the STEAM Learning Center Phase IIA proposal being presented to the City Council in late 2017, it is hoped that Phase IIA will be underway at the beginning of 2018. This portion of the STEAM Learning Center project will focus on capital fundraising efforts and further emphasize the capability for the DeKalb community to support the project.

Comprehensive Communications Plan: The City Manager's Office will continue to focus on effective communication with individuals in the community. 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.

City Manager's Office



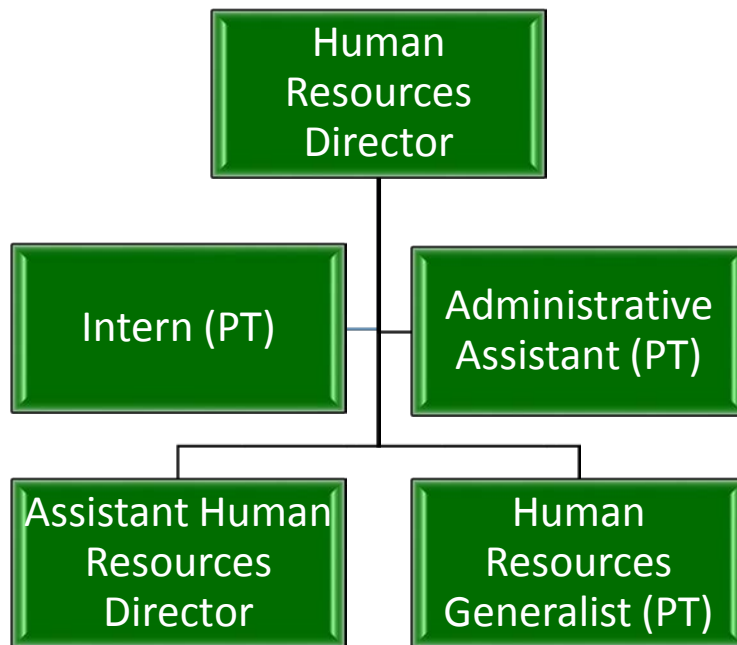
City Manager's Office Administration		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01-15-15-100-8101	REGULAR WAGES	492,986	232,930	513,537	523,151	523,983
01-15-15-100-8102	OVERTIME	3,116	3,681	2,885	8,224	9,169
01-15-15-100-8103	PART-TIME WAGES	52,872	15,439	30,969	30,302	30,969
01-15-15-100-8171	FICA	37,132	14,480	38,813	41,742	39,578
01-15-15-100-8173	IMRF	79,467	38,198	79,569	81,226	79,566
01-15-15-100-8175	HEALTH INSURANCE	78,872	37,642	78,554	78,554	77,652
01-15-15-100-8178	WORKERS COMPENSATION	2,225	1,113	1,074	1,074	1,074
01-15-15-100-8304	CAR ALLOWANCE	7,550	3,874	7,748	7,749	7,748
TOTAL PERSONNEL		754,220	347,357	753,149	772,022	769,739
01-15-15-200-8201	BOARDS & COMMISSIONS	0	0	0	0	0
01-15-15-200-8202	PRINTED MATERIALS	11,089	3,608	6,270	6,000	4,996
01-15-15-200-8204	OFFICE SUPPLY	2,381	9,048	2,780	1,500	1,200
01-15-15-200-8294	ACTIVITIES & SUPPLIES	918	512	1,700	1,700	1,600
TOTAL COMMODITIES		14,388	13,167	10,750	9,200	7,796
01-15-15-300-8304	CAR ALLOWANCE	0	0	0	0	0
01-15-15-300-8305	FREIGHT & POSTAGE	7	0	150	150	150
01-15-15-300-8306	EMPLOYEE EVENTS	5,817	6,263	9,100	8,000	10,700
01-15-15-300-8310	EQUIPMENT - MAINTENANCE	3,552	1,782	3,600	3,600	2,400
01-15-15-300-8333	PERSONNEL RECRUITMENT	70	0	0	0	0
01-15-15-300-8337	TELEPHONE SYSTEM	2,052	1,769	7,550	7,550	8,120
01-15-15-300-8349	LEGAL SERVICES, NEC	0	123,958	271,252	170,000	195,252
01-15-15-300-8366	LEGAL EXPENSES & NOTICES	242,068	14,268	10,500	26,099	10,500
01-15-15-300-8373	MARKETING ADS & PUBLIC INFO	1,528	250	2,000	1,600	0
01-15-15-300-8375	DUES & SUBSCRIPTIONS	5,476	3,377	9,672	9,672	7,515
01-15-15-300-8376	TRAINING, EDUC, & PROF DVLP	16,600	6,575	14,820	12,000	18,325
01-15-15-300-8450	CONTRACTED SERVICES	0	17,860	0	637	0
TOTAL CONTRACTUAL SERVICES		277,171	176,102	328,644	239,308	252,962
01-15-15-400-8450	CONTRACTED SERVICES	0	0	0	4,472	0
01-15-15-400-8497	SPECIAL PROJECTS	12,500	9	12,500	12,500	12,500
TOTAL OTHER SERVICES		12,500	9	12,500	16,972	12,500
01-15-15-600-8510	OFFICE FURNITURE & EQUIP	449	1,071	500	449	1,386
TOTAL EQUIPMENT		449	1,071	500	449	1,386
TOTAL City Manager's Office: Administration		1,058,728	537,707	1,105,543	1,037,951	1,044,383

Human Resources Department

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.

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		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01-16-10-100-8101	REGULAR WAGES	80,675	94,189	178,435	178,436	176,885
01-16-10-100-8103	PART-TIME WAGES	35,619	33,173	65,101	64,945	76,134
01-16-10-100-8171	FICA	8,388	9,585	18,733	18,582	19,945
01-16-10-100-8173	IMRF	17,442	18,458	33,877	33,570	32,745
01-16-10-100-8175	HEALTH INSURANCE	27,866	19,745	16,796	16,796	19,268
01-16-10-100-8178	WORKERS COMPENSATION	400	200	193	193	193
01-16-10-100-8304	CAR ALLOWANCE	0	1,714	3,428	3,428	3,428
TOTAL PERSONNEL		170,390	177,064	316,563	315,950	328,598
01-16-10-200-8201	BOARDS & COMMISSIONS	1,101	302	1,335	1,335	935
01-16-10-200-8202	PRINTED MATERIALS	234	499	3,100	3,100	980
01-16-10-200-8204	OFFICE SUPPLY	858	521	1,440	1,440	1,440
TOTAL COMMODITIES		2,193	1,321	5,875	5,875	3,355
01-16-10-300-8305	FREIGHT AND POSTAGE	319	165	550	550	275
01-16-10-300-8306	SPECIAL EVENTS	8,699	490	4,950	2,000	2,100
01-16-10-300-8333	PERSONNEL RECRUITMENT	38,506	20,357	30,480	40,000	36,275
01-16-10-300-8337	TELEPHONE SYSTEM	655	709	1,200	0	1,200
01-16-10-300-8342	FINANCIAL & MNGT SERVICES	0	11,275	8,500	6,500	5,000
01-16-10-300-8345	PSYCH & MEDICAL SERVICES	9,158	2,297	12,500	15,000	15,600
01-16-10-300-8366	LEGAL EXPENSES & NOTICES	664	0	0	0	700
01-16-10-300-8375	DUES & SUBSCRIPTIONS	565	408	1,750	1,750	1,155
01-16-10-300-8376	TRAINING, EDUC, & PROF DVLP	6,205	7,861	10,861	10,861	3,555
01-16-10-300-8379	EDUCATION TUITION REIMBURSEMNT	2,057	8,869	30,000	30,000	46,100
01-16-10-300-8395	UNEMPLOYMENT INSURANCE	0	5,083	7,300	26,500	7,300
TOTAL CONTRACTUAL SERVICES		66,829	57,514	108,091	133,161	119,260
01-16-10-600-8510	OFFICE FURNITURE & EQUIPMENT	14,494	12,197	0	0	500
TOTAL EQUIPMENT		14,494	12,197	0	0	500
TOTAL Human Resources: Administration		253,906	248,096	430,529	454,986	451,713

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 through 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 (\$22 million in cash balances)
- Investments (\$8.6 million in investments)
- Budgeting (below is a link to the FY17 final budget document)
 - [FY2017 Budget](#)
- Auditing (below is a link to the FY16.5 final Comprehensive Annual Financial Report – CAFR)
 - [FY2016.5 CAFR](#)
 - [FY2016.5 Management Letter](#)
 - [FY16.5 Popular Annual Financial Report \(PAFR\)](#)
- Debt administration
- Administers all aspects of bi-weekly payroll for employees
- Accounts Payable (3,542 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 (60 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, 2017, and 2018.

Conversion from an outdated Financial Software system to a true Enterprise Resource Planning (ERP) system: Finance worked in conjunction with IT to develop a Request for Proposal (RFP) 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. The RFP, vendor demonstrations, vendor selection, and initial conversion and training will be completed in FY2017.

Credit Card payment upgrade: The City installed a kiosk in the 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 City also incorporated the ability to accept parking tickets payments via online access.

Illinois Debt Recovery Program: The City has partnered with the State of Illinois Comptroller’s Office to collect delinquent debts such as outstanding fines, fees, and other local obligations. Pursuant to the intergovernmental agreement with the state, the City will notify the state comptroller of delinquent debt the City wants the state to collect. The state comptroller deducts from a debtor's state income tax refund, payroll check, or other state payment the amount due to the City for the local debt. The comptroller then deposits the deducted amount into the comptroller debt recovery trust fund and notifies the debtor of his or her right to contest the deduction. If the debtor fails to object within 60 days, or if the hearing officer rules against the debtor, then the comptroller will pay the collected debt amount to the City, minus an administrative fee.

FY18 Initiatives

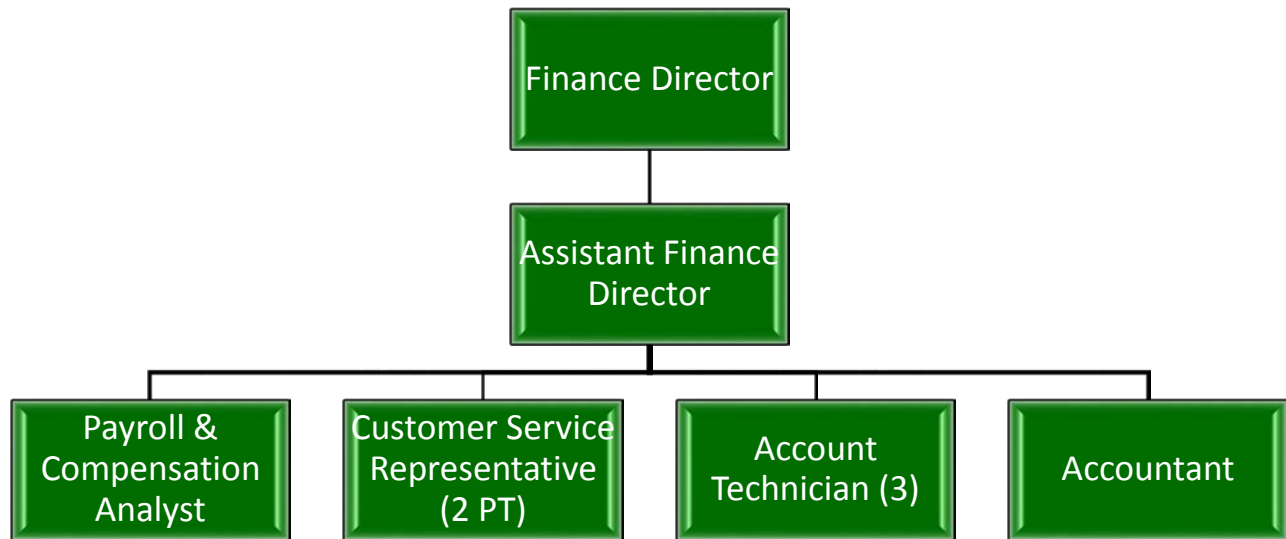
Conversion from an outdated Financial Software system to a true Enterprise Resource Planning (ERP) system: Continue the conversion to a new more efficient ERP system. This will automate many financial practices currently being done with Excel or Access, increase levels of customer service by having more 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, and 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 continue to upgrade 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 for customers to pay via the phone.

The Finance Department has a staffing level of seven full-time and two 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		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01-17-11-100-8101	REGULAR WAGES	380,132	192,429	364,075	337,292	311,790
01-17-11-100-8102	OVERTIME	2,534	4,525	5,000	1,992	2,500
01-17-11-100-8103	PART-TIME WAGES	61,715	14,722	18,328	13,507	2,489
01-17-11-100-8113	LONGEVITY	4,031	900	1,855	291	0
01-17-11-100-8171	FICA	32,819	15,123	29,803	25,245	24,376
01-17-11-100-8173	IMRF	65,127	33,944	59,772	46,670	47,033
01-17-11-100-8175	HEALTH INSURANCE	52,137	26,031	40,301	40,301	66,013
01-17-11-100-8178	WORKERS COMPENSATION	2,125	1,063	1,027	1,027	1,027
01-17-11-100-8304	CAR ALLOWANCE	2,791	1,428	2,857	2,198	2,857
TOTAL PERSONNEL		603,410	290,166	523,018	468,523	458,085
01-17-11-200-8202	PRINTED MATERIALS	9,293	5,681	9,180	11,220	14,780
01-17-11-200-8204	OFFICE SUPPLY	2,117	671	2,470	2,370	2,520
TOTAL COMMODITIES		11,410	6,352	11,650	13,590	17,300
01-17-11-300-8305	FREIGHT & POSTAGE	13,958	8,000	14,100	14,050	14,100
01-17-11-300-8310	EQUIPMENT - MAINTENANCE	6,357	5,734	4,904	4,100	3,812
01-17-11-300-8337	TELEPHONE SYSTEM	713	404	1,200	690	690
01-17-11-300-8342	FINANCIAL & MGMT SERVICES	19,052	30,711	56,146	27,175	31,948
01-17-11-300-8366	LEGAL EXPENSES & NOTICES	1,717	1,626	1,410	1,300	1,705
01-17-11-300-8375	DUES & SUBSCRIPTIONS	1,511	859	2,379	2,044	2,095
01-17-11-300-8376	TRAINING, EDUC, & PROF DVLP	4,932	1,234	8,340	5,200	10,100
01-17-11-300-8399	CONTRACTUAL SERVICES	0	0	0	75,682	0
TOTAL CONTRACTUAL SERVICES		48,238	48,568	88,479	130,241	64,450
01-17-11-600-8510	OFFICE FURNITURE & EQUIP	1,888	1,548	4,388	6,190	2,000
TOTAL EQUIPMENT		1,888	1,548	4,388	6,190	2,000
TOTAL Finance Department: Administration		664,946	346,634	627,535	618,544	541,835

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.

The Fiscal Year 2017 and 2018 are very focused on data collection and collaboration. The City has many non-standardized business processes, and much of the activity as of FY2017 is completed on paper or in disparate documents or systems. Employees must either contact multiple departments/divisions to access data, or must go into separate systems to collect all of the information needed to help customers or provide information to decision makers. This leads to slower response times for customer service, and difficulty for leaders to make informed decisions. Unfortunately, this cannot be fixed quickly and requires a shift in culture to affect positive change.

The City Manager's Office has tasked Information Technology in leading these changes, and to address that challenge IT will use a maturity model approach. The first step is to build a solid foundation in data collection and collaboration. In the recent accomplishments section below, you will see projects such as

the Enterprise Resource Planning system, SmartGov, and Microsoft Office365. These are just some of the changes towards better data collection and collaboration methods. Central systems collecting most or all data related to a business process, which provides necessary, on-demand access to relevant information to those that require it. Standardized business processes for services to the community which are accomplished in the most efficient manner possible. These are the goals for this foundation level of the maturity model. As the organization matures in subsequent fiscal years, and data becomes more accessible and prevalent, information analytics will be possible providing more insight into the efficiency and effectiveness of the services provided to the citizens, businesses, and visitors to DeKalb.

Recent Accomplishments

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.

Microsoft 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.

Downtown WIFI and Technology Project: As part of the strategic plan, Information Technology is working to implement complimentary wireless Internet (WIFI) in the downtown business district. In addition, other technology could be a part of this project moving forward including surveillance cameras for Public Safety and music speakers.

The City is investigating partnering with a company called Digital Lobby. This company uses WIFI as a marketing channel, and can provide a number of opportunities for the City. First, they can financially assist in the WIFI project and provide greater coverage. Second, they provide an analytics platform which can give anonymized, aggregate information on the citizens and visitors in the downtown. Finally, the platform allows for local advertising where businesses can participate and provide information to those in the area using the service.

Shared Services Public Safety Records Management System: The Police Department and Information Technology are working together to create a shared service for other communities to build upon the City's investment in the Superior Records Management system. This solution provides a great opportunity for smaller communities to have access to a top-tier Police system at a fraction of the cost, and the pricing includes off-sets to help DeKalb replace and maintain the equipment necessary for the service.

Backup Internet Connection: As software providers provide further incentives, and in some cases mandates, to migrate to remote-hosted (cloud) applications, the City's Internet connection becomes much more critical to everyday operations. The City's main Internet provider is Syndeo Networks, so the City reached out to Northern Illinois University as a backup option. The University is their own Internet provider, so should Syndeo's service go down NIU will be available to continue operations. In addition, the physical connections are in two separate locations to limit outages due to power or other geographical issue.

FY18 Initiatives

Technology Replacement Fund: To assist departments with keeping technology equipment up-to-date and ensure that the City is using best practices for asset management, staff is recommending the creation of a Technology Replacement Fund. This will be a separate financial area for technology purchases which will be managed in collaboration with all of the City's departments. The object is to eventually record every technology purchase, assign a life expectancy, and begin seeding money for its replacement upon purchase. While ensuring a sustainable technology infrastructure, this fund will also eventually help level off fluctuations from year to year in technology purchases.

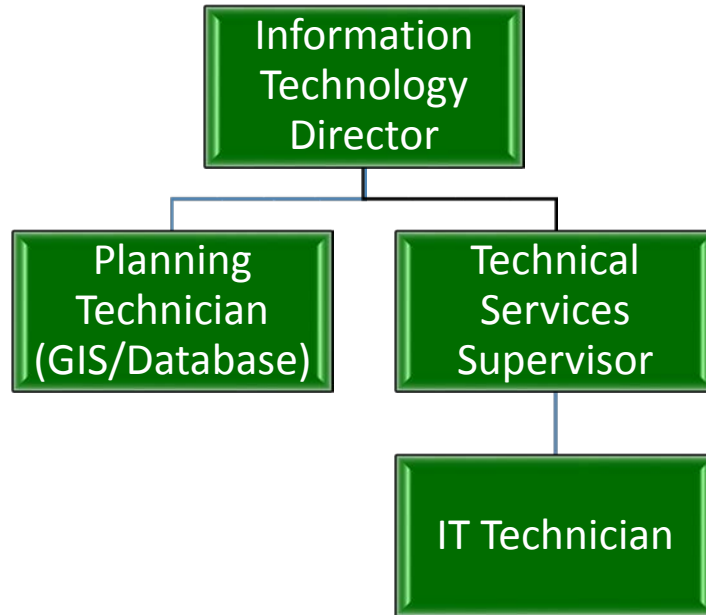
Electric Vehicle Charging Stations: As part of the City's strategic plan, IT is working to place 3 electric vehicle charging stations in the City's business districts. The charging stations will have the capacity to charge two cars at once, and as a Level 2 charging system can fully charge most cars within 4 hours. The charging stations will have a built-in credit card kiosk for accepting payment, and could have space for advertising. Both could be sources of revenue should the City pursue the options.

Document Management System: The City has to manage many records in many forms. Currently, many business processes are still paper-based. However, even electronic records can be difficult to manage in normal network environments. In both of these processes, records can be difficult to track, search, and manage lifecycles. To help make the City more efficient, customer-friendly, and transparent, staff is recommending the procurement of a document management system. This software provides an robust repository for scanned paper documents with extensive options for sorting, searching, and sharing. In addition, document management system has more efficient ways to secure sensitive material for HIPAA, CJIS, PCI-DSS, and other necessary compliances.

Adjudication Software: The City uses an adjudication system to manage local ordinance violations and hearings. However, there is no central system to manage the processes, provide adjudicators with timely information, and track payments to speed up dockets. Collaboration between the Police, inspectors, and City Attorney is not as efficient or standardized as it could be. A software application designed to manage adjudications is recommended to help optimize this process, and provide a better experience for all involved. For example, case files can be updated by the Police and inspectors, and the City Attorney and Adjudicator can have access in real-time. If changes happen late in the process, all parties involved will have access and can adjust accordingly.

Phone System Upgrade: The City's current Mitel phone system will no longer be supported soon. Staff is recommending allocating money in the capital fund to procure a new phone system. Upgrading the existing system is definitely a possibility, but staff is requesting enough funds to evaluate changing systems to ensure a recommendation is made that is the best fit for the City.

Information Technology Department



Information Technology Department		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01-17-12-100-8101	REGULAR WAGES	254,773	111,804	305,263	282,636	309,864
01-17-12-100-8102	OVERTIME	9,745	4,459	14,000	7,500	32,500
01-17-12-100-8113	LONGEVITY	5,042	2,032	4,182	3,264	4,109
01-17-12-100-8171	FICA	19,411	8,541	24,807	21,835	24,755
01-17-12-100-8173	IMRF	42,929	19,078	49,224	44,346	47,841
01-17-12-100-8174	CLOTHING ALLOWANCE	825	0	825	1,336	900
01-17-12-100-8175	HEALTH INSURANCE	60,837	26,622	59,284	59,284	56,638
01-17-12-100-8178	WORKERS COMPENSATION	5,175	2,588	2,498	2,498	2,498
01-17-12-100-8304	CAR ALLOWANCE	0	110	0	2,857	2,857
TOTAL PERSONNEL		398,738	175,234	460,083	425,556	481,962
01-17-12-200-8202	PRINTED MATERIALS	12,750	6,226	9,000	9,000	8,350
01-17-12-200-8204	OFFICE SUPPLY	1,627	742	1,600	1,600	1,600
01-17-12-200-8245	OIL GAS & ANTIFREEZE	114	58	166	166	166
01-17-12-200-8285	TECHNOLOGY SUPPLIES	71,973	37,209	38,755	38,755	33,675
01-17-12-200-8295	SMALL TOOLS & EQUIPMENT	202	481	300	0	300
TOTAL COMMODITIES		86,666	44,716	49,821	49,521	44,091
01-17-12-300-8305	FREIGHT & POSTAGE	483	245	600	600	600
01-17-12-300-8310	EQUIPMENT - MAINTENANCE	8,518	3,200	10,022	10,000	8,913
01-17-12-300-8330	TECHNOLOGY SERVICES	2,728	195	3,000	3,000	3,000
01-17-12-300-8337	TELEPHONE SYSTEM	26,405	11,742	27,752	27,752	25,410
01-17-12-300-8375	DUES & SUBSCRIPTIONS	300	394	800	800	800
01-17-12-300-8376	TRAINING, EDUC, & PROF DVLP	0	700	7,200	7,200	2,000
01-17-12-300-8399	IT ASSESSMENT SERVICES	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		38,434	16,477	49,374	49,352	40,723
01-17-12-400-8450	CONTRACTED SERVICES	244,329	125,094	334,260	334,260	339,812
TOTAL OTHER SERVICES		244,329	125,094	334,260	334,260	339,812
01-17-12-600-8510	OFFICE FURNITURE & EQUIPMENT	0	7,841	1,000	1,000	1,000
01-17-12-600-8515	TECHNOLOGY EQUIPMENT	10,996	15,373	30,600	30,600	43,200
01-17-12-600-8580	TELEPHONE & RADIO EQUIPMENT	4,198	156	4,100	4,100	4,100
TOTAL EQUIPMENT		15,194	23,370	35,700	35,700	48,300
TOTAL Information Technology Department		783,360	384,892	929,238	894,389	954,888

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 Statement 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 Statement 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

Continued Implementation of the 20/20 Vision for the Future Plan, Phase Two: The 20/20 Vision for the Future Plan, Phase Two was deployed in 2017, and will continue in 2018. 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 2017, 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. The program was recognized in 2017 by the International City/County Management Association at their 103rd Annual conference in San Antonio, Texas, as an awardee for Community Health and Safety.

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 2017 and will continue in 2018. 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.

2017 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 2017, the DeKalb Police Department's co-policing program with the Northern Illinois University Police Department maintained its high 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. This program will continue in 2018 with an intelligence driven policing strategy.

Next Generation 911 System: The DeKalb Police Department Communications Center will be a part of a countywide enhanced Next Generation 911 project, which is being implemented throughout eleven northern Illinois counties. This project includes complete telephone infrastructure replacement for both the telephone companies and the 911 Communications Centers. For the first time, this will make texting to 911 possible, and in the future will allow the transmission of photographs and video through smart phones using 911. This project is being funded and implemented through the DeKalb County Emergency Telephone System Board (ETSB). The Police Department will also be a host site for the Next Generation 911 server for DeKalb County.

911 PSAP Consolidation: The State of Illinois has mandated the consolidation of 911 Communications Centers, also known as Public Safety Answering Points (PSAPs). As a result of this mandate, the DeKalb Police and DeKalb County Sheriff's communication centers will be the only 911 Centers operational in our county, with NIU and Sandwich eliminating the handling of their own 911 calls. The DeKalb Police Department has worked in concert with the DeKalb County Emergency Telephone System Board (ETSB) to implement a plan for DeKalb Police Communications to handle NIU's 911 calls, which will begin upon the implementation of the Next Generation 911 system.

Interoperability and shared services: In light of challenging financial times in local government, the Police Department continues to 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 implementation of Next Generation 911, 911 PSAP consolidation, and a proposed countywide digital radio infrastructure project will reduce long term legacy costs and create one of the nation's few interoperable communications networks countywide.

Convened 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 was held in Champaign with collaboration as a priority and these subject matter experts forming a task force to collectively address the increase in crime.

Contractual Provision of Crossing Guard Management: Beginning with the 2017-18 school year, the City Council approved the transfer of the crossing guard management from the police department to a private firm, Andy Frain Services. The management of the program was burdensome for police department staff and also resulted in frequently using police officers to fill crossing guard vacancies. The contractual provision of crossing guard services will represent a cost savings to the City and the school district has been asked to begin solely funding the program in the future.

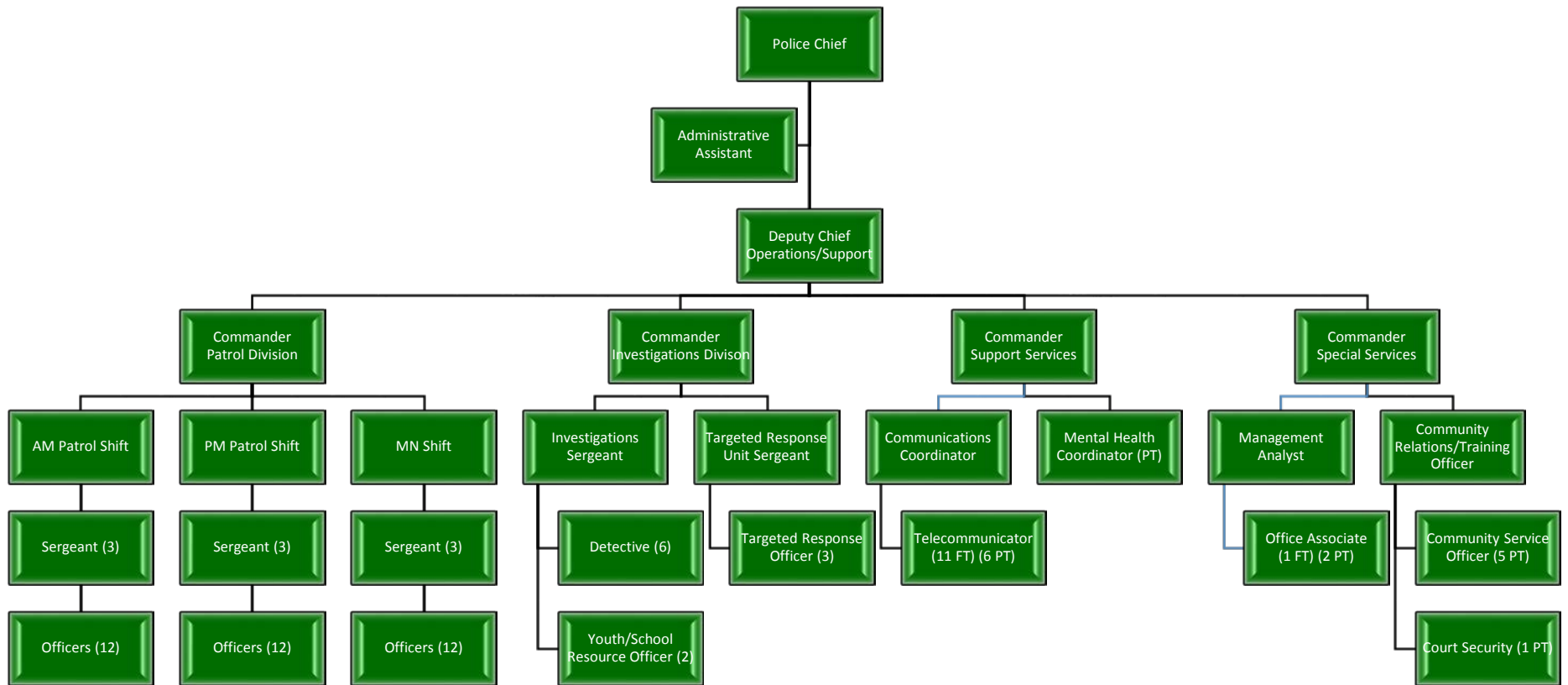
Crime Analyst: In 2017 the DeKalb Police Department received a Crime Analyst through the Illinois Army National Guard Counter Drug Task Force. This program provides the DeKalb Police with a full time Crime Analyst at no cost to the City, who works on site in our Police Department. The purpose of the Crime Analyst is to assist our personnel in effectively investigating, interdicting, and arresting known narcotics offenders, as well as identifying related crime patterns and working in concert with local, state, and federal agencies to cooperatively combat narcotics trafficking.

FY18 Initiatives

Full Implementation of Next Generation 911, 911 PSAP Consolidation, and a digital countywide radio network agreement: The complete implementation of Next Generation 911 and 911 PSAP Consolidation are expected to be completed or near completion in FY2018. These projects will represent significant enhancements to public safety in terms of 911 technology and inter-agency communications. The DeKalb Police Department Communications Center will feature state-of-the-art 911 infrastructure and will become fully compliant with the mandated 911 consolidations occurring within the state. We will also be poised to become a host site for potential contract dispatch operations for other public safety agencies. The proposed digital county wide radio network at the DeKalb County Sheriff's Office would create an option for public safety agencies to join, thereby creating a countywide interoperable radio network. This project could be near completion in 2018.

Reduce crime and enhance community safety: In 2018, the DeKalb Police Department in concert with our community and other public safety agencies, will continue a variety of proactive policing strategies, community engagement, and community policing methodologies to reduce crime and enhance public safety. Those strategies include, but are not limited to dedicating more staff hours to the Community Oriented Policing Unit that addresses quality of life concerns and specific crime problems. In 2017 this unit demonstrated success in a variety of engagement and enforcement measures. The DeKalb Police and its co-policing partner, the Northern Illinois University Police, will continue to work together regarding all aspects of proactive and community policing.

Police Department



POLICE DEPARTMENT - SUMMARY

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01-20-00-100-8101	REGULAR WAGES	6,480,727	3,257,866	6,878,465	6,701,742	6,933,126
01-20-00-100-8102	OVERTIME	527,969	331,602	497,990	539,719	555,490
01-20-00-100-8103	PART-TIME WAGES	319,959	173,886	365,893	412,111	374,672
01-20-00-100-8112	WELLNESS BONUS	1,800	0	4,500	2,400	4,500
01-20-00-100-8113	LONGEVITY	63,099	29,654	65,454	60,051	66,684
01-20-00-100-8171	FICA	180,485	94,969	202,384	195,196	200,585
01-20-00-100-8172	POLICE/FIRE PENSION	1,622,105	2,085,233	2,502,904	2,502,904	2,987,254
01-20-00-100-8173	IMRF	146,291	87,358	176,897	173,116	183,992
01-20-00-100-8174	CLOTHING ALLOWANCE	55,263	0	60,250	59,811	60,200
01-20-00-100-8175	HEALTH INSURANCE	1,215,164	755,815	1,295,325	1,295,325	1,384,549
01-20-00-100-8178	WORKERS COMPENSATION	306,175	153,088	147,805	147,805	147,805
01-20-00-100-8304	CAR ALLOWANCE	0	0	0	0	0
TOTAL PERSONNEL		10,919,037	6,969,472	12,197,867	12,090,180	12,898,857
01-20-00-200-8202	PRINTED MATERIALS	13,952	11,332	16,610	16,610	13,474
01-20-00-200-8204	OFFICE SUPPLY	6,197	4,121	8,351	8,351	7,926
01-20-00-200-8219	BUILDING SUPPLIES	47	83	568	591	568
01-20-00-200-8226	VEHICLE MAINTENANCE & PARTS	49,805	25,867	45,612	45,612	42,120
01-20-00-200-8242	INSPECTOR SUPPLY/EQUIPMENT	77,344	40,196	52,767	52,767	62,473
01-20-00-200-8243	INVESTIGATIONS SUPPLY/LIVESCAN	5,938	3,718	8,445	8,445	8,445
01-20-00-200-8245	OIL GAS & ANTIFREEZE	66,151	32,848	81,160	59,000	71,660
01-20-00-200-8246	DUI FINES EXPENDITURES	7,082	1,470	10,634	10,634	10,634
01-20-00-200-8247	POLICE FORFEITURES EXPENDITURE	21,601	10,589	14,545	14,545	14,545
01-20-00-200-8248	ANTI-CRIME ACTIVITIES	8,415	8,638	8,000	8,000	8,000
01-20-00-200-8249	CRIME LAB EXPENDITURES	2,128	365	4,150	4,150	4,150
01-20-00-200-8270	WEARING APPAREL	27,426	9,695	20,538	21,638	26,191
01-20-00-200-8295	SMALL TOOLS & EQUIPMENT	1,046	0	1,000	1,000	500
01-20-00-200-8299	COMMODITIES	7,058	6,258	5,404	5,404	5,084
TOTAL COMMODITIES		294,191	155,179	277,784	256,747	275,770
01-20-00-300-8304	CAR ALLOWANCE	0	0	0	0	0
01-20-00-300-8305	FREIGHT & POSTAGE	7,437	2,639	10,002	10,002	4,462
01-20-00-300-8310	EQUIPMENT - MAINTENANCE	13,324	8,828	22,288	22,288	18,938
01-20-00-300-8311	BUILDING MECH SYS- MAINTENANCE	0	425	4,300	4,300	4,300
01-20-00-300-8315	VEHICLES - MAINTENANCE	9,392	8,768	9,205	17,614	17,529
01-20-00-300-8320	INTERGOVT'L SERVICES	6,005	3,002	6,600	6,600	6,600
01-20-00-300-8337	TELEPHONE SYSTEM	42,142	23,182	44,000	44,000	44,000
01-20-00-300-8348	BUILDINGS - MAINTENANCE	425	0	250	250	250
01-20-00-300-8349	LEGAL SERVICES	851	381	888	888	818
01-20-00-300-8366	LEGAL NOTICES	0	0	275	275	275
01-20-00-300-8373	MARKETING, ADS & PUBLIC INFO	918	2,001	1,550	1,550	1,350
01-20-00-300-8375	DUES & SUBSCRIPTIONS	18,150	9,349	11,397	12,192	11,527
01-20-00-300-8376	TRAINING, EDUC, & PROF DVLP	73,772	25,560	69,503	73,091	98,912
01-20-00-300-8384	TOWING	5,424	1,800	5,780	5,780	5,780
01-20-00-300-8399	CONTRACTUAL SERVICES	61,309	27,399	140,095	122,202	120,050
TOTAL CONTRACTUAL SERVICES		239,149	113,334	326,133	321,032	334,791
01-20-00-400-8450	RADIO SYSTEM (Prairie Shield)	30,144	0	32,340	33,912	57,340
TOTAL OTHER SERVICES		30,144	0	32,340	33,912	57,340

POLICE DEPARTMENT - SUMMARY

		FY2016	FY2016.5	FY2017	FY2017	FY2018
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
01-20-00-600-8510	OFFICE FURNITURE & EQUIP	2,353	6,154	1,878	1,878	1,658
01-20-00-600-8521	VEHICLES	44,029	28,772	0	6,531	0
01-20-00-600-8540	MACHINERY & MAJOR TOOLS	3,050	1,991	4,365	4,365	7,318
01-20-00-600-8580	TELEPHONE & RADIO EQUIPMENT	1,618	35,827	13,567	13,567	5,200
TOTAL EQUIPMENT		51,050	72,745	19,810	26,341	14,176
TOTAL POLICE DEPARTMENT		11,533,571	7,310,731	12,853,934	12,728,212	13,580,934

Police Department Administration		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01-20-21-100-8101	REGULAR WAGES	594,778	288,547	611,930	475,913	544,322
01-20-21-100-8102	OVERTIME	3,532	2,073	3,500	3,500	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	12,516	7,461	13,553	11,158	12,572
01-20-21-100-8172	POLICE/FIRE PENSION	99,821	128,322	154,025	154,025	183,831
01-20-21-100-8173	IMRF	11,359	5,872	11,200	11,121	10,861
01-20-21-100-8174	CLOTHING ALLOWANCE	3,750	0	3,750	2,950	3,400
01-20-21-100-8175	HEALTH INSURANCE	77,449	46,406	89,426	89,426	88,944
01-20-21-100-8178	WORKERS COMPENSATION	23,500	11,750	11,345	11,345	11,345
01-20-21-100-8304	CAR ALLOWANCE	0	0	0	0	0
TOTAL PERSONNEL		826,706	490,431	898,729	759,438	858,775
01-20-21-200-8202	PRINTED MATERIALS	6,434	2,873	5,268	5,268	4,320
01-20-21-200-8204	OFFICE SUPPLY	1,682	750	1,985	1,985	1,985
01-20-21-200-8219	BUILDING SUPPLIES	47	83	568	591	568
01-20-21-200-8226	VEHICLE MAINTENANCE & PARTS	0	672	2,614	2,614	2,614
01-20-21-200-8243	INVESTIGATION SUPPLY & EXP	2,976	1,389	2,800	2,800	2,800
01-20-21-200-8245	OIL GAS & ANTIFREEZE	66,151	32,848	81,160	59,000	71,660
01-20-21-200-8246	DUI FINES EXPENDITURES	7,082	1,470	10,634	10,634	10,634
01-20-21-200-8247	POLICE FORFEITURES EXPENDITURE	21,601	10,589	14,545	14,545	14,545
01-20-21-200-8248	ANTI-CRIME ACTIVITIES	8,415	8,638	8,000	8,000	8,000
01-20-21-200-8249	CRIME LAB EXPENDITURES	2,128	365	4,150	4,150	4,150
01-20-21-200-8270	WEARING APPAREL	676	36	650	850	300
01-20-21-200-8299	COMMODITIES	982	565	895	895	895
TOTAL COMMODITIES		118,175	60,277	133,269	111,332	122,471
01-20-21-300-8304	CAR ALLOWANCE	0	0	0	0	0
01-20-21-300-8305	FREIGHT & POSTAGE	334	380	2,100	2,100	2,100
01-20-21-300-8310	EQUIPMENT - MAINTENANCE	1,139	597	9,046	9,046	7,822
01-20-21-300-8315	VEHICLES - MAINTENANCE	90	138	1,035	1,035	1,035
01-20-21-300-8337	TELEPHONE SYSTEM	42,142	23,182	44,000	44,000	44,000
01-20-21-300-8348	BUILDINGS - MAINTENANCE	425	0	250	250	250
01-20-21-300-8366	LEGAL EXPENSES & NOTICES	0	0	175	175	175
01-20-21-300-8375	DUES & SUBSCRIPTIONS	9,365	7,525	460	1,255	1,260
01-20-21-300-8376	TRAINING, EDUC, & PROF DVLP	9,320	6,579	3,157	2,500	12,307
01-20-21-300-8399	CONTRACTUAL SERVICES	57,828	900	58,101	58,101	58,101
TOTAL CONTRACTUAL SERVICES		120,642	39,301	118,324	118,462	127,050
01-20-21-400-8450	RADIO SYSTEM (Prairie Shield)	30,144	0	32,340	33,912	32,340
TOTAL OTHER SERVICES		30,144	0	32,340	33,912	32,340
01-20-21-600-8510	OFFICE FURNITURE & EQUIP	647	0	700	700	700
01-20-21-600-8580	TELEPHONE & RADIO EQUIPMENT	0	0	0	0	0
TOTAL EQUIPMENT		647	0	700	700	700
TOTAL Police Department: Administration		1,096,313	590,009	1,183,362	1,023,844	1,141,336

