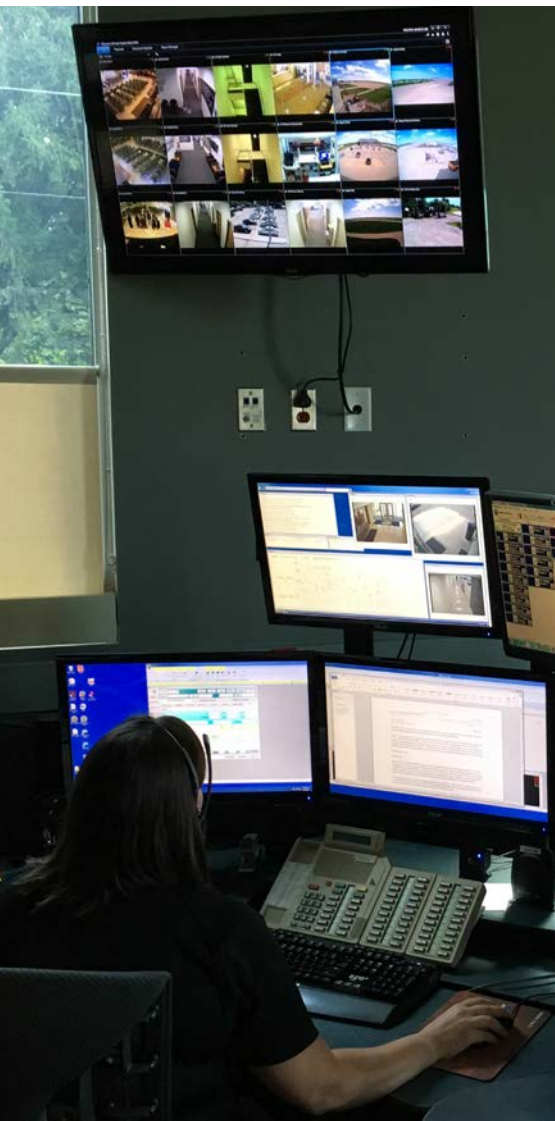


Efficiency Through Technology



City of DeKalb **Adopted Budget**

July 1, 2016 to December 31, 2016

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 the collaborative community planning process:



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



Adopted Budget: July 1, 2016 to December 31, 2016

Mayor

John Rey

City Clerk

Jenny Jeep Johnson

City Council

Alderman David Jacobson, Ward One

Alderman Bill Finucane, Ward Two

Alderman Michael Marquardt, Ward Three

Alderman Bob Snow, Ward Four

Alderman Kate Noreiko, Ward Five

Alderman David Baker, Ward Six

Alderman Anthony Faivre, Ward Seven

City Manager

Anne Marie Gaura

Finance Director

Cathy Haley

Executive Team

Patty Hoppenstedt, Assistant City Manager

Gene Lowery, Police Chief

Eric Hicks, Fire Chief

Tim Holdeman, Public Works Director

Ellen Divita, Community Development Director

Dean Frieders, City Attorney

Lauren Stott, Management Analyst

Jared Heyn, Management Analyst



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Section One

Transmittal Letter

Efficiency Through Technology



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DATE: June 30, 2016

TO: Honorable Mayor John Rey
City Council

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

SUBJECT: Letter of Transmittal – FY2016.5 Budget

We are pleased to present to you the FY2016.5 budget for the City of DeKalb. This budget incorporates the total program of City expenditures and supporting revenues for the coming year, working to continue to keep fund balance reserves at the recommended levels set forth by the City Council. The operating and capital budgets contained herein have been prepared in accordance with Illinois statutes, the City Municipal Code, and generally accepted accounting principles.

This budget is for a 6-month period of time as the City is switching its fiscal year from a July – June cycle to a January – December. Therefore, this budget will run from July – December 2016 and January 2017 will be the start of the City's first 12-month calendar/fiscal year.

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

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

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

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

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

- 1) Revenues for the General Fund and the Water Fund were estimated. Several estimates were cut in half to account for this 6-month budget, however property tax revenue was shown in full since all these dollars will be collected prior to December 31, 2016.
- 2) The employer portion of the tax levy going to the Police and Fire pension funds are also shown at being expended in full as this is a corresponding offset to the revenue side shown in the General Fund under Property Tax revenue.
- 3) A "Target Level" expenditure base was established for all departments within the General Fund and the Water Fund for six-months' worth of operations (July 1, 2016 – December 31, 2016). "Target Level" is defined as the amount necessary to provide the same or lesser level of service as last year, with no new programs, staff or one-time capital outlays.
- 4) The department heads made additional requests during review meetings with the City Manager and Finance Director. If expanded service levels or programs were approved by the City Manager, those services and programs were added to the Target Level budget.
- 5) Budgets were also prepared for all special revenue, internal, debt service, enterprise, and capital project funds.
- 6) Additionally, the FY2016.5 budget was prepared with technology in mind to create efficiencies throughout current City operations.

The FY2016.5 Proposed Operating and Capital Budget was again established using "Best Practices" and will assist the City of DeKalb in providing essential services for the continued health, safety, and welfare of the community by identifying specific policies and procedures to contribute to improved government management. "Best Practices" aims to promote and facilitate positive change rather than merely codifying current accepted practice. Several organizations offer best practice recommendations to assist in all areas of municipal government. They include Government Finance Officers Association (GFOA), The National League of Cities (NLC), the database for "Best Practices for City Governments", the National Governor's Association Center for Best Practices (NGA Center) and International Public Management Association for Human Resources.

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

FISCAL YEAR 2015-2016 BUDGET OVERVIEW

The FY2016.5 budget has projected total revenues and other financing sources of \$54,513,252 and projected total expenditures and other financing uses of \$49,091,980. Note these dollars are for a 6-month time period and include Police and Fire Pension Funds as well as the DeKalb Public Library. The total budget is comprised of 28 funds. Two of these funds will be closed during the FY2016 audit leaving 26 funds remaining. Those two funds are the Equipment Fund (53), which will be merged with the Fleet Fund (52) and the Property & Liability Insurance Fund (72) which will be merged with the Workers Compensation Fund (70).

Of the total FY2016.5 budget amount, \$22,349,399 is budgeted for personnel services (including salary-related costs and pension benefits). An additional \$7,248,040 is budgeted for contractual services, which includes items such as legal fees, maintenance contracts and utility services. Equipment and commodities total \$3,568,952 and include items such as small tools and equipment for building repairs, computer software

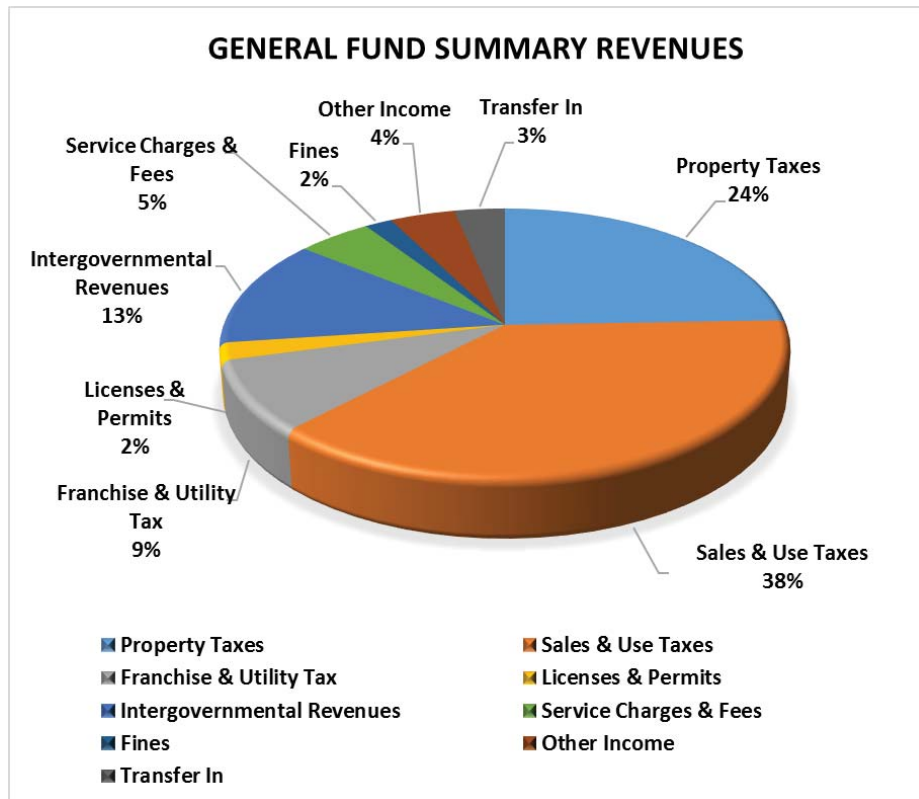
and upgrades, office and operating supplies, uniforms, and janitorial products. Interfund transfers total \$2,982,710. Of this amount \$180,000 is a transfer from the General Fund to cover general obligation debt payments and \$961,675 is a transfer from TIF #1 to cover TIF obligation debt payments. In this 6-month budget there are no principal debt payments due for the General Fund debt obligations. Those payments will be due in January 2017. A total of \$355,418 is being transferred from the General Fund to the Fleet, Equipment and Capital funds for one time large purchases of fleet and equipment. An additional \$330,617 is the transfers being made to the General Fund from the two TIFs. This dollar amount is slowly being phased down to the dollar amount that will be picked up for property taxes at the end of the two TIF's.