Police Department Patrol Services		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01-20-22-100-8101	REGULAR WAGES	3,869,837	2,067,979	3,952,009	4,402,624	4,072,853
01-20-22-100-8102	OVERTIME	335,320	219,374	302,530	396,868	360,000
01-20-22-100-8103	PART-TIME WAGES	87,853	36,889	0	48,131	0
01-20-22-100-8112	WELLNESS BONUS	1,500	0	3,000	2,100	3,000
01-20-22-100-8113	LONGEVITY	39,603	20,760	42,072	44,673	46,008
01-20-22-100-8171	FICA	69,245	36,088	63,669	72,829	65,720
01-20-22-100-8172	POLICE/FIRE PENSION	1,147,952	1,475,704	1,771,286	1,771,286	2,114,057
01-20-22-100-8174	CLOTHING ALLOWANCE	35,267	0	36,000	37,333	35,600
01-20-22-100-8175	HEALTH INSURANCE	665,022	427,277	681,826	681,826	805,027
01-20-22-100-8178	WORKERS COMPENSATION	196,850	98,425	95,029	95,029	95,029
TOTAL PERSONNEL		6,448,448	4,382,495	6,947,421	7,552,699	7,597,294
01-20-22-200-8202	PRINTED MATERIALS	6,407	7,944	6,453	6,453	4,933
01-20-22-200-8204	OFFICE SUPPLY	2,953	2,161	4,100	4,100	4,100
01-20-22-200-8226	VEHICLE MAINTENANCE & PARTS	41,097	23,145	31,398	31,398	31,398
01-20-22-200-8242	PATROL SUPPLY & EQUIPMENT	69,741	32,071	47,650	47,650	58,174
01-20-22-200-8270	WEARING APPAREL	20,171	7,819	14,096	14,096	19,895
01-20-22-200-8295	SMALL TOOLS & EQUIPMENT	1,046	0	400	400	400
01-20-22-200-8299	COMMODITIES	4,047	4,688	1,524	1,524	1,524
TOTAL COMMODITIES		145,462	77,829	105,621	105,621	120,424
01-20-22-300-8310	EQUIPMENT - MAINTENANCE	10,367	5,530	5,160	5,160	3,384
01-20-22-300-8311	BUILDING MECH SYS- MAINTENANCE	0	425	4,300	4,300	4,300
01-20-22-300-8315	VEHICLES - MAINTENANCE	8,385	8,630	4,725	12,634	12,934
01-20-22-300-8345	PSYCH & MEDICAL SERVICES	0	0	0	0	0
01-20-22-300-8349	LEGAL SERVICES	299	272	390	390	390
01-20-22-300-8375	DUES & SUBSCRIPTIONS	1,835	1,415	3,304	3,304	3,304
01-20-22-300-8376	TRAINING, EDUC, & PROF DVLP	48,221	11,867	48,960	48,960	55,360
01-20-22-300-8384	TOWING	5,424	1,800	5,780	5,780	5,780
01-20-22-300-8399	CONTRACTUAL SERVICES	3,481	2,112	78,176	58,106	59,649
TOTAL CONTRACTUAL SERVICES		78,013	32,051	150,795	138,634	145,101
01-20-22-600-8510	OFFICE FURNITURE & EQUIP	60	0	200	200	200
01-20-22-600-8521	VEHICLES	44,029	28,772	0	6,531	0
01-20-22-600-8540	MACHINERY & MAJOR TOOLS	3,050	1,991	4,365	4,365	7,318
01-20-22-600-8580	TELEPHONE & RADIO EQUIPMENT	1,080	35,172	4,200	4,200	4,200
TOTAL EQUIPMENT		48,220	65,936	8,765	15,296	11,718
TOTAL Police Department: Patrol Services		6,720,142	4,558,311	7,212,602	7,812,250	7,874,537

Police Department Communications		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01-20-23-100-8101	REGULAR WAGES	633,385	334,366	688,266	687,182	722,563
01-20-23-100-8102	OVERTIME	58,107	38,571	56,720	45,000	56,720
01-20-23-100-8103	PART-TIME WAGES	67,508	49,251	140,560	164,132	203,930
01-20-23-100-8113	LONGEVITY	4,418	840	1,883	1,246	1,195
01-20-23-100-8171	FICA	55,903	30,625	69,923	67,041	75,857
01-20-23-100-8172	POLICE/FIRE PENSION	0	0	0	0	0
01-20-23-100-8173	IMRF	106,532	66,773	136,500	134,100	145,866
01-20-23-100-8174	CLOTHING ALLOWANCE	5,546	0	6,600	10,526	7,200
01-20-23-100-8175	HEALTH INSURANCE	159,360	93,364	153,296	153,296	156,737
01-20-23-100-8178	WORKERS COMPENSATION	2,700	1,350	1,303	1,303	1,303
TOTAL PERSONNEL		1,093,459	615,140	1,255,051	1,263,826	1,371,371
01-20-23-200-8202	PRINTED MATERIALS	0	0	1,120	1,120	1,120
01-20-23-200-8204	OFFICE SUPPLY	277	188	240	240	240
01-20-23-200-8270	WEARING APPAREL	1,471	871	1,296	1,296	1,296
TOTAL COMMODITIES		1,748	1,059	2,656	2,656	2,656
01-20-23-300-8310	EQUIPMENT - MAINTENANCE	998	2,701	1,904	1,904	1,904
01-20-23-300-8320	INTERGOVT'L SERVICES	6,005	3,002	6,600	6,600	6,600
01-20-23-300-8345	PSYCH & MEDICAL SERVICES	0	0	0	0	0
01-20-23-300-8349	LEGAL SERVICES	399	56	280	280	280
01-20-23-300-8375	DUES & SUBSCRIPTIONS	1,057	229	729	729	729
01-20-23-300-8376	TRAINING, EDUC, & PROF DVLP	5,678	2,133	6,411	6,411	6,411
01-20-23-400-8450	CONTRACTED SERVICES	0	0	0	0	25,000
TOTAL CONTRACTUAL SERVICES		14,137	8,121	15,924	15,924	40,924
01-20-23-600-8510	OFFICE FURNITURE & EQUIP	1,125	6,144	300	300	300
01-20-23-600-8580	TELEPHONE & RADIO EQUIPMENT	537	655	9,367	9,367	1,000
TOTAL EQUIPMENT		1,662	6,799	9,667	9,667	1,300
TOTAL Police Department: Communications		1,111,005	631,119	1,283,298	1,292,073	1,416,251

Police Department Criminal Investigations		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01-20-24-100-8101	REGULAR WAGES	1,015,987	391,121	1,239,190	753,071	1,274,944
01-20-24-100-8102	OVERTIME	122,409	66,140	128,070	86,683	128,070
01-20-24-100-8112	WELLNESS BONUS	150	0	1,200	300	1,200
01-20-24-100-8113	LONGEVITY	15,050	6,074	17,414	11,095	15,156
01-20-24-100-8171	FICA	16,605	6,638	20,258	12,200	20,743
01-20-24-100-8172	POLICE/FIRE PENSION	324,421	417,046	500,581	500,581	597,451
01-20-24-100-8174	CLOTHING ALLOWANCE	8,800	0	11,200	6,400	11,200
01-20-24-100-8175	HEALTH INSURANCE	230,201	138,858	271,463	271,463	271,779
01-20-24-100-8178	WORKERS COMPENSATION	62,875	31,438	30,353	30,353	30,353
TOTAL PERSONNEL		1,796,497	1,057,316	2,219,729	1,672,146	2,350,896
01-20-24-200-8202	PRINTED MATERIALS	92	72	932	932	932
01-20-24-200-8204	OFFICE SUPPLY	230	270	506	506	506
01-20-24-200-8226	VEHICLE MAINTENANCE & PARTS	7,360	1,646	6,189	6,189	6,189
01-20-24-200-8242	PATROL SUPPLY & EQUIPMENT	4,555	7,915	4,299	4,299	4,299
01-20-24-200-8243	INVESTIGATION SUPPLY & EXP	2,850	2,152	5,195	5,195	5,195
01-20-24-200-8270	WEARING APPAREL	4,191	448	3,500	3,500	3,700
01-20-24-200-8295	SMALL TOOLS & EQUIPMENT	0	0	100	100	100
01-20-24-200-8299	COMMODITIES	0	0	220	220	220
TOTAL COMMODITIES		19,279	12,504	20,941	20,941	21,141
01-20-24-300-8310	EQUIPMENT - MAINTENANCE	0	0	1,368	1,368	1,368
01-20-24-300-8315	VEHICLES - MAINTENANCE	773	0	2,060	2,060	2,060
01-20-24-300-8349	LEGAL SERVICES	153	53	148	148	148
01-20-24-300-8373	MARKETING ADS & PUBLIC INFO	503	10	400	400	400
01-20-24-300-8375	DUES & SUBSCRIPTIONS	5,073	80	5,644	5,644	5,644
01-20-24-300-8376	TRAINING, EDUC, & PROF DVLP	7,603	2,653	3,755	8,000	19,540
01-20-24-300-8399	CONTRACTUAL SERVICES	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		14,104	2,796	13,375	17,620	29,160
01-20-24-600-8510	OFFICE FURNITURE & EQUIP	0	0	200	200	200
TOTAL EQUIPMENT		0	0	200	200	200
TOTAL Police Department: Criminal Investigations		1,829,881	1,072,615	2,254,245	1,710,907	2,401,397

Police Department Special Services Division		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01-20-25-100-8101	REGULAR WAGES	240,215	111,414	248,911	249,380	318,444
01-20-25-100-8102	OVERTIME	8,068	5,077	6,600	7,168	7,200
01-20-25-100-8103	PART-TIME WAGES	89,536	47,539	107,118	105,959	170,742
01-20-25-100-8112	WELLNESS BONUS	150	0	300	0	300
01-20-25-100-8113	LONGEVITY	4,028	1,980	1,385	3,037	4,325
01-20-25-100-8171	FICA	11,621	6,603	15,077	14,980	25,693
01-20-25-100-8172	POLICE/FIRE PENSION	49,911	64,161	77,012	77,012	91,915
01-20-25-100-8173	IMRF	8,225	4,257	7,644	7,598	27,265
01-20-25-100-8174	CLOTHING ALLOWANCE	1,350	0	2,150	1,600	2,800
01-20-25-100-8175	HEALTH INSURANCE	51,243	30,785	57,110	57,110	62,062
01-20-25-100-8178	WORKERS COMPENSATION	13,600	6,800	6,565	6,565	9,775
TOTAL PERSONNEL		477,948	278,616	529,872	530,409	720,521
01-20-25-200-8202	PRINTED MATERIALS	264	0	2,169	2,169	2,169
01-20-25-200-8204	OFFICE SUPPLY	792	647	1,095	1,095	1,095
01-20-25-200-8226	VEHICLE MAINTENANCE PARTS	34	161	1,119	1,119	1,919
01-20-25-200-8243	INVESTIGATIONS SUPPLY/LIVESCAN	112	178	450	450	450
01-20-25-200-8270	WEARING APPAREL	431	195	0	900	1,000
01-20-25-200-8299	COMMODITIES	1,737	1,005	2,445	2,445	2,445
TOTAL COMMODITIES		3,369	2,186	7,278	8,178	9,078
01-20-25-300-8305	FREIGHT AND POSTAGE	2,430	2,250	2,362	2,362	2,362
01-20-25-300-8310	EQUIPMENT - MAINTENANCE	0	0	4,460	4,460	4,460
01-20-25-300-8315	VEHICLES - MAINTENANCE	0	0	500	1,000	1,500
01-20-25-300-8366	LEGAL NOTICES	0	0	100	100	100
01-20-25-300-8373	MARKETING, ADS & PUBLIC INFO	415	1,991	950	950	950
01-20-25-300-8375	DUES & SUBSCRIPTIONS	295	0	485	485	590
01-20-25-300-8376	TRAINING, EDUC, & PROF DVLP	2,280	1,577	3,569	3,569	5,294
01-20-25-300-8399	CONTRACTUAL SERVICES	0	24,008	2,300	4,477	2,300
TOTAL CONTRACTUAL SERVICES		5,420	29,825	14,726	17,403	17,556
01-20-25-600-8510	OFFICE FURNITURE & EQUIPMENT	405	10	258	258	258
TOTAL EQUIPMENT		405	10	258	258	258
TOTAL Police Department: Special Services Division		487,142	310,637	552,134	556,248	747,413

Police Department Crime Free Housing & Inspection		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01-20-26-100-8101	REGULAR WAGES	126,526	64,440	138,159	133,572	0
01-20-26-100-8102	OVERTIME	533	368	570	500	0
01-20-26-100-8103	PART-TIME WAGES	75,061	40,208	118,215	93,889	0
01-20-26-100-8113	LONGEVITY	0	0	2,700	0	0
01-20-26-100-8171	FICA	14,595	7,554	19,904	16,988	0
01-20-26-100-8173	IMRF	20,176	10,456	21,553	20,297	0
01-20-26-100-8174	CLOTHING ALLOWANCE	550	0	550	1,002	0
01-20-26-100-8175	HEALTH INSURANCE	31,889	19,125	42,204	42,204	0
01-20-26-100-8178	WORKERS COMPENSATION	6,650	3,325	3,210	3,210	0
TOTAL PERSONNEL		275,980	145,476	347,065	311,662	0
01-20-26-200-8202	PRINTED MATERIALS	756	442	668	668	0
01-20-26-200-8204	OFFICE SUPPLY	264	105	425	425	0
01-20-26-200-8226	VEHICLE MAINTENANCE & PARTS	1,314	242	4,292	4,292	0
01-20-26-200-8242	INSPECTOR SUPPLY/EQUIPMENT	3,048	210	818	818	0
01-20-26-200-8270	WEARING APPAREL	486	326	996	996	0
01-20-26-200-8295	SMALL TOOLS & EQUIPMENT	0	0	500	500	0
01-20-26-200-8299	COMMODITIES	292	0	320	320	0
TOTAL COMMODITIES		6,159	1,325	8,019	8,019	0
01-20-26-300-8305	FREIGHT & POSTAGE	4,673	10	5,540	5,540	0
01-20-26-300-8310	EQUIPMENT - MAINTENANCE	821	0	350	350	0
01-20-26-300-8315	VEHICLES - MAINTENANCE	144	0	885	885	0
01-20-26-300-8349	LEGAL SERVICES	0	0	70	70	0
01-20-26-300-8373	MARKETING, ADS & PUBLIC INFO	0	0	200	200	0
01-20-26-300-8375	DUES & SUBSCRIPTIONS	525	100	775	775	0
01-20-26-300-8376	TRAINING, EDUC, & PROF DVLP	670	750	3,651	3,651	0
01-20-26-300-8399	CONTRACTUAL SERVICES	0	380	1,518	1,518	0
TOTAL CONTRACTUAL SERVICES		6,833	1,240	12,989	12,989	0
01-20-26-600-8510	OFFICE FURNITURE & EQUIP	116	0	220	220	0
TOTAL EQUIPMENT		116	0	220	220	0
TOTAL Police Department: Crime Free Housing & Inspection		289,088	148,040	368,293	332,890	0

**Moved to Community Development beginning in FY18*

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

Insurance Service Office (ISO) Survey. Improved fire insurance ratings for the constituents of DeKalb. The Fire Department spearheaded an ISO survey update. In 2012 as a result of the prior 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, equipment upgrades, enhanced personnel training, and the technological improvements of the DeKalb PSAP, the Fire Department was able to revisit this survey in 2017, resulting in improved ISO rating for the City.

Community Cardiopulmonary Resuscitation (CPR) Program. The Fire Department instituted a CPR program for members of the community. Each successfully trained participant is 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 on an ongoing basis.

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, implemented a standardized performance evaluation system.

Apparatus In-service. Two ambulances and the Shift Commander's vehicle were placed into service in 2017. Vehicles were acquired at the end of 2016, and were outfitted with equipment, radios, lights, sirens, and graphics in 2017.

FY18 Initiatives

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 2018.

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.

Special Teams Training and Equipment Upgrades. The Technical Rescue Team and Hazardous Materials Team were founded in 2002. Founding team members have been retiring from service over recent years and initial equipment purchased for the teams use is getting worn out or expiring. In 2018, the Fire Department is focusing on re-establishing these special teams and ensuring the new members have state required training and reliable equipment.

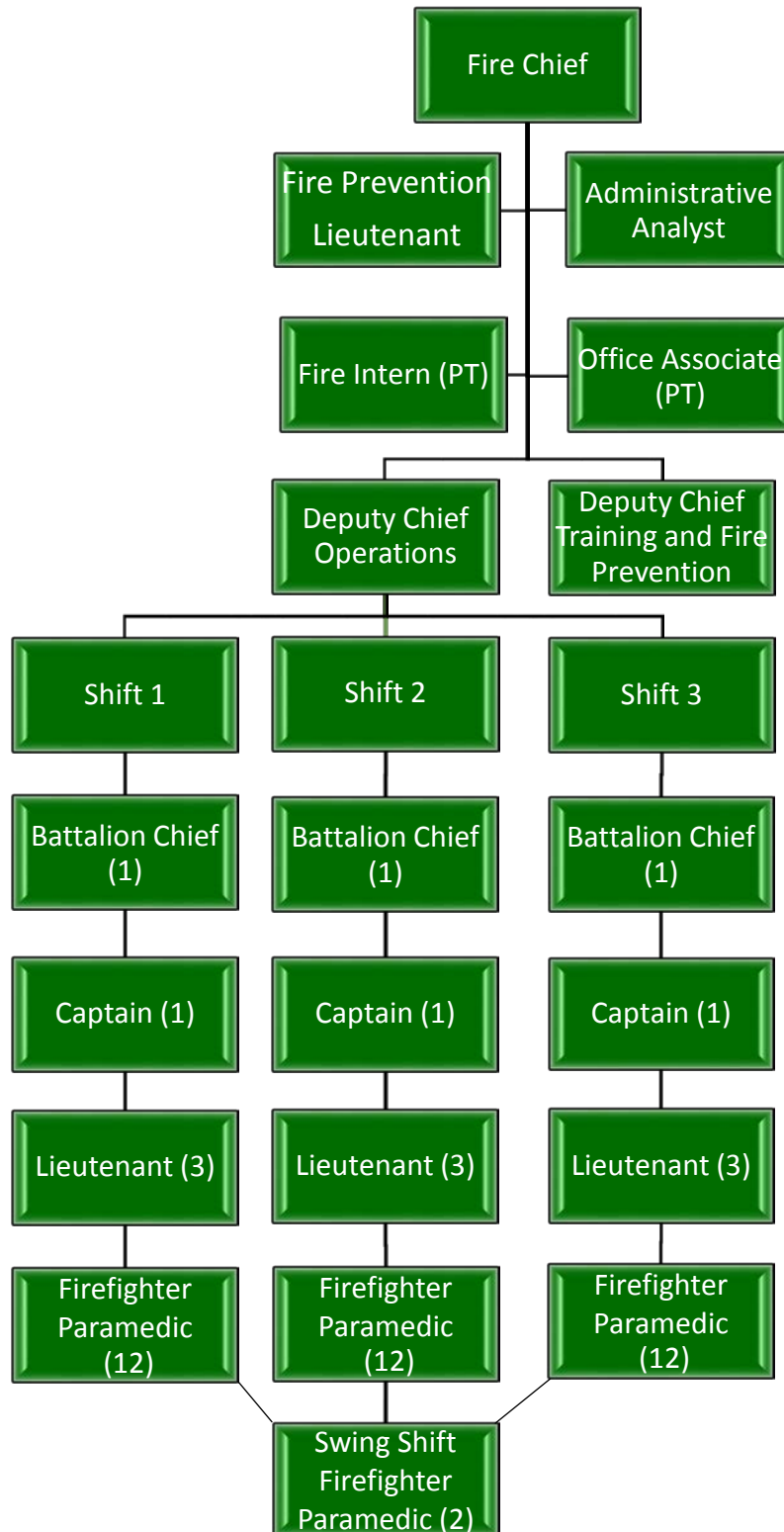
Operational Response Review. Response Plans will be reviewed to determine if any changes need to be made for Fire Department response to incidents and deployment and receiving of resources at incidents.

Enhance and Improve Community Partnerships. The Fire Department will work with community organizations and intergovernmental partners to expand community risk reduction programs such as smoke detectors, cooking safety, and slip/trip/fall evaluations.

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

		FY2016	FY2016.5	FY2017	FY2017	FY2018
		ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
01-25-00-100-8101	REGULAR WAGES	4,965,576	2,564,528	5,184,043	5,188,974	5,278,511
01-25-00-100-8102	OVERTIME	347,667	253,107	387,499	350,000	445,575
01-25-00-100-8103	PART-TIME WAGES	20,822	16,561	41,392	41,059	41,392
01-25-00-100-8112	WELLNESS BONUS	3,300	0	4,000	2,850	3,500
01-25-00-100-8113	LONGEVITY	43,132	22,537	48,969	43,432	45,347
01-25-00-100-8119	EDUCATION BONUS	4,875	4,625	5,000	5,000	5,000
01-25-00-100-8171	FICA	79,477	42,698	90,291	85,059	92,252
01-25-00-100-8172	POLICE/FIRE PENSION	2,158,156	2,512,631	2,990,000	2,990,000	3,463,310
01-25-00-100-8173	IMRF	11,338	7,104	14,340	14,153	13,896
01-25-00-100-8174	CLOTHING ALLOWANCE	45,333	43,667	45,600	42,267	45,533
01-25-00-100-8175	HEALTH INSURANCE	972,791	532,736	1,013,267	1,013,267	1,073,041
01-25-00-100-8178	WORKERS COMPENSATION	601,925	300,963	290,577	290,577	290,577
TOTAL PERSONNEL		9,254,392	6,301,155	10,114,978	10,066,638	10,797,934
01-25-00-200-8202	PRINTED MATERIALS	2,695	448	388	1,339	1,029
01-25-00-200-8204	OFFICE SUPPLY	1,833	1,277	1,781	1,100	1,500
01-25-00-200-8210	BUILDING MECH SYS- MAINTENANCE	7,170	1,835	6,119	7,603	9,500
01-25-00-200-8226	VEHICLE MAINTENANCE & PARTS	21,323	11,039	20,100	19,000	21,828
01-25-00-200-8237	HOSPITAL PATIENT SUPPLIES	0	0	0	0	0
01-25-00-200-8240	FIREFIGHTING SUPPLY/EQUIP	48,809	37,418	36,555	39,000	37,450
01-25-00-200-8241	AMBULANCE SUPPLY/EQUIP	33,780	19,875	33,000	34,500	42,000
01-25-00-200-8245	OIL GAS & ANTIFREEZE	31,563	17,117	27,345	36,620	32,625
01-25-00-200-8270	WEARING APPAREL	402	626	3,900	1,361	2,600
01-25-00-200-8291	JANITORIAL SUPPLIES	6,330	5,730	7,000	5,343	6,500
01-25-00-200-8295	SMALL TOOLS & EQUIPMENT	75	134	250	250	500
TOTAL COMMODITIES		153,981	95,500	136,438	146,116	155,532
01-25-00-300-8305	FREIGHT & POSTAGE	95	39	84	112	150
01-25-00-300-8310	EQUIPMENT - MAINTENANCE	2,716	789	2,000	1,745	6,000
01-25-00-300-8311	BUILDING MECH SYS- MAINTENANCE	9,967	4,900	8,500	8,739	8,500
01-25-00-300-8315	VEHICLES - MAINTENANCE	75,720	68,350	70,810	67,000	72,320
01-25-00-300-8330	TECHNOLOGY SERVICES	11,993	6,319	12,000	9,547	5,985
01-25-00-300-8337	TELEPHONE SYSTEM	16,670	8,797	16,066	17,149	17,544
01-25-00-300-8345	PSYCH & MEDICAL SERVICES	26,459	16,500	34,200	27,471	20,508
01-25-00-300-8348	BUILDINGS - MAINTENANCE	8,323	9,330	7,775	8,500	7,500
01-25-00-300-8355	UTILITIES	2,335	2,272	2,540	2,365	2,460
01-25-00-300-8373	MARKETING ADS & PUBLIC INFO	1,872	2,836	1,530	1,500	4,975
01-25-00-300-8375	DUES & SUBSCRIPTIONS	2,408	2,006	4,289	5,200	6,575
01-25-00-300-8376	TRAINING, EDUC, & PROF DVLP	52,097	28,288	48,760	48,800	41,690
01-25-00-300-8399	CONTRACTUAL SERVICES	0	0	0	51,176	53,748
TOTAL CONTRACTUAL SERVICES		210,655	150,425	208,554	249,304	247,955
01-25-00-400-8450	CONTRACTED SERVICES	553	522	800	800	800
TOTAL OTHER SERVICES		553	522	800	800	800
01-25-00-600-8510	OFFICE FURNITURE & EQUIP	0	0	0	0	0
01-25-00-600-8580	TELEPHONE & RADIO EQUIPMENT	5,055	3,515	6,558	6,910	5,158
01-25-00-600-8599	OTHER EQUIPMENT	239,209	1,273	0	129,798	0
TOTAL EQUIPMENT		244,264	4,788	6,558	136,708	5,158
TOTAL FIRE DEPARTMENT		9,863,844	6,552,390	10,467,328	10,599,566	11,207,379

Fire Department Administration		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01-25-26-100-8101	REGULAR WAGES	433,826	227,936	463,702	463,701	463,701
01-25-26-100-8103	PART-TIME WAGES	20,822	16,561	41,392	41,059	41,392
01-25-26-100-8171	FICA	10,640	6,339	13,999	13,635	13,999
01-25-26-100-8172	POLICE/FIRE PENSION	113,587	132,244	157,368	157,368	182,279
01-25-26-100-8173	IMRF	11,338	7,104	14,340	14,153	13,896
01-25-26-100-8174	CLOTHING ALLOWANCE	2,400	2,400	2,400	2,400	2,400
01-25-26-100-8175	HEALTH INSURANCE	68,795	40,257	77,507	77,507	81,493
01-25-26-100-8178	WORKERS COMPENSATION	42,925	21,463	20,722	20,722	20,722
TOTAL PERSONNEL		704,333	454,302	791,430	790,545	819,882
01-25-26-200-8202	PRINTED MATERIALS	292	0	108	650	132
01-25-26-200-8204	OFFICE SUPPLY	1,833	1,277	1,781	1,100	1,500
01-25-26-200-8226	VEHICLE MAINTENANCE & PARTS	0	0	0	0	0
01-25-26-200-8245	OIL GAS & ANTIFREEZE	31,563	17,117	27,345	36,620	32,625
01-25-26-200-8270	WEARING APPAREL	0	0	0	0	0
TOTAL COMMODITIES		33,688	18,395	29,234	38,370	34,257
01-25-26-300-8305	FREIGHT & POSTAGE	95	39	84	112	150
01-25-26-300-8310	MAINTENANCE CHARGES	833	0	0	0	0
01-25-26-300-8315	VEHICLES - MAINTENANCE	0	0	0	0	0
01-25-26-300-8330	TECHNOLOGY SERVICES	11,993	6,319	12,000	9,547	5,985
01-25-26-300-8337	TELEPHONE SYSTEM	16,670	8,797	16,066	17,149	17,544
01-25-26-300-8345	PSYCH & MEDICAL SERVICES	1,575	1,105	1,800	1,278	1,500
01-25-26-300-8375	DUES & SUBSCRIPTIONS	2,018	0	2,240	1,800	2,125
01-25-26-300-8376	TRAINING, EDUC, & PROF DVLP	6,373	1,834	2,600	2,800	3,510
01-25-26-300-8399	CONTRACTUAL SERVICES	0	0	0	51,176	53,748
TOTAL CONTRACTUAL SERVICES		39,557	18,093	34,790	83,862	84,562
TOTAL Fire Department: Administration		777,579	490,790	855,454	912,777	938,701

Fire Department Operations		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01-25-27-100-8101	REGULAR WAGES	4,531,750	2,336,593	4,720,341	4,725,273	4,814,810
01-25-27-100-8102	OVERTIME	347,667	253,107	387,499	350,000	445,575
01-25-27-100-8112	WELLNESS BONUS	3,300	0	4,000	2,850	3,500
01-25-27-100-8113	LONGEVITY	43,132	22,537	48,969	43,432	45,347
01-25-27-100-8119	EDUCATION BONUS	4,875	4,625	5,000	5,000	5,000
01-25-27-100-8171	FICA	68,836	36,359	76,292	71,424	78,253
01-25-27-100-8172	POLICE/FIRE PENSION	2,044,568	2,380,387	2,832,632	2,832,632	3,281,031
01-25-27-100-8174	CLOTHING ALLOWANCE	42,933	41,267	43,200	39,867	43,133
01-25-27-100-8175	HEALTH INSURANCE	903,996	492,479	935,760	935,760	991,548
01-25-27-100-8178	WORKERS COMPENSATION	559,000	279,500	269,855	269,855	269,855
TOTAL PERSONNEL		8,550,058	5,846,853	9,323,548	9,276,093	9,978,052
01-25-27-200-8202	PRINTED MATERIALS	2,403	448	280	689	897
01-25-27-200-8204	OFFICE SUPPLY	0	0	0	0	0
01-25-27-200-8210	BUILDING MECH SYS- MAINTENANCE	7,170	1,835	6,119	7,603	9,500
01-25-27-200-8226	VEHICLE MAINTENANCE & PARTS	21,323	11,039	20,100	19,000	21,828
01-25-27-200-8237	HOSPITAL PATIENT SUPPLIES	0	0	0	0	0
01-25-27-200-8240	FIREFIGHTING SUPPLY/EQUIP	48,809	37,418	36,555	39,000	37,450
01-25-27-200-8241	AMBULANCE SUPPLY/EQUIP	33,780	19,875	33,000	34,500	42,000
01-25-27-200-8270	WEARING APPAREL	402	626	3,900	1,361	2,600
01-25-27-200-8291	JANITORIAL SUPPLIES	6,330	5,730	7,000	5,343	6,500
01-25-27-200-8295	SMALL TOOLS & EQUIPMENT	75	134	250	250	500
TOTAL COMMODITIES		120,293	77,106	107,204	107,746	121,275
01-25-27-300-8310	EQUIPMENT - MAINTENANCE	1,882	789	2,000	1,745	6,000
01-25-27-300-8311	BUILDING MECH SYS- MAINTENANCE	9,967	4,900	8,500	8,739	8,500
01-25-27-300-8315	VEHICLES - MAINTENANCE	75,720	68,350	70,810	67,000	72,320
01-25-27-300-8345	PSYCH & MEDICAL SERVICES	24,884	15,395	32,400	26,193	19,008
01-25-27-300-8348	BUILDINGS - MAINTENANCE	8,323	9,330	7,775	8,500	7,500
01-25-27-300-8355	UTILITIES	2,335	2,272	2,540	2,365	2,460
01-25-27-300-8373	MARKETING ADS & PUBLIC INFO	1,872	2,836	1,530	1,500	4,975
01-25-27-300-8375	DUES & SUBSCRIPTIONS	390	2,006	2,049	3,400	4,450
01-25-27-300-8376	TRAINING, EDUC, & PROF DVLP	45,724	26,454	46,160	46,000	38,180
TOTAL CONTRACTUAL SERVICES		171,098	132,331	173,764	165,442	163,393
01-25-27-400-8450	CONTRACTED SERVICES	553	522	800	800	800
TOTAL OTHER SERVICES		553	522	800	800	800
01-25-27-600-8510	OFFICE FURNITURE & EQUIP	0	0	0	0	0
01-25-27-600-8580	TELEPHONE & RADIO EQUIPMENT	5,055	3,515	6,558	6,910	5,158
01-25-27-600-8599	OTHER EQUIPMENT	239,209	1,273	0	129,798	0
TOTAL EQUIPMENT		244,264	4,788	6,558	136,708	5,158
TOTAL Fire Department: Operations		9,086,265	6,061,600	9,611,874	9,686,789	10,268,678

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

Quantifying Funding Needs for Capital Improvements: Enlisting the help of Elhers Inc., Public Works led department heads through several exercises to quantify funding gaps for the City's streets and fleet assets. Based on the FY2018-2022 Capital Improvement Plan (CIP) and a public outreach meeting to define the level of service residents' demand, Public Works presented several funding options to City Council. The funding options coincide with three levels of service. Each level of service such as maintaining current, incremental increases, and a high level present unique funding challenges. Ultimately, the goal is to identify a dedicated revenue source for these capital improvement requests.

Improved Communications: The Public Works Department has improved communication with residents. Road closure updates post regularly on social media and the City's website. Press releases to local media outlets ensure all citizens receive critical information. Informational articles such as "The Science behind DeKalb's Street Maintenance Program", "City Council Approved Discontinuing Homefield Energy Contract", and "Upcoming City of DeKalb Construction Projects" released via the DeKalb's E-Newsletter provide residents with insight and information on City projects and initiatives.

Furthermore, Public Works has hosted five public outreach meetings on several topics such as the City's fleet condition, upcoming water main replacements, and most recently a discussion on oversized vehicle traffic affecting the residents near Fairview Ave. Residents now have a platform to provide feedback and voice their concerns. The dialogue provides Public Works the ability to assess performance and ensure strategies and goals align with the expectations of residents. The meetings have facilitated a positive dialogue between the community and Public Works. Public Works plans to continue the communication efforts.

Water Main Replacement Program: The City's water replacement program continues to thrive. City contractors replaced approximately 5,200 feet of water main in FY17. Many of the water mains exceeded their life expectancy of 70 years. The new mains are made of ductile iron. Their ability to withstand the harsh, annual freeze/thaw cycles greatly reduce the potential for water main breaks and water service disruptions.

Maximizing Federal and State Funds: Through the Illinois Transportation Improvement Program (TIP), Public Works secured \$1,530,000 in federal and state funding for upcoming infrastructure improvements to the Airport's entrance road, parking lot, and t-hangar pavements. Public Works also secured \$800,000 for the installation of new state of the art navigational aids for the Airport.

Implementing Technology for Greater Efficiency: Public Works purchased a portable sewer camera for faster and safer sewer inspections. Past inspections required staff to rely on maps and visual inspections by climbing into manholes. The 1.3-inch camera head, lit by a ring of LEDs, attaches to a 400-foot cable to provide high-quality images. A transponder housed in the camera head broadcasts a frequency to ensure precise excavation points. The high-resolution monitor allows one-touch recording, playback, and the transmittal of images and video to supervisors via a smartphone.

Public Works utilized a mobile data collection application to identify large portions of streets requiring patching work. Using recently purchased iPads, Public Works sent location coordinates directly to a GIS map. The data also contained measurements, which loaded directly into a spreadsheet for real-time quantities and projected costs.

Installation of Door Access Readers: Public Works installed door access readers on all active City facilities. The hard-wired technology includes new S2 hardware compatible with the existing S2 system in place for the Police Department. This will give the ability to automate door schedules and document security data on who and what times people access City facilities. In addition to the full automation, the door card readers provide an added level of security.

Central Business District (CBD) Improvements: Public Works made several enhancements to the CBD during the past year including new and brighter holiday lighting, new crosswalks, new hanging flower planters and additional recycling receptacles. Public Works also extended its agreement with TruGreen for an additional year. TruGreen has been instrumental in the City's efforts to combat the Emerald Ash Borer (EAB). TruGreen utilizes a unique injection method different from the standard soil drench protocols. Injected into the base of the tree, a chemical called Tree-age 64 travels through the trunk and into the canopy. The injection provides a two-year control.

FY18 Initiatives

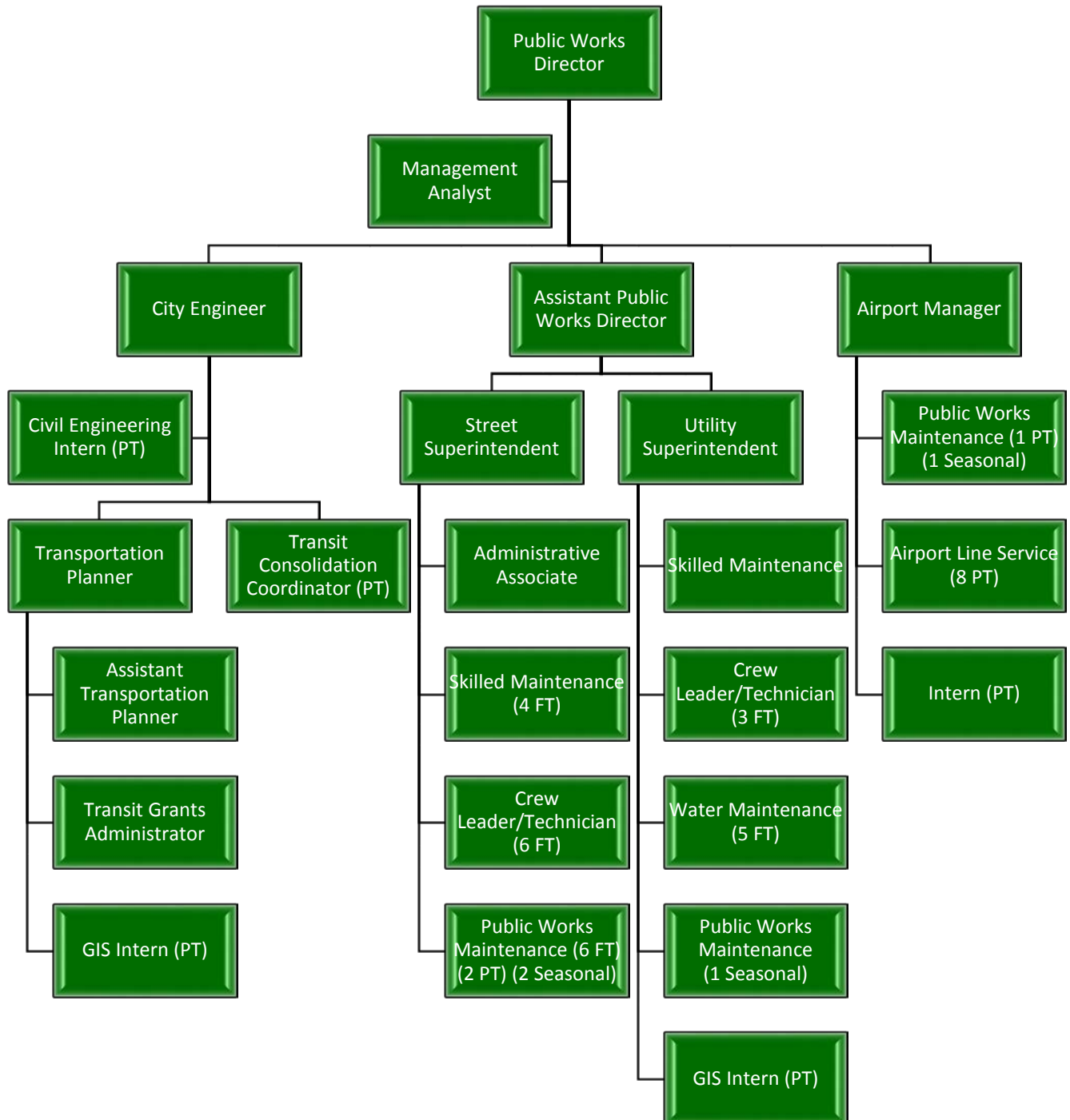
Implementation of a Fleet Management Plan: Public Works performed an in-depth analysis of the City's current fleet condition. Using the fleet condition data, Public Works plans to create an index to grade vehicles based life-cycle performance measures such as useful life, maintenance costs, age, and mileage/hours. The index will schedule vehicle replacements, prioritize, and identify optimal life-cycle costs. To ensure streamlined, accurate condition data, Public Works is working with the Information and Technology Department to identify which ERP software can perform these functions.

Airport Business Plan: With a newly restructured Airport Advisory Board (AAB) and sharpened mission statement, Public Works plans to release an updated airport business plan in the late year. Working with aviation expert Jack Penning of Volaire Aviation Consulting, Public Works and the AAB plan several SWOT Analyses to analyze revenue streams, quality of service, and the possibility of bringing commercial aircraft to the airport via a Federal Aviation Administration (FAA) Part 139 Certification.

Water Main Replacement Program: Public Works plans to replace an additional 4,329 feet of new water mains. However, there may be opportunity to replace additional water mains. Public Works recently received notification that the Illinois Environmental Protection Agency (IEPA) has earmarked over \$400 million for low interest loans and the City of DeKalb is one of the chosen cities to receive a loan. The projected interest is 1.7%. Furthermore, Public Works is preparing additional applications with the IEPA for the possibility of a 50% principal forgiveness up to \$750,000.

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

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01-30-00-100-8101	REGULAR WAGES	1,263,732	722,449	1,441,948	1,371,127	1,306,157
01-30-00-100-8102	OVERTIME	119,513	80,847	160,000	115,000	185,000
01-30-00-100-8103	PART-TIME WAGES	70,832	36,426	79,813	52,977	66,080
01-30-00-100-8113	LONGEVITY	21,376	12,314	25,681	25,448	27,076
01-30-00-100-8171	FICA	107,181	60,931	132,596	116,260	131,099
01-30-00-100-8173	IMRF	224,124	131,265	251,821	227,698	242,721
01-30-00-100-8174	CLOTHING ALLOWANCE	6,738	0	8,030	14,277	8,761
01-30-00-100-8175	HEALTH INSURANCE	283,643	182,233	334,189	334,189	366,506
01-30-00-100-8178	WORKERS COMPENSATION	136,750	68,376	66,016	66,016	66,016
01-30-00-100-8304	CAR ALLOWANCE	1,758	1,428	2,381	2,106	2,381
TOTAL PERSONNEL		2,235,647	1,296,269	2,502,475	2,325,098	2,401,797

01-30-00-200-8201	BOARDS & COMMISSIONS	0	0	0	0	0
01-30-00-200-8202	PRINTED MATERIALS	1,922	492	3,210	3,210	3,210
01-30-00-200-8204	OFFICE SUPPLY	1,210	222	1,975	1,875	1,975
01-30-00-200-8210	BUILDING MECH SYS- MAINTENANCE	6,814	5,007	11,500	11,000	11,500
01-30-00-200-8219	BUILDING SUPPLIES	10,916	6,708	11,000	11,000	11,000
01-30-00-200-8226	VEHICLE MAINTENANCE & PARTS	120,910	58,062	115,030	108,280	113,780
01-30-00-200-8228	STREET/ALLEY MATERIALS	30,072	6,568	30,500	30,500	30,500
01-30-00-200-8229	STREETLIGHTS, PARTS	16,886	17,353	17,000	15,000	17,000
01-30-00-200-8230	TRAFFIC SIGNALS, PARTS & SUPPS	21,016	18,860	34,000	34,000	34,000
01-30-00-200-8231	TRAFFIC & STREET SIGNS	22,199	13,961	20,000	20,000	20,000
01-30-00-200-8233	STORMWATER SYSTEM PARTS	14,579	11,601	17,500	17,500	17,500
01-30-00-200-8235	SNOW & ICE CONTROL MATERIALS	115,511	66,522	120,500	500	120,500
01-30-00-200-8244	LAB SUPPLY AND MINOR EQPT	0	460	600	600	600
01-30-00-200-8245	OIL GAS & ANTIFREEZE	119,082	62,325	171,861	112,348	166,998
01-30-00-200-8270	WEARING APPAREL	566	401	1,430	730	1,430
01-30-00-200-8285	TECHNOLOGY SUPPLIES	0	728	0	0	0
01-30-00-200-8291	JANITORIAL SUPPLIES	11,022	3,589	10,500	10,275	10,500
01-30-00-200-8295	SMALL TOOLS & EQUIPMENT	9,941	3,983	9,964	9,964	9,964
01-30-00-200-8299	COMMODITIES	0	0	0	0	0
TOTAL COMMODITIES		502,644	276,842	576,570	386,782	570,457

01-30-00-300-8301	RENTAL, EQPT & FACILITIES	0	250	1,400	1,600	1,400
01-30-00-300-8305	FREIGHT & POSTAGE	61	262	600	600	600
01-30-00-300-8310	EQUIPMENT - MAINTENANCE	13,296	5,851	15,645	17,145	13,579
01-30-00-300-8311	BUILDING MECH SYS- MAINTENANCE	19,046	13,756	26,900	24,500	26,900
01-30-00-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	27,274	10,200	30,000	25,000	27,500
01-30-00-300-8315	VEHICLES - MAINTENANCE	33,752	22,919	40,000	34,000	37,000
01-30-00-300-8316	STREETS/ALLEYS - MAINTENANCE	10,099	5,330	9,000	9,000	9,000
01-30-00-300-8318	TRAFFIC SIGNALS - MAINTENANCE	13,176	2,687	15,000	10,000	15,000
01-30-00-300-8319	SNOW & ICE CONTROL	36,725	12,300	45,000	20,000	45,000
01-30-00-300-8321	SIDEWALKS - MAINTENANCE	2,264	0	1,500	1,500	1,500
01-30-00-300-8325	KISHWAUKEE RIVER SYS-MAINTENCE	9,424	8,750	11,750	11,750	12,340
01-30-00-300-8327	STORMWATER SYSTEM- MAINTENANCE	10,294	4,928	10,000	24,500	10,000
01-30-00-300-8330	TECHNOLOGY SERVICES	0	0	400	400	400
01-30-00-300-8331	ARCHITECT/ENGINEER SERVICES	21,200	40,584	74,500	74,500	17,500
01-30-00-300-8334	MOSQUITO ABATEMENT	5,456	6,138	6,000	5,736	6,000
01-30-00-300-8335	RENTAL, TECHNOLOGY EQUIPMENT	0	0	0	0	0

PUBLIC WORKS DEPARTMENT - SUMMARY

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01-30-00-300-8337	TELEPHONE SYSTEM	9,798	6,281	11,450	11,450	11,450
01-30-00-300-8346	REFUSE REMOVAL SERVICES	0	0	0	0	0
01-30-00-300-8347	NUISANCE ABATEMENT SERV	0	0	0	0	0
01-30-00-300-8348	BUILDINGS - MAINTENANCE	16,321	20,036	20,000	19,000	20,000
01-30-00-300-8352	ELECTRICITY	61,164	24,176	60,000	60,000	59,794
01-30-00-300-8355	UTILITIES	6,255	8,295	13,500	5,000	12,478
01-30-00-300-8366	LEGAL EXPENSES & NOTICES	674	39	1,100	1,100	1,100
01-30-00-300-8373	MARKETING ADS & PUBLIC INFO	96	101	500	250	500
01-30-00-300-8375	DUES & SUBSCRIPTIONS	1,946	1,230	2,224	2,225	2,224
01-30-00-300-8376	TRAINING, EDUC, & PROF DVLP	4,354	4,040	13,331	13,131	10,581
01-30-00-300-8380	WARNING SIRENS	0	6,480	6,600	6,480	6,600
01-30-00-300-8385	TAXES, LICENSES, & FEES	14,015	18,650	11,500	15,400	11,500
01-30-00-300-8386	FORESTRY	31,767	13,396	32,000	32,000	57,000
01-30-00-300-8387	WEATHER SERVICES	3,120	3,120	3,649	3,649	3,649
01-30-00-300-8399	CONTRACTUAL SERVICES	30,982	28,234	30,500	30,500	30,000
TOTAL CONTRACTUAL SERVICES		382,557	268,033	494,049	460,416	450,595
01-30-00-400-8450	CONTRACTED SERVICES	121,458	69,162	129,050	129,050	98,050
01-30-00-400-8497	SPECIAL PROJECTS	24,995	38,564	40,000	32,000	40,000
TOTAL OTHER SERVICES		146,453	107,725	169,050	161,050	138,050
01-30-00-600-8510	OFFICE FURNITURE &	500	0	0	0	0
01-30-00-600-8515	TECHNOLOGY EQUIPMENT	2,532	0	0	0	0
01-30-00-600-8540	MACHINERY & MAJOR TOOLS	16,437	27,183	14,500	14,500	14,500
TOTAL EQUIPMENT		19,469	27,183	14,500	14,500	14,500
TOTAL PUBLIC WORKS DEPARTMENT		3,286,770	1,976,052	3,756,644	3,347,846	3,575,399

Public Works Department Administration		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01-30-31-100-8101	REGULAR WAGES	84,000	57,181	111,629	79,094	111,632
01-30-31-100-8102	OVERTIME	292	0	0	0	0
01-30-31-100-8103	PART-TIME WAGES	9,546	0	0	0	0
01-30-31-100-8171	FICA	7,113	3,991	8,492	5,951	8,538
01-30-31-100-8173	IMRF	13,731	9,230	17,307	12,007	16,772
01-30-31-100-8175	HEALTH INSURANCE	17,689	4,390	14,490	14,490	15,409
01-30-31-100-8178	WORKERS COMPENSATION	4,225	2,113	2,040	2,040	2,040
01-30-31-100-8304	CAR ALLOWANCE	1,758	1,428	2,381	2,106	2,381
TOTAL PERSONNEL		138,355	78,334	156,339	115,688	156,772
01-30-31-200-8202	PRINTED MATERIALS	71	66	200	200	200
01-30-31-200-8204	OFFICE SUPPLY	229	0	400	400	400
01-30-31-200-8270	WEARING APPAREL	0	0	100	100	100
01-30-31-200-8299	COMMODITIES	0	0	0	0	0
TOTAL COMMODITIES		300	66	700	700	700
01-30-31-300-8305	FREIGHT & POSTAGE	0	0	50	50	50
01-30-31-300-8310	EQUIPMENT - MAINTENANCE	0	0	0	0	0
01-30-31-300-8331	ARCHITECT/ENGINEER SERVICES	0	0	0	0	0
01-30-31-300-8337	TELEPHONE SYSTEM	8,596	5,249	9,450	9,450	9,450
01-30-31-300-8366	LEGAL EXPENSES & NOTICES	0	39	300	300	300
01-30-31-300-8373	MARKETING ADS & PUBLIC INFO	0	0	0	0	0
01-30-31-300-8375	DUES & SUBSCRIPTIONS	248	0	284	284	284
01-30-31-300-8376	TRAINING, EDUC, & PROF DVLP	246	185	500	500	1,000
01-30-31-300-8399	CONTRACTUAL SERVICES	18,933	4,602	500	500	0
TOTAL CONTRACTUAL SERVICES		28,024	10,075	11,084	11,084	11,084
01-30-31-600-8510	OFFICE FURNITURE & EQUIPMENT	500	0	0	0	0
01-30-31-600-8580	TELEPHONE & RADIO EQUIPMENT	0	0	0	0	0
TOTAL EQUIPMENT		500	0	0	0	0
TOTAL Public Works Department: Administration		167,178	88,475	168,123	127,472	168,556

Public Works Department Support Services		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01-30-32-100-8101	REGULAR WAGES	104,863	91,100	199,578	198,161	158,870
01-30-32-100-8102	OVERTIME	5,542	6,942	6,500	15,000	20,000
01-30-32-100-8113	LONGEVITY	831	672	1,386	1,386	1,470
01-30-32-100-8171	FICA	8,022	7,106	15,959	15,853	17,641
01-30-32-100-8173	IMRF	17,767	15,938	31,668	32,555	33,921
01-30-32-100-8174	CLOTHING ALLOWANCE	413	0	1,155	1,848	1,260
01-30-32-100-8175	HEALTH INSURANCE	25,191	28,745	46,366	46,366	52,867
TOTAL PERSONNEL		162,629	150,502	302,612	311,169	286,029
01-30-32-200-8210	BUILDING MECH SYS- MAINTENANCE	6,814	5,007	11,500	11,000	11,500
01-30-32-200-8219	BUILDING SUPPLIES	7,732	5,707	8,000	8,000	8,000
01-30-32-200-8226	VEHICLE MAINTENANCE & PARTS	0	0	4,750	1,000	3,500
01-30-32-200-8235	SNOW & ICE CONTROL MATERIALS	500	500	500	500	500
01-30-32-200-8245	OIL GAS & ANTIFREEZE	0	981	2,231	1,500	2,150
01-30-32-200-8270	WEARING APPAREL	0	50	500	0	500
01-30-32-200-8291	JANITORIAL SUPPLIES	9,290	2,882	9,000	8,775	9,000
01-30-32-200-8295	SMALL TOOLS & EQUIPMENT	0	591	1,000	1,000	1,000
TOTAL COMMODITIES		24,336	15,719	37,481	31,775	36,150
01-30-32-300-8310	EQUIPMENT - MAINTENANCE	432	505	4,000	3,500	4,000
01-30-32-300-8311	BUILDING MECH SYS- MAINTENANCE	16,580	10,826	22,000	20,000	22,000
01-30-32-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	14,275	3,062	15,000	11,000	12,500
01-30-32-300-8315	VEHICLES - MAINTENANCE	0	0	1,000	1,000	1,000
01-30-32-300-8348	BUILDINGS - MAINTENANCE	13,024	11,288	15,000	15,000	15,000
01-30-32-300-8352	ELECTRICITY	61,164	24,165	60,000	60,000	59,794
01-30-32-300-8355	UTILITIES	6,255	8,295	13,500	5,000	12,478
01-30-32-300-8375	DUES & SUBSCRIPTIONS	0	155	0	0	0
01-30-32-300-8376	TRAINING, EDUC & PROF DVLP	0	0	0	0	1,250
01-30-32-300-8380	WARNING SIRENS	0	6,480	6,600	6,480	6,600
01-30-32-300-8385	TAXES, LICENSES, & FEES	13,869	18,330	11,000	15,000	11,000
TOTAL CONTRACTUAL SERVICES		125,599	83,105	148,100	136,980	145,622
01-30-32-400-8450	CONTRACTED SERVICES	121,458	69,162	129,050	129,050	98,050
TOTAL OTHER SERVICES		121,458	69,162	129,050	129,050	98,050
01-30-32-600-8540	MACHINERY & MAJOR TOOLS	210	0	1,000	1,000	1,000
TOTAL EQUIPMENT		210	0	1,000	1,000	1,000
TOTAL Public Works Department: Support Services		434,232	318,488	618,243	609,974	566,851

Public Works Department Street Division		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01-30-33-100-8101	REGULAR WAGES	933,751	503,082	1,030,515	1,028,998	975,655
01-30-33-100-8102	OVERTIME	113,154	73,653	151,000	100,000	165,000
01-30-33-100-8103	PART-TIME WAGES	49,595	25,636	57,133	52,977	53,660
01-30-33-100-8113	LONGEVITY	20,545	11,642	24,295	24,062	25,606
01-30-33-100-8171	FICA	80,874	44,077	98,386	89,616	99,380
01-30-33-100-8173	IMRF	170,137	94,851	186,557	173,318	183,202
01-30-33-100-8174	CLOTHING ALLOWANCE	6,325	0	6,875	12,429	7,501
01-30-33-100-8175	HEALTH INSURANCE	222,345	138,714	263,011	263,011	284,831
01-30-33-100-8178	WORKERS COMPENSATION	123,050	61,525	59,402	59,402	59,402
TOTAL PERSONNEL		1,719,777	953,180	1,877,174	1,803,813	1,854,237
01-30-33-200-8202	PRINTED MATERIALS	1,759	426	1,000	1,000	1,000
01-30-33-200-8204	OFFICE SUPPLY	174	97	700	600	700
01-30-33-200-8219	BUILDING SUPPLIES	3,184	1,001	3,000	3,000	3,000
01-30-33-200-8226	VEHICLE MAINTENANCE & PARTS	119,169	57,121	108,000	105,000	108,000
01-30-33-200-8228	STREET/ALLEY MATERIALS	30,072	6,568	30,500	30,500	30,500
01-30-33-200-8229	STREETLIGHTS, PARTS	16,886	17,353	17,000	15,000	17,000
01-30-33-200-8230	TRAFFIC SIGNALS, PARTS & SUPPS	21,016	18,860	34,000	34,000	34,000
01-30-33-200-8231	TRAFFIC & STREET SIGNS	22,199	13,961	20,000	20,000	20,000
01-30-33-200-8233	STORMWATER SYSTEM PARTS	14,579	11,601	17,500	17,500	17,500
01-30-33-200-8235	SNOW & ICE CONTROL MATERIALS	115,011	66,022	120,000	0	120,000
01-30-33-200-8245	OIL GAS & ANTIFREEZE	117,962	60,565	166,782	108,000	162,000
01-30-33-200-8270	WEARING APPAREL	305	67	200	0	200
01-30-33-200-8291	JANITORIAL SUPPLIES	1,733	707	1,500	1,500	1,500
01-30-33-200-8295	SMALL TOOLS & EQUIPMENT	8,988	3,426	7,000	7,000	7,000
TOTAL COMMODITIES		473,035	257,777	527,182	343,100	522,400
01-30-33-300-8301	RENTAL, EQPT & FACILITIES	0	250	1,400	1,600	1,400
01-30-33-300-8305	FREIGHT & POSTAGE	0	0	0	0	0
01-30-33-300-8310	EQUIPMENT - MAINTENANCE	9,511	4,755	8,000	10,000	5,934
01-30-33-300-8311	BUILDING MECH SYS- MAINTENANCE	2,466	2,931	4,900	4,500	4,900
01-30-33-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	12,998	7,138	15,000	14,000	15,000
01-30-33-300-8315	VEHICLES - MAINTENANCE	33,199	22,919	35,000	32,000	35,000
01-30-33-300-8316	STREETS/ALLEYS - MAINTENANCE	10,099	5,330	9,000	9,000	9,000
01-30-33-300-8318	TRAFFIC SIGNALS - MAINTENANCE	13,176	2,687	15,000	10,000	15,000
01-30-33-300-8319	SNOW & ICE CONTROL	36,725	12,300	45,000	20,000	45,000
01-30-33-300-8321	SIDEWALKS - MAINTENANCE	2,264	0	1,500	1,500	1,500
01-30-33-300-8325	KISHWAUKEE RIVER SYS-MAINTENCE	9,424	8,750	11,750	11,750	12,340
01-30-33-300-8327	STORMWATER SYSTEM- MAINTENANCE	10,294	4,928	10,000	24,500	10,000
01-30-33-300-8334	MOSQUITO ABATEMENT	5,456	6,138	6,000	5,736	6,000
01-30-33-300-8346	REFUSE REMOVAL SERVICES	0	0	0	0	0
01-30-33-300-8348	BUILDINGS - MAINTENANCE	3,297	8,748	5,000	4,000	5,000
01-30-33-300-8352	ELECTRICITY	0	11	0	0	0
01-30-33-300-8373	MARKETING ADS & PUBLIC INFO	96	101	500	250	500
01-30-33-300-8375	DUES & SUBSCRIPTIONS	165	155	250	250	250
01-30-33-300-8376	TRAINING, EDUC, & PROF DVLP	2,140	1,532	5,200	5,000	5,200
01-30-33-300-8385	TAXES, LICENSES, & FEES	146	320	500	400	500
01-30-33-300-8386	FORESTRY	31,767	13,396	32,000	32,000	57,000
01-30-33-300-8387	WEATHER SERVICES	3,120	3,120	3,649	3,649	3,649
01-30-33-300-8399	CONTRACTUAL SERVICES	9,659	23,632	30,000	30,000	30,000
TOTAL CONTRACTUAL SERVICES		196,002	129,140	239,649	220,135	263,173
01-30-33-400-8497	SPECIAL PROJECTS	24,995	38,564	40,000	32,000	40,000
TOTAL OTHER SERVICES		24,995	38,564	40,000	32,000	40,000

Public Works Department Street Division		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01-30-33-600-8540	MACHINERY & MAJOR TOOLS	16,227	26,471	13,500	13,500	13,500
TOTAL EQUIPMENT		16,227	26,471	13,500	13,500	13,500
TOTAL Public Works Department: Street Division		2,430,036	1,405,132	2,697,505	2,412,548	2,693,310

Public Works Department Engineering Division		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01-30-35-100-8101	REGULAR WAGES	141,118	71,086	100,226	64,874	60,000
01-30-35-100-8102	OVERTIME	524	253	2,500	0	0
01-30-35-100-8103	PART-TIME WAGES	11,690	10,790	22,680	0	12,420
01-30-35-100-8113	LONGEVITY	0	0	0	0	0
01-30-35-100-8171	FICA	11,173	5,757	9,759	4,840	5,540
01-30-35-100-8173	IMRF	22,489	11,245	16,289	9,818	8,826
01-30-35-100-8174	CLOTHING ALLOWANCE	0	0	0	0	0
01-30-35-100-8175	HEALTH INSURANCE	18,418	10,384	10,322	10,322	13,399
01-30-35-100-8178	WORKERS COMPENSATION	9,475	4,738	4,574	4,574	4,574
TOTAL PERSONNEL		214,886	114,253	166,350	94,428	104,759
01-30-35-200-8202	PRINTED MATERIALS	92	0	2,010	2,010	2,010
01-30-35-200-8204	OFFICE SUPPLY	807	125	875	875	875
01-30-35-200-8226	VEHICLE MAINTENANCE & PARTS	1,740	941	2,280	2,280	2,280
01-30-35-200-8244	LAB SUPPLY AND MINOR EQPT	0	460	600	600	600
01-30-35-200-8245	OIL GAS & ANTIFREEZE	1,120	778	2,848	2,848	2,848
01-30-35-200-8270	WEARING APPAREL	260	284	630	630	630
01-30-35-200-8285	TECHNOLOGY SUPPLIES	0	728	0	0	0
01-30-35-200-8295	SMALL TOOLS & EQUIPMENT	953	(35)	1,964	1,964	1,964
01-30-35-200-8299	COMMODITIES	0	0	0	0	0
TOTAL COMMODITIES		4,973	3,281	11,207	11,207	11,207
01-30-35-300-8305	FREIGHT & POSTAGE	61	262	550	550	550
01-30-35-300-8310	EQUIPMENT - MAINTENANCE	3,354	591	3,645	3,645	3,645
01-30-35-300-8315	VEHICLES - MAINTENANCE	553	0	4,000	1,000	1,000
01-30-35-300-8330	TECHNOLOGY SERVICES	0	0	400	400	400
01-30-35-300-8331	ARCHITECT/ENGINEER SERVICES	21,200	40,584	74,500	74,500	17,500
01-30-35-300-8335	RENTAL, TECHNOLOGY EQUIPMENT	0	0	0	0	0
01-30-35-300-8337	TELEPHONE SYSTEM	1,201	1,032	2,000	2,000	2,000
01-30-35-300-8347	NUISANCE ABATEMENT SERVS	0	0	0	0	0
01-30-35-300-8366	LEGAL EXPENSES & NOTICES	674	0	800	800	800
01-30-35-300-8373	MARKETING ADS & PUBLIC INFO	0	0	0	0	0
01-30-35-300-8375	DUES & SUBSCRIPTIONS	1,533	920	1,690	1,691	1,690
01-30-35-300-8376	TRAINING, EDUC, & PROF DVLP	1,968	2,323	7,631	7,631	3,131
01-30-35-300-8399	CONTRACTUAL SERVICES	2,390	0	0	0	0
TOTAL CONTRACTUAL SERVICES		32,933	45,712	95,216	92,217	30,716
01-30-35-600-8515	TECHNOLOGY EQUIPMENT	2,532	0	0	0	0
01-30-35-600-8540	MACHINERY & MAJOR TOOLS	0	711	0	0	0
TOTAL EQUIPMENT		2,532	711	0	0	0
TOTAL Public Works Department: Engineering Division		255,324	163,957	272,773	197,852	146,682

Community Development Department

Department Introduction

The Community Development Department is responsible for managing DeKalb's built environment. This function is accomplished through the sound implementation of processes in the Planning, Economic Development, Community Development Block Grant (CDBG), Zoning Review and Entitlement, Construction Permitting and Code Compliance functions within the Department. All tasks are designed to support responsible 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 long range planning, implementing economic development and promotional activities, effecting efficient development processes, and enforcing locally-adopted building and property maintenance codes. The Department's mission is to be responsive to local residents and their development concerns and needs, and to maintain a positive business climate that brings confidence to investors, resulting in an expanding, diversified and balanced tax base, thereby lessening the tax burden of individual property owners.

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 neighborhood related improvement projects.

Community Development staff includes six (eight) full-time employees, eight (six) part-time employees and on-site consultants from HR Green who perform building inspections and plan reviews daily. By arrangement with the Fire Department, a Fire Lieutenant is also assigned to the Department as the Fire Prevention Officer. 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

Plans/Projects	New Commission Cases	Construction/Economic Development Projects	Inquiries
Egyptian Theater Feasibility Study	Cornerstone Mixed Use (Downtown)	Sundog IT Building Rehab (Downtown)	Lovell's Discount Tire
Steam Learning Center	Plaza DeKalb Mixed Use (Downtown)	Christ Community Church	Suburban Apartments
Annie Glidden North Revitalization Plan	Campus Cinemas Rezoning	Sonic (Former KFC)	First United Methodist Church
Northwestern Kish Wellness Center	Aspen Dental Amendment DeKalb Shopping Center	Popeye's	Fatty's Vacant Lot
Impact Fee Waivers	Bemis Special Use/Sign	Casey's	Multiple Hotel Prospects
Park 88 Planned Development Amendment	Cademon Brewery	5 th /Lincoln Commercial Mixed Use	Nehring Electric
Public Art	Kishwaukee Country Club Annexation and Clubhouse Reconstruction	Rosatis	Unified Wire
Promotional Brochures	Littlejohn Mobile Classroom	Forge Brewery	Project Mitt (Toyota/Mazda)
	1114 Blackhawk Sigma Nu	Aspen Dental	
	Justice Grown Planned Development	Chili's Building Rehab	
	Various UDO Text Amendments	Thai Pavilion	
	Kishwaukee Water Reclamation District Special Use for Expansion	Dairy Queen	
	Video Gaming		

FY18 Initiatives

Continue aggressive Economic Development strategies to promote properties within the community for new development or redevelopment.

Implement Economic Development Commission's prioritization of 2025 Strategic Plan.

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 improved permitting and code compliance program, which includes a new building permit tracking software program, all under the direction of a new Chief Building Official.

Encourage continued 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.

Continue the implementation of a TIF closeout plan.

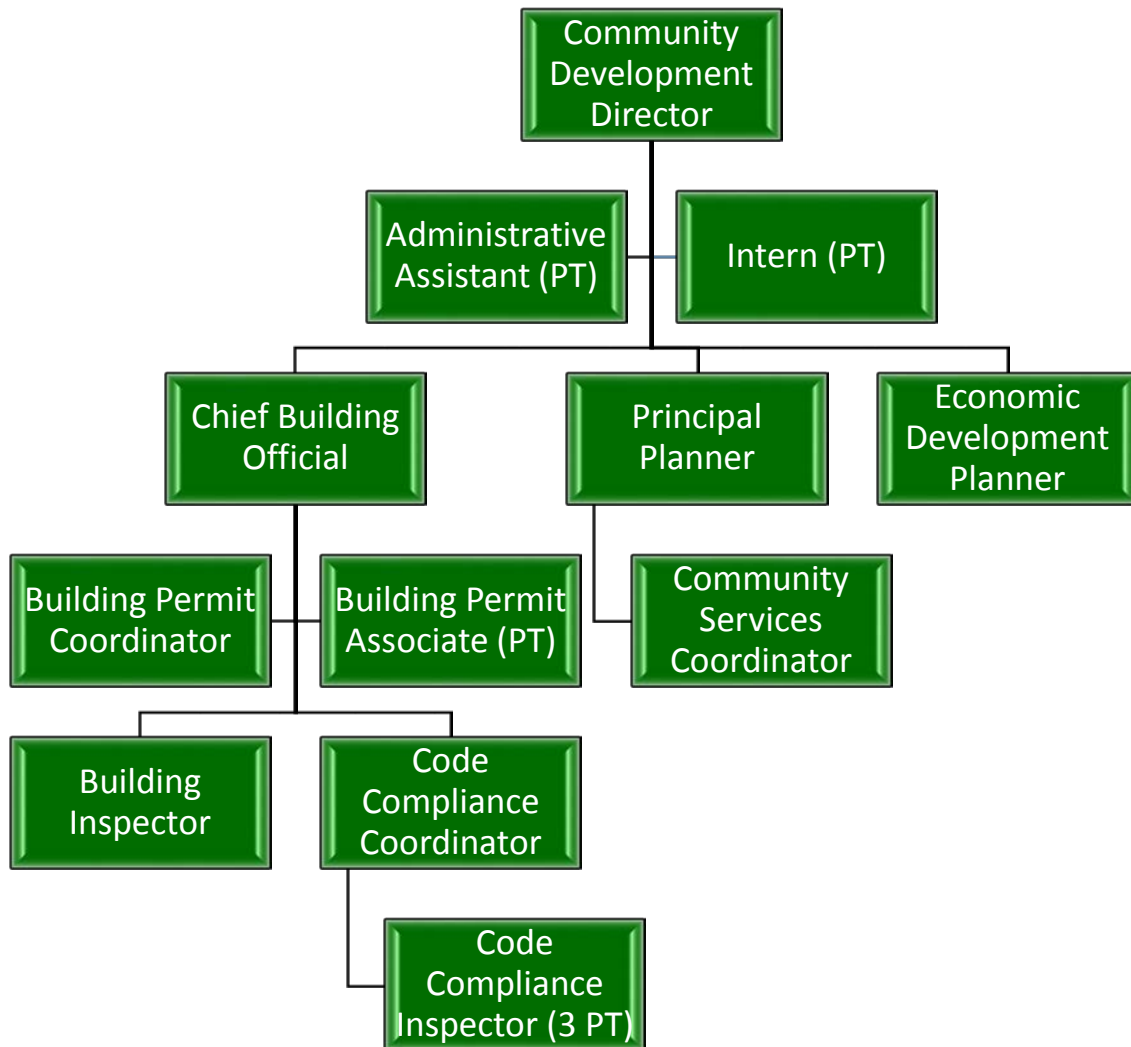
Finalize the Annie Glidden North Revitalization Plan to identify strategies to stabilize the northwest side of the community, and initiate an RFP and begin work on a new comprehensive plan for the City of DeKalb in order to provide confirmation or new direction on future development in the community.

Review and update paper and on-line 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 forms; and
- Planning and Zoning Division information and forms.

Community Development staff also serve as liaisons to the City's Planning and Zoning Commission, Economic Development Commission, Landmark Commission, Building Code Board of Appeals, Citizens' Community Enhancement Commission. The Department also serves on other Regional, County and City Committees and Commissions including the DeKalb Convention and Visitor's Bureau (DCCVB), DeKalb County Economic Development Commission (DCEDC), Preservation of Egyptian Theater (PET), DeKalb County Regional Planning Commission, Proudly DeKalb, and Downtown Merchants groups. 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		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01-32-10-100-8101	REGULAR WAGES	313,146	224,373	521,842	417,480	357,850
01-32-10-100-8102	OVERTIME	989	3,379	6,970	5,000	0
01-32-10-100-8103	PART-TIME WAGES	48,014	25,403	80,270	80,138	44,549
01-32-10-100-8113	LONGEVITY	374	848	1,835	1,817	0
01-32-10-100-8171	FICA	27,880	18,568	46,692	38,235	30,143
01-32-10-100-8173	IMRF	54,251	39,249	86,399	72,251	58,282
01-32-10-100-8174	CLOTHING ALLOWANCE	413	0	413	752	0
01-32-10-100-8175	HEALTH INSURANCE	40,080	43,119	65,651	65,651	50,397
01-32-10-100-8178	WORKERS COMPENSATION	1,400	3,300	3,185	3,185	1,911
01-32-10-100-8304	CAR ALLOWANCE	3,707	1,905	3,809	3,809	3,809
TOTAL PERSONNEL		490,253	360,143	817,066	688,318	546,941
01-32-10-200-8201	BOARDS & COMMISSIONS	3,679	550	6,750	6,750	10,500
01-32-10-200-8202	PRINTED MATERIALS	1,139	6,169	5,200	5,200	6,600
01-32-10-200-8204	OFFICE SUPPLY	7,327	2,282	4,400	4,000	4,400
TOTAL COMMODITIES		12,146	9,001	16,350	15,950	21,500
01-32-10-300-8305	FREIGHT & POSTAGE	26	23	300	0	300
01-32-10-300-8307	HUMAN & SOCIAL SERVICES	0	73,500	150,000	150,000	144,500
01-32-10-300-8315	VEHICLES-MAINTENANCE	0	0	1,000	0	0
01-32-10-300-8337	TELEPHONE SYSTEM	1,978	867	1,800	1,800	1,800
01-32-10-300-8343	DEVELOPMENTAL SERVICES	140,000	70,000	140,000	140,000	140,000
01-32-10-300-8347	NUISANCE ABATEMENT SERVICES	0	35,136	10,000	10,000	1,000
01-32-10-300-8366	LEGAL EXPENSES & NOTICES	2,874	1,898	3,000	3,000	3,000
01-32-10-300-8373	MARKETING ADS & PUBLIC INFO	15,168	11,029	15,000	15,000	12,000
01-32-10-300-8375	DUES & SUBSCRIPTIONS	3,634	260	5,404	5,404	5,084
01-32-10-300-8376	TRAINING, EDUC, & PROF DVLP	7,436	2,025	13,310	6,000	9,345
01-32-10-300-8399	CONTRACTUAL SERVICES	10,749	213,234	245,400	394,000	88,320
TOTAL CONTRACTUAL SERVICES		181,865	407,972	585,214	725,204	405,349
01-32-10-600-8510	OFFICE FURNITURE & EQUIPMENT	0	0	900	900	700
TOTAL EQUIPMENT		0	0	900	900	700
TOTAL Community Development Dept: Administration		684,264	777,116	1,419,530	1,430,372	974,490

Community Development Department Building & Code Enforcement		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01-32-13-100-8101	REGULAR WAGES	56,734	0	0	0	294,075
01-32-13-100-8102	OVERTIME	2,414	0	0	0	12,877
01-32-13-100-8103	PART-TIME WAGES	0	0	0	0	95,811
01-32-13-100-8171	FICA	4,328	0	0	0	30,858
01-32-13-100-8173	IMRF	9,429	0	0	0	49,471
01-32-13-100-8174	CLOTHING ALLOWANCE	0	0	0	0	600
01-32-13-100-8175	HEALTH INSURANCE	7,295	0	0	0	74,714
01-32-13-100-8178	WORKERS COMPENSATION	5,200	0	0	0	1,274
TOTAL PERSONNEL		85,400	0	0	0	559,680
01-32-13-200-8201	BOARDS & COMMISSIONS	0	0	0	0	0
01-32-13-200-8202	PRINTED MATERIALS	0	0	0	0	1,200
01-32-13-200-8204	OFFICE SUPPLY	0	0	0	0	1,150
01-32-13-200-8270	WEARING APPAREL	0	0	0	0	4,640
01-32-13-200-8295	SMALL TOOLS & EQUIPMENT	0	0	0	0	1,075
TOTAL COMMODITIES		0	0	0	0	8,065
01-32-13-300-8305	FREIGHT & POSTAGE	0	0	0	0	4,800
01-32-13-300-8315	VEHICLE MAINTENANCE	0	0	0	0	1,800
01-32-13-300-8331	ARCHITECT / ENGINEER SERVICES	0	0	0	0	0
01-32-13-300-8337	TELEPHONE SYSTEM	23	0	0	0	0
01-32-13-300-8347	NUISANCE ABATEMENT SERVS	7,129	0	0	0	0
01-32-13-300-8366	LEGAL EXPENSES & NOTICES	0	0	0	0	100
01-32-13-300-8373	MARKETING ADS & PUBLIC INFO	0	0	0	0	200
01-32-13-300-8375	DUES & SUBSCRIPTIONS	250	0	0	0	575
01-32-13-300-8376	TRAINING, EDUC, & PROF DVLP	0	0	0	0	2,300
01-32-13-300-8399	CONTRACTUAL SERVICES	268,665	0	0	0	1,518
TOTAL CONTRACTUAL SERVICES		276,066	0	0	0	11,293
01-32-13-600-8510	OFFICE FURNITURE & EQUIP	1,884	0	0	0	200
TOTAL EQUIPMENT		1,884	0	0	0	200
TOTAL Community Development Dept: Building & Code Enforcement		363,351	0	0	0	579,238

**Moved to Community Development Administration for FY16.5 and FY17*

General Fund Support		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
01-35-00-100-8101	REGULAR WAGES	381,573	405,179	0	0	0
01-35-00-100-8103	PART-TIME WAGES	0	0	0	0	0
01-35-00-100-8171	FICA	2,444	8,077	0	0	0
01-35-00-100-8173	IMRF	4,177	15,925	25,000	0	0
01-35-00-100-8175	HEALTH INSURANCE	769,819	538,781	804,359	804,359	862,924
01-35-00-100-8179	UNEMPLOYMENT INSURANCE	3,588	0	0	0	0
TOTAL PERSONNEL		1,161,601	967,962	829,359	804,359	862,924
01-35-00-200-8202	PRINTED MATERIALS	0	0	0	0	0
01-35-00-200-8245	OIL GAS & ANTIFREEZE	0	0	0	0	0
01-35-00-200-8294	ACTIVITIES SUPPLIES	0	0	0	0	0
01-35-00-200-8299	COMMODITIES	0	0	0	0	0
TOTAL COMMODITIES		0	0	0	0	0
01-35-00-300-8305	FREIGHT & POSTAGE	0	0	0	0	0
01-35-00-300-8306	SPECIAL EVENTS	0	0	0	0	0
01-35-00-300-8310	EQUIPMENT - MAINTENANCE	0	0	0	0	0
01-35-00-300-8337	TELEPHONE SYSTEM	0	0	0	0	0
01-35-00-300-8342	FINANCIAL & MGMT SERVICES	0	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		0	0	0	0	0
01-35-00-400-8430	TAX SHARING AGREEMENTS	1,717,078	873,535	1,729,000	1,729,000	1,488,000
01-35-00-400-8471	SURETY BONDS & INSURANCE	70,000	35,000	70,000	70,000	70,000
01-35-00-400-8497	CONTINGENCIES	37,868	0	0	0	0
TOTAL OTHER SERVICES		1,824,947	908,535	1,799,000	1,799,000	1,558,000
01-35-00-600-9639	OTHER CAPITAL IMPROVEMENTS	14,969	0	0	0	0
01-35-00-650-8639	OTHER CAPITAL IMPROVEMENTS	0	0	0	0	0
TOTAL PERMANENT IMPROVEMENTS		14,969	0	0	0	0
01-35-00-900-9010	TRSF TO MFT FUND	32,072	0	0	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	0	0	0	0	0
01-35-00-900-9032	TRSF TO CAPITAL PROJECTS	0	32,479	0	0	0
01-35-00-900-9034	TRSF TO FLEET FUND	0	24,588	81,674	81,674	0
01-35-00-900-9035	TRSF TO EQUIPMENT FUND	0	298,351	0	0	410,000
01-35-00-900-9048	TRSF TO AIRPORT FUND	0	16,853	0	0	0
01-35-00-900-9061	TRSF TO TRANSPORTATION FUND	0	0	11,370	11,730	9,995
01-35-00-900-9220	TRSF TO GENERAL FUND DEBT SRVC	1,504,066	180,000	1,756,998	1,756,998	1,801,827
TOTAL TRANSFERS OUT		1,536,138	552,271	1,850,042	1,850,402	2,221,822
TOTAL General Fund Support		4,537,654	2,428,767	4,478,401	4,453,761	4,642,746
GENERAL FUND REVENUE TOTALS =		34,595,245	20,405,172	36,843,379	36,706,542	37,669,854
GENERAL FUND EXPENDITURE TOTALS =		33,331,838	20,660,712	36,233,517	35,732,968	37,717,964
NET FUND TOTALS - SURPLUS / (DEFICIT)		1,263,407	(255,540)	609,862	973,574	(48,110)

Section Five

Special Revenue Funds

- 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



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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		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
07-00-00-006-3443	REFUSE & RECYCLING FEES	2,047,188	1,063,382	2,133,000	2,152,400	2,206,200
TOTAL SERVICE CHARGES		2,047,188	1,063,382	2,133,000	2,152,400	2,206,200
07-00-00-008-3970	MISCELLANEOUS INCOME	59,500	0	0	0	0
TOTAL OTHER INCOME		59,500	0	0	0	0
TOTAL REFUSE & RECYCLING FUND REVENUES		2,106,688	1,063,382	2,133,000	2,152,400	2,206,200
07-00-00-300-8346	REFUSE & RECYCLING CHARGES	1,925,968	988,952	2,045,040	2,035,510	2,086,320
07-00-00-300-8354	REFUSE REMOVAL SERVICES	9,689	0	20,000	5,285	14,715
TOTAL CONTRACTUAL SERVICES		1,935,657	988,952	2,065,040	2,040,795	2,101,035
07-00-00-900-9001	TRANSFER TO GENERAL FUND	175,000	35,350	104,000	104,000	124,000
TOTAL TRANSFERS OUT		175,000	35,350	104,000	104,000	124,000
TOTAL REFUSE & RECYCLING FUND EXPENSES		2,110,657	1,024,302	2,169,040	2,144,795	2,225,035
NET FUND TOTALS - SURPLUS / (DEFICIT)		(3,969)	39,080	(36,040)	7,605	(18,835)

Transportation Fund

FUND 09

The Transportation Fund includes the revenues and expenditures associated with the provision of transportation planning and public 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. The State of Illinois provides funding for 65% of all transit operational funding up to a contractual limit. The Federal Transit Administration (FTA) provides approximately \$1 million a year for transit capital projects and additional operating assistance funding.