GENERAL FUND OVERVIEW

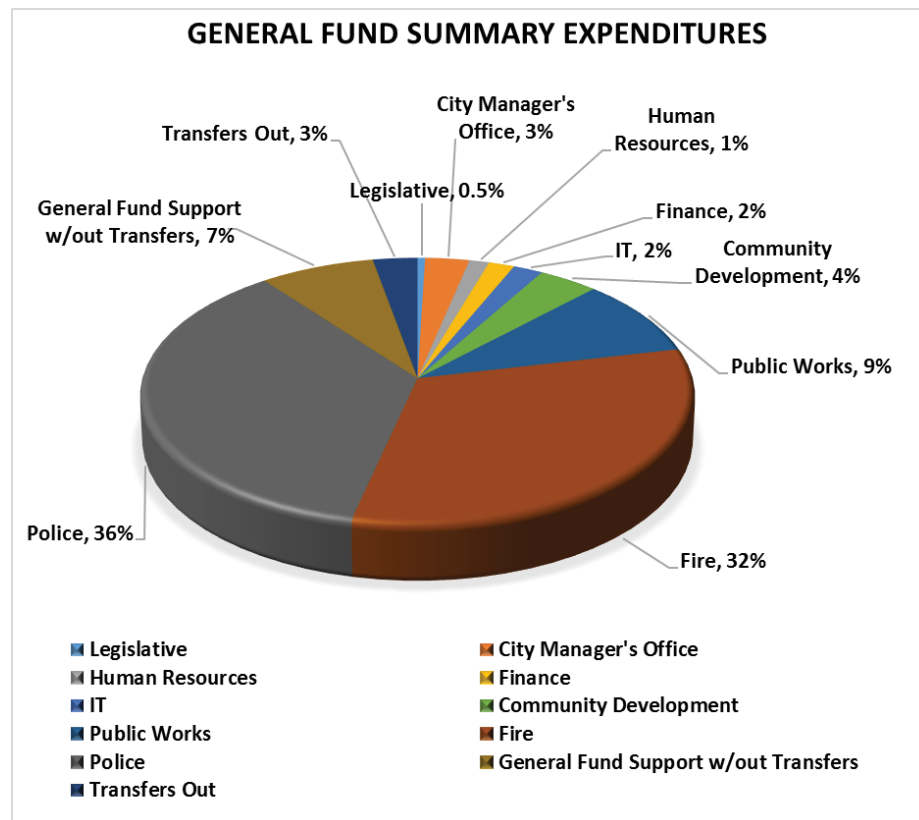
The General Fund, which is the City's main operating fund, has estimated budgeted revenues for FY2016.5 (without transfers) of \$20,158,012 and estimated budgeted expenditures (without transfers) of \$20,688,843. The General Fund is showing a surplus in FY2016 of over \$1.0 million bringing fund balance reserves up to 26.94%. FY2016.5 is showing a deficit of \$454,734 which accounts for one time transfers to the Fleet and Equipment to purchase items such as ambulances and squad cars that are well past their life expectancies. Even with this one time transfer amount, FY2016.5 fund balance reserves are being maintained at the financial policy goal of 25%.

GENERAL FUND SUMMARY					
	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimate	FY 2016.5 Budget
REVENUES					
Property Taxes	4,161,751	4,203,086	4,270,540	4,231,992	5,094,730
Sales & Use Taxes	13,009,818	14,871,444	15,415,000	15,002,000	7,875,550
Franchise & Utility Tax	4,069,919	3,919,347	3,880,000	3,665,000	1,795,000
Licenses & Permits	752,324	902,452	999,291	951,200	428,650
Intergovernmental Revenues	4,758,535	5,148,471	5,176,242	5,593,444	2,681,530
Service Charges & Fees	1,772,415	1,850,467	1,895,800	1,881,479	1,023,750
Fines	888,373	803,429	828,500	746,500	370,500
Other Income	1,312,681	1,379,262	1,084,750	1,091,121	888,302
REVENUES NET OF TRANSFERS	30,725,816	33,077,958	33,550,123	33,162,736	20,158,012
Transfer In	1,965,589	2,211,417	1,585,829	1,581,725	688,666
TOTAL GENERAL FUND REVENUES	32,691,405	35,289,375	35,135,952	34,744,461	20,846,678
EXPENDITURES					
Legislative	307,623	299,501	317,232	314,154	102,687
Administration/City Manager	2,511,232	1,136,537	1,023,154	1,078,244	606,600
Human Resources	0	0	329,228	256,706	274,034
Finance	0	1,660,990	1,458,714	1,452,099	353,410
IT	0	0	0	0	409,521
Community Development	8,136	835,936	1,412,338	1,227,112	829,645
Public Works	4,431,678	3,328,795	3,609,193	3,313,959	1,980,322
Fire	8,968,547	9,308,909	9,974,519	9,908,459	6,843,743
Police	10,891,221	11,124,813	12,132,976	11,653,104	7,708,309
General Fund Support w/out Transfers	1,891,849	3,960,175	2,972,593	2,929,555	1,580,572
EXPENDITURES NET OF TRANSFERS	29,010,286	31,655,656	33,229,947	32,133,392	20,688,843
Transfers Out	2,844,307	2,556,960	1,523,692	1,555,117	612,569
TOTAL GENERAL FUND EXPENDITURES	31,854,593	34,212,616	34,753,639	33,688,509	21,301,412
Surplus/(Deficit)	836,812	1,076,759	382,313	1,055,952	(454,734)
ENDING FUND BALANCE	7,144,433	8,018,755	8,401,068	9,074,707	8,619,973
PERCENTAGE OF EXPENDITURES	22.43%	23.44%	24.17%	26.94%	25.59%