In previous years, the DSATS and Transit fiscal year corresponded with the City fiscal year, as the Transportation budget is based on the State Fiscal Year (SFY) that runs from July 1 to June 30. With the City's change of their fiscal year to the calendar year, the annual transportation budget no longer corresponds with the City budget. As transportation grant funding allocations are only known until June 30, 2018, this budget is developed on the assumption that Illinois and federal fiscal year 2019 grant funding will be equal to SFY2018 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 SFY, 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 (PC). The City, 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 approval processes. Any budgetary or contractual changes requested by the City administration, however, must be approved by the DSATS PC.

Federal Metropolitan Transportation Planning Funds apportionment to DSATS for SFY2018 has been authorized by IDOT for \$266,539. This includes \$179,367 in Federal Highway Administration (FHWA) planning (PL) funds, \$33,864 in FTA 5303 grant funds, and \$53,308 in IDOT local match grant funds. Table 1 below identifies the funding sources for the DSATS budget (Fund 09-10).

Table 1. DSATS SFY2018 Funding Sources

Grant Fund	SFY18 Allocation	% of Budget
FHWA PL Grant	\$179,367	67.3%
FTA 5303 Grant	\$33,864	12.7%
IDOT MPO Local Match Grant	\$53,308	20.0%
Total	\$266,539	100.0%

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 providing grant funds for the 20% local match for SFY2018, which runs from July 1, 2017 through June 30, 2018. 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 SFY2019, this budget assumes the DSATS member organizations will be required to provide the local match in SFY2019 (July 1, 2018 to June 30, 2019). 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 that provides for the City and the other member organizations to fund the twenty percent local match in SFY2019. The distribution of the local match from member organizations is based on the following formula identified in Table 2 below:

Table 2. Distribution of Local Match Funds for SFY2019 (7/1/18 – 12/31/18)

Member Organization	# of Votes	LM %	FY16 Allocation
City of DeKalb	3	42.9%	\$9,995.25
City of Sycamore	2	28.5%	\$6,663.60
DeKalb County	1	14.3%	\$6,663.50
Northern Illinois University	1	14.3%	\$3,331.75
Illinois Dept. of Transportation*	1		\$0.00
Total	8	100.0%	\$ 26,654.00

*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 grant 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 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.

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 SFY2018. 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 the Fixing America’s Surface Transportation (FAST) Act. Within the program, specific funds are set aside to provide transit funds to urbanized areas with a population over 50,000 people.

The DOAP grant reimburses the City for 65% of the cost for public transit operations. The remaining 35% of the funding must come from other grant sources and local match contributions. The City’s SFY2018 DOAP grant allocation is \$4,720,400, with a required local match of \$2,541,754. This budget reflects the full SFY2018 DOAP allocation to the City. Currently, local match funding comes from FTA funds as operating assistance and the Voluntary Action Center (VAC). VAC is the public transit provider for the City. As VAC, and potentially Northern Illinois University (NIU), invest their own local funds directly into public transit rather than the City providing all local match funds, not all local funds provided for public transit are reflected in the City’s budget. Table 3 below identifies the funding sources for the public transit budget (Fund 09-20).

Table 3. Public Transit Funding Sources

Funding Source	SFY18 Allocation	% of Budget
SFY2018 DOAP Grant	\$4,720,400	65.0%
FTA 5307 Operating Assistance Funds	\$880,000	12.1%
*Local Match funds (Municipal Reimbursements, Human Service Agency contributions, Donations to VAC as a non-profit agency, NIU Student Association fees, etc.)	\$1,661,754	22.9%
Totals	\$7,262,154	100%

**Note: The City only uses a portion of its DOAP allocation, as there is currently insufficient local funds to leverage the full allocation. Staff is looking to work with NIU to use some of their Student fees for public transit as a potential source of new local match funds.*

The City receives annual FTA 5307 grant funding to fund public transit capital purchases and operating assistance. The City is annually allocated approximately \$1,000,000, which varies from year to year based on a formula allocation for public transit funding provided in the annual US Federal Budget. These funds can be accumulated over a three-year period. In SFY2018 (July 1, 2017 to June 30, 2018) staff looks to use up to \$3,500,340 in FTA 5307 grant funds. Table 4 below identifies projects proposed using these FTA funds.

Table 4. SFY18 FTA 5307 Grant Projects

Project	Grant Allocation
Bus Shelter Preliminary Engineering & Construction Inspection	\$45,000
Installation of new Bus Shelters	\$350,000
New Computer Equipment (VAC)	\$48,900
Tablet Charging Station (VAC)	\$2,000
New Public Transit Facility – Preliminary Engineering	\$600,000
New VAC Maintenance Equipment (Media Blaster, Welder, Power Tools, Tire Balancer, Tire Changer)	\$40,500
Replacement of 11 Paratransit Vehicles	\$887,190
Replacement of 2 Super-Medium-Duty Buses	\$280,000
Replacement of 3 Paratransit Minivans	\$123,750
Truck Salter (VAC)	\$8,000
Transit Scheduling Software (VAC)	\$200,000
Replacement of Transportation Staff Vehicle	\$35,000
Operating Assistance Funds	\$880,000
Total	\$3,500,340

In SFY2017, DSATS and transit funds were used to hire a consultant to review the DeKalb region public transportation system and make recommendations on improvements to the system. Final recommendations were provided at a joint meeting of the DSATS Policy Committee (PC) and Technical Advisory Committee held on July 25, 2017. Staff is looking to move forward on some of the recommendations the consultant has provided so far.

- In SFY2018, the City looks to use a portion of its DOAP grant funds to support NIU bus routes that serve City residents and employees. Currently, a large portion of the City DOAP grant goes unused due to a lack of local match funding. NIU has seen declining revenue funding in recent years for transit services due to declining enrollment. Staff sees the combining of NIU and VAC transit services as an advantage to eliminate duplication of service and reduce costs. Staff looks to fund a limited number of routes in SFY2018 as a trial run, with the potential of expanding transit services in future years. NIU and DSATS staff are working together to develop a contract with NIU to share some of the DOAP grant funding available, using NIU Student fees for transportation as the local match.
- With an increase in transit services and a continued increase in federal and state reporting requirements, staff looks to fund a new Transit Grant Specialist position. The position would be funded entirely with state and federal grant funds, with no impact to the City general fund. Once the final scope of work and specific salary requirements are determined, staff will return to Council to approve the creation of this new position.
- Staff also recommends using the available transit grant funding to hire a consultant as a Transit Manager. Responsibilities of this position would include: actively seeking discretionary and competitive grants, facilitating coordination and decision making between NIU and City transit services, assisting local funders in determining appropriate local shares, actively seeking public input for route/schedule changes, determining unmet transit needs, actively leading the political process to increase DOAP funding at a higher level, creating a sustainable local share process to insure long-term funding stability, and other duties to be determined.

- The remaining transit budget and the DSATS budget proposals are similar to previous year's budgets. Staff is proposing increased training budget for new staff.

**Transportation Fund:
DSATS**

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
09-10-00-005-3310	FEDERAL GRANTS	175,952	92,792	0	0	0
09-10-00-005-3315	FEDERAL PASS THROUGH GRANTS	0	0	212,312	202,935	213,755
09-10-00-005-3340	STATE GOV'T GRANTS	43,988	23,198	26,530	64,073	53,308
TOTAL INTERGOVERNMENTAL REVENUES		219,940	115,989	238,842	267,008	267,063
09-10-00-008-3970	MISCELLANEOUS INCOME	0	0	16,204	0	16,659
TOTAL OTHER INCOME		0	0	16,204	0	16,659
09-10-00-009-4701	TRSF FROM GENERAL FUND	0	0	11,370	11,370	9,995
TOTAL TRANSFERS IN		0	0	11,370	11,370	9,995
TOTAL Transportation Fund: DSATS REVENUES		219,940	115,989	266,416	278,378	293,717
09-10-00-100-8101	REGULAR WAGES	96,856	49,045	99,774	102,336	106,007
09-10-00-100-8103	PART-TIME WAGES	3,638	1,721	6,743	6,115	6,744
09-10-00-100-8171	FICA	7,495	3,743	8,148	8,157	9,671
09-10-00-100-8173	IMRF	15,437	7,921	15,146	15,535	17,746
09-10-00-100-8175	HEALTH INSURANCE	8,390	4,800	10,874	10,874	12,116
09-10-00-100-8178	WORKERS COMPENSATION	997	345	559	559	559
TOTAL PERSONNEL		132,812	67,575	141,244	143,576	152,843
09-10-00-200-8202	PRINTED MATERIALS	0	0	660	75	150
09-10-00-200-8204	OFFICE SUPPLY	10	49	250	508	250
09-10-00-200-8245	GAS, OIL & ANTIFREEZE	321	178	360	342	375
09-10-00-200-8285	TECHNOLOGY SUPPLIES	761	212	2,620	2,036	1,718
TOTAL COMMODITIES		1,092	439	3,890	2,961	2,493
09-10-00-300-8305	FREIGHT & POSTAGE	143	32	180	147	180
09-10-00-300-8310	EQUIPMENT - MAINTENANCE	65	0	200	100	200
09-10-00-300-8315	VEHICLE - MAINTENANCE	0	228	875	250	500
09-10-00-300-8337	TELEPHONE SYSTEM	265	132	300	226	300
09-10-00-300-8366	LEGAL EXPENSES & NOTICES	7,955	4,254	8,350	8,794	8,185
09-10-00-300-8373	MARKETING, ADS & PUBLIC INFO	680	440	1,200	1,118	1,230
09-10-00-300-8375	DUES & SUBSCRIPTIONS	766	0	550	859	500
09-10-00-300-8376	TRAINING, EDUC, & PROF DVLP	1,230	1,568	9,426	6,226	6,878
09-10-00-300-8378	TRAVEL	0	0	0	0	0
09-10-00-300-8399	CONTRACTUAL SERVICES	39,139	37,551	85,835	90,000	104,964
TOTAL CONTRACTUAL SERVICES		50,244	44,206	106,916	107,720	122,937
09-10-00-600-8510	OFFICE FURNITURE & EQPT	0	0	250	125	250
09-10-00-600-8515	TECHNOLOGY EQUIPMENT	7,144	1,167	1,760	3,679	500
09-10-00-600-8599	OTHER EQUIPMENT	0	0	0	0	0
TOTAL EQUIPMENT		7,144	1,167	2,010	3,804	750
09-10-00-900-9001	TRSF TO GENERAL FUND	18,675	2,602	13,596	18,817	15,188
09-10-00-900-9035	TRANSFER TO EQUIPMENT FUND	0	0	1,500	1,500	0
TOTAL TRANSFERS OUT		18,675	2,602	15,096	20,317	15,188
TOTAL Transportation Fund: DSATS EXPENSES		209,968	115,989	269,156	278,378	294,211
NET Transportation Fund: DSATS		9,972	0	(2,740)	0	(494)

**Transportation Fund:
City Transit**

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
09-20-00-005-3310	FEDERAL GRANTS	763,366	592,145	2,504,641	793,782	3,495,410
09-20-00-005-3340	STATE GOV'T GRANTS	2,215,571	1,104,480	4,291,300	3,729,272	4,720,400
TOTAL INTERGOVERNMENTAL REVENUES		2,978,937	1,696,625	6,795,941	4,523,054	8,215,810
09-20-00-008-3970	MISCELLANEOUS INCOME	1,433	0	0	435	0
TOTAL OTHER INCOME		1,433	0	0	435	0
TOTAL Transportation Fund: City Transit REVENUES		2,980,370	1,696,625	6,795,941	4,523,489	8,215,810
09-20-00-100-8101	REGULAR WAGES	56,991	28,850	58,691	58,691	116,260
09-20-00-100-8103	PART-TIME WAGES	0	0	6,743	2,141	6,744
09-20-00-100-8171	FICA	4,125	2,083	5,006	4,497	5,118
09-20-00-100-8173	IMRF	9,083	4,659	8,909	8,910	8,849
09-20-00-100-8175	HEALTH INSURANCE	7,295	5,778	11,949	11,949	11,757
09-20-00-100-8178	WORKERS COMPENSATION	153	230	372	372	372
TOTAL PERSONNEL		77,648	41,600	91,670	86,560	149,100
09-20-00-200-8202	PRINTED MATERIALS	0	0	563	1,000	2,000
09-20-00-200-8204	OFFICE SUPPLY	6	49	250	211	350
09-20-00-200-8245	GAS, OIL & ANTIFREEZE	18	0	185	130	214
09-20-00-200-8285	TECHNOLOGY SUPPLIES	700	0	0	1,514	1,718
TOTAL COMMODITIES		724	49	998	2,855	4,282
09-20-00-300-8305	FREIGHT & POSTAGE	50	62	125	127	200
09-20-00-300-8310	EQUIPMENT - MAINTENANCE	0	0	200	100	200
09-20-00-300-8315	VEHICLES - MAINTENANCE	0	0	875	250	500
09-20-00-300-8337	TELEPHONE SYSTEM	265	132	240	226	300
09-20-00-300-8366	LEGAL EXPENSES & NOTICES	6,951	3,664	8,350	8,003	8,552
09-20-00-300-8373	MARKETING. ADS & PUBLIC INFO	0	0	400	430	830
09-20-00-300-8375	DUES & SUBSCRIPTIONS	0	0	541	120	590
09-20-00-300-8376	TRAINING, EDUC, & PROF DVLP	5,991	2,074	15,945	10,539	15,540
09-20-00-300-8378	TRAVEL	0	0	0	0	0
09-20-00-300-8399	CONTRACTUAL SERVICES	2,815,850	1,632,263	5,172,976	4,391,194	6,224,319
TOTAL CONTRACTUAL SERVICES		2,829,107	1,638,195	5,199,652	4,410,989	6,251,031
09-20-00-600-8510	OFFICE FURNITURE & EQUIP	0	0	0	250	500
09-20-00-600-8515	TECHNOLOGY EQUIPMENT	0	0	0	0	53,900
09-20-00-600-8521	VEHICLES	0	0	965,280	0	1,325,940
09-20-00-600-8599	OTHER EQUIPMENT	82,863	10,069	526,368	12,803	388,500
TOTAL EQUIPMENT		82,863	10,069	1,491,648	13,053	1,768,840
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	6,712	4,733	8,532	42,063
09-20-00-900-9035	TRANSFER TO EQUIPMENT FUND	0	0	1,500	1,500	0
TOTAL TRANSFERS OUT		0	6,712	6,233	10,032	42,063
TOTAL Transportation Fund: City Transit EXPENSES		2,990,342	1,696,625	6,790,201	4,523,489	8,215,316
NET Transportation Fund: City Transit		(9,972)	0	5,740	0	494
TOTAL TRANSPORTATION FUND REVENUES		3,200,310	1,812,615	7,062,357	4,801,867	8,509,527
TOTAL TRANSPORTATION FUND EXPENDITURES		3,200,310	1,812,615	7,059,357	4,801,867	8,509,527
NET FUND TOTALS - SURPLUS / (DEFICIT)		0	0	3,000	0	0

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

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
18-00-00-008-3610	INVESTMENT INTEREST	55	33	50	65	50
18-00-00-008-3910	REFUNDS / REIMBURSEMENTS	0	4,028	6,000	0	6,000
18-00-00-008-3960	RECOUPED LOANS	0	0	0	0	0
18-00-00-008-3970	MISCELLANEOUS INCOME	1,661	0	0	0	0
TOTAL OTHER INCOME		1,716	4,061	6,050	65	6,050
18-00-00-009-4719	TRANSFER FROM CDBG FUND	16,443	0	0	0	0
TOTAL TRANSFERS IN		16,443	0	0	0	0
TOTAL HOUSING REHABILITATION FUND REVENUES		18,160	4,061	6,050	65	6,050
18-00-00-300-8342	FINANCIAL & MGMT SERVICES	287	248	331	331	338
18-00-00-300-8366	LEGAL EXPENSES & NOTICES	0	0	500	0	500
18-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	0	0	500	0	500
TOTAL CONTRACTUAL SERVICES		287	248	1,331	331	1,338
18-00-00-400-8499	OTHER SRVCS / EXPENSES	0	0	500	0	500
TOTAL OTHER SERVICES		0	0	500	0	500
18-00-00-650-8624	PRIV PROP REHAB / REDEVL P	2,006	0	24,000	1,000	24,000
TOTAL PERMANENT IMPROVEMENTS		2,006	0	24,000	1,000	24,000
18-00-00-900-9001	TRANSFER TO GENERAL FUND	0	0	0	0	9,482
TOTAL TRANSFERS OUT		0	0	0	0	9,482
TOTAL HOUSING REHABILITATION FUND EXPENSES		2,293	248	25,831	1,331	35,320
NET FUND TOTALS - SURPLUS / (DEFICIT)		15,867	3,813	(19,781)	(1,266)	(29,270)

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.

The City of DeKalb will receive \$409,000 in CDBG funds for the Program Year 2017 April 1, 2017-March 31, 2018. The Action Plan includes the activities the City proposes to carry out with the CDBG funds. Proposed activities include Private Property Rehabilitation (\$65,850), Public Facilities/Improvements (\$200,000), Public Services (\$61,350), and Administration (\$81,800). Additionally, the City expects to utilize carry over funds for Private Property Rehabilitation Program (\$220,866) and Public Facilities/Improvements (\$197,107).

CDBG Fund

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
19-00-00-005-3310	FEDERAL GRANTS	496,251	52,031	516,957	121,179	517,970
TOTAL INTERGOVERNMENTAL REVENUES		496,251	52,031	516,957	121,179	517,970
TOTAL CDBG FUND REVENUES		496,251	52,031	516,957	121,179	517,970
19-00-00-200-8202	PRINTED MATERIALS	0	0	500	500	500
19-00-00-200-8204	OFFICE SUPPLY	0	0	500	500	500
TOTAL COMMODITIES		0	0	1,000	1,000	1,000
19-00-00-300-8305	FREIGHT & POSTAGE	27	21	100	100	100
19-00-00-300-8307	HUMAN & SOCIAL SERVICES	59,000	21,781	59,000	60,000	60,000
19-00-00-300-8321	SIDEWALKS - MAINTENANCE	0	0	40,000	20,000	40,000
19-00-00-300-8342	FINANCIAL & MNGT SERVICES	574	563	663	663	676
19-00-00-300-8366	LEGAL EXPENSES & NOTICES	399	214	500	750	500
19-00-00-300-8375	DUES & SUBSCRIPTIONS	810	0	810	810	810
19-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	319	0	800	1,056	800
19-00-00-300-8399	CONTRACTUAL SERVICES	0	0	10,500	500	10,500
TOTAL CONTRACTUAL SERVICES		61,129	22,578	112,373	83,879	113,386
19-00-00-400-8499	OTHER SRVCS / EXPENSES	0	0	0	0	0
TOTAL OTHER SERVICES		0	0	0	0	0
19-00-00-600-8515	TECHNOLOGY EQUIPMENT	0	0	1,300	1,300	1,300
TOTAL EQUIPMENT		0	0	1,300	1,300	1,300
19-00-00-650-8624	PRIV PROP REHAB / REDEVELOP	50,096	14,149	159,986	10,000	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	(10,000)	0	0	0	0
TOTAL PERMANENT IMPROVEMENTS		40,096	14,149	159,986	10,000	159,986
19-00-00-900-9001	TRANSFER TO GENERAL FUND	63,898	15,303	82,298	25,000	82,298
19-00-00-900-9018	TRANSFER TO REHAB FUND	16,443	0	0	0	0
19-00-00-900-9060	TRANSFER TO WATER FUND	331,128	0	160,000	0	0
19-00-00-900-9062	TRANSFER TO WATER CAPITAL FUND	0	0	0	0	160,000
TOTAL TRANSFERS OUT		411,469	15,303	242,298	25,000	242,298
TOTAL CDBG FUND EXPENSES		512,694	52,031	516,957	121,179	517,970
NET FUND TOTALS - SURPLUS / (DEFICIT)		(16,443)	0	0	0	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 the costs of retention pond mowing and 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

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
23-00-00-001-3115	SPECIAL SERVICE AREA	0	0	1,000	1,000	1,000
TOTAL PROPERTY TAXES		0	0	1,000	1,000	1,000
TOTAL Heritage Ridge SSA#3 Fund REVENUES		0	0	1,000	1,000	1,000
23-00-00-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	663	757	1,500	1,500	1,000
TOTAL CONTRACTUAL SERVICES		663	757	1,500	1,500	1,000
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		1,163	1,257	2,000	2,000	1,500
NET FUND TOTALS - SURPLUS / (DEFICIT)		(1,163)	(1,257)	(1,000)	(1,000)	(500)

Knolls SSA#4 Fund

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
24-00-00-001-3115	SPECIAL SERVICE AREA	4,406	5,000	5,500	5,500	5,500
TOTAL PROPERTY TAXES		4,406	5,000	5,500	5,500	5,500
TOTAL Knolls SSA#4 Fund REVENUES		4,406	5,000	5,500	5,500	5,500
24-00-00-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	5,374	4,186	5,000	5,000	4,000
TOTAL CONTRACTUAL SERVICES		5,374	4,186	5,000	5,000	4,000
24-00-00-900-9001	TRANSFER TO GENERAL FUND	500	500	500	500	500
TOTAL TRANSFERS OUT		500	500	500	500	500
TOTAL Knolls SSA#4 Fund EXPENSES		5,874	4,686	5,500	5,500	4,500
NET FUND TOTALS - SURPLUS / (DEFICIT)		(1,467)	314	0	0	1,000

Greek Row SSA#6 Fund

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
26-00-00-001-3115	SPECIAL SERVICE AREA	10,001	10,001	14,000	14,000	18,000
TOTAL PROPERTY TAXES		10,001	10,001	14,000	14,000	18,000
TOTAL Greek Row SSA#6 Fund REVENUES		10,001	10,001	14,000	14,000	18,000
26-00-00-650-8352	STREET LIGHTING	21,305	1,124	13,500	19,800	17,500
TOTAL PERMANENT IMPROVEMENTS		21,305	1,124	13,500	19,800	17,500
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		21,805	1,624	14,000	20,300	18,000
NET FUND TOTALS - SURPLUS / (DEFICIT)		(11,804)	8,377	0	(6,300)	0

Heartland Fields SSA#14 Fund

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 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	1,820	380	2,500	2,500	2,500
TOTAL CONTRACTUAL SERVICES		1,820	380	2,500	2,500	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		2,320	880	3,000	3,000	3,000
NET FUND TOTALS - SURPLUS / (DEFICIT)		180	1,620	(500)	(500)	(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 FY18 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

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
28-00-00-008-3185	MISCELLANEOUS TAXES	46,581	45,876	45,000	45,000	45,000
28-00-00-008-3970	MISCELLANEOUS INCOME	126	0	0	0	0
TOTAL OTHER INCOME		46,706	45,876	45,000	45,000	45,000
TOTAL Foreign Fire Insurance Tax Fund REVENUES		46,706	45,876	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	16,555	14,002	6,000	6,000	6,000
28-00-00-200-8240	FIREFIGHTING SUPPLIES	12	823	10,000	5,000	10,000
28-00-00-200-8270	WEARING APPAREL	2,757	0	0	0	0
28-00-00-200-8295	SMALL TOOLS & EQPT	0	746	0	51	0
TOTAL COMMODITIES		19,324	15,572	16,000	11,051	16,000
28-00-00-300-8342	AUDIT	0	0	0	0	0
28-00-00-300-8348	BUILDING - MAINTENANCE	0	0	0	0	0
28-00-00-300-8373	MKTG, ADS, & PUBLIC INFO	0	2,103	0	463	0
28-00-00-300-8375	DUES & SUBSCRIPTIONS	1,512	571	1,521	1,500	1,521
TOTAL CONTRACTUAL SERVICES		1,512	2,674	1,521	1,963	1,521
28-00-00-600-8510	OFFICE FURNITURE & EQPT	1,920	5,700	5,200	11,000	5,200
28-00-00-600-8540	MCHNRY, IMPLMTS, MJR TOOLS	1,738	0	5,000	5,000	5,000
TOTAL EQUIPMENT		3,658	5,700	10,200	16,000	10,200
28-00-00-650-8625	REMODELING & RENOVATION	8,621	0	6,500	6,500	6,500
TOTAL PERMANENT IMPROVEMENTS		8,621	0	6,500	6,500	6,500
TOTAL Foreign Fire Insurance Tax Fund EXPENSES		33,115	23,946	34,221	35,514	34,221
NET FUND TOTALS - SURPLUS / (DEFICIT)		13,592	21,930	10,779	9,486	10,779

Section Six

Enterprise Funds

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



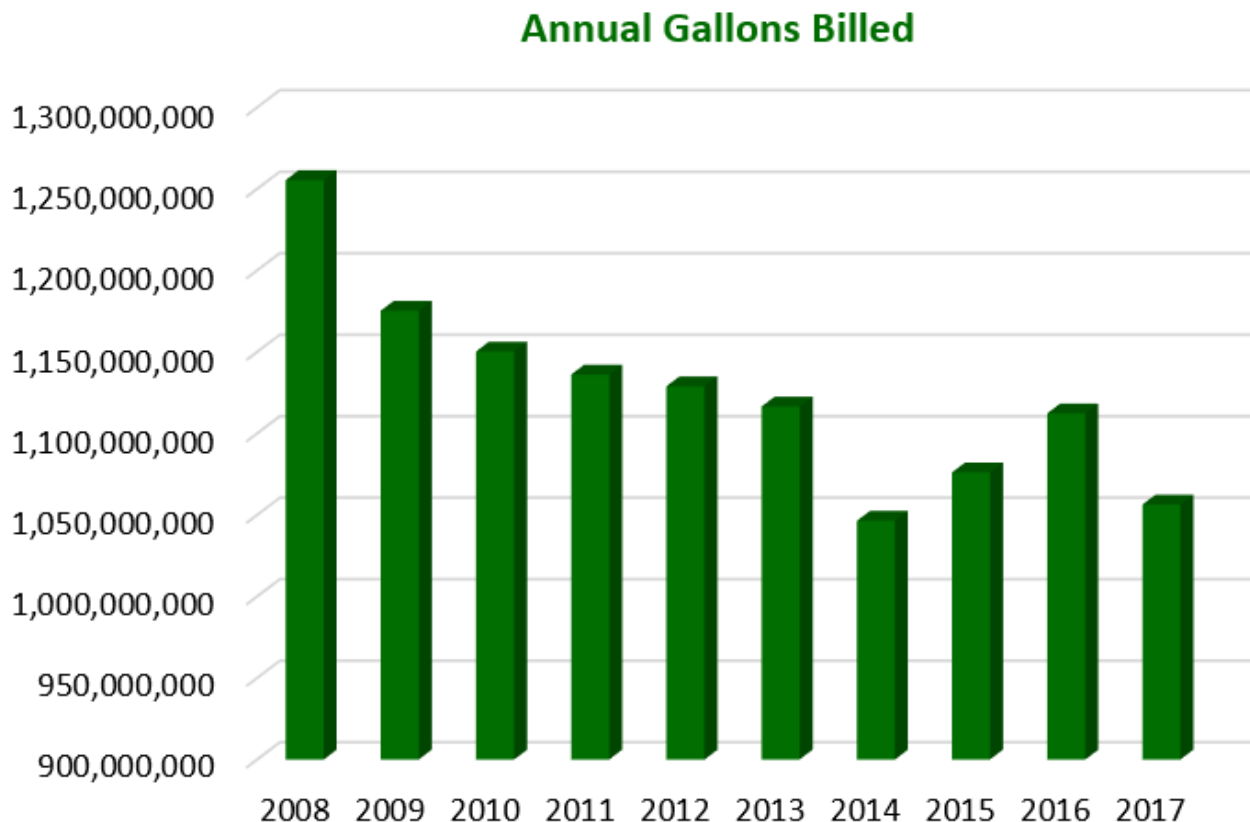
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Water Fund

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.

(Please note: 2017 water sales are projected based off of sales-to-date)



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, 2017 is \$ 1,099,250.

Illinois Environmental Protection Agency Loan #L17-1337: 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, 2017 is \$ 887,130.

Illinois Environmental Protection Agency Loan #L17-1614: 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, 2017 is \$ 728,443.

Illinois Environmental Protection Agency Loan #L17-4045: 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, 2017 is \$233,964.

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

Fiscal Year	Principal	Interest	Total
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	1,099,250	33,982	1,133,232

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

Fiscal Year	IEPA Loan #L17-1337		IEPA Loan #L17-1614		IEPA Loan #L17-4045		GO Bond Series 2014		Total
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
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
Total	887,130	45,544	728,443	37,397	233,964	43,904	1,099,250	33,982	3,109,613

Water Fund

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
60-00-00-004-3223	IMPACT FEES	0	0	0	0	0
60-00-00-004-3258	WATER PERMITS	32,248	1,832	20,000	25,000	20,000
60-00-00-004-3259	OTHER PERMITS	100	0	1,500	200	0
TOTAL LICENSES & PERMITS		32,348	1,832	21,500	25,200	20,000
60-00-00-006-3444	WATER SALES	5,135,527	2,805,238	5,263,680	5,233,000	5,469,112
60-00-00-006-3445	MISC WATER SERVICE FEES	126,956	78,220	150,000	130,000	120,000
TOTAL SERVICE CHARGES		5,262,483	2,883,458	5,413,680	5,363,000	5,589,112
60-00-00-008-3610	INVESTMENT INTEREST	38,674	15,728	25,500	32,025	25,500
60-00-00-008-3910	REFUNDS / REIMBURSEMENTS	147	157	0	0	0
60-00-00-008-3920	SALES OF ASSETS	1,724	5,459	2,000	4,362	2,000
60-00-00-008-3970	MISCELLANEOUS INCOME	23,325	14,918	21,000	24,229	24,000
TOTAL OTHER INCOME		63,869	36,262	48,500	60,616	51,500
60-00-00-009-4719	TRANSFER FROM CDBG	321,128	0	0	0	0
60-00-00-010-4915	LOAN PROCEEDS	0	0	0	0	0
TOTAL BONDS & NOTES PROCEEDS		321,128	0	0	0	0
TOTAL WATER FUND REVENUES		5,679,828	2,921,552	5,483,680	5,448,816	5,660,612
60-00-00-100-8101	REGULAR WAGES	1,461,490	712,295	1,511,041	1,472,514	1,464,919
60-00-00-100-8102	OVERTIME	123,449	68,128	107,390	100,000	121,294
60-00-00-100-8103	PART-TIME WAGES	23,685	25,871	88,969	66,193	88,879
60-00-00-100-8113	LONGEVITY	26,889	12,406	25,519	24,492	25,280
60-00-00-100-8171	FICA	118,218	58,338	132,672	123,383	130,323
60-00-00-100-8173	IMRF	257,575	130,097	258,288	246,486	247,475
60-00-00-100-8174	CLOTHING ALLOWANCE	7,150	0	6,683	11,770	7,141
60-00-00-100-8175	HEALTH INSURANCE	333,903	176,254	501,291	501,291	522,572
60-00-00-100-8178	WORKERS COMPENSATION	123,050	61,525	123,050	123,050	234,050
60-00-00-100-8185	ACCRUED COMPENSATED LEAVE	111,892	(51,075)	0	0	0
60-00-00-100-8187	NET OPEB COST	(3,678)	5,103	0	0	0
60-00-00-100-8188	NET IMRF PENSION OBLIGATION	269,900	422,642	0	0	0
60-00-00-100-8304	CAR ALLOWANCE	1,853	1,372	3,146	3,861	4,098
TOTAL PERSONNEL		2,855,377	1,622,956	2,758,049	2,673,040	2,846,031
60-00-00-200-8202	PRINTED MATERIALS	12,933	1,009	25,000	3,000	1,700
60-00-00-200-8204	OFFICE SUPPLY	33	39	500	326	500
60-00-00-200-8210	BUILDING MECHANICAL SYSTEM	1,054	1,303	3,000	2,000	3,000
60-00-00-200-8219	BUILDING SUPPLIES	4,874	1,130	5,000	5,000	5,000
60-00-00-200-8226	VEHICLE MAINTENANCE PARTS	15,065	4,807	16,000	14,155	16,000
60-00-00-200-8228	STREETS / ALLEYS MATERIALS	46,751	30,761	55,000	55,000	55,000
60-00-00-200-8232	POTABLE WATER SYSTEM PARTS	50,226	22,418	55,000	45,340	55,000
60-00-00-200-8235	SNOW / ICE CONTROL MATERIAL	0	0	500	0	500
60-00-00-200-8244	LAB SUPPLY & MINOR EQUIPMENT	19,276	9,246	20,000	17,000	20,000
60-00-00-200-8245	GAS, OIL, & ANTIFREEZE	19,738	8,815	25,000	20,000	25,000
60-00-00-200-8250	POTABLE WATER CHEMICALS	216,580	110,655	236,637	235,000	245,515
60-00-00-200-8270	WEARING APPAREL	161	654	1,000	326	1,000
60-00-00-200-8285	TECHNOLOGY SUPPLIES	0	448	1,000	11	1,000
60-00-00-200-8291	JANITORIAL SUPPLIES	1,382	965	1,000	2,789	3,000
60-00-00-200-8295	SMALL TOOLS & EQPT	7,949	2,808	7,000	6,000	7,000

Water Fund

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
60-00-00-200-8299	COMMODITIES	153	0	500	70	500
TOTAL COMMODITIES		396,175	195,058	452,137	406,017	439,715
60-00-00-300-8301	RENTAL, EQPT, & FACILITIES	4,523	2,338	5,548	4,800	5,241
60-00-00-300-8305	FREIGHT AND POSTAGE	29,957	35,670	45,000	31,973	38,000
60-00-00-300-8310	EQUIPMENT - MAINTENANCE	5,671	1,491	10,000	1,000	7,000
60-00-00-300-8311	BUILDING MECH SYS- MAINTENANCE	9,384	6,842	12,000	6,000	6,000
60-00-00-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	1,762	244	1,300	700	2,000
60-00-00-300-8315	VEHICLES - MAINTENANCE	2,442	2,491	5,000	4,000	6,000
60-00-00-300-8328	POTABLE WATER SYSTEM- MAINTNCE	33,935	32,285	50,000	25,353	59,000
60-00-00-300-8330	TECHNOLOGY SERVICES	16,931	8,785	13,800	9,000	13,000
60-00-00-300-8331	ARCHITECT / ENGINEERING SERV	9,073	11,865	251,000	251,000	281,000
60-00-00-300-8337	TELEPHONE SYSTEM	9,269	3,860	12,000	9,000	9,000
60-00-00-300-8342	FINANCIAL & MGMT SERVICES	34,504	21,668	24,206	34,440	30,393
60-00-00-300-8346	REFUSE REMOVAL SERVICES	7,725	6,313	9,000	9,000	9,000
60-00-00-300-8348	BUILDINGS - MAINTENANCE	16,114	1,545	35,000	25,000	40,000
60-00-00-300-8351	NATURAL GAS	17,152	6,998	25,000	22,527	25,000
60-00-00-300-8352	ELECTRICITY	176,343	76,184	180,000	167,343	170,000
60-00-00-300-8355	UTILITIES	103,529	58,714	130,000	125,000	131,500
60-00-00-300-8356	LAB & TESTING SERVICES	4,233	2,283	5,505	3,600	5,105
60-00-00-300-8366	LEGAL EXPENSES & NOTICES	41,620	20,808	75,621	58,235	75,621
60-00-00-300-8373	MARKETING, ADS, PUBLIC INFO	153	67	500	0	1,000
60-00-00-300-8375	DUES & SUBSCRIPTIONS	2,098	155	2,500	2,500	2,400
60-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	1,510	870	3,300	2,000	3,200
60-00-00-300-8385	TAXES, LICENSES, & FEES	30	147	60	0	130
60-00-00-300-8399	CONTRACTUAL SERVICES	3,971	3,484	32,000	26,516	32,000
TOTAL CONTRACTUAL SERVICES		531,931	305,106	928,340	818,987	951,590
60-00-00-400-8457	BAD DEBT EXPENSE	161,069	0	0	0	0
60-00-00-400-8460	DEPRECIATION	1,046,874	529,348	0	0	0
60-00-00-400-8471	SURETY BONDS & INSURANCE	30,000	15,000	30,000	30,000	30,000
60-00-00-400-8481	UTILITY REBATE PROGRAM	5,827	100	10,000	3,000	10,000
TOTAL OTHER SERVICES		1,243,771	544,448	40,000	33,000	40,000
60-00-00-450-8411	DEBT SERVICE - PRINCIPAL	0	0	286,325	286,325	273,875
60-00-00-450-8412	DEBT SERVICE - INTEREST	23,640	10,844	19,183	19,183	14,858
60-00-00-450-8414	AMORTIZE BOND ISSUE/PREM/DISC	0	0	0	0	0
60-00-00-450-8417	LOAN PRINCIPAL	0	0	448,960	448,960	460,381
60-00-00-450-8418	LOAN INTEREST	68,316	30,047	54,855	54,855	43,432
60-00-00-450-8432	BOND ISSUANCE COSTS	0	0	0	0	0
TOTAL DEBT SERVICES		91,956	40,891	809,323	809,323	792,546
60-00-00-600-8510	OFFICE FURNITURE & EQUIP	500	0	2,389	2,388	500
60-00-00-600-8515	TECHNOLOGY EQUIPMENT	11,430	0	0	0	0
60-00-00-600-8521	VEHICLES	0	0	0	0	0
60-00-00-600-8540	MCHNRY, IMPLMTS, & MJR TOOLS	5,727	0	0	0	0
60-00-00-600-8580	TELEPHONE & RADIO EQPT	1,572	1,011	1,000	0	1,000
60-00-00-600-8582	FIRE HYDRANTS	4,242	0	10,000	0	5,000
60-00-00-600-8583	WATER METERS	176,028	0	0	0	0
60-00-00-600-8584	WATER PUMPS AND MOTORS	35,810	0	60,000	59,988	130,000
TOTAL EQUIPMENT		235,308	1,011	73,389	62,376	136,500

Water Fund

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
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
60-00-00-900-9001	TRANSFER TO GENERAL FUND	258,965	271,100	316,000	316,000	310,400
60-00-00-900-9035	TRANSFER TO EQUIPMENT FUND	0	0	7,500	7,500	0
60-00-00-900-9062	TRANSFER TO WATER CAPITAL FUND	0	316,800	1,955,000	1,955,000	1,050,000
TOTAL TRANSFERS OUT		258,965	587,900	2,278,500	2,278,500	1,360,400
TOTAL WATER FUND EXPENSES		5,613,482	3,297,370	7,339,738	7,081,243	6,566,782
NET FUND TOTALS - SURPLUS / (DEFICIT)		66,346	(375,819)	(1,856,058)	(1,632,427)	(906,170)

Water Construction Fund

Fund 61

The capital portion of the Water Fund related to impact fee revenue is collected in this fund and is restricted for “new” water main lines and construction. There were no expenditures during FY17 and there are no new budgeted capital improvements planned for FY18.

Water Construction Fund

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
61-00-00-004-3223	IMPACT FEES	96,845	4,515	75,000	51,020	75,000
TOTAL LICENSES & PERMITS		96,845	4,515	75,000	51,020	75,000
61-00-00-008-3610	INVESTMENT INTEREST	0	3,221	4,600	6,000	4,600
TOTAL INTEREST		0	3,221	4,600	6,000	4,600
TOTAL WATER CONSTRUCTION FUND REVENUES		96,845	7,736	79,600	57,020	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)		96,845	7,736	79,600	57,020	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. Over \$1,800,000 of water capital improvements were completed during FY17 and included:

- 1,950 feet of water main replacement on E. Sunset Place. (1st St. to 4th St.)
- 285 feet of water main replacement on Maplewood Ave. (North of E. Taylor St.)
- 485 feet of water main replacement on S. 11th Street (North of E. Taylor St.)
- 750 feet of water main replacement on Lewis St. to Vienna Blvd.
- 1,130 feet of water main replacement on S. 6th Street (Culver to Tyler)
- Replacement of a 2002 Ford cargo van with a new Ford F250 pickup truck.
- Replacement of 340 water meters

Over \$1,537,000 of water capital improvements have been planned for the FY18 Budget and include:

Line Item	Description	Project	Expense
62-00-00-600-8515	Technology Equipment	GIS Asset Management Improvements and ERP Software	\$285,000
62-00-00-600-8521	Vehicles	Replacement of 2002 Chevy Trailblazer (W-5)	\$32,000
62-00-00-600-8583	Water Meters	Routine Replacement and New Construction	\$75,000
62-00-00-600-8630	Water Main Replacement	Oak Drive	\$385,000
62-00-00-600-8631	Water System Improvements	North Water Tower Painting	\$760,000
		TOTAL	\$1,537,000

Water Capital Fund

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
62-00-00-006-3444	WATER SALES	0	39,563	0	170,000	300,000
TOTAL SERVICE CHARGES		0	39,563	0	170,000	300,000
62-00-00-009-4719	TRANSFER FROM CDBG	0	0	160,000	0	160,000
62-00-00-009-4740	TRANSFER FROM WATER FUND	0	316,800	1,955,000	1,955,000	1,050,000
TOTAL TRANSFERS IN		0	316,800	2,115,000	1,955,000	1,210,000
TOTAL WATER CAPITAL FUND REVENUES		0	356,363	2,115,000	2,125,000	1,510,000
62-00-00-600-8515	TECHNOLOGY EQUIPMENT	0	798	5,000	2,000	285,000
62-00-00-600-8521	VEHICLES	0	0	40,000	32,000	32,000
62-00-00-600-8540	MACHINERY & MAJOR TOOLS	0	0	180,000	2,600	0
62-00-00-600-8583	WATER METERS	0	56,504	150,000	75,000	75,000
TOTAL EQUIPMENT		0	57,302	375,000	111,600	392,000
62-00-00-650-8630	WATER MAINS	0	0	1,209,500	1,209,500	385,000
62-00-00-650-8631	WAER SYSTEM IMPROVEMENTS	0	0	530,500	0	760,000
TOTAL PERMANENT IMPROVEMENTS		0	0	1,740,000	1,209,500	1,145,000
TOTAL WATER CAPITAL FUND EXPENSES		0	57,302	2,115,000	1,321,100	1,537,000
NET FUND TOTALS - SURPLUS / (DEFICIT)		0	299,061	0	803,900	(27,000)

Airport Fund

FUND 65

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

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

General Obligation Refunding Bonds of 2014: In November 2014, the City issued \$416,650 of G.O. Refunding Bonds for the purpose of refinancing the City's 2004 bonds in order to reduce interest costs. The debt service is based on a 6-year amortization schedule with interest at 1.544%. Semi-annual interest payments are due July 1st and January 1st while annual principal payments are due each January 1st. The outstanding principal balance as of December 31, 2017 is \$270,750.

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
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	270,750	8,402	279,152

Airport Fund

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
65-00-00-002-3190	HOME RULE MOTOR FUEL TAX	0	0	267,857	269,956	269,956
65-00-00-005-3315	FEDERAL PASS-THROUGH GRANTS	78,325	41,316	0	0	0
65-00-00-005-3340	STATE GOVT GRANTS	3,230	1,512	25,290	25,290	36,550
TOTAL INTERGOVERNMENTAL REVENUES		81,555	42,829	293,147	295,246	306,506
65-00-00-006-3437	FUEL SALES	238,141	172,216	341,250	416,000	500,000
TOTAL SERVICE CHARGES		238,141	172,216	341,250	416,000	500,000
65-00-00-008-3610	INVESTMENT INTEREST	4	4	5	100	100
65-00-00-008-3910	REFUNDS / REIMBURSEMENTS	10,104	5,212	2,000	460	5,000
65-00-00-008-3920	SALES OF ASSETS	0	10,000	0	0	0
65-00-00-008-3930	RENTAL INCOME	229,969	155,837	348,255	368,000	368,000
65-00-00-008-3955	AIRPORT OPERATIONS	0	0	20,000	30,000	20,000
65-00-00-008-3963	CONTRIBUTED INFRASTRUCTURE	0	0	0	0	0
65-00-00-008-3970	MISCELLANEOUS INCOME	14,541	2,130	2,000	3,000	2,000
TOTAL OTHER INCOME		254,618	173,183	372,260	401,560	395,100
65-00-00-009-4701	TRSF FROM GENERAL FUND	0	16,853	0	0	0
TOTAL TRANSFERS IN		0	16,853	0	0	0
TOTAL AIRPORT FUND REVENUES		574,315	405,080	1,006,657	1,112,806	1,201,606
65-00-00-100-8101	REGULAR WAGES	137,650	64,391	134,727	132,632	142,517
65-00-00-100-8102	OVERTIME	292	0	0	0	0
65-00-00-100-8103	PART-TIME WAGES	105,234	55,991	123,585	141,094	138,515
65-00-00-100-8171	FICA	17,920	8,827	19,751	20,490	20,734
65-00-00-100-8173	IMRF	22,000	13,937	20,524	20,134	21,034
65-00-00-100-8175	HEALTH INSURANCE	24,709	12,412	27,165	27,165	31,141
65-00-00-100-8178	WORKERS COMPENSATION	17,625	8,813	14,303	14,303	14,303
65-00-00-100-8185	ACCRUED COMPENSATED LEAVE	(21,066)	(2,298)	0	0	0
65-00-00-100-8187	NET OPEB COST	(429)	595	0	0	0
65-00-00-100-8188	NET IMRF PENSION OBLIGATION	25,575	40,047	0	0	0
65-00-00-100-8304	CAR ALLOWANCE	110	238	476	420	476
TOTAL PERSONNEL		329,620	202,953	340,531	356,238	368,720
65-00-00-200-8201	BOARDS & COMMISSIONS	0	0	0	0	0
65-00-00-200-8202	PRINTED MATERIALS	386	0	250	290	250
65-00-00-200-8204	OFFICE SUPPLY	34	0	250	200	250
65-00-00-200-8210	BUILDING MECH SYS- MAINTENANCE	1,301	615	2,500	2,250	2,500
65-00-00-200-8218	ELECTRICAL PARTS & SUPPLIES	10,073	4,083	6,750	6,700	6,750
65-00-00-200-8219	BUILDING SUPPLIES	3,965	2,129	3,000	3,000	3,000
65-00-00-200-8226	VEHICLE MAINTENANCE PARTS	4,962	1,603	3,250	3,000	3,250
65-00-00-200-8234	AIRPORT FUEL	172,187	115,188	226,000	250,000	350,000
65-00-00-200-8235	SNOW & ICE CONTROL MATERIALS	10,344	5,245	25,000	25,000	25,000
65-00-00-200-8236	AIRPORT MATERIALS	687	167	350	250	350
65-00-00-200-8245	GAS, OIL, & ANTIFREEZE	13,361	8,194	25,000	25,000	25,000
65-00-00-200-8285	TECHNOLOGY SUPPLIES	811	0	1,000	800	1,000
65-00-00-200-8291	JANITORIAL / LAUNDRY SUPPLY	200	0	500	450	500
65-00-00-200-8295	SMALL TOOLS & EQUIPMENT	1,542	423	1,750	1,200	1,750
65-00-00-200-8299	COMMODITIES	0	0	0	0	0
TOTAL COMMODITIES		219,851	137,646	295,600	318,140	419,600

Airport Fund

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
65-00-00-300-8305	FREIGHT & POSTAGE	13	0	150	100	150
65-00-00-300-8310	EQUIPMENT - MAINTENANCE	31,446	4,852	30,000	28,000	30,000
65-00-00-300-8311	BUILDING MECH SYS- MAINTENANCE	12,281	8,261	13,500	10,000	13,500
65-00-00-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	10,693	7,479	10,000	11,000	10,000
65-00-00-300-8315	VEHICLE - MAINTENANCE	2,865	4,724	2,500	4,000	4,000
65-00-00-300-8319	SNOW & ICE CONTROL	0	0	0	0	0
65-00-00-300-8324	AIRPORT MAINTENANCE	0	297	500	300	500
65-00-00-300-8331	ARCHITECT / ENGINEERING SERVS	0	0	0	29,000	0
65-00-00-300-8337	TELEPHONE SYSTEM	11,729	5,452	12,250	12,250	12,250
65-00-00-300-8342	FINANCIAL & MGMT SERVICES	1,722	1,487	1,988	3,750	2,028
65-00-00-300-8348	BUILDINGS - MAINTENANCE	5,326	1,468	5,300	10,000	5,300
65-00-00-300-8352	ELECTRICITY	56,243	26,666	50,000	50,000	50,000
65-00-00-300-8355	UTILITIES	8,761	3,733	9,000	9,000	9,000
65-00-00-300-8366	LEGAL EXPENSES & NOTICES	0	0	2,000	0	2,000
65-00-00-300-8373	MARKETING, ADS, & PUBLIC INFO	12,955	4,986	11,100	12,500	12,500
65-00-00-300-8375	DUES & SUBSCRIPTIONS	1,928	1,354	2,700	2,700	2,700
65-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	4,293	2,843	3,000	2,200	3,400
65-00-00-300-8385	TAXES, LICENSES, & FEES	19,285	15,360	9,900	4,000	32,000
65-00-00-300-8399	CONTRACTUAL SERVICES	14,222	4,602	0	0	0
TOTAL CONTRACTUAL SERVICES		193,762	93,563	163,888	188,800	189,328
65-00-00-400-8450	CONTRACTED SERVICES	19,487	9,766	25,000	23,000	25,000
65-00-00-400-8460	DEPRECIATION	396,476	193,574	0	0	0
65-00-00-400-8471	SURETY BONDS & INSURANCE	39,467	22,087	36,300	36,300	36,300
TOTAL OTHER SERVICES		455,430	225,427	61,300	59,300	61,300
65-00-00-450-8411	DEBT SERVICE - PRINCIPAL	0	0	70,250	70,250	66,125
65-00-00-450-8412	DEBT SERVICE - INTEREST	5,849	2,669	4,723	4,723	3,670
65-00-00-450-8413	MUNICIPAL LEASE / PURCHASE	2,140	0	0	0	0
65-00-00-450-8414	AMORTIZE BOND ISSUE/PREM/DISC	0	0	0	0	0
65-00-00-450-8432	BOND ISUANCE COSTS	0	0	0	0	0
TOTAL DEBT AND BOND SERVICE		7,989	2,669	74,973	74,973	69,795
65-00-00-600-8510	OFFICE FURNITURE & EQPT	469	0	1,000	1,000	1,000
65-00-00-600-8540	MCHNRY, IMPLTS, & MJR TOOLS	5,271	0	6,600	6,000	6,600
65-00-00-600-8580	TELEPHONE & RADIO EQPT	511	0	1,950	1,600	1,950
65-00-00-600-8597	LEASED EQUIPMENT	37,501	2,269	5,600	5,600	5,600
TOTAL EQUIPMENT		43,752	2,269	15,150	14,200	15,150
65-00-00-650-8638	AIRPORT IMPROVEMENTS	1,155	10,094	0	32,000	36,550
65-00-00-650-8639	OTHER CAP IMPS	11,968	0	0	0	0
TOTAL PERMANENT IMPROVEMENTS		13,123	10,094	0	32,000	36,550
TOTAL AIRPORT FUND EXPENSES		1,263,527	674,621	951,442	1,043,651	1,160,443
NET FUND TOTALS - SURPLUS / (DEFICIT)		(689,212)	(269,540)	55,215	69,155	41,163



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Section Seven

Debt Service Funds

- General Fund Debt Service
- TIF Fund Debt Service



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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, 2017 is \$4,330,000.

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, 2017 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, 2017 is \$4,065,000.

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, 2017 is \$7,405,000.

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, 2017 is \$2,320,000.

Debt Service Summary: General Fund and TIF

The following tables summarizes the debt service obligations of the City for fiscal years 2018-2030.

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

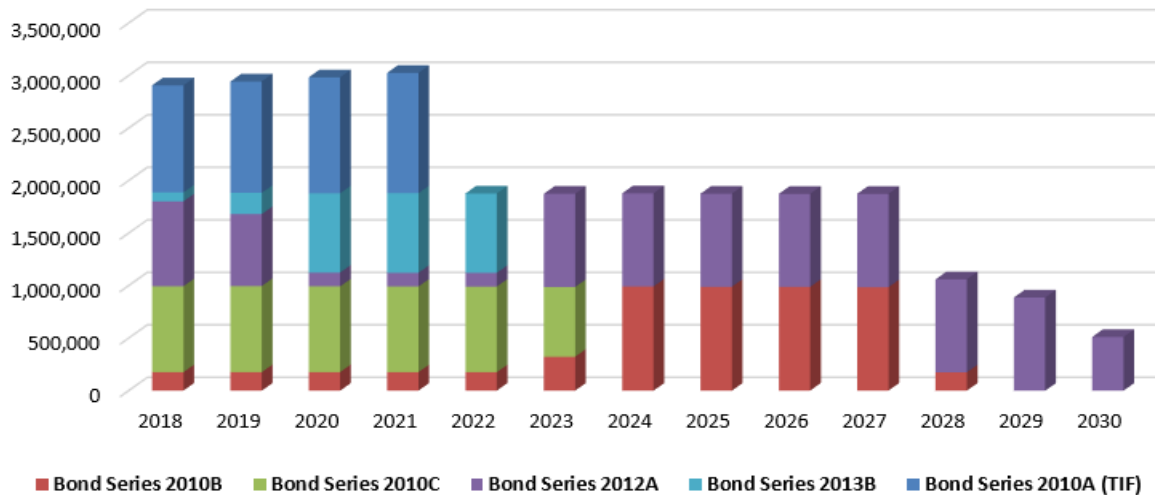
Fiscal Year	Series 2010B	Series 2010C	Series 2012A	Series 2013B	TIF 2010A	Total
2018		620,000	660,000	15,000	1,020,000	2,315,000
2019		650,000	550,000	135,000	1,060,000	2,395,000
2020		680,000		700,000	1,105,000	2,485,000
2021		715,000		725,000	1,145,000	2,585,000
2022		755,000		745,000		1,500,000
2023	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	4,065,000	7,405,000	2,320,000	4,330,000	22,025,000

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

Fiscal Year	Series 2010B	Series 2010C	Series 2012A	Series 2013B	TIF 2010A	Total
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			6,313
Total	1,425,143	684,106	1,203,327	235,388	441,400	3,989,364

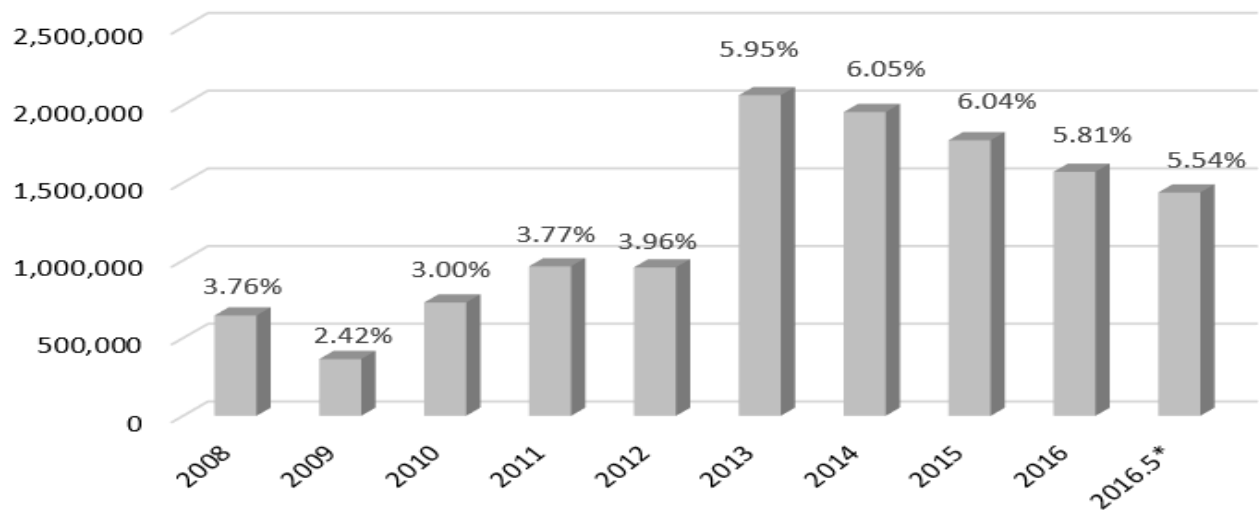
The chart below provides a quick glance at the debt schedule with amounts owed by bond series per fiscal year throughout the remainder of the pay off period.

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. At the end of 2016, the City's General Obligation Bonded Debt as a percentage of total assessed value of property was 5.54% as shown in the chart below. Note: FY17 EAV data is not yet available.

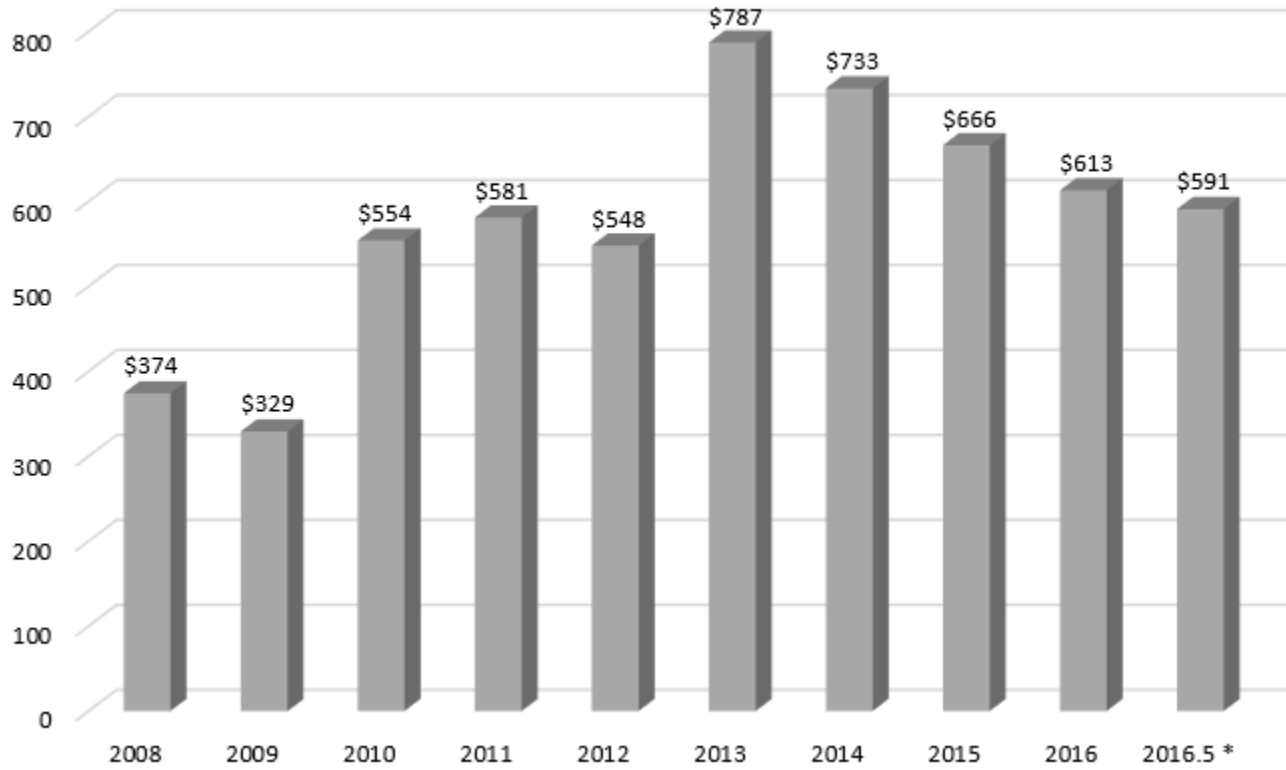
Bonded Debt as Percentage of Total Assessed Value of Property



* - The City changed their fiscal year from June 30th to December 31st.

The chart below provides a ratio of general obligation bonded debt per resident in the City of DeKalb for fiscal years 2008 through 2016.5.

Historical Trends of Bonded Debt per Capita



* - The City changed their fiscal year from June 30th to December 31st

General Debt Service Fund

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
40-00-00-002-3135	HOTEL/MOTEL TAX	42,367	22,701	44,300	45,150	46,000
40-00-00-002-3190	HOME RULE FUEL TAX	269,495	140,595	0	0	0
TOTAL SALES & USE TAXES		311,862	163,297	44,300	45,150	46,000
40-00-00-007-3514	POLICE FINES	58,101	14,052	55,000	41,000	41,000
TOTAL FINES		58,101	14,052	55,000	41,000	41,000
40-00-00-009-4701	TRSF FROM GENERAL FUND	1,504,066	180,000	1,756,998	1,756,998	1,801,827
40-00-00-009-4733	TRSF FROM PUBLIC BLDG FUND	0	0	0	0	0
40-00-00-010-4910	BOND PROCEEDS	0	0	0	0	0
TOTAL TRANSFERS IN		1,504,066	180,000	1,756,998	1,756,998	1,801,827
TOTAL GENERAL DEBT SERVICE FUND REVENUES		1,874,029	357,348	1,856,298	1,843,148	1,888,827
40-00-00-450-8342	FINANCIAL & MNGT SERVICES	1,900	1,425	1,900	1,900	1,900
40-00-00-450-8411	DEBT SERVICE - - PRINCIPAL	1,223,350	0	1,258,425	1,258,425	1,295,000
40-00-00-450-8412	DEBT SERVICE - INTEREST	666,043	319,652	625,673	625,673	591,927
40-00-00-450-8432	BOND ISSUANCE COSTS	0	0	0	0	0
40-00-00-450-9920	PAYMENT TO ESCROW ACCOUNT	0	0	0	0	0
TOTAL BOND AND DEBT SERVICE		1,891,293	321,077	1,885,998	1,885,998	1,888,827
TOTAL GENERAL DEBT SERVICE FUND EXPENSES		1,891,293	321,077	1,885,998	1,885,998	1,888,827
NET FUND TOTALS - SURPLUS / (DEFICIT)		(17,264)	36,271	(29,700)	(42,850)	0

Tax Increment Financing Debt Service Fund

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 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	1,068,663	961,675	1,078,000	1,078,000	1,193,200
TOTAL TRANSFERS IN		1,068,663	961,675	1,078,000	1,078,000	1,193,200
TOTAL Tax Increment Financing Debt Service Fund REVENUES		1,068,663	961,675	1,078,000	1,078,000	1,193,200
45-00-00-450-8342	FINANCIAL & MNGT SERVICES	0	0	0	0	0
45-00-00-450-8411	DEBT SERVICE - - PRINCIPAL	825,000	845,000	870,000	870,000	1,020,000
45-00-00-450-8412	DEBT SERVICE - INTEREST	243,663	116,675	208,000	208,000	173,200
TOTAL BOND AND DEBT SERVICE		1,068,663	961,675	1,078,000	1,078,000	1,193,200
TOTAL Tax Increment Financing Debt Service Fund EXPENSES		1,068,663	961,675	1,078,000	1,078,000	1,193,200
NET FUND TOTALS - SURPLUS / (DEFICIT)		0	0	0	0	0



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Section Eight

Capital Project Funds

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



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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.

FY18 Projects:

▪ Street Maintenance	1,000,000
▪ Electricity	350,000
▪ Tollway Peace Road Bridge Resurfacing	200,000
▪ Right of Way – Annie Glidden & Fairview	140,000
▪ Salt	100,000
▪ Kishwaukee Bike Path	75,000
▪ Pavement Condition Index Survey	65,000
▪ Bridge Inspections	15,000

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

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

The City will pay for resurfacing the bridge deck of the Tollway Peace Road Bridge. This maintenance activity is required under the Maintenance Agreement with the Illinois Tollway and will be part of the Illinois Tollway construction projects conducted in 2018.

The Kishwaukee Bike Path is planned to begin construction in 2017. A portion of construction is expected to take place in 2018. 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.

A Pavement Condition Index Survey is conducted every three years to monitor the condition of the City's 130 miles of roads. This information is critical for identifying and prioritizing street maintenance.

Bridge Inspections are conducted every other year to monitor the condition of the City's ten bridges and eight culverts. The inspections also identify and prioritize needed improvements.

Motor Fuel Tax Fund

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
10-00-00-005-3315	FEDERAL PASS-THROUGH GRANTS	0	0	0	0	83,311
10-00-00-005-3340	STATE GOVT GRANTS	0	0	0	0	0
10-00-00-005-3354	STATE MOTOR FUEL TAX	1,170,889	623,644	1,140,378	1,175,938	1,187,698
TOTAL INTERGOVERNMENTAL REVENUES		1,170,889	623,644	1,140,378	1,175,938	1,271,009
10-00-00-008-3610	INVESTMENT INTEREST	3,356	4,155	3,000	20,000	10,000
10-00-00-008-3910	REFUNDS / REIMBURSEMENTS	0	0	0	0	0
TOTAL OTHER INCOME		3,356	4,155	3,000	20,000	10,000
10-00-00-009-4701	TRSF FROM GENERAL FUND	32,072	0	0	0	0
TOTAL TRANSFERS IN		32,072	0	0	0	0
TOTAL MOTOR FUEL TAX FUND REVENUES		1,206,317	627,799	1,143,378	1,195,938	1,281,009
10-00-00-200-8235	SNOW / ICE CONTROL MATERIAL	86,769	0	100,000	75,000	100,000
10-00-00-200-8331	ARCHITECT/ENGINEERING SERVS	0	0	0	0	0
TOTAL COMMODITIES		86,769	0	100,000	75,000	100,000
10-00-00-300-8321	SIDEWALKS-MAINTENANCE	0	0	95,000	0	0
10-00-00-300-8331	ARCHITECT / ENGINEERING SERVS	56,700	113,109	375,000	75,000	15,000
10-00-00-300-8332	LAND ACQUISITION SERVS	0	46,000	35,000	1,800	0
10-00-00-300-8352	ELECTRICITY	343,597	182,639	350,000	350,000	350,000
10-00-00-300-8366	LEGAL EXPENSES & NOTICES	0	0	0	0	0
10-00-00-300-8633	STR CONST OR RECONSTRUCT	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		400,297	341,749	855,000	426,800	365,000
10-00-00-650-8620	BIKE PATH/SIDEWALK IMPROVEMENTS	0	0	0	0	0
10-00-00-650-8621	LAND ACQUISITION	0	0	140,000	0	140,000
10-00-00-650-8632	STR IMPRVMT - MAINTENANCE	0	108,714	100,000	16,150	1,000,000
10-00-00-650-8633	STR CONST OR RECONSTRUCT	0	34,981	0	0	0
10-00-00-650-8639	OTHER CAPITAL IMPROVEMENTS	501	2,958	535,000	75,000	340,000
TOTAL PERMANENT IMPROVEMENTS		501	146,653	775,000	91,150	1,480,000
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		487,568	488,401	1,730,000	592,950	1,945,000
NET FUND TOTALS - SURPLUS / (DEFICIT)		718,750	139,397	(586,622)	602,988	(663,991)

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, a TIF Phase-Out Plan is being developed. Budgeted expenses in FY 18 so far include recurring and previously planned expenses. The FY 18 budget will be finalized as part of the Council’s budget process and consideration of the TIF Phase-Out plan.

Central Area Tax Increment Financing Fund #1

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
13-00-00-001-3119	PROPERTY TAX INCREMENT	6,347,586	6,430,015	6,278,579	6,789,075	7,042,813
TOTAL PROPERTY TAXES		6,347,586	6,430,015	6,278,579	6,789,075	7,042,813
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	38,546	20,273	4,800	40,000	24,800
13-00-00-008-3618	UNREALIZED GAIN/LOSS	(326,614)	0	0	0	0
13-00-00-008-3910	REFUNDS / REIMBURSEMENTS	0	0	0	0	0
TOTAL OTHER INCOME		(288,068)	20,273	4,800	40,000	24,800
TOTAL Central Area Tax Increment Financing Fund #1 REVENUES		6,059,518	6,450,288	6,283,379	6,829,075	7,067,613
13-00-00-008-3618	UNREALIZED GAIN/LOSS	0	0	0	0	0
13-00-00-300-8305	FREIGHT AND POSTAGE	0	0	250	0	250
13-00-00-300-8321	SIDEWALKS - MAINTENANCE	13,309	0	0	0	0
13-00-00-300-8331	ARCHITECT / ENGINEER SERVICES	3,243	26,686	730,000	164,000	665,000
13-00-00-300-8332	LAND ACQUISITION SERVICES	0	0	10,000	0	10,000
13-00-00-300-8342	FINANCIAL & MNGT SERVICES	2,435	9,239	23,157	17,243	23,350
13-00-00-300-8343	DEVELOPMENTAL SERVICES	1,540,369	86,181	15,000	15,000	0
13-00-00-300-8348	BUILDINGS - MAINTENANCE	0	0	0	0	0
13-00-00-300-8366	LEGAL EXPENSES & NOTICES	7,739	1,305	25,750	6,000	25,750
13-00-00-300-8373	MARKETING, ADS, PUBLIC INFO	1,246	0	16,000	0	16,000
13-00-00-300-8375	DUES & SUBSCRIPTIONS	850	850	850	850	850
13-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	603	0	500	1,200	1,500
13-00-00-300-8399	CONTRACTUAL SERVICES	4,969	5,118	6,000	6,000	56,000
TOTAL CONTRACTUAL SERVICES		1,574,762	129,379	827,507	210,293	798,700
13-00-00-650-8621	LAND ACQUISITION	0	0	500,000	1,330	500,000
13-00-00-650-8624	PRIV PROP REHAB / REDEVELOP	311,815	126,392	342,500	2,610,000	3,050,000
13-00-00-650-8625	REMODELING & RENOVATION	3,324	0	20,000	20,000	20,000
13-00-00-650-8628	STORM SEWER SYSTEM IMPS	0	0	0	0	0
13-00-00-650-8632	STR IMPRVMT - MAINTENANCE	36,329	458,340	500,000	500,000	250,000
13-00-00-650-8633	STREET - CONSTR OR RECONSTR	38,587	6,000	500,000	500,000	500,000
13-00-00-650-8639	OTHER CAPITAL IMPROVEMENTS	3,225,039	3,752,660	3,811,790	3,811,790	3,716,407
TOTAL PERMANENT IMPROVEMENTS		3,615,093	4,343,392	5,674,290	7,443,120	8,036,407
13-00-00-900-9001	TRANSFER TO GENERAL FUND	678,576	282,740	678,576	678,576	678,576
13-00-00-900-9225	TRSF TO TIF DEBT SERVICE	1,068,663	961,675	1,078,000	1,078,000	1,193,200
TOTAL TRANSFERS OUT		1,747,239	1,244,415	1,756,576	1,756,576	1,871,776
TOTAL Central Area Tax Increment Financing Fund #1 EXPENSES		6,937,094	5,717,186	8,258,373	9,409,989	10,706,883
NET FUND TOTALS - SURPLUS / (DEFICIT)		(877,576)	733,102	(1,974,994)	(2,580,914)	(3,639,270)

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, a TIF Phase-Out Plan is being developed. Budgeted expenses in FY 18 so far include recurring and previously planned expenses. The FY 18 budget will be finalized as part of the Council's budget process and consideration of the TIF Phase-Out plan.