WHERE THE MONEY COMES FROM

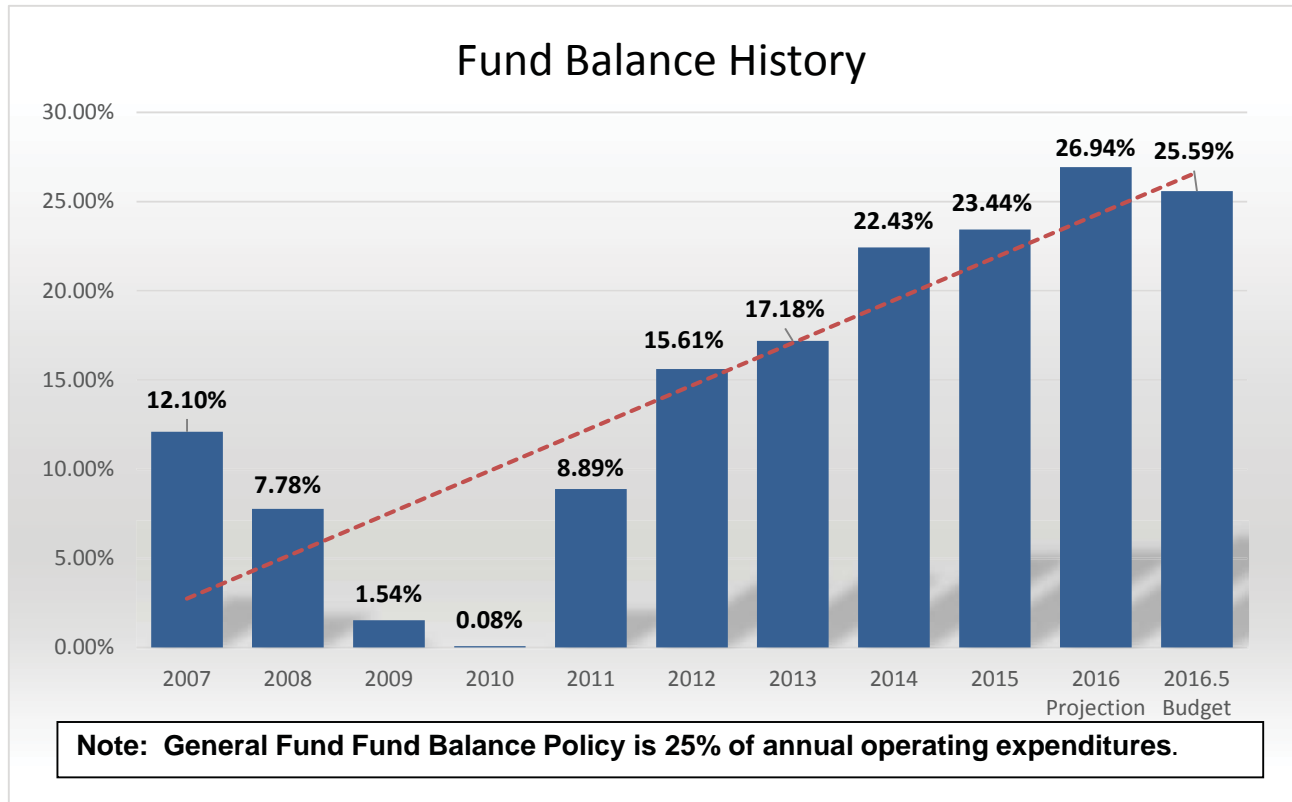


WHERE THE MONEY GOES



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

With FY2016 projecting to end with a surplus of over \$1.0 million and the proposed FY2016.5 budget showing a deficit of \$454,734 the City's fund balance is projected to increase to 25.59% of annual expenditures.



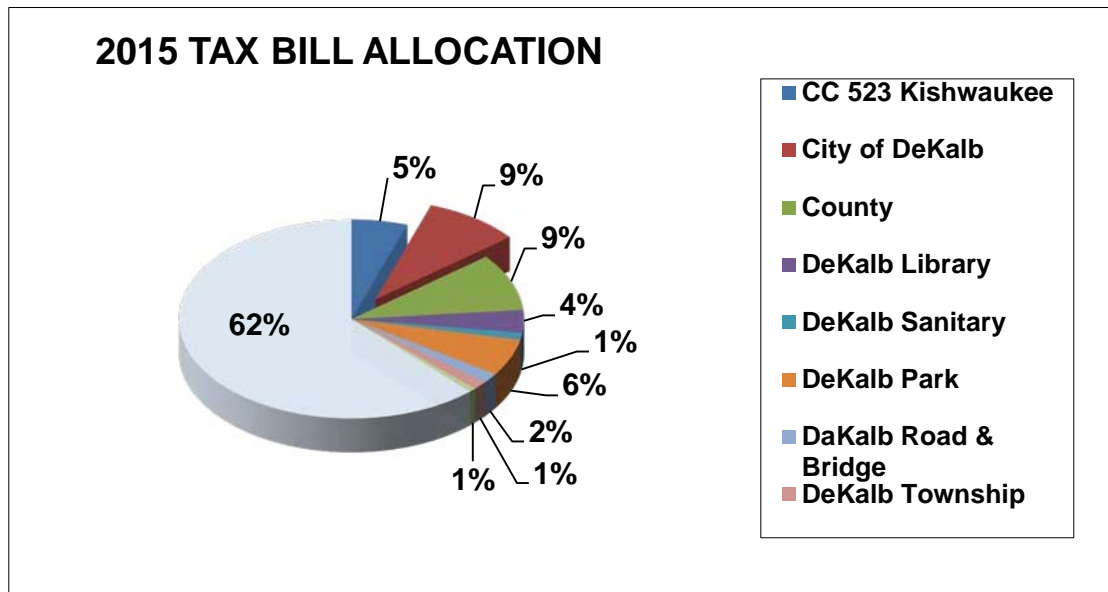
GENERAL FUND REVENUE ASSUMPTIONS

The FY2016.5 General Fund budget is based upon estimated revenues from taxes, fees, and other sources totaling \$20,158,012, before transfers in. This represents an increase in Income Tax revenues and Local Use Tax revenues based on the most recent Illinois Municipal League (IML) projections. These revenues also include a full 6-months of revenue from the DeKalb Sanitary Sewer District for billing services. Several major categories of City revenue are described in greater detail as follows:

State & Home Rule Sales Tax – Sales tax represents 38% of total General Fund revenues. In the State of Illinois, there is a base 6.25% sales tax on general merchandise. It is administered and collected by the Illinois Department of Revenue. One percent of the Sales Tax is distributed to the municipality where the sale occurred. This tax is captured in the City's General Fund and is used for basic City operations. The City also imposes a 1.75% Home Rule Sales Tax. This tax, while approved locally, is administered and collected by the Illinois Department of Revenue. These two sources of sales tax revenue have remained fairly flat over the last four years. Therefore the FY2016.5 budgeted dollars continue to hold these dollars flat as no new large retailers have been projected to come in to the City of DeKalb prior to the end of December 2016.

Property Tax – The property tax revenue for this shortened budget year shows it accounts for 24% of all General Fund revenue. However, due to the entire amount of property taxes being reflected in this 6-month period this percentage is truly more of about 12% of total General Fund revenue. The City approves a tax levy in December of each year, and, the following year, the DeKalb County Treasurer collects the funds and remits them to the City.

While residents live within the City limits, their property tax bill is comprised of no less than 10 separate taxing districts. Each taxing district determines the total dollar amount to levy on the property which resides within the taxing district boundaries. Below shows the total 2015 tax bill percentage break-out for a current resident living in the City of DeKalb.



About 9% of a resident's current tax bill goes to the City. On a home with a market value of \$150,000 the total tax bill would be \$6,648. Of that, \$597 goes to the City, in comparison to \$4,122 going to the largest group which is the School District.

While the City currently only levies dollars to cover a portion of the City's mandated pension obligations, a resident receives the services of the City which include, police protection, fire protection, street maintenance including street sweeping and snowplowing for \$597 a year.

State Income Tax – State Income Tax, which is included under Intergovernmental Revenues, is the second largest source, 13%, of General Fund revenue. As with sales tax, income taxes are collected by the State of Illinois and distributed to the City on a per capita basis. The FY2016.5 budget for income tax revenue is based on the most recent projections from the Illinois Municipal League (IML) in January of 2016. That projection equates to \$102/capita divided by 2 for this 6-month budget or \$2,245,530, which is about a 3% increase over the FY2016 budgeted amount.

While income tax receipts were hit hard by the downturn in the economy, they have continued to show an upswing during FY2016. The City has been closely monitoring pending legislation at the state and federal levels to stay abreast of any issues that may have an impact on the City. Illinois lawmakers have begun to address the numerous challenges that are plaguing our state.

Interfund Transfers- The transfer in to the General Fund from the Water Fund is again for a payment in lieu of taxes calculation recommended by the EPI study. This increased by \$12,135 from last fiscal year. In FY2016 expenditures were changed to directly hit the Water Fund, which allowed for the elimination of the lump transfer from the Water Fund which had been done in years past meant to cover costs in the General Fund. This direct charge to the Water Fund becomes much more transparent and allows the City to comply better with GASB statement 34 by showing charges in the correct activity group. (Governmental vs. Business Type)

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

TIF impact on the General Fund								
	FY 16	FY16.5	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22
Transfer to GF TIF #1	\$678,576	\$282,740	\$565,480	\$560,520	\$560,520	\$560,520	\$560,520	\$0
Transfer to GF TIF #2	\$113,198	\$47,877	\$95,754	\$95,754	\$0	\$0	\$0	\$0
TIF Property Tax Surplus	\$190,221	\$185,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$0
TIF Sales Tax Surplus	\$350,000	\$339,915	\$320,000	\$305,000	\$290,000	\$275,000	\$260,000	\$0
Pick-up in Property Tax					\$95,754	\$95,754	\$95,754	\$656,274
Revenue to the General Fund	\$1,331,995	\$855,532	\$1,161,234	\$1,141,274	\$1,126,274	\$1,111,274	\$1,096,274	\$656,274

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

GENERAL FUND EXPENDITURE ASSUMPTIONS

FY2016.5 expenditures in the General Fund total \$21,301,412, including interfund transfers. This represents expenditures for the time period of July 1, 2016 through December 31, 2016. A transfer of \$16,853 is budgeted to the Airport Fund in order to balance the budget. There is no additional needed transfer to be done to the Health Insurance Fund. This fund is “funded” through the health insurance line item under personnel located within each department within the General Fund and is sufficient to cover all the needed costs for FY2016.5.

Salary Assumptions-

- Police Union Contract ends June 30, 2016. Estimated a 2.5% increase in salaries for this bargaining group.
- AFSCME Union Contract cost reflects no salary increases with the exception of step increases. This group receives an increase in January.
- Fire Union Contract salaries increased by 2.5% based on the approval of this contract by City Council.
- Non-Bargaining Unit Employees shows no increase. These employees received an increase on January 1, 2016.

Staffing Changes -

- Increasing Telecommunicator part-time hours which will have a decrease for overtime dollars, \$31,175.
- Filling the IT Director Position 3-months in FY2016.5, \$31,193.
- Increasing Community Development Administrative Assistant hours, \$8,400.

Other Expenditure Assumptions-

- Transfer of \$355,418 to Fleet and Equipment to purchase two ambulances, two squad cars, new Enterprise Resource Planning software, new software to track progress of the 10-year strategic plan

- goals, new performance tracking software, new expandable City server for storage, additional back-up storage, new UPS for City Hall, new Office Licenses, and a Streets, Fleet and Facility Master Plan.
- Matchpoint Consultant phase 1 to design the overall performance management process aligned with the mission, vision and values of the City, \$11,500.
- Digital Soundboard to move channel 14 from analog to digital, 8,500
- Fire Department increase training and membership in Technical Rescue Team and HazMat, \$45,580. This item has a grant that will offset some of the overtime costs associated with it.
- Intelligent Stream Recorder (ISR) system, 6,478.
- Meggitt Training Firearms Simulator & Tasers, \$86,487. This will be purchases with the restricted funds remaining from FY15.
- 50-50 Tree Planting Program reinstated, \$20,000.
- Central Business District enhancements, \$7,500.

WATER FUND OVERVIEW

The Water Fund accounts for the cost of providing water service to the community. This fund is considered an enterprise fund, meaning revenues are restricted for use only within the fund. Meaning all rates and charges for service are set to cover costs. Expenditures running through this fund are supported through charges for services and user fees.

Anticipated revenues for FY2016 are \$5,711,361, which is \$707,739 greater than budgeted. If current projections are accurate, this will increase the Water Fund's cash reserves. The purpose of these reserves in the Water Fund is to supplement revenues during uneven cash flow or unexpected drop in revenues, as well as for the replacement, repair, and maintenance of equipment, or any unplanned capital improvements. The fund balance policy for the Water Fund is "The unrestricted net assets of the Water Fund will be maintained at a minimum level equal to 25% of annual budgeted operational expenditures, plus the budgeted capital improvements for the current fiscal year. In FY2016.5 the Water Fund was split in to two funds. Fund 60 for operations and fund 62 for capital improvements and capital purchases.

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

Last winter the City Council adopted a 10-year Capital Improvement Plan for the water fund. This plan comes with projected rate increases for the next 5 years with an adjustment for the CPI in those years after that time period. 3% of the 4.5% (75% of the increase) will be dedicated solely to the Water Capital Fund. Any revenue needed above this amount to implement the Capital Plan will be an interfund transfer between the Water Operating Fund and the Water Capital Fund.

FY2016.5 revenues are budgeted at \$2,706,625. This is a relative increase from Jul - December in FY2016 due to the rate increase. FY2016.5 expenditures equal \$2,800,235. Capital expenditures in the Water Capital Fund equal \$476,800 which includes work to be done on the South 6th Street water main.

The Capital portion of the Water Fund related to impact fee revenue was split out in to its own fund in FY2016 (Fund 61). This revenue is restricted for "new" water main lines and construction. No expenditures have been budgeted in this fund for FY2016.5. Ending fund balance for this fund is projected to equal \$1,049,745 at the end of FY2016.5.

At the end of FY2016.5 cash and cash equivalents within the Water Operations Fund are projected to be \$3,955,543. Subtracting 25% of the annual budgeted expenditures for operational costs leaves \$2,424,277 to cover costs related to capital and infrastructure. For FY2016.5 transfers from the Water Operations Fund to the Water Capital Fund will equal current FY 2016.5 budgeted capital projects at \$476,800.

Ending Cash	\$3,955,543
Less 25% Operation Reserve	<u>(\$1,531,266)</u>
Remaining for Capital and Infrastructure	<u>\$2,424,277</u>

WATER FUND EXPENDITURE ASSUMPTIONS

FY2016.5 expenditures in the Water Operating Fund total \$2,800,235, including interfund transfers and the Water Capital Fund total \$476,800.

Salary Assumptions

- AFSCME Union Contract cost reflects no salary increases with the exception of step increases. This group receives an increase in January.
- Non-Bargaining Unit Employees shows no increase. These employees received an increase on January 1, 2016.

Staffing Changes

- Filling the IT Director Position 3-months in FY2016.5, \$10,398. (25% of salary hits the Water Fund directly.)

Other Expenditure Assumptions

- New Enterprise Resource Planning software for Utility Billing, improving residential on-line payment and viewing capabilities. \$80,000.
- Water meters and radio replacements. \$85,000
- Water Main Replacement South 6th Street. \$310,000 (CDBG will contribute \$160,000 toward this project)

AIRPORT FUND OVERVIEW

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

Anticipated revenues for FY2016 are \$1,914,953, which is \$206,732 less than budgeted. Anticipated expenditures are also trending behind budget by \$121,864. If current projections are accurate, the Airport will have an ending cash and cash equivalent balance of **(\$251,931)**. In the event the fund goes in to a negative cash position at the end of FY2016, an interfund loan will be done at year-end until the fund swings back in to the black. The intention is to try to have this fund be a “true” enterprise fund that can stand on its own. Staff has been and will continue to review current fees being charged at the Airport. For FY2016.5 an increase in hangar rental fees is being recommended.

FY2016.5 revenues are budgeted at \$495,553 and expenditures at the same amount to have a balanced budget for FY2016.5.

AIRPORT FUND EXPENDITURE ASSUMPTIONS

Salary Assumptions-

- Non-Bargaining Unit Employees shows no increase. These employees received an increase on January 1, 2016.

Other Expenditure Assumptions-

- Lease to buy End Loader, \$20,000
- Frontage Road Fence Relocation, \$3,000
- Wide Screen TV's & Computer for Security System Cameras, \$2,500
- Signage for DeKalb Flight Center, \$4,000

CAPITAL DISCUSSION

The Current FY2016 budget has one Capital Improvement Fund (50) and two Capital Fleet and Equipment Funds (52 & 53).

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund accounts for the capital costs associated with City buildings, street improvements, storm water improvements, bikeway paths, park improvements, etc. Budgeted revenues for FY2016.5 are \$209,979. This revenue is 2 cents of the local motor fuel tax the City imposes on local gas stations. The total local motor fuel tax is 3.5 cents/gallon. The other 1.5 cents is dedicated to paying off the debt of the Public Safety building and will go away once this debt is paid off. This currently is the only dedicated revenue the City has going towards Capital Projects.

CAPITAL PROJECT EXPENDITURE ASSUMPTIONS

Expenditure-

- Fire Station Repairs, \$5,000
- Street Maintenance including South 6th Street, \$175,000
- Non TIF Sidewalks, \$25,000

CAPITAL FLEET AND EQUIPMENT FUND

Currently these are two separate funds. One for Fleet and one for Equipment. During the audit for FY2016 these two funds will be combined into one fund titled "Capital Equipment Replacement Fund" (CERF). This fund should provide for the long-term financial planning for routine replacement of major capital equipment. The replacement of the equipment and fleet is typically funded by transfers from the operating funds as well as some dedicated revenue sources.

Budgeted revenues for FY2016.5 are \$134,893 for the Fleet Fund and \$625,351 for the Equipment Fund. This is an increase of \$471,244 compared to the FY2016 amended budget. This revenue includes rental income the City receives from the water tower leases, E911 reimbursements and transfers from the General Fund.

CAPITAL FLEET AND EQUIPMENT EXPENDITURE ASSUMPTIONS

The expenditures in FY2016.5 for fleet are \$82,538 for two Ford Utility Interceptors for the Police Department and \$300,000 to purchase two ambulances for the Fire Department. There is also the annual loan payment for a Fire Truck of \$16,667 which will end in FY2027.

Equipment budgeted for FY2016.5 is as follows;

- Street Sweeper, \$244,000 funded through a transfer from the Workers Comp Fund.
- Enterprise Resource Planning Software, \$170,000
- City Wide Server Upgrade and additional back-up space, \$170,000

- MS Office 2016 Upgrades, \$26,400
- City Hall UPS, \$20,000
- HR Performance Software, \$19,000
- Strategic Plan Tracking Software, \$12,300
- Milestone server camera upgrades, \$6,000
- Adobe Pro Licenses, \$3,000

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

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

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

OTHER MAJOR FUND EXPENDITURES

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

Debt Service – The City's General Obligation principal and interest debt payments for FY2016.5 are budgeted at \$1,281,761. Of that amount, \$961,675 is paid for with TIF Funds. The remaining \$320,086 is paid using 1% of Hotel Motel tax revenue, 1.5 cents of the Local Motor Fuel tax revenue and transfers from the General Fund.