Tax Increment Financing Fund #2

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
14-00-00-001-3119	PROPERTY TAX INCREMENT	1,216,455	1,181,326	1,130,215	1,377,227	1,463,119
14-00-00-008-3610	INVESTMENT INTEREST	53,088	31,151	16,000	35,000	16,000
TOTAL PROPERTY TAXES		1,269,544	1,212,477	1,146,215	1,412,227	1,479,119
TOTAL Tax Increment Financing Fund #2 REVENUES		1,269,544	1,212,477	1,146,215	1,412,227	1,479,119
14-00-00-300-8316	ALLEYS - MAINTENANCE	2,156	0	0	0	0
14-00-00-300-8321	SIDEWALKS - MAINTENANCE	14,564	0	0	0	0
14-00-00-300-8331	ARCHITECT / ENGINEER SERVICES	0	0	0	0	0
14-00-00-300-8342	FINANCIAL & MNGT SERVICES	574	496	663	697	5,700
14-00-00-300-8344	ECONOMIC DEVELOPMENT INCENTIVE	154,948	194,586	120,000	180,000	0
14-00-00-300-8366	LEGAL EXPENSES & NOTICES	1,920	285	10,000	500	10,000
TOTAL CONTRACTUAL SERVICES		174,162	195,366	130,663	181,197	15,700
14-00-00-650-8621	LAND ACQUISITION	0	0	0	0	0
14-00-00-650-8624	PRIV PROP REHAB / REDEVELOP	124,402	65,940	125,000	125,000	175,000
14-00-00-650-8625	REMODEL & RENOVATIONS	27,680	31,767	195,000	45,000	45,000
14-00-00-650-8628	STORM WATER SYSTEM IMPS	0	0	0	0	0
14-00-00-650-8632	STREET IMPROVEMENTS - MAINTENANCE	8,318	199,400	0	1,131	0
14-00-00-650-8633	STREET RECONSTRUCTION	31,682	0	500,000	500,000	250,000
14-00-00-650-8639	CAPITAL IMPROVEMENTS	0	1,278,578	0	108	0
TOTAL PERMANENT IMPROVEMENTS		192,082	1,575,686	820,000	671,239	470,000
14-00-00-900-9001	TRANSFER TO GENERAL FUND	113,198	47,877	113,198	113,198	113,198
TOTAL TRANSFERS OUT		113,198	47,877	113,198	113,198	113,198
TOTAL Tax Increment Financing Fund #2 EXPENSES		479,442	1,818,929	1,063,861	965,634	598,898
NET FUND TOTALS - SURPLUS / (DEFICIT)		790,102	(606,452)	82,354	446,593	880,221

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 4 cents per gallon local tax on motor fuel. Expenditures for FY18 include:

▪ Street Maintenance	132,400
▪ Fire Station Security	60,000
▪ Annie Glidden & Fairview Message Board	50,000
▪ Fire Station Repairs	30,000

Capital Projects Fund

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
50-40-00-002-3131	SALES TAX - CITY	0	0	0	0	0
50-40-00-002-3190	HOME RULE MOTOR FUEL TAX	358,945	188,097	360,000	350,000	650,000
TOTAL SALES & USE TAXES		358,945	188,097	360,000	350,000	650,000
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	0	0	0	0	0
50-40-00-008-3980	TRAFFIC IMPACT FEE	500	0	0	250	0
TOTAL OTHER INCOME		500	0	0	250	0
50-40-00-009-4701	TRSF FROM GENERAL FUND	0	32,479	0	0	0
TOTAL TRANSFERS IN		0	32,479	0	0	0
TOTAL CAPITAL PROJECTS FUND REVENUES		359,445	220,576	360,000	350,250	650,000
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	9,297	55,703	20,000	20,000	0
50-40-00-300-8331	ARCHITECT/ENGINEER SERVICES	0	0	15,000	15,000	0
50-40-00-300-8399	CONTRACTUAL SERVICES	0	0	0	0	50,000
TOTAL CONTRACTUAL SERVICES		9,297	55,703	35,000	35,000	50,000
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	60,000
TOTAL EQUIPMENT		0	0	0	0	60,000
50-40-00-650-8624	BUILDING MAINTENANCE & REPAIR	17,873	4,969	30,000	30,000	30,000
50-40-00-650-8625	TILTON PARK FLOOD MITIGATION	0	0	0	0	0
50-40-00-650-8626	JOANNE LANE LEVEE PIPE UPGRADE	0	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	18,682	56,803	0	0	0
50-40-00-650-8632	STREET MAINTENANCE	297,339	9,826	305,000	305,000	132,400
TOTAL PERMANENT IMPROVEMENTS		333,894	71,598	335,000	335,000	162,400
TOTAL CAPITAL PROJECTS FUND EXPENSES		343,191	127,301	370,000	370,000	272,400
NET FUND TOTALS - SURPLUS / (DEFICIT)		16,255	93,275	(10,000)	(19,750)	377,600

Capital Equipment Replacement Fund

Fund 53

The Fleet Replacement Fund (Fund 52) was closed in FY2017, combined with the Equipment Fund (Fund 53) starting with the FY2018 budget, and renamed the Capital Equipment Replacement Fund. This fund accounts for the acquisition costs for any new purchases or replacement of major equipment and fleet for the City. The funding sources are funds from the E911 Board payments, rental income derived from current water tower leases, a DeKalb County emergency services payment per an intergovernmental agreement, sale of any capital assets, and a transfer of any available fund balance from the General Fund. The following purchases will be made from the Capital Equipment Replacement Fund in FY18:

▪ Public Safety Radios	300,000
▪ ERP Software	270,000
▪ Public Works Dump Truck	144,000
▪ Police Squads (2)	110,000
▪ Asset Management Plan	62,000
▪ Copier Replacements	42,000
▪ SmartGov Software	38,000
▪ Fire Truck Loan Payment	16,667
▪ New Computer Cycles (20)	16,000

Fleet Replacement Fund

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
52-50-00-008-3910	REFUNDS & REIMBURSEMENTS	11,325	5,202	10,000	11,500	0
52-50-00-008-3915	ADMINISTRATION TOW FEES	0	0	0	0	0
52-50-00-008-3920	SALES OF ASSETS	1,245	2,315	5,000	0	0
52-50-00-008-3930	RENTAL INCOME	141,793	97,833	156,610	145,000	0
52-50-00-008-3970	MISCELLANEOUS INCOME	35,000	35,833	35,000	35,000	0
TOTAL OTHER INCOME		189,363	141,183	206,610	191,500	0
52-50-00-009-4701	TRSF FROM GENERAL FUND	0	24,588	81,674	81,674	0
TOTAL TRANSFERS IN		0	24,588	81,674	81,674	0
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		189,363	165,771	288,284	273,174	0
52-50-00-400-8413	MUNICIPAL LEASE/PURCHASE	0	0	0	0	0
TOTAL OTHER SERVICES		0	0	0	0	0
52-50-00-450-8417	LOAN PRINCIPAL	16,667	16,667	16,667	16,667	0
TOTAL BONDS & NOTES PROCEEDS		16,667	16,667	16,667	16,667	0
52-50-00-600-8521	VEHICLES	391,479	42,708	121,674	254,400	0
TOTAL EQUIPMENT		391,479	42,708	121,674	254,400	0
52-50-00-900-9001	TRANSFER TO GENERAL FUND	0	0	140,000	140,000	0
52-50-00-900-9035	TRANSFER TO EQUIPMENT FUND	0	181,922	140,000	140,000	0
TOTAL TRANSFERS OUT		0	181,922	140,000	140,000	0
TOTAL FLEET REPLACEMENT FUND EXPENSES		408,146	241,297	278,341	411,067	0
NET FUND TOTALS - SURPLUS / (DEFICIT)		(218,783)	(75,526)	9,943	(137,893)	0

**Combined with Capital Equipment Replacement Fund 53 beginning in FY18*

Capital Equipment Replacement Fund

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
53-55-00-002-3131	SALES TAX - CITY	0	0	0	0	0
TOTAL SALES TAX		0	0	0	0	0
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	160,000	76,000	160,000	160,000	170,000
53-55-00-008-3920	SALES OF ASSETS	0	21,200	0	0	5,000
53-55-00-008-3930	RENTAL INCOME	0	0	0	0	154,477
53-55-00-008-3970	MISCELLANEOUS INCOME	0	0	0	0	40,000
TOTAL OTHER INCOME		160,000	97,200	160,000	160,000	369,477
53-55-00-009-4701	TRSF FROM GENERAL FUND	0	298,351	0	0	410,000
53-55-00-009-4725	TRSF FROM WORK COMP FUND	0	243,000	0	0	0
53-55-00-009-4736	TRSF FROM FLEET FUND	0	181,922	0	0	0
53-55-00-009-4740	TRSF FROM WATER FUND	0	0	7,500	7,500	0
53-55-00-009-4761	TRSF FROM TRANSPORTATION	0	0	3,000	3,000	0
TOTAL TRANSFERS IN		0	723,273	10,500	10,500	410,000
53-55-00-010-4915	LOAN PROCEEDS	0	0	0	0	0
TOTAL BONDS & NOTES PROCEEDS		0	0	0	0	0
TOTAL CAPITAL EQUIPMENT REPLACEMENT FUND REVENUES		160,000	820,473	170,500	170,500	779,477
53-55-00-200-8241	AMBULANCE SUPPLY/EQUIP	0	0	0	0	0
53-55-00-200-8242	POLICE PATROL SUPPLY & EQUIPME	0	0	8,000	0	0
TOTAL COMMODITIES		0	0	8,000	0	0
53-55-00-300-8310	EQUIPMENT - MAINTENANCE	43,572	65,372	66,000	297,500	62,000
TOTAL CONTRACTUAL SERVICES		43,572	65,372	66,000	297,500	62,000
53-55-00-400-8413	MUNICIPAL LEASE/PURCHASE	0	0	0	0	0
53-55-00-450-8417	LOAN PRINCIPAL	0	0	0	0	16,667
TOTAL OTHER		0	0	0	0	16,667
53-55-00-600-8515	TECH EQUIPMENT - PD SOFTWARE	16,980	0	0	21,812	366,000
53-55-00-600-8520	FD EQUIPMENT	87,763	972	0	0	0
53-55-00-600-8521	VEHICLES	0	0	0	0	254,000
53-55-00-600-8540	MACHINERY IMPLMTS MJR TOOLS	21,945	0	21,000	236,000	0
53-55-00-600-8560	RADIO EQUIPMENT	0	0	0	0	300,000
53-55-00-600-8597	LEASED EQUIPMENT	0	0	20,000	15,500	0
TOTAL EQUIPMENT		126,688	972	41,000	273,312	920,000
53-55-00-900-9001	TRANSFER TO GENERAL FUND	0	0	69,181	69,181	0
TOTAL TRANSFERS OUT		0	0	69,181	69,181	0
TOTAL CAPITAL EQUIPMENT REPLACEMENT FUND EXPENSES		170,260	66,343	184,181	639,993	998,667
NET FUND TOTALS - SURPLUS / (DEFICIT)		(10,260)	754,129	(13,681)	(469,493)	(219,190)



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Section Nine

Fiduciary Funds and Component Unit Fund

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



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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 50.40% and 40.50% 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.

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

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
93-00-00-001-3113	PROPERTY TAX - POLICE PENSION	1,622,105	2,085,233	2,502,904	2,502,904	2,987,254
TOTAL PROPERTY TAXES		1,622,105	2,085,233	2,502,904	2,502,904	2,987,254
93-00-00-006-3452	EMPLOYEE CONTRIBUTIONS	727,853	294,236	587,474	469,684	591,160
TOTAL SERVICE CHARGES		727,853	294,236	587,474	469,684	591,160
93-00-00-008-3610	INVESTMENT INTEREST	616,632	446,219	617,000	617,000	617,000
93-00-00-008-3615	GAIN/LOSS ON INVESTMENTS	(568,927)	1,091,934	0	0	665,000
93-00-00-008-3618	UNREALIZED INV GAIN/LOSS	0	0	665,000	665,000	0
93-00-00-008-3970	MISCELLANEOUS INCOME	12,547	0	0	0	0
TOTAL OTHER INCOME		60,252	1,538,153	1,282,000	1,282,000	1,282,000
TOTAL POLICE PENSION FUND REVENUES		2,410,211	3,917,622	4,372,378	4,254,588	4,860,414
93-00-00-100-8190	RETIREE COMPENSATION	2,579,348	1,447,549	2,864,106	2,864,106	3,306,500
93-00-00-100-8191	DISABILITY	0	0	103,347	103,347	0
93-00-00-100-8194	REFUND OF CONTRIBUTIONS	0	0	0	0	50,000
93-00-00-100-8195	TRANSFERS TO OTHER PENSIONS	0	0	0	0	50,000
TOTAL PERSONNEL		2,579,348	1,447,549	2,967,453	2,967,453	3,406,500
93-00-00-300-8339	INSURANCE	8,267	4,416	8,515	8,515	8,800
93-00-00-300-8342	FINANCIAL & MNGT SERVICES	25,050	13,532	24,939	24,939	25,700
93-00-00-300-8343	INVESTMENT MGR/ADVISOR FEES	42,938	21,779	44,226	44,226	45,600
93-00-00-300-8366	LEGAL EXPENSES & NOTICES	0	0	3,863	3,863	4,000
93-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	0	0	5,884	5,884	6,100
93-00-00-300-8399	CONTRACTUAL SERVICES	0	0	0	0	0
93-00-00-300-8400	OTHER EXPENSES	11,673	4,050	6,139	6,139	6,400
TOTAL CONTRACTUAL SERVICES		87,928	43,777	93,566	93,566	96,600
TOTAL POLICE PENSION FUND EXPENSES		2,667,277	1,491,326	3,061,019	3,061,019	3,503,100
NET FUND TOTALS - SURPLUS / (DEFICIT)		(257,066)	2,426,296	1,311,359	1,193,569	1,357,314

Fire Pension Fund

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
95-00-00-001-3114	PROPERTY TAX - FIRE PENSION	2,158,156	2,512,631	2,990,000	2,990,000	3,463,310
TOTAL PROPERTY TAXES		2,158,156	2,512,631	2,990,000	2,990,000	3,463,310
95-00-00-006-3452	EMPLOYEE CONTRIBUTIONS	477,022	338,056	478,763	583,240	477,148
TOTAL SERVICE CHARGES		477,022	338,056	478,763	583,240	477,148
95-00-00-008-3610	INVESTMENT INTEREST	785,930	503,412	480,000	480,000	480,000
95-00-00-008-3615	GAIN/LOSS ON INVESTMENT	(1,145,748)	965,198	0	0	950,000
95-00-00-008-3618	UNREALIZED INV GAIN/LOSS	0	0	1,320,000	1,320,000	0
95-00-00-008-3970	MISCELLANEOUS INCOME	(272)	0	0	0	0
TOTAL OTHER INCOME		(360,089)	1,468,610	1,800,000	1,800,000	1,430,000
TOTAL FIRE PENSION FUND REVENUES		2,275,088	4,319,297	5,268,763	5,373,240	5,370,458
95-00-00-100-8190	RETIREE COMPENSATION	3,072,413	1,607,243	2,905,307	2,905,307	3,760,000
95-00-00-100-8191	DISABILITY	0	0	246,518	246,518	0
95-00-00-100-8194	REFUND OF CONTRIBUTIONS	0	0	0	0	15,000
TOTAL PERSONNEL		3,072,413	1,607,243	3,151,825	3,151,825	3,775,000
95-00-00-300-8342	FINANCIAL & MNGT SERVICES	35,500	15,415	28,000	28,000	29,000
95-00-00-300-8343	INVESTMENT MGR/ADVISOR FEES	43,831	21,459	44,148	44,148	45,500
95-00-00-300-8366	LEGAL EXPENSES & NOTICES	0	0	10,000	10,000	10,500
95-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	0	0	1,500	1,500	1,600
95-00-00-300-8399	CONTRACTUAL SERVICES	0	0	0	0	0
95-00-00-300-8400	OTHER EXPENSES	6,113	2,125	5,500	5,500	5,700
TOTAL CONTRACTUAL SERVICES		85,443	38,999	89,148	89,148	92,300
TOTAL FIRE PENSION FUND EXPENSES		3,157,856	1,646,242	3,240,973	3,240,973	3,867,300
NET FUND TOTALS - SURPLUS / (DEFICIT)		(882,768)	2,673,055	2,027,790	2,132,267	1,503,158

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 undertook 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

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
99-00-00-001-3110	PROPERTY TAX GENERAL	2,267,424	2,768,573	2,748,500	2,748,500	2,748,500
TOTAL PROPERTY TAXES		2,267,424	2,768,573	2,748,500	2,748,500	2,748,500
99-00-00-005-3310	FEDERAL GRANTS	120,786	0	0	0	13,865
99-00-00-005-3340	STATE GOVT GRANTS	0	0	33,940	33,940	33,940
99-00-00-005-3350	LOCAL GOVT GRANTS	0	0	72,000	72,000	90,000
99-00-00-005-3356	PERSONAL PROP REPLACE TAX	31,144	14,583	27,347	27,347	30,000
TOTAL INTERGOVERNMENTAL REVENUES		151,930	14,583	133,287	133,287	167,805
99-00-00-007-3436	LIBRARY NON-RESIDENT DUES	3,356	2,008	3,400	3,400	3,400
99-00-00-007-3516	LIBRARY FINES	33,509	23,830	42,000	42,000	39,000
TOTAL FINES		36,865	25,838	45,400	45,400	42,400
99-00-00-008-3610	INVESTMENT INTEREST	7,228	(55)	6,069	6,069	0
99-00-00-008-3615	SALE OF ASSET	(106)	7,390	0	0	0
99-00-00-008-3617	TIF SURPLUS	0	90,767	0	0	0
99-00-00-008-3620	UNREALIZED GAIN/LOSS	(4,816)	(5,108)	0	0	0
99-00-00-008-3910	REFUNDS/REIMBURSEMENTS	2,212	4,291	0	0	8,000
99-00-00-008-3925	LIBRARY SALES	6,459	2,614	7,100	7,100	3,000
99-00-00-008-3961	DONATIONS	476,276	285,299	24,000	24,000	0
99-00-00-008-3970	MISCELLANEOUS INCOME	1,977	1,555	4,500	4,500	4,500
99-00-00-009-3990	INTERFUND TRANSFERS	240,318	10,900	0	0	0
99-00-00-010-4915	LOAN PROCEEDS	0	0	0	0	0
TOTAL OTHER INCOME		729,548	397,654	41,669	41,669	15,500
TOTAL DEKALB PUBLIC LIBRARY FUND REVENUES		3,185,767	3,206,648	2,968,856	2,968,856	2,974,205
99-00-00-100-8101	REGULAR WAGES	783,653	332,743	1,003,593	1,003,593	733,370
99-00-00-100-8102	OVERTIME	36,643	0	0	0	0
99-00-00-100-8103	PART-TIME WAGES	217,310	117,855	0	0	320,618
99-00-00-100-8171	FICA	77,583	33,735	76,775	76,775	80,630
99-00-00-100-8173	IMRF	129,612	57,722	117,036	117,036	110,618
99-00-00-100-8175	HEALTH INSURANCE	113,481	54,090	109,533	109,533	157,454
99-00-00-100-8176	LIFE INSURANCE	137	70	154	154	154
99-00-00-100-8178	WORKERS COMPENSATION	4,429	1,103	5,000	5,000	5,000
99-00-00-100-8179	UNEMPLOYMENT INSURANCE	3,121	729	3,200	3,200	3,200
TOTAL PERSONNEL		1,365,970	598,045	1,315,291	1,315,291	1,411,044
99-00-00-200-8202	PRINTED MATERIALS	908	61	5,000	5,000	0
99-00-00-200-8204	OFFICE SUPPLY	12,506	7,525	15,000	15,000	23,000
99-00-00-200-8219	BUILDING SUPPLIES	12,317	4,617	11,500	11,500	0
99-00-00-200-8271	GIFTS & DONATIONS	12,852	2,434	0	0	0
99-00-00-200-8272	MEMORIALS	873	0	4,000	4,000	0
99-00-00-200-8273	CHILDREN'S BOOKS	32,301	14,743	35,000	35,000	35,100
99-00-00-200-8274	LIBRARY BOOKS	88,127	34,287	75,000	75,000	75,300
99-00-00-200-8275	PERIODICALS	6,414	5,254	7,200	7,200	7,200
99-00-00-200-8276	COMPACT DISCS	7,199	2,901	9,000	9,000	16,600
99-00-00-200-8277	DVD'S	5,784	3,499	7,000	7,000	0
99-00-00-200-8278	MICROFORMS	183	176	600	600	0
99-00-00-200-8279	LIBRARY DATABASE	51,290	24,063	55,785	55,785	58,500
99-00-00-200-8299	COMMODITIES	208	9,653	500	500	0
TOTAL COMMODITIES		230,962	109,213	225,585	225,585	215,700

DeKalb Public Library Fund

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
99-00-00-300-8304	TRAVEL REIMBURSEMENT	771	278	700	700	1,000
99-00-00-300-8305	FREIGHT AND POSTAGE	11,813	4,538	5,000	5,000	5,000
99-00-00-300-8310	EQUIPMENT - MAINTENANCE	20,715	11,840	20,000	20,000	0
99-00-00-300-8326	BOOKS - MAINTENANCE	1,870	0	600	600	700
99-00-00-300-8331	BOOK PROCESSING	379	0	300	300	0
99-00-00-300-8337	TELEPHONE SYSTEM	13,275	10,257	19,000	19,000	19,000
99-00-00-300-8342	FINANCIAL & MGMT SERVICES	14,555	4,925	13,000	13,000	9,750
99-00-00-300-8343	DEVELOPMENTAL SERVICES	16,045	4,494	12,000	12,000	12,674
99-00-00-300-8346	REFUSE REMOVAL SERVICES	7,391	3,812	7,600	7,600	8,820
99-00-00-300-8347	LANDSCAPING	59,863	29,158	60,000	60,000	1,500
99-00-00-300-8348	BUILDINGS - MAINTENANCE	8,471	10,066	40,891	40,891	57,083
99-00-00-300-8349	BUILDING REPAIR	6,005	13,764	1,000	1,000	12,000
99-00-00-300-8351	NATURAL GAS	12,315	10,056	13,000	13,000	16,000
99-00-00-300-8352	ELECTRICITY	1,663	461	1,632	1,632	1,308
99-00-00-300-8355	UTILITIES	2,716	1,400	4,410	4,410	2,600
99-00-00-300-8373	MARKETING, ADS & PUBLIC INFO	38,347	26,434	34,000	34,000	21,500
99-00-00-300-8375	DUES & SUBSCRIPTIONS	621	321	600	600	1,620
99-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	7,258	1,060	5,000	5,000	6,000
TOTAL CONTRACTUAL SERVICES		224,072	132,865	238,733	238,733	176,555
99-00-00-400-8450	CONTRACTED SERVICES	23,158	13,792	37,585	37,585	25,000
99-00-00-400-8452	CONSULTING FEES (LEGAL)	17,654	4,110	7,500	7,500	7,500
99-00-00-400-8453	CONSULTING FEES (PERSONNEL)	14,802	4,064	4,500	4,500	4,500
99-00-00-400-8454	COLLECTION AGENCY	1,573	1,085	1,600	1,600	1,600
99-00-00-400-8455	PROFESSIONAL CONSULTING (IT)	6,750	1,096	2,443	2,443	15,520
99-00-00-400-8471	SURETY BONDS & INSURANCE	24,155	13,210	28,168	28,168	28,200
99-00-00-400-8497	CONTINGENCIES	0	0	10,732	10,732	0
TOTAL OTHER SERVICES		88,092	37,357	92,528	92,528	82,320
99-00-00-450-8411	DEBT SERVICE - PRINCIPAL	1,381,111	541,111	0	0	0
99-00-00-450-8412	DEBT SERVICE - INTEEST	348,284	204,907	0	0	0
TOTAL BOND AND DEBT SERVICE		1,729,395	746,018	0	0	0
99-00-00-600-8510	OFFICE FURNITURE & EQUIPMENT	865	16,222	0	0	6,000
99-00-00-600-8515	TECHNOLOGY EQUIPMENT	0	(6,986)	21,608	21,608	11,608
99-00-00-600-8599	EQUIPMENT	24,232	3,044	0	0	0
TOTAL EQUIPMENT		25,097	12,279	21,608	21,608	17,608
99-00-00-650-8620	DEBT FINANCING	0	0	1,075,111	1,075,111	1,070,978
99-00-00-650-8630	EXPANSION PROJECT	0	0	0	0	0
99-00-00-650-8639	CAPITAL IMPROVEMENTS	9,940,038	967,341	0	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	240,318	10,900	0	0	0
TOTAL PERMANENT IMPROVEMENTS		10,180,356	978,241	1,075,111	1,075,111	1,070,978
TOTAL DEKALB PUBLIC LIBRARY FUND EXPENSES		13,843,945	2,614,018	2,968,856	2,968,856	2,974,205
NET FUND TOTALS - SURPLUS / (DEFICIT)		(10,658,178)	592,629	0	0	0

Section Ten

Internal Revenue Funds

- Workers Compensation/Liability Insurance Fund
- Health Insurance Fund



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Internal Service Funds

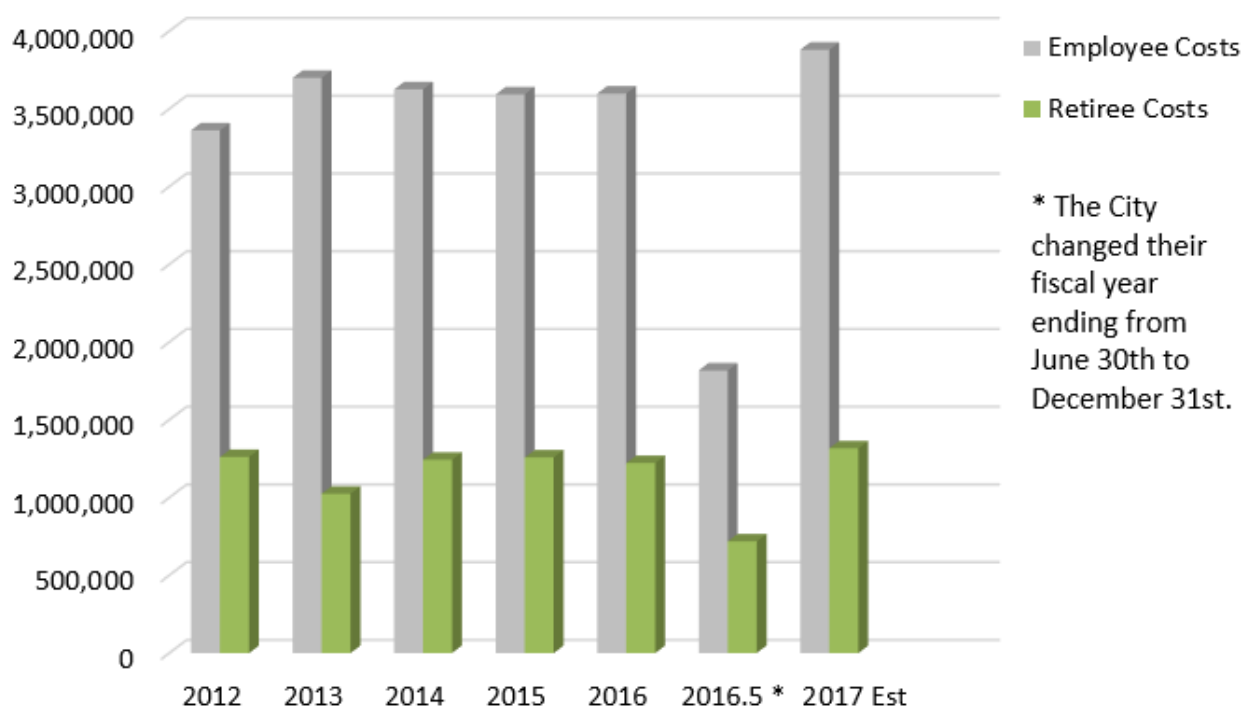
Workers' Compensation & Liability – Fund 70

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 fiscal years 2012 to 2017 (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. All active employees pay 20% of the health insurance premium for single, single +1 or family coverage.

Property Liability – 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. This fund will be closed out in FY2017 and combined with the Workers' Compensation Fund (Fund 70) starting with the FY2018 budget.

Workers Compensation/Liability Insurance Fund

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
70-00-00-006-3451	EMPLOYER CONTRIBUTION	1,203,200	601,604	650,659	650,659	881,659
TOTAL SERVICE CHARGES		1,203,200	601,604	650,659	650,659	881,659
70-00-00-008-3610	INVESTMENT INTEREST	26,280	7,406	13,000	4,500	1,500
70-00-00-008-3910	REFUNDS / REIMBURSEMENTS	38	0	0	0	0
70-00-00-008-3940	PROPERTY DAMAGE COMPENSATION	0	0	0	0	15,000
TOTAL OTHER INCOME		26,318	7,406	13,000	4,500	16,500
70-00-00-009-4701	TRSF FROM GENERAL FUND	0	0	0	0	0
70-00-00-009-4730	TRSF FROM PROP/LIAB FUND	0	151,274	0	0	0
70-00-00-009-4737	TRSF FROM LIABILITY FUND	0	0	158,301	15,801	0
TOTAL TRANSFERS IN		0	151,274	158,301	15,801	0
TOTAL WORKERS COMPENSATION/LIABILITY INSURANCE FUND REVENUES		1,229,518	760,284	821,960	670,960	898,159
70-00-00-300-8349	LEGAL SERVICES	0	0	0	0	0
70-00-00-300-8366	LEGAL EXPENSES & NOTICES	20,808	0	18,000	0	41,308
70-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	0	0	0	0	8,500
70-00-00-300-8391	TPA ADMINISTRATION	39,525	25,400	55,000	32,650	55,000
70-00-00-300-8450	CONTRACTED SERVICES	562,902	219,150	457,100	453,433	474,832
TOTAL CONTRACTUAL SERVICES		623,235	244,550	530,100	486,083	579,640
70-00-00-400-8450	CONTRACTED SERVICES	3,302	0	0	0	0
70-00-00-400-8471	SURETY CONDS AND INSURANCE	0	0	0	0	565
70-00-00-400-8472	CLAIMS: SELF-INSURANCE	229,847	120,871	400,000	400,000	400,000
70-00-00-400-8473	CLAIMS: LIAB & PROP INSURANCE	0	0	0	0	100,000
TOTAL OTHER SERVICES		233,149	120,871	400,000	400,000	500,565
70-00-00-900-9001	TRANSFER TO GENERAL FUND	250,000	0	130,000	130,000	0
70-00-00-900-9035	TRANSFER TO EQUIPMENT FUND	0	243,000	0	0	0
TOTAL TRANSFERS OUT		250,000	243,000	130,000	130,000	0
TOTAL WORKERS COMPENSATION/LIABILITY INSURANCE FUND EXPENSES		1,106,384	608,421	1,060,100	1,016,083	1,080,205
NET FUND TOTALS - SURPLUS / (DEFICIT)		123,134	151,863	(238,140)	(345,123)	(182,046)

Health Insurance Fund

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
71-00-00-006-3451	EMPLOYER CONTRIBUTIONS	3,882,801	2,361,968	4,261,866	4,261,866	4,667,907
71-00-00-006-3452	EMPLOYEE CONTRIBUTIONS	763,132	381,193	811,813	815,894	876,317
71-00-00-006-3453	RETIREE CONTRIBUTIONS	381,354	211,778	427,456	434,321	663,386
71-00-00-006-3454	LIBRARY CONTRIBUTIONS	137,070	63,810	164,099	147,078	194,611
71-00-00-006-3455	SECTION 125 CONTRIBUTIONS	200,443	0	0	0	0
71-00-00-006-3459	OTHER CONTRIBUTIONS	17,457	3,983	3,652	11,368	744
TOTAL SERVICE CHARGES		5,382,257	3,022,732	5,668,886	5,670,527	6,402,965
71-00-00-008-3610	INVESTMENT INTEREST	3,601	19	10	20	10
71-00-00-008-3910	REFUNDS / REIMBURSEMENTS	0	4,901	0	0	0
TOTAL OTHER INCOME		3,601	4,920	10	20	10
71-00-00-009-4701	TRSF FROM GENERAL FUND	0	0	0	0	0
TOTAL TRANSFERS IN		0	0	0	0	0
TOTAL HEALTH INSURANCE FUND REVENUES		5,385,858	3,027,652	5,668,896	5,670,547	6,402,975
71-00-00-100-8171	FICA	9,239	2,934	17,663	9,898	17,672
71-00-00-100-8173	IMRF	18,127	5,672	35,049	19,904	26,978
TOTAL PERSONNEL		27,366	8,606	52,712	29,802	44,650
71-00-00-300-8342	FINANCIAL & MNGT SERVICES	0	0	0	20	20
71-00-00-300-8345	PSYCH & MEDICAL SERVICES	0	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	5,834	2,700	5,400	5,494	5,400
TOTAL CONTRACTUAL SERVICES		5,834	2,700	5,400	5,514	5,420
71-00-00-400-8474	SECTION 125 PAYMENTS	198,706	0	0	0	0
71-00-00-400-8475	EMPLOYEE LIFE INSURANCE PREMIU	13,941	7,277	14,709	14,895	15,219
71-00-00-400-8476	WELLNESS BENEFIT PAYMENTS	19,533	9,834	60,000	40,000	60,000
71-00-00-400-8477	EMPLOYEE HEALTH INSURANCE	3,598,465	1,817,323	3,880,570	3,987,315	4,055,224
71-00-00-400-8478	RETIREE HEALTH INSURANCE	1,222,298	718,024	1,316,700	1,449,428	1,638,331
71-00-00-400-8479	EMPLOYEE DENTAL INSURANCE	0	0	0	0	0
71-00-00-400-8480	RETIREE DENTAL INSURANCE	63,052	29,216	72,115	61,618	64,804
71-00-00-400-8483	PEHP PLAN	32,605	16,200	33,750	33,750	33,750
71-00-00-400-8485	LIBRARY LIFE INSURANCE PREMIUM	166	77	155	155	170
71-00-00-400-8486	LIBRARY HEALTH INSURANCE	103,486	60,665	156,385	127,367	182,959
71-00-00-400-8487	LIBRARY DENTAL INSURANCE	7,723	3,763	7,559	7,526	11,482
71-00-00-400-8488	DEFERRED COMPENSATION	187,809	56,267	170,890	167,400	165,400
71-00-00-400-8489	HSA CONTRIBUTIONS	38,375	25,000	50,000	46,875	65,000
71-00-00-400-8490	INSURANCE OPT-OUT CONTRIBUTION	0	0	0	11,627	18,000
TOTAL OTHER SERVICES		5,486,158	2,743,647	5,762,833	5,947,956	6,310,339
TOTAL HEALTH INSURANCE FUND EXPENSES		5,519,358	2,754,952	5,820,945	5,983,272	6,360,409
NET FUND TOTALS - SURPLUS / (DEFICIT)		(133,500)	272,700	(152,049)	(312,725)	42,566

Property & Liability Fund

		FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 BUDGET
72-00-00-006-3451	EMPLOYER CONTRIBUTIONS	130,000	65,000	120,000	120,000	0
TOTAL SERVICE CHARGES		130,000	65,000	120,000	120,000	0
72-00-00-008-3940	PROPERTY DAMAGE COMPENSATION	32,529	(1,224)	15,000	28,500	0
72-00-00-008-3970	MISCELLANEOUS INCOME	1,820	0	0	0	0
TOTAL OTHER INCOME		34,349	(1,224)	15,000	28,500	0
TOTAL PROPERTY & LIABILITY FUND REVENUES		164,349	63,776	135,000	148,500	0
72-00-00-300-8349	LEGAL SERVICES	0	0	0	0	0
72-00-00-300-8366	LEGAL EXPENSES & NOTICES	28,890	10,404	23,308	20,808	0
TOTAL CONTRACTUAL SERVICES		28,890	10,404	23,308	20,808	0
72-00-00-400-8471	SURETY BONDS & INSURANCE	564	350	565	914	0
72-00-00-400-8472	CLAIMS: SELF-INSURANCE	44,182	39,676	100,000	80,000	0
72-00-00-400-8499	OTHER SERVICES/EXPENSES	300	0	0	0	0
TOTAL OTHER SERVICES		45,046	40,026	100,565	80,914	0
72-00-00-900-9025	TRSF TO WORKERS COMP FUND	0	151,274	158,301	158,301	0
TOTAL TRANSFERS OUT		0	151,274	158,301	158,301	0
TOTAL PROPERTY & LIABILITY FUND EXPENSES		73,935	201,704	282,174	260,023	0
NET FUND TOTALS - SURPLUS / (DEFICIT)		90,413	(137,928)	(147,174)	(111,523)	0

**Combined with Workers Compensation/Liability Insurance Fund 70 beginning in FY18*



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Appendix

- Staffing Plan
- FY2018 - FY2022 CIP
- Capital Outlay
- Five-Year Financial Projection
- Chart of Accounts
- Policies
- Glossary



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Staffing Plan

	FY2015		FY2016		FY2016.5		FY2017		FY2018	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
City Manager's Office	6	2	6	3	6	2	6	2	6	2
Human Resources Department	1	1	2	1	2	2	2	2	2	3
Finance Department	12	4	12	4	8	3	7	3	7	2
Information Technology Department	0	0	0	0	4	0	4	0	4	0
Police Department	81	36	81	36	81	36	81	36	80	15
Fire Department	58	1	58	2	58	2	58	2	58	2
Public Works Department	36	17	37	18	37	18	36	19	36	20
Community Development Department	5	3	5	2	6	3	6	3	8	6
TOTAL	199	64	201	66	202	66	200	67	201	50

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 FY2018 the decrease in Part-time staffing level was in the Police Department with the outsourcing of crossing guard services. The increase in the full-time staffing level is the Community Development Department changing the part-time Community Services Coordinator to full-time and the addition of a Building Inspector II.

Capital Improvement Plan

I. FY2018 – FY2022 CIP Overview

The FY2018 – FY2022 CIP is a comprehensive program. There are 275 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.

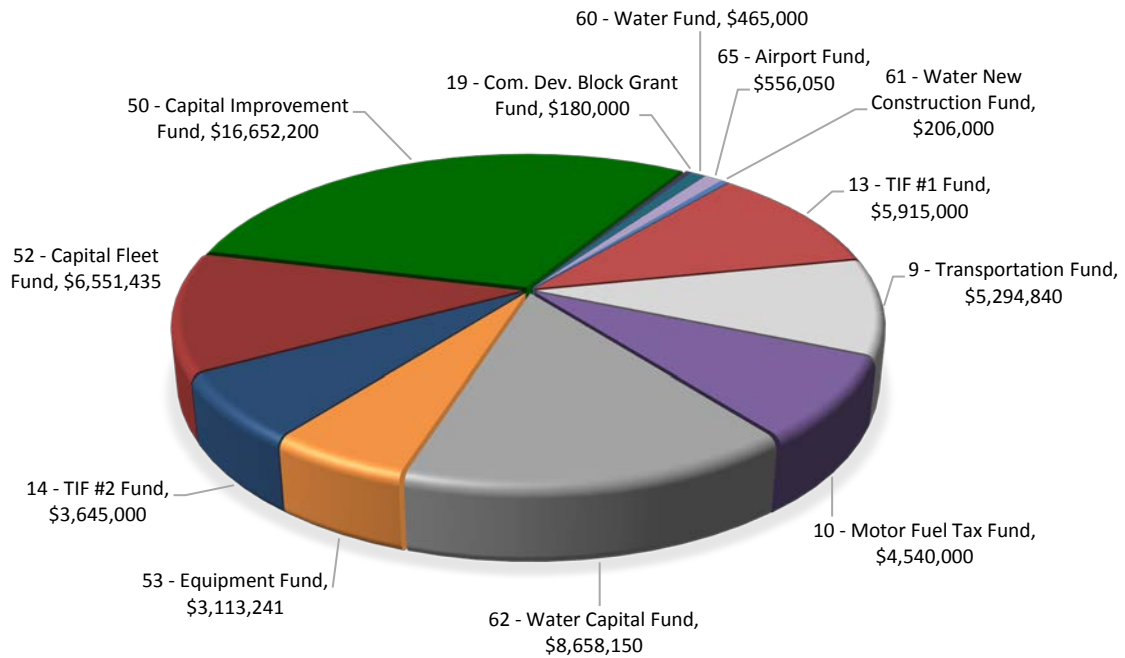
Most of the cost assumptions included in this program are preliminary estimates that will require refinement as more serious discussion and implementation of the specific program progresses. Certain projects are included in the CIP only under the assumption that an opportunity may be presented for larger 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 \$84 million with approximately \$28 million coming from state and federal grants. Charts illustrating the distribution of City funds and grants for FY18 – FY22 totals are presented on the following page.