MFT Fund FY2016.5 Project Listing–

- Architect/Engineer Services: Kishwaukee River - Kiwanis Bike Path Phase III Design, \$250,000
- Electricity, \$175,000
- Traffic Studies/Materials Testing, \$10,000
- Coordinated Traffic Signal Update Design, \$285,000
- Annie Glidden Sign Upgrade, \$15,000
- Kish River Construction Activities, \$250,000

TIF Funds – The City has two Tax Increment Financing (TIF) districts– the Central Area TIF #1 and TIF #2. The Central Area TIF is set to expire December 31, 2020 and TIF#2 is set to expire March 31, 2018. The last year of property tax collection for each district is December 31, 2021 and December 31, 2019, respectively. With the expiration of the TIFs approaching within the next 5 years, a staff TIF Phase-Out Team was formed in FY14

to identify highly transformative projects for completion with the remaining funds. FY2016.5 budgeted expenditures total \$6,752,161 and include the following projects:

TIF#1

- Structural Commercial Program, \$71,425
- Architectural Improvement Program, \$37,500
- Downtown Architectural Assessment, \$150,000
- Housing Rehab, \$25,000
- Ellwood-Nehring House Improvements, \$75,000
- Clinton Rosette Building Mechanicals, \$500,000
- Economic Development Incentives, \$250,000
- Airport Improvements – Environmental Assessment & Crackfilling, \$19,800
- Wi-Fi, Music, Signage, Miscellaneous, 30,000

TIF#2

- City Hall Building Department Renovations/Improvements, \$235,000
- Housing Rehab, \$12,500

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

CONCLUSION

The proposed FY2016.5 budget maintains the high level of service residents and businesses expect, and that visitors enjoy, in a fiscally sound manner. This 6-month budget is focused on creating efficiencies through the use of technology and has incorporated several new software and hardware items to establish this commitment. Moving forward, the budget will guide and ensure DeKalb’s continued progress in times of economic uncertainty. The uncertainty regarding legislation State of Illinois lawmakers may enact is somewhat troubling, as their decision regarding the Local Government Distributive Fund (income tax distributions) could profoundly impact municipalities state-wide. However City staff will continue to identify “Best Practices” to assist in implementing specific policies and procedures to continue to contribute to improved government management. This will continue to promote and facilitate positive change rather than merely to codify current accepted practice.

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

Respectfully Submitted,

Anne Marie Gaura, City Manager

Catherine L. Haley, Finance Director

Section Two

Organizational Overview

Efficiency Through Technology



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City Introduction



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

The City of DeKalb was incorporated in 1856 and since that time has continued to expand as new residents move farther west of the Chicago area in an effort to find quality affordable housing in a congestion-free community with a premium quality of life. The City is in the process of updating its 2005 Comprehensive Plan which will estimate the City's projections for land area and total population within the next 20 years.

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

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



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

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

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

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





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

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

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

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

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

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

Mission Statement

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

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

Core Values

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

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

Vision Statements

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

Vision of a Sense of Place

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

Vision of Community Vitality and a Vibrant Downtown

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

Vision of Inclusiveness

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

Vision of Accessibility

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

Vision of Efficient, Quality, Responsive Services

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

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

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

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

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

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

Strategy: the approach taken to achieve a goal.

FY16.5 Goals and Strategies

Vision of a Sense of Place

1. Develop a positive, asset-based identity and brand for DeKalb.
 - a. Engage City government and community members in positive messaging.

- b. Facilitate ongoing community involvement.
 - c. Identify, research, and counteract misperceptions about DeKalb.
- 2. Support place-making in DeKalb's neighborhoods, downtown, at entrance gateways, the airport, and on campus.
 - a. Promote initiatives that celebrate DeKalb's heritage and legacy.
 - b. Use art and culture to define and celebrate community.
 - c. Create and support existing gathering places throughout the City that draw people to local merchants while strengthening placemaking.
 - d. 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.
 - 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.
 - b. Improve the pedestrian and aesthetic environment of downtown.
 - c. Evaluate emerging public space technology trends and construct the infrastructure necessary to support them.
 - d. 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. Develop retention and recruitment strategies to complement the existing commercial mix and leverage existing resources throughout the City.
- 3. Create an attractive climate for commercial and industrial investment.
 - a. Ensure DeKalb's business regulatory infrastructure reflects best practice.
 - b. Upgrade DeKalb's building stock and structural profile.
- 4. Enhance the value, appearance, and vitality of the City's neighborhoods.
 - a. Improve neighborhood infrastructure.
 - b. Engage homeowners, property owners, tenants, and others to help beautify and maintain DeKalb's neighborhoods.
 - c. Continue and expand the trusted and friendly presence of City Police, Fire, and other personnel in the neighborhoods.
 - d. Facilitate communication between stakeholders to discuss the status, goals, and available resources for community projects described in the Sustainability Plan and the America's Best Communities plan.

Vision of Inclusiveness

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

Vision of Accessibility

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

Vision of Efficient, Quality, Responsive Services

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

In the FY17 budget and beyond, the accomplishments achieved toward each of the vision statements will be communicated in the Strategic Plan section. 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.

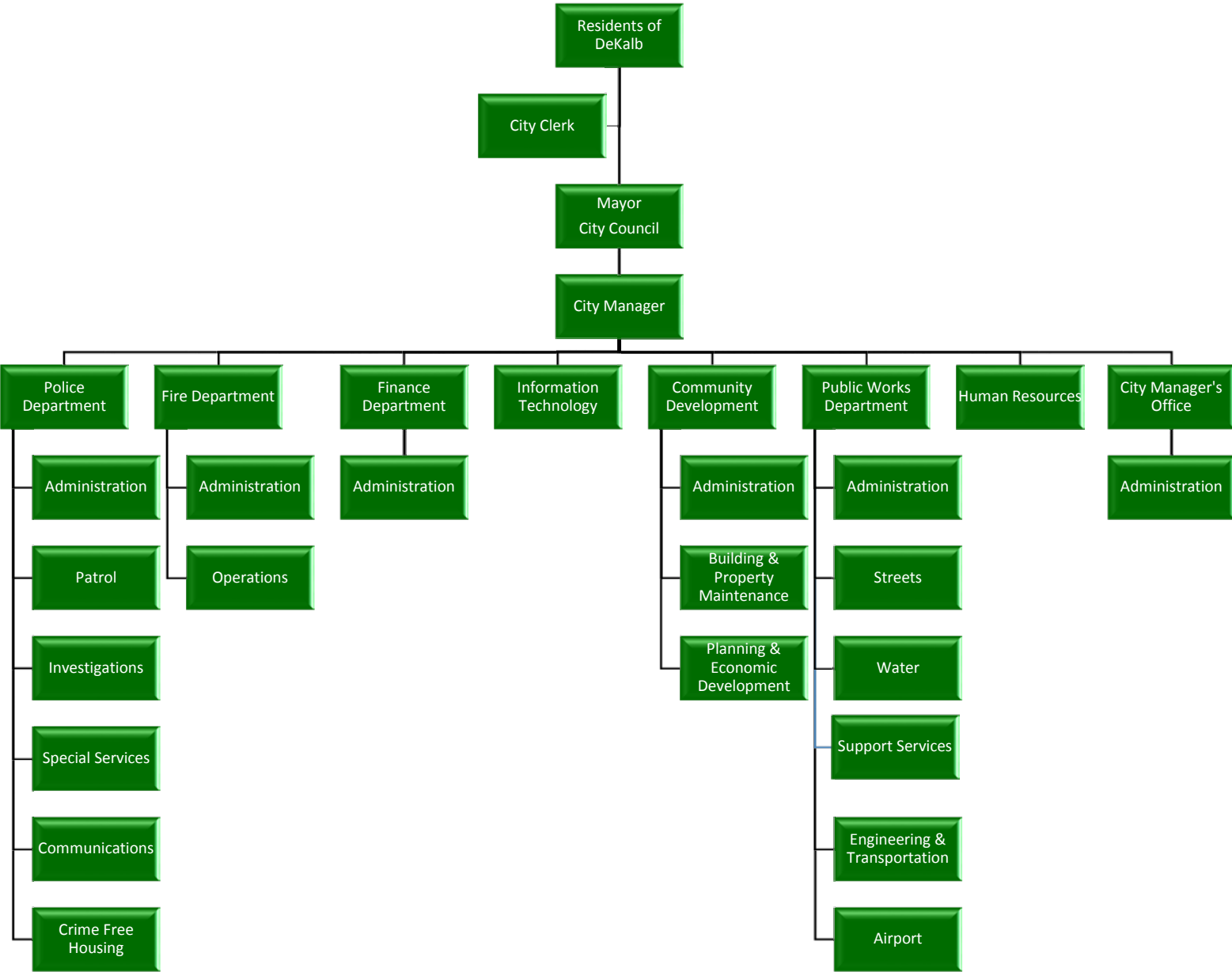
Home Rule Authority

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 Low Limit (PTELL).