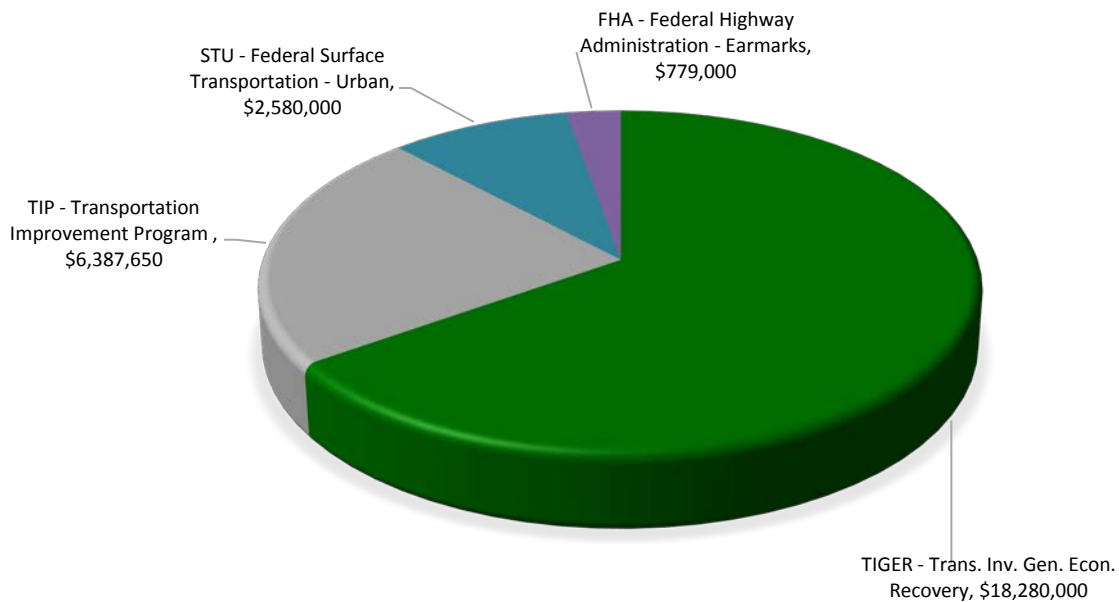
**City of DeKalb
Capital Improvement Program
FY2018 - FY2022
FUNDING SOURCE SUMMARY**

Source (City Funds)	FY18	FY19	FY20	FY21	FY22	Total
61 - Water New Construction Fund	-	-	-	-	206,000	\$206,000
13 - TIF #1 Fund	4,560,000	945,000	240,000	170,000	-	\$5,915,000
9 - Transportation Fund	2,694,840	100,000	-	2,500,000	-	\$5,294,840
10 - Motor Fuel Tax Fund	1,945,000	625,000	825,000	580,000	565,000	\$4,540,000
62 - Water Capital Fund	1,532,000	2,410,150	2,114,700	1,434,900	1,166,400	\$8,658,150
53 - Equipment Fund	728,000	1,769,835	294,302	209,302	111,802	\$3,113,241
14 - TIF #2 Fund	445,000	3,100,000	100,000	-	-	\$3,645,000
52 - Capital Fleet Fund	270,667	2,291,967	1,286,667	1,558,492	1,143,642	\$6,551,435
50 - Capital Improvement Fund	272,400	4,351,100	3,787,700	4,365,000	3,876,000	\$16,652,200
19 - Com. Dev. Block Grant Fund	180,000	-	-	-	-	\$180,000
60 - Water Fund	155,000	190,000	-	60,000	60,000	\$465,000
65 - Airport Fund	36,550	212,000	165,950	141,550	-	\$556,050
SUBTOTAL - FUNDS	12,819,457	15,995,052	8,814,319	11,019,244	7,128,844	\$55,776,916
Source (Grants)						
TIGER - Trans. Inv. Gen. Econ. Recovery	-	18,280,000	-	-	-	\$18,280,000
TIP - Transportation Improvement Program	657,900	4,499,500	778,050	452,200	-	\$6,387,650
STU - Federal Surface Transportation - Urban	-	-	1,440,000	-	1,140,000	\$2,580,000
FHA - Federal Highway Administration - Earmarks	-	779,000	-	-	-	\$779,000
SUBTOTAL - GRANTS	657,900	23,558,500	2,218,050	452,200	1,140,000	\$28,026,650
GRAND TOTAL	<u>13,477,357</u>	<u>39,553,552</u>	<u>11,032,369</u>	<u>11,471,444</u>	<u>8,268,844</u>	<u>\$83,803,566</u>

FY18 - FY22 CIP FUND TOTALS: ALL YEARS

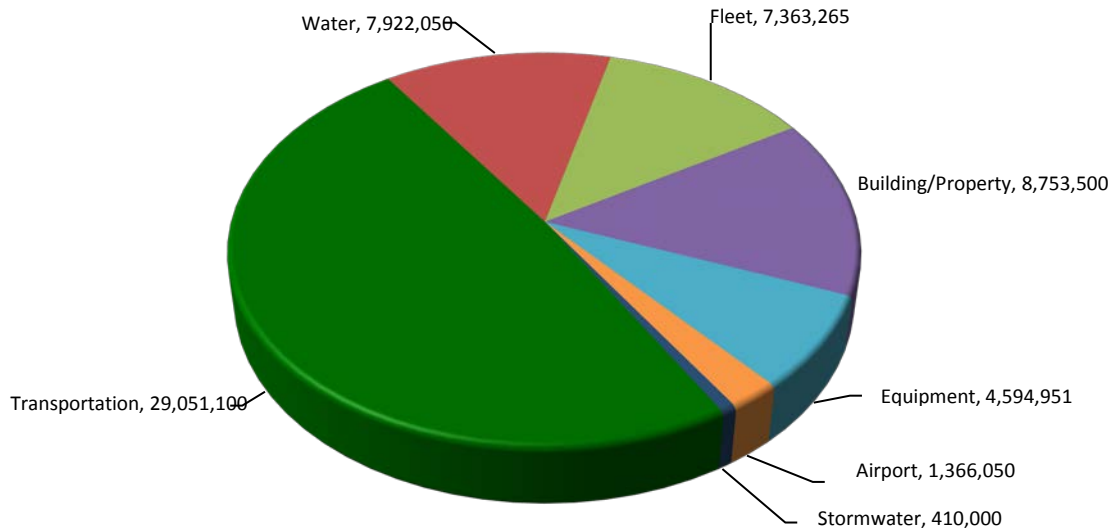


CIP GRANT TOTALS FY18 - FY22



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 FY18 – FY22 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.

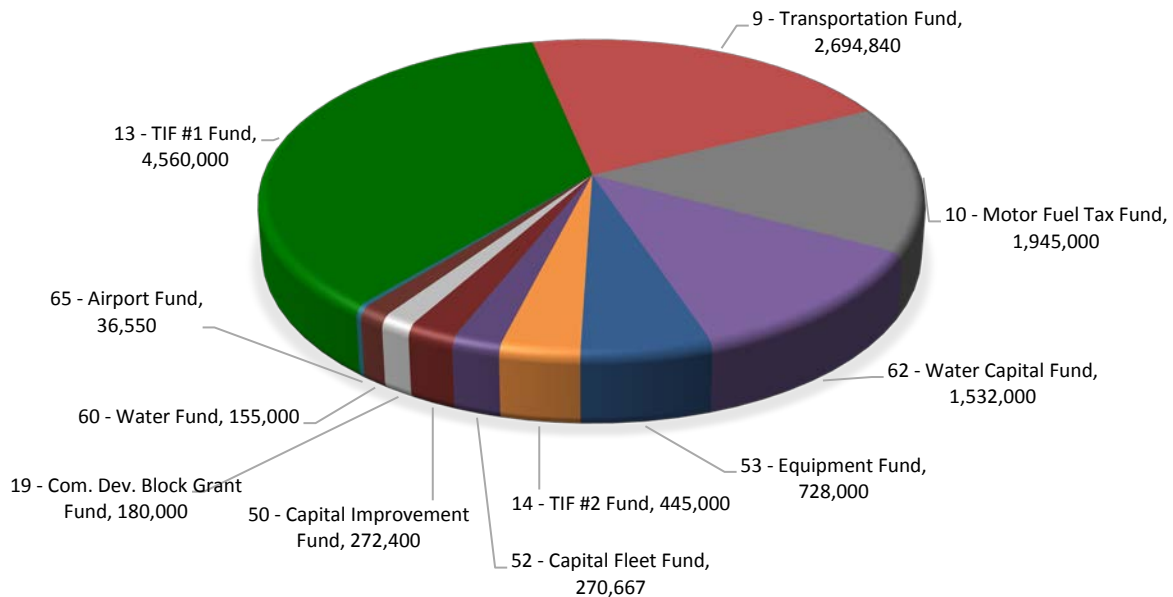
FY18 - FY22 CIP Category Totals: All Years



II. FY2018 CIP

The funding for CIP projects planned for FY18 is incorporated into the Adopted Budget December 31, 2018. The City funding sources for FY18 projects are listed in the Funding Source Summary Table are shown graphically below. The FY18 CIP represents approximately \$13M in costs.

FY18 - FY22 CIP FUND TOTALS: FY18



City of DeKalb, Illinois

Capital Plan

FY 18 thru FY 22

PROJECTS BY FUNDING SOURCE

Source	Project #	FY 18	FY 19	FY 20	FY 21	FY 22	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-09	15,000		15,000		15,000	45,000
Pavement Condition Index Survey	PW - ENG-10	65,000			50,000		115,000
Kishwaukee River Bike Path	PW - ENG-11	75,000					75,000
Peace Rd Widening Phase 1	PW - ENG-12		175,000	360,000			535,000
Coordinated Traffic Signal Upgrade Construction	PW - ENG-13				80,000	100,000	180,000
Annie Glidden & Fairview WR	PW - ENG-26	140,000					140,000
Street Maintenance	PW - ENG-33	1,000,000					1,000,000
Tollway Peace Road Bridge Resurfacing	PW - ENG-50	200,000					200,000
10 - Motor Fuels Tax Fund Total		1,945,000	625,000	825,000	580,000	565,000	4,540,000
13 - TIF #1 Fund							
Egyptian Theater (Building Improvements)	CD - 04	100,000	100,000	100,000	75,000		375,000
Architectural Improvement Program	CD - 06	50,000	75,000	75,000	75,000		275,000
Wi-Fi, Music, Signage & Miscellaneous	CD - 08	20,000	20,000	20,000	20,000		80,000
Street Message Boards	CD - 10	150,000					150,000
Neighborhood Reinvestment Program	CD - 12	50,000					50,000
Steam Building Analysis (Consulting)	CMO - 02	385,000					385,000
Cornerstone Phase 2	CMO - 06	1,500,000					1,500,000
Plaza DeKalb Phase 2	CMO - 07	950,000					950,000
Holiday Inn	CMO - 08	350,000					350,000
Electric Vehicle Charging Stations	IT - 07	15,000					15,000
Central Business District Security Camera Project	PD - 30	25,000					25,000
Remodeling of FBO Lobby, Restrooms, and Doors	PW - AIR-04		750,000				750,000
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	PW - ENG-04	600,000					600,000
Lincoln Highway Complete Streets (Engineering)	PW - ENG-05	100,000					100,000
Street Maintenance	PW - ENG-33	250,000					250,000
13 - TIF #1 Fund Total		4,560,000	945,000	240,000	170,000		5,915,000
14 - TIF #2 Fund							
Neighborhood Reinvestment Program	CD - 12	50,000					50,000
City Hall Security Cameras	CMO - 04	10,000					10,000
City Hall Building Improvements	CMO - 05	35,000					35,000
Barb City Manor	PW - ENG-06	100,000	100,000	100,000			300,000
City Hall - Future Needs	PW - ENG-07		3,000,000				3,000,000
Street Maintenance	PW - ENG-33	250,000					250,000

Source	Project #	FY 18	FY 19	FY 20	FY 21	FY 22	Total
14 - TIF #2 Fund Total		445,000	3,100,000	100,000			3,645,000
19 - Community Development Block							
6th Street Water Main Design Engineering	PW - ENG-29	180,000					180,000
19 - Community Development Block Grant Fund Total		180,000					180,000
50 - Capital Improvement Fund							
Signage for Annie Gliden and Fairview	CD - 11	50,000					50,000
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	26,870					26,870
Classroom Furniture (12 Tables and 24 Chairs)	FD - 03		10,100				10,100
Electronic Gate/Fence for Station 1	FD - 04	27,130					27,130
Burn Facility	FD - 72		50,000				50,000
Surveillance Pole Camera	FD - 73	6,000					6,000
N. 1st Street Bridge replacement Engineering	PW - ENG-15		150,000	50,000	350,000		550,000
Harvestore Drive Box Culvert Repair	PW - ENG-16		100,000				100,000
Bethany Road Culvert Repair	PW - ENG-17				160,000		160,000
Street Maintenance	PW - ENG-33	132,400	4,011,000	3,707,700	3,825,000	3,846,000	15,522,100
50 - Capital Improvement Fund Total		272,400	4,351,100	3,787,700	4,365,000	3,876,000	16,652,200
52 - Capital Fleet Fund							
Replace Department Pool Car	CD - 01		20,000				20,000
Lease Payments	F-01	16,667	16,667	16,667	16,667	16,667	83,335
Ford AEV Ambulance	FD - 05			150,000			150,000
Ford Ambulance	FD - 06		150,000				150,000
AEV Fire Ambulance	FD - 07				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
Chevy Tahoe	FD - 16		45,000				45,000
Ford Explorer	FD - 17				80,000		80,000
Pierce Saber - Engine 4	FD - 20		400,000				400,000
Alexis Fire Engine - Engine 2	FD - 21				400,000		400,000
Alexis Fire Engine #3	FD - 22					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
Replace Police Vehicle	PD - 01	55,000					55,000
Replace Police Vehicle	PD - 02	55,000					55,000
Replace Police Vehicle	PD - 03		55,000				55,000
Replace Police Vehicle	PD - 04		55,000				55,000
Replace Police Vehicle	PD - 05		55,000				55,000
Replace Police Vehicle	PD - 06		55,000				55,000
Replace Police Vehicle	PD - 07		55,000				55,000
Replace Police Vehicle	PD - 08		55,000				55,000
Replace Police Vehicle	PD - 09		55,000				55,000
Replace Police Vehicle	PD - 10		55,000				55,000
Replace Police Vehicle	PD - 11			55,000			55,000
Replace Police Vehicle	PD - 12			55,000			55,000

Source	Project #	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Replace Police Vehicle	PD - 13			55,000			55,000
Replace Police Vehicle	PD - 14			55,000			55,000
Replace Police Vehicle	PD - 15			55,000			55,000
Replace Police Vehicle	PD - 16				57,565		57,565
Replace Police Vehicle	PD - 17				57,565		57,565
Replace Police Vehicle	PD - 18				57,565		57,565
Replace Police Vehicle	PD - 19				57,565		57,565
Replace Police Vehicle	PD - 20				57,565		57,565
Replace Police Vehicle	PD - 21					61,595	61,595
Replace Police Vehicle	PD - 22					61,595	61,595
Replace Police Vehicle	PD - 23					61,595	61,595
Replace Police Vehicle	PD - 24					61,595	61,595
Replace Police Vehicle	PD - 25					61,595	61,595
Replace Ford F250	PW - AIR-17		40,000				40,000
Replace S10 Chevy Blazer	PW - AIR-18			25,000			25,000
Replace Ford F550 4x4 Truck	PW - AIR-19					50,000	50,000
Replace Ford E700 AV Gas Truck	PW - AIR-20		20,000	20,000	20,000	20,000	80,000
John Deere Loader (Used)	PW - AIR-21		80,000				80,000
Replace Chevy Blazer	PW - AIR-22		25,000				25,000
Case International Tractor	PW - AIR-23				160,000		160,000
Replace Chevy Impala	PW - AIR-24			25,000			25,000
Replace Chevy 1/2 Ton Pickup Truck	PW - AIR-25		40,000				40,000
Replace Ford 700 refueling Truck	PW - AIR-27		20,000	20,000	20,000	20,000	80,000
Replace Ford C8000 Deicer Truck	PW - AIR-28			150,000			150,000
Toro Z Master Riding Lawnmower	PW - AIR-29		11,000	11,000			22,000
JD Utility Tractor w/Sickle Bar	PW - AIR-30		45,000				45,000
Replace Oshkosh Airport Broom	PW - AIR-31		150,000				150,000
Lekro Aircraft Tug	PW - AIR-32		20,000				20,000
P-13 Pickup Truck with Snow Plow	PW - STR-01		35,000				35,000
P-33 Toro Z-Master Riding Mower	PW - STR-02		9,300				9,300
P-23 Dump Truck with Snow Plow & Salt Spreader	PW - STR-03	144,000					144,000
P-22 Dump Truck with Snow Plow & Salt Spreader	PW - STR-04		145,000				145,000
P-6 Pickup Truck with Snow Plow	PW - STR-05		36,000				36,000
P-37 Aerial Traffic Signal Truck	PW - STR-06		65,000				65,000
P-21 1-Ton Dump with Plow/Salt Spreader	PW - STR-07		62,000				62,000
P-31 Bobcat with Hydraulic Concrete Breaker	PW - STR-09		35,000				35,000
P-24 Tandem Axel Dump with Plow/Salt Spreader	PW - STR-10			160,000			160,000
P-3 Chevy Tahoe	PW - STR-11		32,000				32,000
P-7 Pickup Truck with Snow Plow	PW - STR-12			37,000			37,000
P-12 Pickup Truck with Snow Plow	PW - STR-13			37,000			37,000
P-24 Tandem Axel Dump with Plow/Salt Spreader	PW - STR-14			160,000			160,000
P-9 Utility Truck with Liquid Deicer Tank	PW - STR-15				36,000		36,000
P-15 Dump Truck with Plow/Salt Spreader	PW - STR-16				146,000		146,000
P-34 Mechanic Service Truck	PW - STR-17				40,000		40,000
P-36 60' Aerial Forestry Truck	PW - STR-18			150,000			150,000
P-44 Mower Tractor	PW - STR-19				42,000		42,000
P-11 Pickup Truck with Snow Plow	PW - STR-20					37,000	37,000
P-28 Dump Truck with Snow Plow/Spreader	PW - STR-21					146,000	146,000
P-29 Dump Truck with Snow Plow/Spreader	PW - STR-22					146,000	146,000
Replace P19 Tandem Axle Dump w/Plow & Spreader	PW - STR-27				160,000		160,000
52 - Capital Fleet Fund Total		270,667	2,291,967	1,286,667	1,558,492	1,143,642	6,551,435

53 - Equipment Fund

Furniture City Hall	CMO - 01		20,000	20,000	20,000	20,000	80,000
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Source	Project #	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Fire House 24/7 Customer Support	FD - 08		4,800	4,800	4,800	4,800	19,200
Stryker Power Load (4)	FD - 09		100,000				100,000
Turnout Gear (coats and Pants) 4 sets	FD - 10		6,280				6,280
Turnout Gear (coats and Pants) 7 sets	FD - 15		10,990				10,990
Hydraulic Tools - 4 sets	FD - 18			60,000			60,000
Laerdal Heart Stream	FD - 26		6,000				6,000
Panasonic Tough Pads	FD - 29		36,000				36,000
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
Phillips Heart Start AED (2)	FD - 35		6,000				6,000
Stretchers - 6	FD - 37		150,000				150,000
Hazmat Trailer Unit	FD - 39		10,000				10,000
LifePak 12 Monitor (2)	FD - 41		44,182				44,182
Radios and Vehicle Chargers	FD - 42	200,000					200,000
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
Lucas 2 for Medic 1	FD - 61					15,000	15,000
LifePak 1000 AED	FD - 62		15,000	3,000	3,000		21,000
LifePak 500 AED	FD - 63		9,000				9,000
LifePak CR Plus (2)	FD - 65		6,000				6,000
Stairs Chairs (5)	FD - 66			27,000	5,500		32,500
Zoll AED Pro (2)	FD - 68		6,000				6,000
Fire House Mobile Response	FD - 69		11,002	11,002	11,002	11,002	44,008
Technical Rescue Team Equipment	FD - 70		14,800				14,800
Turnout Gear Extractor	FD - 71		15,000				15,000
New Computer Cycles (20x)	IT - 02	16,000	16,000	16,000	16,000	16,000	80,000
City Network Switches	IT - 03		10,000		10,000		20,000
Office 365	IT - 05			25,000			25,000
Copier Replacements	IT - 06	42,000					42,000
Adjudication Software Purchase	IT - 08		75,000				75,000
Document Management System	IT - 09		55,000				55,000
Phone Upgrade	IT - 10		150,000				150,000
6 Vehicle Public Safety Setups	IT - 11		36,000				36,000
Electric Vehicle Charging Stations	IT - 12		27,000				27,000
EPCR System	IT - 13		21,000				21,000
Tricaster (Channel 14)	IT - 14		37,000				37,000
Security Audit	IT - 15		25,000				25,000
SmartGov	IT - 16	38,000					38,000
Asset Management Program	IT - 17		150,000				150,000
ERP Software	IT - 18	270,000					270,000
911 Console Dispatch Work Station Project	PD - 26		20,000	21,000	22,000		63,000
Police Body Worn Camera Project	PD - 27		215,279				215,279
Taser Replacement Project	PD - 28		13,679				13,679
Speed Trailer Replacement Project	PD - 29		15,505				15,505
Mobile Data Browser Replacement Project	PD - 31		24,000	20,000	20,000	20,000	84,000
Portable Police Radio Replacement Project	PD - 32	100,000	25,000	25,000	25,000	25,000	200,000
Storm Water Infrastructure Study Phase III	PW - ENG-28	50,000	50,000	25,000	25,000		150,000
Facilities Study Phase II	PW - ENG-54	12,000					12,000
P-193 Dinkmar Leaf Machine	PW - STR-24		30,000				30,000
P-191 Dinkmar Leaf Machine	PW - STR-25		30,000				30,000
P-190 Dinkmar Leaf Machine	PW - STR-26				32,000		32,000

Source	Project #	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Weather Proofing Storm Warning System	PW - STR-28		10,000				10,000
53 - Equipment Fund Total		728,000	1,769,835	294,302	209,302	111,802	3,113,241
60 - Water Fund							
Well No.10 Pull for Maintenance (2006)	PW - W-02	65,000					65,000
Well No.11 Pull for Maintenance (2006)	PW - W-03		65,000				65,000
Well No.13 Pull for Maintenance (2005)	PW - W-04	65,000					65,000
Well No.14 Pull for Maintenance (2005)	PW - W-05		65,000				65,000
Well No.16 Pull for Maintenance (2006)	PW - W-07		60,000				60,000
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
Well No. 15 Rehabilitation	PW - W-44				60,000		60,000
Well No. 17 Rehabilitation	PW - W-45					60,000	60,000
60 - Water Fund Total		155,000	190,000		60,000	60,000	465,000
61 - Water Construction Fund							
Lincoln Hwy. WTP Emergency Generator	PW - W-46					206,000	206,000
61 - Water Construction Fund Total						206,000	206,000
62 - Water Capital Fund							
ERP Software	IT - 18	230,000					230,000
North Water Tower Painting	PW - W-08	760,000					760,000
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
Water Main Replacement Undesignated	PW - W-19		615,000	1,000,000	1,000,000	1,000,000	3,615,000
Replace Water Main - Joanne	PW - W-21		1,130,150				1,130,150
Water Meters	PW - W-26	75,000	75,000	75,000	75,000		300,000
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	32,000					32,000
Replace W-12 GMC 4x4 1-Ton (1998)	PW - W-31			65,000			65,000
Replace W-28 Chevy Barricade (1999)	PW - W-35		63,700				63,700
Replace W-29 International Dump Truck (2005)	PW - W-36				110,000		110,000
Replace W-15 Ford F350 Pickup Truck (2006)	PW - W-37				45,000		45,000
W-13 Dodge Ram 4x4 Quad Cab	PW - W-38			38,200			38,200
W-34 Bomag Blacktop Roller	PW - W-39					16,400	16,400
GIS and Asset Management	PW - W-40	50,000	50,000				100,000
South Water Tower Painting	PW - W-41			811,500			811,500
Water Main Replacement 1,100 feet Oak Drive	PW - W-42	385,000					385,000
Replace W-21 JD Loader	PW - W-43		180,000				180,000
62 - Water Capital Fund Total		1,532,000	2,410,150	2,114,700	1,434,900	1,166,400	8,658,150
65 - Airport Fund							
Tires (8) for Case 725 Mowing Tractor	PW - AIR-07		13,000				13,000
Replacement of VASI and PAPI Units (TIPS)	PW - AIR-08	36,550					36,550
Improvements to Building	PW - AIR-09		30,000				30,000

Source	Project #	FY 18	FY 19	FY 20	FY 21	FY 22	Total
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		125,000	125,000			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
Overlay of T-Hangar Pavement (TIP)	PW - AIR-16				23,800		23,800
65 - Airport Fund Total		36,550	212,000	165,950	141,550		556,050
9 - Transportation Fund							
Replace DSATS Vehicle	PW - ENG-01	35,000					35,000
Automatic Bus Passenger Counter	PW - ENG-08		100,000				100,000
Replace Transit Mini-Vans	PW - ENG-18	123,750					123,750
Replace Medium Duty Buses (11)	PW - ENG-19	887,190					887,190
New 30 ft. Buses (2)	PW - ENG-20	280,000					280,000
New Bus Fleet for Elburn Train Station	PW - ENG-21				2,000,000		2,000,000
New Transit Facility Engineering	PW - ENG-22	750,000					750,000
Bus Time Arrival Equipment at Major Bus Stops	PW - ENG-23				500,000		500,000
Replace VAC Tire Machine	PW - ENG-25	20,000					20,000
Bus Shelter - Construction	PW - ENG-49	350,000					350,000
Route Scheduling Software	PW - ENG-52	200,000					200,000
New Computers (VAC)	PW - ENG-53	48,900					48,900
9 - Transportation Fund Total		2,694,840	100,000		2,500,000		5,294,840
FHA - Federal Highway Admin. - Ear							
Annie Glidden & Fairview WR	PW - ENG-26		779,000				779,000
FHA - Federal Highway Admin. - Earmarks Total			779,000				779,000
STU - Federal Surface Transportation							
Peace Rd Widening Phase 1	PW - ENG-12			1,440,000			1,440,000
Coordinated Traffic Signal Upgrade Construction	PW - ENG-13				1,140,000		1,140,000
STU - Federal Surface Transportation – Urban Total				1,440,000	1,140,000		2,580,000
TIGER - Trans Inv Gen Econ Recove							
New Transit Facility Engineering	PW - ENG-22		18,280,000				18,280,000
TIGER - Trans Inv Gen Econ Recovery Total			18,280,000				18,280,000
TIP - Transportation Improvement Pr							
Replacement of VASI and PAPI Units (TIPS)	PW - AIR-08	657,900					657,900
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
Overlay of T-Hangar Pavement (TIP)	PW - AIR-16				452,200		452,200
TIP - Transportation Improvement Prg. Grant Total		657,900	4,499,500	778,050	452,200		6,387,650

Source	Project #	FY 18	FY 19	FY 20	FY 21	FY 22	Total
GRAND TOTAL		13,477,357	39,553,552	11,032,369	11,471,444	8,268,844	83,803,566

City of DeKalb, Illinois

Capital Plan

FY 18 thru FY 22

PROJECTS BY CATEGORY

Category	Project #	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Airport							
Remodeling of FBO Lobby, Restrooms, and Doors	PW - AIR-04		750,000				750,000
Airport Crack Filling	PW - AIR-05	15,000					15,000
Remodeling of Classrooms and West End Hangar	PW - AIR-06			45,000			45,000
Tires (8) for Case 725 Mowing Tractor	PW - AIR-07		13,000				13,000
Replacement of VASI and PAPI Units (TIPS)	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		125,000	125,000			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
Overlay of T-Hangar Pavement (TIP)	PW - AIR-16				23,800		23,800
Airport Total		51,550	962,000	210,950	141,550		1,366,050
Building/Property							
Egyptian Theater (Building Improvements)	CD - 04	100,000	100,000	100,000	75,000		375,000
Architectural Improvement Program	CD - 06	50,000	75,000	75,000	75,000		275,000
Street Message Boards	CD - 10	150,000					150,000
Signage for Annie Gliden and Fairview	CD - 11	50,000					50,000
Neighborhood Reinvestment Program	CD - 12	100,000					100,000
Steam Building Analysis (Consulting)	CMO - 02	385,000					385,000
City Hall Building Improvements	CMO - 05	35,000					35,000
Cornerstone Phase 2	CMO - 06	1,500,000					1,500,000
Plaza DeKalb Phase 2	CMO - 07	950,000					950,000
Holiday Inn	CMO - 08	350,000					350,000
Fire Station Repairs	FD - 01	30,000	30,000	30,000	30,000	30,000	150,000
Burn Facility	FD - 72		50,000				50,000
Barb City Manor	PW - ENG-06	100,000	100,000	100,000			300,000
City Hall - Future Needs	PW - ENG-07		3,000,000				3,000,000
Route Scheduling Software	PW - ENG-52	200,000					200,000
Facilities Study Phase II	PW - ENG-54	12,000					12,000
South Water Tower Painting	PW - W-41			811,500			811,500
Well No. 17 Rehabilitation	PW - W-45					60,000	60,000
Building/Property Total		4,012,000	3,355,000	1,116,500	180,000	90,000	8,753,500
Equipment							
Wi-Fi, Music, Signage & Miscellaneous	CD - 08	20,000	20,000	20,000	20,000		80,000
Furniture City Hall	CMO - 01		20,000	20,000	20,000	20,000	80,000
City Hall Security Cameras	CMO - 04	10,000					10,000
Key Fob Door Locking for all Fire Stations	FD - 02	26,870					26,870
Classroom Furniture (12 Tables and 24 Chairs)	FD - 03		10,100				10,100
Electronic Gate/Fence for Station 1	FD - 04	27,130					27,130
Fire House 24/7 Customer Support	FD - 08		4,800	4,800	4,800	4,800	19,200

Category	Project #	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Stryker Power Load (4)	FD - 09		100,000				100,000
Turnout Gear (coats and Pants) 4 sets	FD - 10		6,280				6,280
Hydraulic Tools - 4 sets	FD - 18			60,000			60,000
Laerdal Heart Stream	FD - 26		6,000				6,000
Panasonic Tough Pads	FD - 29		36,000				36,000
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
Phillips Heart Start AED (2)	FD - 35		6,000				6,000
Stretchers - 6	FD - 37		150,000				150,000
Hazmat Trailer Unit	FD - 39		10,000				10,000
Allmand Night Tower	FD - 40					10,000	10,000
LifePak 12 Monitor (2)	FD - 41		44,182				44,182
Radios and Vehicle Chargers	FD - 42	200,000					200,000
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
Lucas 2 for Medic 1	FD - 61					15,000	15,000
LifePak 1000 AED	FD - 62		15,000	3,000	3,000		21,000
LifePak 500 AED	FD - 63		9,000				9,000
LifePak CR Plus (2)	FD - 65		6,000				6,000
Stairs Chairs (5)	FD - 66			27,000	5,500		32,500
Zoll AED Pro (2)	FD - 68		6,000				6,000
Fire House Mobile Response	FD - 69		11,002	11,002	11,002	11,002	44,008
Technical Rescue Team Equipment	FD - 70		14,800				14,800
Turnout Gear Extractor	FD - 71		15,000				15,000
Surveillance Pole Camera	FD - 73	6,000					6,000
New Computer Cycles (20x)	IT - 02	16,000	16,000	16,000	16,000	16,000	80,000
City Network Switches	IT - 03		10,000		10,000		20,000
Office 365	IT - 05			25,000			25,000
Copier Replacements	IT - 06	42,000					42,000
Electric Vehicle Charging Stations	IT - 07	15,000					15,000
Adjudication Software Purchase	IT - 08		75,000				75,000
Document Management System	IT - 09		55,000				55,000
Phone Upgrade	IT - 10		150,000				150,000
6 Vehicle Public Safety Setups	IT - 11		36,000				36,000
Electric Vehicle Charging Stations	IT - 12		27,000				27,000
EPCR System	IT - 13		21,000				21,000
Tricaster (Channel 14)	IT - 14		37,000				37,000
Security Audit	IT - 15		25,000				25,000
SmartGov	IT - 16	38,000					38,000
Asset Management Program	IT - 17		150,000				150,000
ERP Software	IT - 18	500,000					500,000
911 Console Dispatch Work Station Project	PD - 26		20,000	21,000	22,000		63,000
Police Body Worn Camera Project	PD - 27		215,279				215,279
Taser Replacement Project	PD - 28		13,679				13,679
Speed Trailer Replacement Project	PD - 29		15,505				15,505
Central Business District Security Camera Project	PD - 30	25,000					25,000
Mobile Data Browser Replacement Project	PD - 31		24,000	20,000	20,000	20,000	84,000
Portable Police Radio Replacement Project	PD - 32	100,000	25,000	25,000	25,000	25,000	200,000
John Deere Loader (Used)	PW - AIR-21		80,000				80,000
Case International Tractor	PW - AIR-23				160,000		160,000
Toro Z Master Riding Lawnmower	PW - AIR-29		11,000	11,000			22,000
JD Utility Tractor w/Sickle Bar	PW - AIR-30		45,000				45,000
Replace Oshkosh Airport Broom	PW - AIR-31		150,000				150,000
Lektro Aircraft Tug	PW - AIR-32		20,000				20,000
New Computers (VAC)	PW - ENG-53	48,900					48,900

Category	Project #	FY 18	FY 19	FY 20	FY 21	FY 22	Total
P-33 Toro Z-Master Riding Mower	PW - STR-02		9,300				9,300
P-31 Bobcat with Hydraulic Concrete Breaker	PW - STR-09		35,000				35,000
P-44 Mower Tractor	PW - STR-19				42,000		42,000
P-193 Dinkmar Leaf Machine	PW - STR-24		30,000				30,000
P-191 Dinkmar Leaf Machine	PW - STR-25		30,000				30,000
P-190 Dinkmar Leaf Machine	PW - STR-26				32,000		32,000
Weather Proofing Storm Warning System	PW - STR-28		10,000				10,000
W-34 Bomag Blacktop Roller	PW - W-39					16,400	16,400
GIS and Asset Management	PW - W-40	50,000	50,000				100,000
Replace W-21 JD Loader	PW - W-43		180,000				180,000
Lincoln Hwy. WTP Emergency Generator	PW - W-46					206,000	206,000
Equipment Total		1,124,900	2,319,245	300,302	406,302	344,202	4,494,951

Fleet

Replace Department Pool Car	CD - 01		20,000				20,000
Lease Payments	F-01	16,667	16,667	16,667	16,667	16,667	83,335
Ford AEV Ambulance	FD - 05			150,000			150,000
Ford Ambulance	FD - 06		150,000				150,000
AEV Fire Ambulance	FD - 07				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
Turnout Gear (coats and Pants) 7 sets	FD - 15		10,990				10,990
Chevy Tahoe	FD - 16		45,000				45,000
Ford Explorer	FD - 17				80,000		80,000
Pierce Saber - Engine 4	FD - 20		400,000				400,000
Alexis Fire Engine - Engine 2	FD - 21				400,000		400,000
Alexis Fire Engine #3	FD - 22					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
Replace Police Vehicle	PD - 01	55,000					55,000
Replace Police Vehicle	PD - 02	55,000					55,000
Replace Police Vehicle	PD - 03		55,000				55,000
Replace Police Vehicle	PD - 04		55,000				55,000
Replace Police Vehicle	PD - 05		55,000				55,000
Replace Police Vehicle	PD - 06		55,000				55,000
Replace Police Vehicle	PD - 07		55,000				55,000
Replace Police Vehicle	PD - 08		55,000				55,000
Replace Police Vehicle	PD - 09		55,000				55,000
Replace Police Vehicle	PD - 10		55,000				55,000
Replace Police Vehicle	PD - 11			55,000			55,000
Replace Police Vehicle	PD - 12			55,000			55,000
Replace Police Vehicle	PD - 13			55,000			55,000
Replace Police Vehicle	PD - 14			55,000			55,000
Replace Police Vehicle	PD - 15			55,000			55,000
Replace Police Vehicle	PD - 16				57,565		57,565
Replace Police Vehicle	PD - 17				57,565		57,565
Replace Police Vehicle	PD - 18				57,565		57,565
Replace Police Vehicle	PD - 19				57,565		57,565
Replace Police Vehicle	PD - 20				57,565		57,565
Replace Police Vehicle	PD - 21					61,595	61,595
Replace Police Vehicle	PD - 22					61,595	61,595
Replace Police Vehicle	PD - 23					61,595	61,595
Replace Police Vehicle	PD - 24					61,595	61,595
Replace Police Vehicle	PD - 25					61,595	61,595
Replace Ford F250	PW - AIR-17		40,000				40,000

Category	Project #	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Replace S10 Chevy Blazer	PW - AIR-18			25,000			25,000
Replace Ford F550 4x4 Truck	PW - AIR-19					50,000	50,000
Replace Ford E700 AV Gas Truck	PW - AIR-20		20,000	20,000	20,000	20,000	80,000
Replace Chevy Blazer	PW - AIR-22		25,000				25,000
Replace Chevy Impala	PW - AIR-24			25,000			25,000
Replace Chevy 1/2 Ton Pickup Truck	PW - AIR-25		40,000				40,000
Replace Ford 700 refueling Truck	PW - AIR-27		20,000	20,000	20,000	20,000	80,000
Replace Ford C8000 Deicer Truck	PW - AIR-28			150,000			150,000
Replace DSATS Vehicle	PW - ENG-01	35,000					35,000
Replace Transit Mini-Vans	PW - ENG-18	123,750					123,750
Replace Medium Duty Buses (11)	PW - ENG-19	887,190					887,190
New 30 ft. Buses (2)	PW - ENG-20	280,000					280,000
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	144,000					144,000
P-22 Dump Truck with Snow Plow & Salt Spreader	PW - STR-04		145,000				145,000
P-6 Pickup Truck with Snow Plow	PW - STR-05		36,000				36,000
P-37 Aerial Traffic Signal Truck	PW - STR-06		65,000				65,000
P-21 1-Ton Dump with Plow/Salt Spreader	PW - STR-07		62,000				62,000
P-24 Tandem Axel Dump with Plow/Salt Spreader	PW - STR-10			160,000			160,000
P-3 Chevy Tahoe	PW - STR-11			32,000			32,000
P-7 Pickup Truck with Snow Plow	PW - STR-12			37,000			37,000
P-12 Pickup Truck with Snow Plow	PW - STR-13			37,000			37,000
P-24 Tandem Axel Dump with Plow/Salt Spreader	PW - STR-14			160,000			160,000
P-9 Utility Truck with Liquid Deicer Tank	PW - STR-15				36,000		36,000
P-15 Dump Truck with Plow/Salt Spreader	PW - STR-16				146,000		146,000
P-34 Mechanic Service Truck	PW - STR-17				40,000		40,000
P-36 60' Aerial Forestry Truck	PW - STR-18			150,000			150,000
P-11 Pickup Truck with Snow Plow	PW - STR-20					37,000	37,000
P-28 Dump Truck with Snow Plow/Spreader	PW - STR-21					146,000	146,000
P-29 Dump Truck with Snow Plow/Spreader	PW - STR-22					146,000	146,000
Replace P19 Tandem Axle Dump w/Plow & Spreader	PW - STR-27				160,000		160,000
W-13 Dodge Ram 4x4 Quad Cab	PW - W-38			38,200			38,200
Fleet Total		1,596,607	1,920,657	1,345,867	1,356,492	1,143,642	7,363,265
Stormwater							
Harvestore Drive Box Culvert Repair	PW - ENG-16		100,000				100,000
Bethany Road Culvert Repair	PW - ENG-17				160,000		160,000
Storm Water Infrastructure Study Phase III	PW - ENG-28	50,000	50,000	25,000	25,000		150,000
Stormwater Total		50,000	150,000	25,000	185,000		410,000
Transportation							
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	PW - ENG-04	600,000					600,000
Lincoln Highway Complete Streets (Engineering)	PW - ENG-05	100,000					100,000
Automatic Bus Passenger Counter	PW - ENG-08		100,000				100,000
Bridge Inspections	PW - ENG-09	15,000		15,000		15,000	45,000
Pavement Condition Index Survey	PW - ENG-10	65,000			50,000		115,000
Kishwaukee River Bike Path	PW - ENG-11	75,000					75,000
Peace Rd Widening Phase 1	PW - ENG-12		175,000	1,800,000			1,975,000
Coordinated Traffic Signal Upgrade Construction	PW - ENG-13				80,000	1,240,000	1,320,000
N. 1st Street Bridge replacement Engineering	PW - ENG-15		150,000	50,000	350,000		550,000
New Bus Fleet for Elburn Train Station	PW - ENG-21				2,000,000		2,000,000
New Transit Facility Engineering	PW - ENG-22	750,000					750,000
Bus Time Arrival Equipment at Major Bus Stops	PW - ENG-23				500,000		500,000
Replace VAC Tire Machine	PW - ENG-25	20,000					20,000
Annie Glidden & Fairview WR	PW - ENG-26		1,079,000				1,079,000

Category	Project #	FY 18	FY 19	FY 20	FY 21	FY 22	Total
Street Maintenance	PW - ENG-33	1,632,400	4,011,000	3,707,700	3,825,000	3,846,000	17,022,100
Bus Shelter - Construction	PW - ENG-49	350,000					350,000
Tollway Peace Road Bridge Resurfacing	PW - ENG-50	200,000					200,000
Transportation Total		4,257,400	5,965,000	6,022,700	7,255,000	5,551,000	29,051,100
Water							
6th Street Water Main Design Engineering	PW - ENG-29	180,000					180,000
Well No.10 Pull for Maintenance (2006)	PW - W-02	65,000					65,000
Well No.11 Pull for Maintenance (2006)	PW - W-03		65,000				65,000
Well No.13 Pull for Maintenance (2005)	PW - W-04	65,000					65,000
Well No.14 Pull for Maintenance (2005)	PW - W-05		65,000				65,000
Well No.16 Pull for Maintenance (2006)	PW - W-07		60,000				60,000
North Water Tower Painting	PW - W-08	760,000					760,000
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 - 7th Street WTP	PW - W-15	20,000					20,000
Replace Roofs - Well Nos. 16 & 17	PW - W-16	5,000					5,000
Water Main Replacement Undesignated	PW - W-19		615,000	1,000,000	2,000,000		3,615,000
Replace Water Main - Joanne	PW - W-21		1,130,150				1,130,150
Water Meters	PW - W-26	75,000	75,000	75,000	75,000	75,000	375,000
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	32,000					32,000
Replace W-12 GMC 4x4 1-Ton (1998)	PW - W-31			65,000			65,000
Replace W-28 Chevy Barricade (1999)	PW - W-35		63,700				63,700
Replace W-29 International Dump Truck (2005)	PW - W-36				110,000		110,000
Replace W-15 Ford F350 Pickup Truck (2006)	PW - W-37				45,000		45,000
Water Main Replacement 1,100 feet Oak Drive	PW - W-42	385,000					385,000
Well No. 15 Rehabilitation	PW - W-44				60,000		60,000
Water Total		1,587,000	2,370,150	1,265,000	2,494,900	225,000	7,942,050
GRAND TOTAL		12,679,457	17,042,052	10,286,319	12,019,244	7,353,844	59,380,916

Capital Outlay Summary

The capital outlay for FY18 is included below and draws from the general fund and other City funds. The capital outlay summary total for FY18 is \$11,302,276.