Equalized Assessed Value (EAV)

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

Organizational Chart



Official Ward Map

Mayor: John Rey, 2944 Greenwood Acres Dr., 815-762-9660

Ward 1: David Jacobson, 802 Edgebrook Dr. #1, 847-809-2074

Ward 2: Bill Finucane, 305 River Dr., 815-758-2820

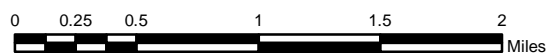
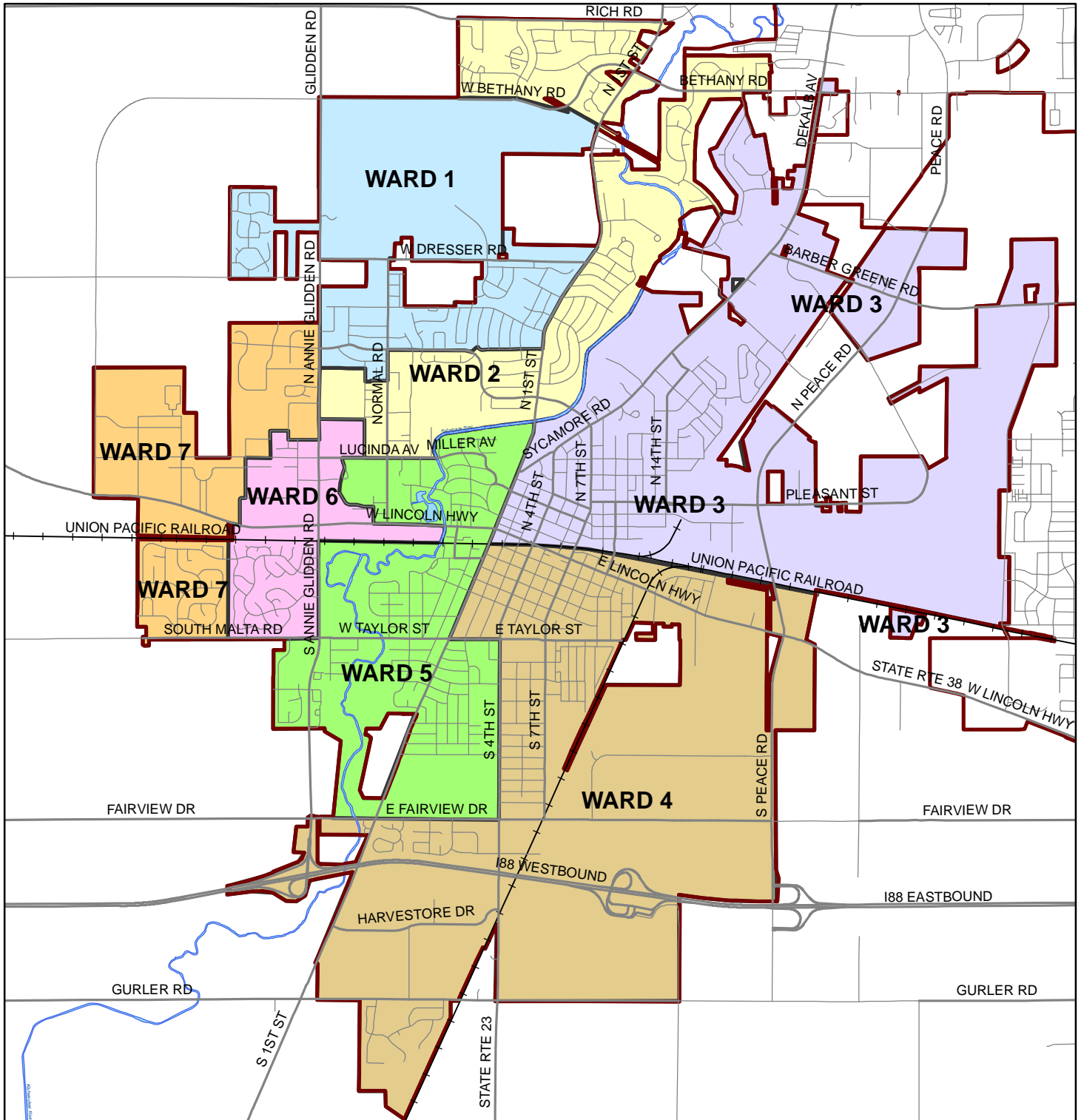
Ward 3: Michael Marquardt, 528 N. 6th St., 815-970-7337

Ward 4: Bob Snow, 530 S. 2nd St., 815-758-3376

Ward 5: Kate Noreiko, 109 Barb Blvd., 815-501-8814

Ward 6: David Baker, 560 W. Lincoln Hwy., 815-739-1668

Ward 7: Anthony Faivre, 1516 Farmstead Ln., 815-981-2028



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

Section Three

Budget Overview

Efficiency Through Technology



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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.

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

Although historically the final budget document has been passed by the City Council in June, this will be the City's final budget that follows the July 1 – June 30 fiscal year. This current budget document is for a 6-month period of time as the City is switching its fiscal year from a July – June cycle to a January – December. Therefore, this budget will run from July – December 2016 and January 2017 will be the start of the City's first 12-month calendar/fiscal year.

The City of DeKalb Budget is the culmination of strategic financial and operational planning. This document reflects sound decision-making and recommendations for the City's future. The budget is monitored, reviewed and referenced throughout the year.

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.

FY16.5 Budget Calendar

Tuesday, February 2, 2016	Budgets Kick-off Meeting – Departments can begin entering their Budget in to MSI.
February 3 and 5, 2016	MSI training on Budget Planning, General Ledger and Accounts Payable.
Friday, March 4, 2016	Departments submit FY16.5 operating and capital budget requests and draft narratives to Finance.
Wednesday, March 16, 2016	Finance Director submits draft FY16.5 Budget to City Manager.
Monday, March 21, 2016 - Friday, April 1, 2016	Departmental Budget Review Meetings with City Manager and Finance Director.
Monday, April 25, 2016	Distribute Proposed Budget to Mayor, City Council and Finance Committee.
Wednesday, May 11, 2016	Budget Review Sessions with Finance Committee, City Council, and Staff.
Wednesday, May 25, 2016	Budget Review Sessions with Finance Committee, City Council, and Staff.
Wednesday, June 1, 2016	Budget Review Sessions with Finance Committee, City Council, and Staff, if necessary.
Wednesday, June 1, 2016	Publish notice of Public Hearing and put budget document on display for citizen review.
Monday, June 13, 2016	FY16.5 Presentation at Committee of the Whole Meeting.
Monday, June 13, 2016	Public Hearing Conducted and the First Reading of the Ordinance held authorizing the FY16.5 Budget.
Monday, June 27, 2016	City Council Meeting – Second Reading FY16.5 Budget.

Current City Funds

Fund Type	Fund Name	Fund No.	Description	Department/Budget Responsibility
General	General	01	The City's chief operating fund. It accounts for all financial resources except those required to be accounted for in another account.	Legislative; City Manager's Office; Public Works; Community Development; Finance; Fire; Police
Special Revenue	Economic Development	05	Accounts for the City's agreements with outside agencies that help provide various economic development functions on behalf of the City. Note: this fund has been moved to the General Fund for FY 2016.	Community Development
	Refuse & Recycling	07	Accounts for the provision of refuse disposal and recycling services to customers of the City.	Public Works; Finance
	Transportation	09	Accounts for the provision of transportation and planning services to the DeKalb metropolitan area, including acting as the fiscal and staffing agent for the management of DSATS.	Public Works - Engineering
	Housing Rehabilitation	18	Accounts for funds received from CDAP and acts as a pass-through for certain funds in the CDBG fund.	Community Development
	Community Development Block Grant	19	Accounts for the funds received from HUD through CDBG used on eligible projects within the City.	Community Development
	Heritage Ridge SSA #3	23	Accounts for the costs of maintaining various public areas (street islands and detention basins) as well as a stylized street lighting system and entrance sign.	Public Works; Finance
	Knolls Subdivision SSA#4	24	Accounts for the costs of maintaining public areas as well as a stylized street lighting system and entrance sign.	Public Works; Finance
	Heartland Fields SSA#14	25	Accounts for the costs of maintenance of the Common Facilities as well as the implementation and continuation of a mosquito abatement and snow removal services.	Public Works; Finance
	Greek Row SSA#6	26	Accounts for the costs of streetlighting placed upon private property in the neighborhood.	Public Works; Finance
	Foreign Fire Insurance Tax	28	Accounts for the funds received for the maintenance, benefit, and use of the Fire Department.	Fire Department; Finance; Foreign Fire Tax Board
Enterprise	Water	60	Accounts for the provision of Water services to customers within the City.	Public Works - Water
	Water Construction	61	Accounts for the expenses of Water Capital construction and maintenance.	Public Works - Water; Finance
	Water Capital Fund	62	Accounts for the capital portion of the Water Fund related to impact fee revenue.	Public Works - Water; Finance
	Airport	65	Accounts for the provision of aviation services to customers of DTMA.	Public Works - Airport
Debt Service	General Fund Debt Service	40	Accounts for the payments to debt service within the General Fund.	Finance
	Tax Increment Financing Debt Service	45	Accounts for the payments to debt service within the Central Area TIF #1 and TIF #2.	Finance

Current City Funds

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

Fund Balance Projections

CITY OF DEKALB OPTION FUND BALANCE SUMMARY				
FUND NAME	FY 2016	FY 2016.5 BUDGET		
	PROJECTION	REVENUES	EXPENSES	ENDING
General Fund (01)	9,074,707	20,846,678	21,301,412	8,619,973
Refuse & Recycling (07)	(39,649)	1,060,000	1,020,350	1
Transportation (09)	4,213	4,177,563	4,177,129	4,647
Housing Rehabilitation (18)	62,054	10	12,872	49,192
CDBG (19)	0	320,306	320,306	0
Heritage Ridge SSA #3 (23)	4,836	0	500	4,336
Knolls Subdivision SSA #4 (24)	930	5,000	3,500	2,430
Heartland Fields SSA #14 (25)	1,465	2,500	1,750	2,215
Greek Row SSA #6 (26)	105	10,000	10,500	(395)
Foreign Fire Insurance Tax (28)	18,861	45,000	34,221	29,640
* Water (60)	4,049,153	2,706,625	2,800,235	3,955,543
** Water Impact Fees (61)	1,034,745	15,000	0	1,049,745
Water Capital (62)	0	476,800	476,800	0
* Airport (65)	(251,931)	495,553	495,553	(251,931)
General Fund Debt Service (40)	(14,476)	364,000	320,086	29,438
TIF Debt Service (45)	0	961,675	961,675	0
Motor Fuel Tax (10)	2,492,227	706,570	985,000	2,213,797
Central Area TIF District #1 (13)	2,387,193	6,354,147	6,301,784	2,439,556
TIF District #2 (14)	8,601,521	1,237,356	450,377	9,388,500
Capital Projects (50)	5,021	209,979	205,000	10,000
Fleet Replacement (52)	73,311	134,893	208,205	(1)
Equipment (53)	137,306	625,351	746,857	15,800
Police Pension Fund (93)	29,887,115	3,471,968	1,369,613	31,989,470
Fire Pension Fund (95)	25,099,891	3,682,668	1,628,932	27,153,627
** DeKalb Public Library Fund (99)	6,738,047	2,925,174	1,525,924	8,137,297
Workers Compensation (70)	1,223,529	620,950	844,374	1,000,105
Health Insurance (71)	247,429	2,984,986	2,825,771	406,644
Property & Liability Insurance (72)	131,771	72,500	63,254	141,017
	90,969,371	54,513,252	49,091,980	96,390,643

* **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. Below summarizes those funds with large swings in fund balance between FY2016 and FY2016.5.

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. A \$502,743 surplus budget was passed in FY2016 to continue on this upward climb. At the end of FY2016 fund balance is projected to be at 26.94% and at the end of FY2016.5 25.59%.

Water Funds

In FY2016.5 this fund will be split out into three different funds. Fund 60 which accounts for the operating and maintenance expenses of the water system, fund 62 which accounts for fleet, equipment and capital projects related to "new" water main system work and fund 61 which accounts for impact fee revenue which is restricted to new water main infrastructure only. The fund balance policy for the Water Fund is "The unrestricted net assets of the Water Fund will be maintained at a minimum level equal to 25% of annual budgeted operational expenditures, plus the budgeted capital improvements for the current fiscal year". In FY2016.5 the Water Fund was split in to two funds. Fund 60 for operations and fund 62 for capital improvements and capital purchases. At the end of FY2016.5 cash and cash equivalents within the Water Operations Fund are projected to be \$3,955,543. Subtracting 25% of the annual budgeted expenditures for operational costs leaves \$2,424,277 to cover costs related to capital and infrastructure. For FY2016.5 transfers from the Water Operations Fund to the Water Capital Fund will equal current budgeted capital projects.

Ending Cash	\$3,955,543
Less 25% Operation Reserve	<u>(\$1,531,266)</u>
Remaining for Capital and Infrastructure	<u>\$2,424,277</u>

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 FY2016.5 budget. This fund has been supported over the years with transfers from the General Fund. FY2016.5 has a small transfer from the General Fund of \$16,853 to pass a balance budget for FY2016.5. In the event the fund goes in to a negative position at the end of FY2016, an interfund loan will be done at year-end until the fund swings back in to the black. The intention is to try have this fund be a "true" enterprise fund that can stand on its own. Staff has been and will continue to review current fees being charged at the Airport. For FY2016.5 an increase in hangar rental fees is being recommended.

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 \$278,430 or 11.17% during FY2016.5 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. FY2016.5 budgeted expenditures total \$6,752,161 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 FY2016.5 is projected to be \$1,000,105, which is within the range of the City's policy. A one-time transfer has been budgeted in this fund to the Equipment Fund to cover the cost of a new street sweeper. The current street sweeper has caused several workers comp claims and the new one being purchased should help eliminate those claims all together.

CITY OF DEKALB FY2016.5 BUDGET

Revenue Budget Summary - All Funds		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01	General Fund	32,691,426	35,289,378	35,135,952	34,744,461	20,846,678
05	Economic Development Fund	156,983	257,086	0	0	0
07	Refuse & Recycling Fund	2,053,424	2,010,485	2,070,500	2,075,000	1,060,000
09	Transportation Fund	3,219,233	3,894,034	8,048,901	5,085,967	4,177,563
18	Housing Rehabilitation Fund	47	16,565	6,035	16,499	10
19	CDBG Fund	292,679	282,300	728,632	621,692	320,306
23	Heritage Ridge SSA#3 Fund	0	0	0	0	0
24	Knolls SSA#4 Fund	1,488	1,599	4,406	4,406	5,000
25	Heartland Fields SSA#14 Fund	0	2,500	2,500	2,500	2,500
26	Greek Row SSA#6 Fund	5,101	5,100	10,000	10,000	10,000
28	Foreign Fire Insurance Tax Fund	44,991	48,824	45,000	46,581	45,000
60	Water Fund	5,182,200	5,445,141	5,003,622	5,711,361	2,706,625
61	Water Construction Fund	0	35,222	50,000	35,000	15,000
62	Water Capital	0	0	0	0	476,800
65	Airport Fund	1,461,570	3,954,633	2,121,685	1,914,953	495,553
40	General Debt Service Fund	1,909,981	2,689,465	1,892,483	1,873,066	364,000
45	TIF Debt Service Fund	1,362,484	1,063,975	1,068,663	1,068,663	961,675
10	Motor Fuel Tax Fund	1,697,005	1,294,147	1,048,789	1,133,980	706,570
13	Tax Increment Financing Fund #1	6,673,791	6,488,048	6,489,658	6,384,407	6,354,147
14	Tax Increment Financing Fund #2	1,619,592	1,337,887	1,329,665	1,257,871	1,237,356
50	Capital Projects Fund	491,439	363,236	355,000	355,000	209,979
51	Public Safety Building Fund	895,493	419,317	0	0	0
52	Fleet Replacement Fund	254,826	856,245	145,000	187,028	134,893
53	Equipment Fund	387,670	189,750	144,000	160,000	625,351
93	Police Pension Fund	5,263,544	2,514,103	4,255,273	3,528,368	3,471,968
95	Fire Pension Fund	5,585,743	2,662,133	4,523,345	3,818,236	3,682,668
99	DeKalb Public Library Fund	2,266,778	10,557,013	2,609,873	2,609,873	2,925,174
70	Workers Compensation Fund	1,205,060	1,203,942	1,203,200	1,228,975	620,950
71	Health Insurance Fund	5,933,839	5,977,092	5,472,997	5,403,948	2,984,986
72	Property & Liability Fund	153,564	159,826	145,000	156,000	72,500
GRAND TOTAL: REVENUES		80,809,950	89,019,045	83,910,179	79,433,835	54,513,252