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>

Public Works-Streets (01-30-33)

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

Transportation (09-20-00)

Transit Staff Computer Equipment (600-8515)	\$48,900
DSATS Vehicle (600-8521)	\$35,000
11 Medium Duty Buses (600-8521)	\$887,190
3 Transit Mini-vans (600-8521)	\$123,750
2 Transit Buses (600-8521)	\$280,000
Bus Shelter Installation (600-8599)	\$350,000
Welder (600-8599)	\$6,000
Snow Removal Equipment (600-8599)	\$8,000
Tire Changer (600-8599)	\$20,000
	<u>\$1,758,840</u>

Motor Fuel Tax (10-00-00)

Right of Way - Annie Glidden & Fairview (650-8621)	\$140,000
Street Maintenance (650-8632)	\$1,000,000
Kishwaukee Bike Path Construction (650-8639)	\$75,000
Pavement Condition Index Survey (650-8639)	\$65,000
Peace Road Bridge Resurface (650-8639)	\$200,000
	<u>\$1,480,000</u>

TIF #1 (13-00-00)

Land Acquisition (650-8621)	\$500,000
Neighborhood Reinvestment Program (650-8624)	\$50,000
Architectural Improvement Program (650-8624)	\$50,000
Private Property Rehabilitation (650-8624)	\$50,000
Egyptian Theatre Building Improvements (650-8624)	\$100,000
Cornerstone Project Phase 2 (650-8624)	\$1,500,000
Plaza DeKalb Phase 2 (650-8624)	\$950,000
Holiday Inn Project (650-8624)	\$350,000
Remodeling and Renovation (650-8625)	\$20,000
Street Maintenance (650-8632)	\$250,000
5th Street Streetscape Construction (650-8633)	\$500,000
Downtown WiFi (650-8639)	\$20,000
CBD Security Camera (650-8639)	\$25,000
Street Message Board (650-8639)	\$120,000
Electric Vehicle Charging Stations (650-8639)	\$15,000
Airport Runway Maintenance (650-8639)	\$15,000
	<u>\$4,515,000</u>

TIF #2 (14-00-00)

Housing Rehab (650-8624)	\$25,000
Barb City Manor Improvements (650-8624)	\$100,000
Neighborhood Reinvestment Program (650-8624)	\$50,000
City Hall Building Improvements (650-8625)	\$35,000
City Hall Security System (650-8625)	\$10,000
Local Street Construction (650-8633)	\$250,000
	<u>\$470,000</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 Fencing (600-8515)	\$27,130
Fire Station Security (600-8515)	\$32,870
Fire Station Repairs (650-8624)	\$30,000
Street Maintenance (650-8632)	\$132,400
	<u>\$222,400</u>

Capital Equipment Replacement (53-55-00)

Copier Replacements (600-8515)	\$42,000
New Computers (600-8515)	\$16,000
ERP Software (600-8515)	\$270,000
SmartGov Software (600-8515)	\$38,000
Dump Truck - PW (600-8521)	\$144,000
2 Squads - PD (600-8521)	\$110,000
Public Safety Radios (600-8560)	\$300,000
	<u>\$920,000</u>

Water (60-00-00)

Fire Hydrants (600-8582)	\$5,000
Well #10/Well #13 Inspection (600-8584)	\$130,000
	<u>\$135,000</u>

Water Capital (62-00-00)

Miscellaneous Technology (600-8515)	\$5,000
GIS Asset Management Upgrades (600-8515)	\$50,000
ERP Software (600-8515)	\$230,000
Chevy Trailblazer W5 (600-8521)	\$32,000
Water Meters (600-8583)	\$75,000
Oak Drive Water Main Replacement (650-8630)	\$385,000
North Water Tower Painting (650-8631)	\$760,000
	<u>\$1,537,000</u>

Airport (65-00-00)

Replace Navigational Aids (650-8638)	\$36,550
	<u>\$36,550</u>

General Fund Capital Total: \$32,000

Other Funds Capital Total: \$11,270,276

Total Capital Outlay: \$11,302,276



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
FY2018**

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 FY2018 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 **2.4% per year** was applied to most non-personnel expenditure accounts. Notable exceptions to this general assumption are insurance costs.
- Projected increases of **2.5% for FY2018** and **3.5% per year** for years FY2019 - FY2022 were applied to salaries and benefits in addition to known step increases throughout each year excluding Police & Fire Pension funding. Police & Fire Pension funding was increased **7.0% per year** for FY2019 and beyond.
- 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 **2.62% per year** were used for FY2018 and FY2019 based on new developments. Increases of **2.0% per year** were used for FY2020 - FY2022.
- Property tax revenues reflect a **7.0%** increase to the Police and Fire pension obligations. The **7.0%** 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 FY2018 reflect the amounts calculated by the City's third party actuarial firm, Foster & Foster with a lowered investment return rate assumption of 7.0%. Future years reflect an increase of 7.0% to the Police and Fire pension obligation portion of the levy.
- Sales tax revenue is projected from the FY2018 revenues as increasing at a rate of 2.62% for FY2019 and a rate of 2.0% for FY2020 - FY2022. The sales tax estimates are subject to change as we monitor actual receipts each year. If actual receipts for FY2017 exceed current projections, it would mean higher revenue from sales tax in future years than is currently anticipated. Conversely, if FY2017 projections are not met, future revenues could be lower than projected within this forecast.
- State Income Tax is estimated to decrease at a rate of 6.0% for FY2018 based on the State's 10% reduction in revenue sharing. Increases of 1.0% have been estimated for FY2019 – FY2022 and is based on the City's population of 44,030.
- In almost all cases, revenue from charges for services, fines and forfeits, and licenses are projected to increase 2.0% per year in FY2019- FY2022.
- Building permits have been projected to decrease by 7.0% to 7.5% per year.
- Restaurant & Bar taxes and Hotel/Motel taxes have been projected to increase 4.88% for FY2018 and 8.54% for FY2019 based on new developments and restaurant changes. Increases of 2.0% per year were projected for FY2020 – FY2022.
- Local Use Tax is showing a 5.0% increase per year.
- 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 virtually flat at 0.50% increase. 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 3.5% per year for years FY2019 - FY2022, plus any known step increases.
- Commodity and contractual costs were kept flat based on historical trend of all expenditures.
- The actual amount for Capital Equipment and Capital Improvements paid directly from the General Fund for FY2019–FY2022 will be determined on an annual basis but the forecast assumes \$20,000 transfer to Capital Equipment Fund and \$19,626 to the Transportation Fund beginning FY2019.



CITY OF DEKALB FY2018 BUDGET

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 PROPOSED	FY2019 PROJECTION	FY2020 PROJECTION	FY2021 PROJECTION	FY2022 PROJECTION
GENERAL FUND REVENUES											
01-00-00-001-3110	PROPERTY TAX - CORPORATE	0	0	816,851	824,108	824,108	824,070	983,729	1,143,388	1,143,388	1,143,388
01-00-00-001-3111	PROPERTY TAX - FICA	482,554	202,966	203,019	0	0	0	0	0	0	0
01-00-00-001-3112	PROPERTY TAX - IMRF	247,062	248,766	248,854	72,480	72,480	0	0	0	0	0
01-00-00-001-3113	PROPERTY TAX - POLICE PENSION	1,448,949	1,622,105	1,622,422	2,035,981	2,035,981	2,421,616	2,591,129	2,772,508	2,966,584	3,174,245
01-00-00-001-3114	PROPERTY TAX - FIRE PENSION	2,024,522	2,158,156	2,158,591	2,632,815	2,632,815	2,758,908	2,952,032	3,158,674	3,379,781	3,616,366
TOTAL PROPERTY TAXES		4,203,086	4,231,993	5,049,737	5,565,384	5,565,384	6,004,594	6,526,890	7,074,570	7,489,753	7,933,998
01-00-00-002-3131	SALES TAX - CITY	6,673,332	6,511,982	3,449,031	6,512,000	6,512,000	6,707,185	6,841,329	6,978,155	7,117,718	7,260,073
01-00-00-002-3132	MROT	5,422,936	5,289,536	2,748,303	5,364,944	5,364,944	5,480,472	5,590,081	5,701,883	5,815,921	5,932,239
01-00-00-002-3131	SALES TAX - CITY - No Increase	0	0	0	0	0	0	0	0	0	0
01-00-00-002-3133	LOCAL USE TAX	918,867	1,040,616	564,630	1,034,705	1,034,705	1,144,780	1,202,019	1,262,120	1,325,226	1,391,487
01-00-00-002-3135	HOTEL/MOTEL TAX	0	254,203	136,209	290,000	290,000	290,000	376,800	384,336	392,023	399,863
01-00-00-002-3142	RESTAURANT & BAR TAX	1,856,307	1,913,222	963,756	1,935,000	1,935,000	2,043,668	2,156,070	2,199,191	2,243,175	2,288,038
TOTAL SALES & USE TAXES		14,871,442	15,009,559	7,861,928	15,136,649	15,136,649	15,666,105	16,166,299	16,525,685	16,894,063	17,271,701
01-00-00-003-3161	FRANCHISE TAX	485,468	498,852	242,959	498,000	498,000	498,000	505,470	513,052	520,748	528,559
01-00-00-003-3162	MUNICIPAL UTILITY TAX	2,557,383	2,352,547	1,139,575	2,550,000	2,550,000	2,517,019	2,529,604	2,554,900	2,580,449	2,606,254
01-00-00-003-3163	TELECOMMUNICATIONS TAX	876,495	849,837	373,735	819,000	819,000	737,595	730,219	722,917	715,688	708,531
TOTAL GROSS RECEIPTS TAXES		3,919,346	3,701,236	1,756,269	3,867,000	3,867,000	3,752,614	3,765,293	3,790,869	3,816,885	3,843,343
01-00-00-004-3221	AMUSEMENT LICENSES	2,950	1,875	400	2,900	2,900	4,600	2,900	2,929	2,958	2,988
01-00-00-004-3222	LIQUOR LICENSES	227,530	236,764	174,179	240,000	240,000	247,200	254,616	262,254	270,122	278,226
01-00-00-004-3225	ROOMING HOUSE LICENSES	21,500	14,300	6,200	17,900	17,900	17,900	17,900	17,900	17,900	17,900
01-00-00-004-3239	OTHER LICENSES	53,501	61,352	12,775	70,000	70,000	75,000	75,000	75,000	75,000	75,000
01-00-00-004-3242	BUILDING PERMITS	278,788	404,736	85,848	410,000	410,000	450,000	400,000	350,000	325,000	300,000
01-00-00-004-3244	ELECTRIC PERMITS	51,655	59,903	7,613	62,500	62,500	68,598	60,976	53,354	49,543	45,732
01-00-00-004-3245	PLUMBING PERMITS	22,282	24,208	2,661	26,500	26,500	29,085	25,854	22,622	21,006	19,390
01-00-00-004-3246	SEWER PERMITS	2,740	3,780	900	3,750	3,750	3,750	3,750	3,750	3,750	3,750
01-00-00-004-3247	HVAC PERMITS	16,607	25,399	2,581	30,000	30,000	32,927	29,268	25,610	23,780	21,951
01-00-00-004-3259	OTHER PERMITS	8,115	20,320	11,245	20,000	20,000	21,951	19,512	17,073	15,854	14,634
01-00-00-004-3266	FIRE LIFE SAFETY LICENSES	22,432	22,000	2,725	22,000	22,000	22,000	22,220	22,442	22,667	22,893
01-00-00-004-3271	PARKING PERMITS	5,460	2,151	1,570	3,800	3,800	3,800	3,800	3,800	3,800	3,800
01-00-00-004-3330	RENTAL CRIME FREE REGISTRATION	188,892	192,655	161,077	195,000	195,000	195,000	195,000	195,000	195,000	195,000
TOTAL LICENSES & PERMITS		902,452	1,069,443	469,774	1,104,350	1,104,350	1,171,811	1,110,796	1,051,734	1,026,380	1,001,264
01-00-00-005-3310	FEDERAL GRANTS	799	5,663	1,493	0	0	200,000	0	0	0	0
01-00-00-005-3315	FEDERAL PASS THROUGH	28,498	26,519	15,832	15,000	15,000	0	15,000	15,000	15,000	15,000
01-00-00-005-3320	FIRE GRANTS	0	238,468	2,000	0	0	130,000	0	0	0	0
01-00-00-005-3325	POLICE GRANTS	0	12,054	28,527	0	0	0	0	0	0	0
01-00-00-005-3340	STATE GOVT GRANTS	6,674	3,190	2,970	0	0	0	0	0	0	0
01-00-00-005-3351	STATE INCOME TAX	4,515,728	4,462,992	1,785,638	4,513,075	4,192,096	3,940,685	3,980,092	4,019,893	4,060,092	4,100,693
01-00-00-005-3356	PERSONAL PROP REPLACE TAX	209,113	129,242	71,305	153,000	153,000	137,188	139,932	142,730	145,585	148,497
01-00-00-005-3358	OTHER SHARED REVENUES	159,491	162,306	82,124	192,100	192,100	162,100	165,342	168,649	172,022	175,462
01-00-00-005-3359	TOWNSHIP ROAD & BRIDGE TAX	147,696	147,172	143,324	148,000	148,000	148,000	150,960	153,979	157,059	160,200
01-00-00-005-3362	VIDEO GAMING TAX	84,468	159,292	92,124	205,000	205,000	245,000	269,500	282,975	290,049	297,301
TOTAL INTERGOVERNMENTAL REVENUES		5,152,467	5,346,898	2,225,336	5,226,175	4,905,196	4,962,973	4,720,826	4,783,226	4,839,807	4,897,152



CITY OF DEKALB FY2018 BUDGET

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 PROPOSED	FY2019 PROJECTION	FY2020 PROJECTION	FY2021 PROJECTION	FY2022 PROJECTION
01-00-00-006-3413	PLANNING/ZONING FEES	6,452	0	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	0
01-00-00-006-3415	ZONING FEES	5,125	11,457	6,300	12,000	12,000	12,000	12,240	12,485	12,734	12,989
01-00-00-006-3416	DEVELOPMENT INSPECTION FEES	458	229	0	0	0	0	0	0	0	0
01-00-00-006-3417	HOTEL INSPECTION FEES	5,277	5,409	0	5,000	5,000	5,000	5,100	5,202	5,306	5,412
01-00-00-006-3421	POLICE SERVICES	9,200	10,264	8,677	10,000	10,000	10,000	10,200	10,404	10,612	10,824
01-00-00-006-3422	FIRE SERVICES	836,767	894,082	454,710	910,000	910,000	1,004,000	1,024,080	1,044,562	1,065,453	1,086,762
01-00-00-006-3423	AMBULANCE SERVICES	840,302	904,968	613,092	1,060,000	1,060,000	1,272,424	1,297,872	1,323,830	1,350,307	1,377,313
01-00-00-006-3437	FUEL SALES	143,674	87,703	36,982	128,100	128,100	105,000	107,100	109,242	111,427	113,655
01-00-00-006-3446	ADMINISTRATION FEES	0	33,750	67,500	135,675	135,675	136,400	139,128	141,911	144,749	147,644
01-00-00-006-3448	FINGER PRINT FEE	3,210	3,098	1,325	0	0	0	0	0	0	0
TOTAL SERVICE CHARGES		1,850,465	1,950,960	1,188,585	2,260,775	2,260,775	2,544,824	2,595,720	2,647,635	2,700,588	2,754,599
01-00-00-007-3511	CIRCUIT COURT FINES	321,743	310,159	125,484	325,000	325,000	325,000	331,500	338,130	344,893	351,790
01-00-00-007-3512	DUI FINES - COUNTY	45,320	44,274	16,887	55,000	55,000	55,000	56,100	57,222	58,366	59,534
01-00-00-007-3513	DUI FINES	44,118	0	0	0	0	0	0	0	0	0
01-00-00-007-3514	POLICE FINES	59,863	57,951	33,341	60,000	60,000	136,478	139,208	141,992	144,832	147,728
01-00-00-007-3515	ABATEMENT FINES	6,175	6,020	8,280	9,619	9,619	5,000	5,100	5,202	5,306	5,412
01-00-00-007-3517	FALSE FIRE ALARM FINES	5,100	4,200	2,000	5,000	5,000	2,500	2,550	2,601	2,653	2,706
01-00-00-007-3518	MAIL-IN FINES	69,153	80,877	34,125	85,000	85,000	60,000	61,200	62,424	63,672	64,946
01-00-00-007-3519	TOW FINES	2,131	2,279	1,715	2,200	2,200	2,200	2,244	2,289	2,335	2,381
01-00-00-007-3520	CRIME FREE HOUSING FINES	250	0	0	0	0	0	0	0	0	0
01-00-00-007-3521	ADMINISTRATIVE TOW FINES	223,010	214,945	76,490	220,000	220,000	225,000	229,500	234,090	238,772	243,547
01-00-00-007-3529	OTHER FINES	26,565	28,425	9,230	28,000	28,000	28,000	28,560	29,131	29,714	30,308
TOTAL FINES		803,428	749,130	307,551	789,819	789,819	839,178	855,962	873,081	890,542	908,353
01-00-00-008-3185	MISCELLANEOUS TAXES-AUTO RENTA	21,517	23,562	10,611	21,350	21,350	21,350	21,777	22,213	22,657	23,110
01-00-00-008-3610	INVESTMENT INTEREST	121,790	(26,140)	47,426	75,000	75,000	85,000	85,425	85,852	86,281	86,713
01-00-00-008-3910	REFUNDS / REIMBURSEMENTS	384,062	358,654	200,683	391,621	391,621	388,200	395,964	403,883	411,961	420,200
01-00-00-008-3920	SALES OF ASSETS	520	496	0	0	0	130,000	0	0	0	0
01-00-00-008-3947	POLICE FORFEITURES	112,149	47,260	25,466	116,674	116,674	35,000	35,700	36,414	37,142	37,885
01-00-00-008-3948	ANTI-CRIME ACTIVITIES	37,400	13,000	4,389	35,000	35,000	35,000	35,700	36,414	37,142	37,885
01-00-00-008-3949	CRIME LAB	13,390	19,064	6,835	15,000	15,000	15,000	15,300	15,606	15,918	16,236
01-00-00-008-3961	DONATIONS	4,803	0	0	5,000	5,000	5,000	5,100	5,202	5,306	5,412
01-00-00-008-3965	TIF PROPERTY TAX SURPLUS	192,251	190,222	220,731	180,000	180,000	236,000	180,000	180,000	180,000	180,000
01-00-00-008-3966	TIF SALES TAX SURPLUS	365,063	349,668	354,077	350,000	350,000	350,000	290,000	275,000	275,000	275,000
01-00-00-008-3970	MISCELLANEOUS INCOME	126,313	(72)	11,088	50,000	50,000	50,000	51,000	52,020	53,060	54,122
TOTAL OTHER INCOME		1,379,257	975,714	881,307	1,239,645	1,239,645	1,350,550	1,115,966	1,112,604	1,124,468	1,136,563
01-00-00-009-4705	TRANSFER FROM ECON DEV FUND	91,405	0	0	0	0	0	0	0	0	0
01-00-00-009-4725	TRANSFER FROM WORK COMP FUND	0	250,000	0	130,000	130,000	0	0	0	0	0
01-00-00-009-4732	TRANSFER FROM CAPITAL FUND	299,843	0	0	209,181	209,181	0	0	0	0	0
01-00-00-009-4740	TRANSFER FROM WATER FUND	702,518	258,965	271,100	316,000	316,000	310,400	316,608	322,940	329,399	335,987
01-00-00-009-4747	TRANSFER FROM REFUSE FUND	96,379	175,000	35,350	104,000	104,000	124,000	175,000	175,000	175,000	175,000
01-00-00-009-4761	TRANSFER FROM TRANSPORTATION	5,611	18,675	9,314	18,329	18,329	57,251	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	0
01-00-00-009-4763	TRANSFER FROM TIF FUND #1	791,672	678,576	282,740	678,576	678,576	678,576	558,954	439,332	319,710	200,087
01-00-00-009-4766	TRANSFER FROM TIF FUND #2	150,931	113,198	47,877	113,198	113,198	113,198	0	0	0	0
01-00-00-009-4767	TRANSFER FROM REHAB FUND	0	0	0	0	0	9,482	0	0	0	0
01-00-00-009-4772	TRANSFER FROM CDBG FUND	71,334	63,898	15,303	82,298	82,298	82,298	86,500	86,500	86,500	86,500



CITY OF DEKALB FY2018 BUDGET

			FY2016.5	FY2017	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
		FY2015 ACTUAL	FY2016 ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED	PROJECTION	PROJECTION	PROJECTION
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
01-00-00-009-478	TRANSFER FROM AIRPORT	0	0	0	0	0	0	0	0	0
TOTAL TRANSFERS IN		2,211,417	1,560,312	663,685	1,653,582	1,653,582	1,377,205	1,159,062	1,045,772	932,609
TOTAL GENERAL FUND REVENUES		35,293,361	34,595,245	20,404,172	36,843,379	36,522,400	37,669,854	38,016,813	38,905,177	39,715,094
GENERAL FUND EXPENDITURES										
01-00-00-100-8101	REGULAR WAGES	14,595,323	14,670,055	7,805,747	15,387,608	15,387,608	15,553,991	16,098,381	16,661,824	17,244,988
01-00-00-100-8101	REGULAR WAGES - Multi Year Police S	0	0	0	0	0	0	0	0	0
01-00-00-100-8102	OVERTIME	1,084,121	1,013,947	681,600	1,074,344	1,074,344	1,297,111	1,307,111	1,307,111	1,257,111
01-00-00-100-8103	PART-TIME WAGES	508,686	672,389	348,260	745,775	745,775	669,935	669,935	669,935	669,935
01-00-00-100-8112	WELLNESS BONUS	6,150	5,100	0	8,500	8,500	5,400	5,400	5,400	5,400
01-00-00-100-8113	LONGEVITY	153,348	137,054	68,285	147,976	147,976	143,216	144,648	146,095	147,556
01-00-00-100-8119	EDUCATION BONUS	4,875	4,875	4,625	5,000	5,000	5,000	5,000	5,000	5,000
01-00-00-100-8171	FICA	511,840	504,328	275,470	589,015	589,015	598,691	623,812	645,646	668,243
01-00-00-100-8172	POLICE/FIRE PENSION	3,473,470	3,780,261	4,597,864	5,492,904	5,492,904	6,450,564	6,902,103	7,385,251	7,902,218
01-00-00-100-8173	IMRF	816,849	654,576	390,578	776,899	776,899	755,545	770,656	786,069	801,790
01-00-00-100-8174	CLOTHING ALLOWANCE	108,521	108,571	43,667	115,118	115,118	116,844	116,844	116,844	116,844
01-00-00-100-8175	HEALTH INSURANCE	3,806,524	3,508,504	2,162,724	3,707,726	3,707,726	4,261,590	4,261,590	4,261,590	4,261,590
01-00-00-100-8178	WORKERS COMPENSATION	1,056,175	1,061,375	530,691	512,375	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	10,460	20,223	20,223	23,080	23,080	23,080	23,080
TOTAL PERSONNEL		26,156,815	26,140,429	16,919,971	28,583,463	28,583,463	30,393,342	31,440,935	32,526,219	33,616,130
01-00-00-200-8201	BOARDS & COMMISSIONS	2,500	4,406	852	8,085	8,085	11,835	11,835	11,835	11,835
01-00-00-200-8202	PRINTED MATERIALS	49,897	53,197	34,532	53,363	53,363	62,301	62,301	62,301	62,301
01-00-00-200-8204	OFFICE SUPPLY	26,793	23,646	19,527	25,647	25,647	21,311	21,311	21,311	21,311
01-00-00-200-8210	BUILDING MECH SYS- MAINTENANCE	13,205	13,985	6,842	17,619	17,619	21,000	21,000	21,000	21,000
01-00-00-200-8219	BUILDING SUPPLIES	8,662	10,963	6,791	11,568	11,568	11,568	11,568	11,568	11,568
01-00-00-200-8226	VEHICLE MAINTENANCE & PARTS	156,846	192,037	94,967	180,742	180,742	177,728	177,728	177,728	177,728
01-00-00-200-8228	STREET/ALLEY MATERIALS	29,712	30,072	6,568	30,500	30,500	30,500	30,500	30,500	30,500
01-00-00-200-8229	STREETLIGHTS, PARTS	11,440	16,886	17,353	17,000	17,000	17,000	17,000	17,000	17,000
01-00-00-200-8230	TRAFFIC SIGNALS, PARTS & SUPPS	14,717	21,016	18,860	34,000	34,000	34,000	34,000	34,000	34,000
01-00-00-200-8231	TRAFFIC & STREET SIGNS	17,900	22,199	13,961	20,000	20,000	20,000	20,000	20,000	20,000
01-00-00-200-8233	STORMWATER SYSTEM PARTS	8,568	14,579	11,601	17,500	17,500	17,500	17,500	17,500	17,500
01-00-00-200-8235	SNOW & ICE CONTROL MATERIALS	134,619	115,511	66,522	120,500	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	37,418	36,555	36,555	37,450	37,450	37,450	37,450
01-00-00-200-8241	AMBULANCE SUPPLY/EQUIP	25,763	33,780	19,875	33,000	33,000	42,000	42,000	42,000	42,000
01-00-00-200-8242	INSPECTOR SUPPLY/EQUIPMENT	91,675	77,344	40,196	102,767	52,767	62,473	62,473	62,473	62,473
01-00-00-200-8243	INVESTIGATIONS SUPPLY/LIVESCAN	26,615	5,938	3,718	8,445	8,445	8,445	8,445	8,445	8,445
01-00-00-200-8244	LAB SUPPLY AND MINOR EQPT	559	0	460	600	600	600	600	600	600
01-00-00-200-8245	OIL GAS & ANTIFREEZE	333,635	216,910	112,348	280,532	280,532	271,449	271,449	271,449	271,449
01-00-00-200-8246	DUI FINES EXPENDITURES	-676	7,082	1,470	10,634	10,634	10,634	10,634	10,634	10,634



CITY OF DEKALB FY2018 BUDGET

			FY2016.5	FY2017	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
		FY2015 ACTUAL	FY2016 ACTUAL	ACTUAL	BUDGET	ESTIMATE	PROPOSED	PROJECTION	PROJECTION	PROJECTION
01-00-00-200-8247	POLICE FORFEITURES EXPENDITURE	10,024	21,601	10,589	14,545	14,545	14,545	14,545	14,545	14,545
01-00-00-200-8248	ANTI-CRIME ACTIVITIES	21,014	8,415	8,638	8,000	8,000	8,000	8,000	8,000	8,000
01-00-00-200-8249	CRIME LAB EXPENDITURES	1,094	2,128	365	4,150	4,150	4,150	4,150	4,150	4,150
01-00-00-200-8270	WEARING APPAREL	20,816	28,852	11,169	26,568	26,568	38,061	38,061	38,061	38,061
01-00-00-200-8285	TECHNOLOGY SUPPLIES	47,382	71,973	37,937	38,755	38,755	33,675	33,675	33,675	33,675
01-00-00-200-8291	JANITORIAL SUPPLIES	16,557	17,353	9,319	17,500	17,500	17,000	17,000	17,000	17,000
01-00-00-200-8294	ACTIVITIES SUPPLIES	0	918	512	1,700	1,700	1,600	1,600	1,600	1,600
01-00-00-200-8295	SMALL TOOLS & EQUIPMENT	11,343	11,488	4,598	12,014	12,014	15,339	15,339	15,339	15,339
01-00-00-200-8299	COMMODITIES	9,060	8,024	6,258	6,504	6,504	1,184	1,184	1,184	1,184
TOTAL COMMODITIES		1,132,388	1,079,112	603,247	1,138,793	1,088,793	1,111,848	1,111,848	1,111,848	1,111,848
01-00-00-300-8301	RENTAL, EQPT & FACILITIES	0	0	250	1,400	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	11,373	26,386	26,386	25,637	25,637	25,637	25,637
01-00-00-300-8306	SPECIAL EVENTS	16,159	21,516	13,753	21,050	21,050	23,900	23,900	23,900	23,900
01-00-00-300-8307	HUMAN & SOCIAL SERVICES	147,461	150,000	73,500	150,000	150,000	144,500	144,500	144,500	144,500
01-00-00-300-8310	EQUIPMENT - MAINTENANCE	69,386	47,763	26,184	58,459	58,459	61,545	61,545	61,545	61,545
01-00-00-300-8311	BUILDING MECH SYS- MAINTENANCE	31,265	29,013	19,081	39,700	39,700	39,700	39,700	39,700	39,700
01-00-00-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	18,793	27,274	10,200	30,000	30,000	27,500	27,500	27,500	27,500
01-00-00-300-8315	VEHICLES - MAINTENANCE	98,559	118,864	100,037	121,015	121,015	128,649	128,649	128,649	128,649
01-00-00-300-8316	STREETS/ALLEYS - MAINTENANCE	8,781	10,099	5,330	9,000	9,000	9,000	9,000	9,000	9,000
01-00-00-300-8318	TRAFFIC SIGNALS - MAINTENANCE	12,835	13,176	2,687	15,000	15,000	15,000	15,000	15,000	15,000
01-00-00-300-8319	SNOW & ICE CONTROL	72,415	36,725	12,300	45,000	45,000	45,000	45,000	45,000	45,000
01-00-00-300-8320	INTERGOVT'L SERVICES	6,506	6,005	3,002	6,600	6,600	6,600	6,600	6,600	6,600
01-00-00-300-8321	SIDEWALKS - MAINTENANCE	4	2,264	0	1,500	1,500	1,500	1,500	1,500	1,500
01-00-00-300-8325	KISHWAUKEE RIVER SYS-MAINTENANCE	8,379	9,424	8,750	11,750	11,750	12,340	12,340	12,340	12,340
01-00-00-300-8327	STORMWATER SYSTEM- MAINTENANCE	4,905	10,294	4,928	10,000	10,000	10,000	10,000	10,000	10,000
01-00-00-300-8330	TECHNOLOGY SERVICES	11,031	14,721	6,514	15,400	15,400	16,000	16,000	16,000	16,000
01-00-00-300-8331	ARCHITECT / ENGINEER SERVICES	8,908	21,200	40,584	74,500	74,500	40,500	40,500	40,500	40,500
01-00-00-300-8333	PERSONNEL RECRUITMENT	32,621	38,576	20,357	30,480	30,480	33,775	33,775	33,775	33,775
01-00-00-300-8334	MOSQUITO ABATEMENT	4,326	5,456	6,138	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	54,101	111,588	111,588	118,126	118,126	118,126	118,126
01-00-00-300-8342	FINANCIAL & MGMT SERVICES	81,311	19,035	41,986	64,646	64,646	36,948	36,948	36,948	36,948
01-00-00-300-8343	DEVELOPMENTAL SERVICES	0	140,000	70,000	140,000	140,000	140,000	140,000	140,000	140,000
01-00-00-300-8345	PSYCH & MEDICAL SERVICES	25,490	35,617	18,797	46,700	46,700	38,708	38,708	38,708	38,708
01-00-00-300-8346	REFUSE REMOVAL SERVICES	0	0	35,136	0	0	0	0	0	0
01-00-00-300-8347	NUISANCE ABATEMENT SERVS	4,345	7,129	29,366	10,000	10,000	1,000	1,000	1,000	1,000
01-00-00-300-8348	BUILDINGS - MAINTENANCE	19,544	25,068	125,425	28,025	28,025	27,750	27,750	27,750	27,750
01-00-00-300-8349	LEGAL SERVICES	950	851	24,176	272,140	272,140	196,070	196,070	196,070	196,070
01-00-00-300-8352	ELECTRICITY	71,193	61,164	10,567	60,000	60,000	60,000	60,000	60,000	60,000
01-00-00-300-8355	UTILITIES	35,770	8,590	17,830	16,040	16,040	7,960	7,960	7,960	7,960
01-00-00-300-8366	LEGAL EXPENSES & NOTICES	26,407	247,997	16,217	16,285	16,285	19,880	19,880	19,880	19,880
01-00-00-300-8373	MARKETING ADS & PUBLIC INFO	21,167	19,582	18,103	20,580	20,580	19,025	20,925	20,925	20,925
01-00-00-300-8375	DUES & SUBSCRIPTIONS	46,382	54,859	85,683	58,770	58,770	58,840	58,840	58,840	58,840
01-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	122,860	173,752	8,869	199,125	199,125	216,808	262,858	262,858	262,858
01-00-00-300-8379	EDUCATION TUITION REIMBURSEMENT	0	2,057	6,480	30,000	30,000	30,500	30,500	30,500	30,500
01-00-00-300-8384	WARNING SIRENS	0	0	1,800	6,600	6,600	6,600	6,600	6,600	6,600
01-00-00-300-8384	TOWING	5,179	5,424	18,650	5,780	5,780	5,780	5,780	5,780	5,780
01-00-00-300-8385	TAXES, LICENSES, & FEES	25,834	14,015	13,396	11,500	11,500	11,500	11,500	11,500	11,500



CITY OF DEKALB FY2018 BUDGET

		FY2015 ACTUAL	FY2016 ACTUAL	FY2016.5 ACTUAL	FY2017 BUDGET	FY2017 ESTIMATE	FY2018 PROPOSED	FY2019 PROJECTION	FY2020 PROJECTION	FY2021 PROJECTION	FY2022 PROJECTION
01-00-00-300-8386	FORESTRY	29,359	31,767	3,120	32,000	32,000	47,000	47,000	47,000	47,000	47,000
01-00-00-300-8387	WEATHER SERVICES	3,120	3,120	5,083	3,649	3,649	3,649	3,649	3,649	3,649	3,649
01-00-00-300-8395	UNEMPLOYMENT INSURANCE	0	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	312,822	466,945	466,945	326,586	501,506	501,506	501,506	501,506
TOTAL CONTRACTUAL SERVICES		1,597,449	1,953,183	1,282,575	2,280,913	2,280,913	2,028,576	2,251,446	2,251,446	2,251,446	2,251,446
01-00-00-400-8430	TAX SHARING AGREEMENTS	1,641,711	1,717,078	873,535	1,729,000	1,729,000	1,488,000	1,488,000	1,488,000	1,488,000	1,488,000
01-00-00-400-8450	CONTRACTED SERVICES	561,751	396,484	212,638	496,450	496,450	505,950	544,950	544,950	544,950	544,950
01-00-00-400-8471	SURETY BONDS & INSURANCE	70,000	70,000	35,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
01-00-00-400-8497	CONTINGENCIES	198,946	75,364	38,573	52,500	52,500	52,500	52,500	52,500	52,500	52,500
TOTAL OTHER SERVICES		2,472,408	2,258,926	1,159,746	2,347,950	2,347,950	2,116,450	2,155,450	2,155,450	2,155,450	2,155,450
01-00-00-600-8510	OFFICE FURNITURE & EQUIP	2,928	21,567	28,811	8,666	8,666	7,444	11,444	4,444	4,488	4,533
01-00-00-600-8515	TECHNOLOGY EQUIPMENT	10,117	13,528	15,373	30,600	30,600	43,200	58,200	58,200	58,200	58,200
01-00-00-600-8521	VEHICLES	0	44,029	28,772	0	0	0	0	0	0	0
01-00-00-600-8540	MACHINERY & MAJOR TOOLS	19,523	19,487	29,174	18,865	18,865	21,818	21,818	21,818	21,818	21,818
01-00-00-600-8580	TELEPHONE & RADIO EQUIPMENT	21,455	10,870	39,498	24,225	24,225	13,888	13,888	13,888	13,888	13,888
01-00-00-600-8599	OTHER EQUIPMENT	0	239,209	1,273	0	0	0	0	0	0	0
01-00-00-600-8639	OTHER CAPITAL IMPROVEMENTS	242,514	0	0	0	0	0	0	0	0	0
TOTAL EQUIPMENT		296,537	348,690	142,901	82,356	82,356	86,350	105,350	98,350	98,394	98,439
01-00-00-900-9010	TRSF TO MFT FUND	10,694	32,072	0	0	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	0
01-00-00-900-9026	TRSF TO HEALTH INSURANCE FUND	350,000	0	0	0	0	0	0	0	0	0
01-00-00-900-9032	TRSF TO CAPITAL PROJECTS	0	0	32,479	0	250,000	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	0
01-00-00-900-9034	TRSF TO FLEET FUND	421,103	0	24,588	81,674	81,674	0	0	0	0	0
01-00-00-900-9035	TRSF TO CAPITAL EQUIPMENT FUND	35,000	0	298,351	0	0	300,000	20,000	20,000	20,000	20,000
01-00-00-900-9046	TRSF TO ECO DVLPMNT FUND	0	0	0	0	0	0	0	0	0	0
01-00-00-900-9048	TRSF TO AIRPORT FUND	730,000	0	16,853	0	0	0	0	0	0	0
01-00-00-900-9061	TRSF TO TRANSPORTATION FUND	0	14,969	0	11,370	11,370	9,995	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	1,756,998	1,756,998	1,801,827	1,783,929	1,778,289	1,780,269	1,780,269
TOTAL TRANSFERS OUT		2,556,960	1,551,107	552,271	1,850,042	2,100,042	2,111,822	1,823,555	1,817,915	1,819,895	1,819,895
GENERAL FUND EXPENDITURES		34,212,557	33,331,447	20,660,712	36,283,517	36,483,517	37,848,388	38,888,584	39,961,228	41,053,164	42,250,838
SURPLUS/(DEFICIT)		1,080,805	1,263,798	(256,540)	559,862	38,883	(178,534)	(871,771)	(1,056,051)	(1,338,070)	(1,684,290)
FUND BALANCE		8,018,755	9,282,553	9,026,014	9,585,876	9,624,759	9,446,225	8,574,454	7,518,402	6,180,332	4,496,043
% of Exepnditures		23.44%	27.85%	27.08%	26.42%	26.38%	24.96%	22.05%	18.81%	15.05%	10.64%

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 BONUS - 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 14.71% 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 - Amount paid for attendance at professional conferences and meetings by municipal personnel and elected officials, luncheon meetings where presentations are given, and amount paid for training related costs such as, registration, fees, tuition, etc. by municipal personnel for professional development.

8377 EDUCATION TUITION REIMBURSEMENT - Amount 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 IMPROVEMENTS - Amount paid for capital water system improvements.

8632 STREET IMPROVEMENTS - MAINTENANCE - Amount paid for capital street improvements and maintenance.

8633 STREET 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 OSSI 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.