CITY OF DEKALB FY2016.5 BUDGET

Expenditure Budget Summary - All Funds		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01	General Fund	31,854,763	34,212,556	34,753,648	33,688,509	21,301,412
05	Economic Development Fund	206,082	231,405	0	0	0
07	Refuse & Recycling Fund	2,047,524	2,017,337	2,100,590	2,115,610	1,020,350
09	Transportation Fund	3,219,233	3,894,034	8,052,424	5,081,754	4,177,129
18	Housing Rehabilitation Fund	16,682	9,816	36,000	2,293	12,872
19	CDBG Fund	292,678	282,300	728,632	638,136	320,306
23	Heritage Ridge SSA#3 Fund	1,043	625	1,250	1,250	500
24	Knolls SSA#4 Fund	3,412	2,156	3,500	3,500	3,500
25	Heartland Fields SSA#14 Fund	310	1,200	1,000	2,025	1,750
26	Greek Row SSA#6 Fund	9,685	14,054	8,000	12,870	10,500
28	Foreign Fire Insurance Tax Fund	82,305	45,564	46,584	41,390	34,221
60	Water Fund	6,529,233	4,990,652	6,033,506	6,125,065	2,800,235
61	Water Construction Fund	0	0	0	0	0
62	Water Capital	0	0	0	0	476,800
65	Airport Fund	1,361,757	1,410,724	2,328,001	2,206,137	495,553
40	General Debt Service Fund	1,909,981	2,685,714	1,892,483	1,891,293	320,086
45	TIF Debt Service Fund	1,362,484	1,063,975	1,068,663	1,068,663	961,675
10	Motor Fuel Tax Fund	1,632,472	985,938	1,315,000	1,020,501	985,000
13	Tax Increment Financing Fund #1	7,630,859	6,283,927	7,118,838	6,593,752	6,301,784
14	Tax Increment Financing Fund #2	1,182,032	786,449	2,391,463	317,764	450,377
50	Capital Projects Fund	655,838	426,080	470,000	470,000	205,000
51	Public Safety Building Fund	4,036,925	1,243,380	0	0	0
52	Fleet Replacement Fund	435,322	381,993	409,667	408,025	208,205
53	Equipment Fund	173,326	157,219	186,300	179,405	746,857
93	Police Pension Fund	2,332,961	2,566,002	2,441,885	2,598,254	1,369,613
95	Fire Pension Fund	3,009,224	3,070,491	3,133,058	3,072,574	1,628,932
99	DeKalb Public Library Fund	3,806,588	12,902,134	2,584,873	2,584,873	1,525,924
70	Workers Compensation Fund	1,032,492	1,124,354	1,534,019	1,369,656	844,374
71	Health Insurance Fund	5,768,924	5,789,035	5,375,460	5,509,711	2,825,771
72	Property & Liability Fund	123,769	146,007	125,808	73,564	63,254
GRAND TOTAL: EXPENDITURES		80,717,906	86,725,121	84,140,652	77,076,574	49,091,980

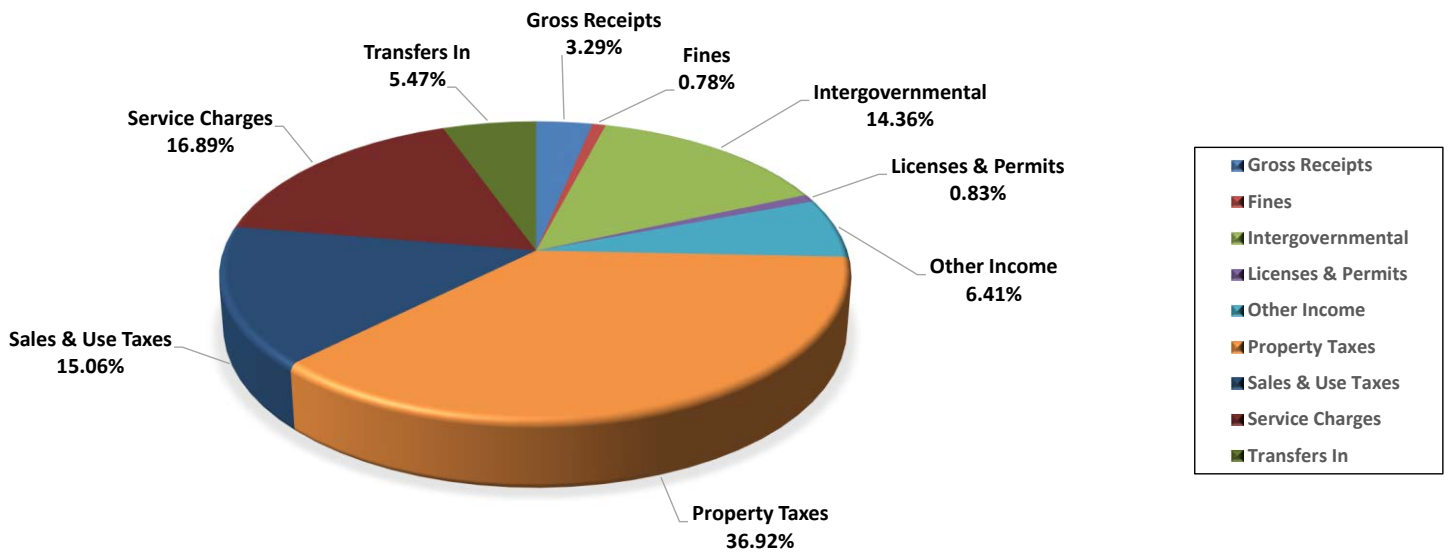
Revenues by Category

Fund	Fines	Gross Receipts	Intergovernmental	Licenses & Permits	Other Income	Property Taxes	Sales & Use Taxes	Service Charges	Transfers In	FUND TOTALS
General	370,500	1,795,000	2,681,530	428,650	888,302	5,094,730	7,875,550	1,023,750	688,666	20,846,678
Refuse & Recycling	0	0	0	0	0	0	0	1,060,000	0	1,060,000
Transportation	0	0	4,154,555	0	14,380	0	0	0	8,628	4,177,563
Housing Rehabilitation	0	0	0	0	10	0	0	0	0	10
CDBG	0	0	320,306	0	0	0	0	0	0	320,306
Heritage Ridge SSA#3	0	0	0	0	0	0	0	0	0	0
Knolls SSA#4	0	0	0	0	0	5,000	0	0	0	5,000
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	10,000	0	0	0	10,000
Foreign Fire Insurance Tax	0	0	0	0	45,000	0	0	0	0	45,000
Water	0	0	0	7,500	24,125	0	0	2,675,000	0	2,706,625
Water Construction	0	0	0	15,000	0	0	0	0	0	15,000
Water Capital	0	0	0	0	0	0	0	0	476,800	476,800
Airport	0	0	0	0	203,700	0	0	275,000	16,853	495,553
General Debt Service	30,000	0	0	0	0	0	154,000	0	180,000	364,000
TIF Debt Service	0	0	0	0	0	0	0	0	961,675	961,675
Motor Fuel Tax	0	0	653,500	0	1,400	0	0	0	51,670	706,570
Tax Increment Financing #1	0	0	0	0	6,560	6,347,587	0	0	0	6,354,147
Tax Increment Financing #2	0	0	0	0	0	1,237,356	0	0	0	1,237,356
Capital Projects	0	0	0	0	0	0	177,500	0	32,479	209,979
Fleet Replacement	0	0	0	0	110,305	0	0	0	24,588	134,893
Equipment	0	0	0	0	84,000	0	0	0	541,351	625,351
Police Pension	0	0	0	0	1,087,284	2,103,837	0	280,847	0	3,471,968
Fire Pension	0	0	0	0	905,000	2,535,041	0	242,627	0	3,682,668
DeKalb Public Library	22,800	0	19,800	0	94,000	2,788,574	0	0	0	2,925,174
Workers Compensation	0	0	0	0	19,350	0	0	601,600	0	620,950
Health Insurance	0	0	0	0	3,010	0	0	2,981,976	0	2,984,986
Property & Liability	0	0	0	0	7,500	0	0	65,000	0	72,500
GRAND TOTAL REVENUES	423,300	1,795,000	7,829,691	451,150	3,493,926	20,124,625	8,207,050	9,205,800	2,982,710	54,513,252

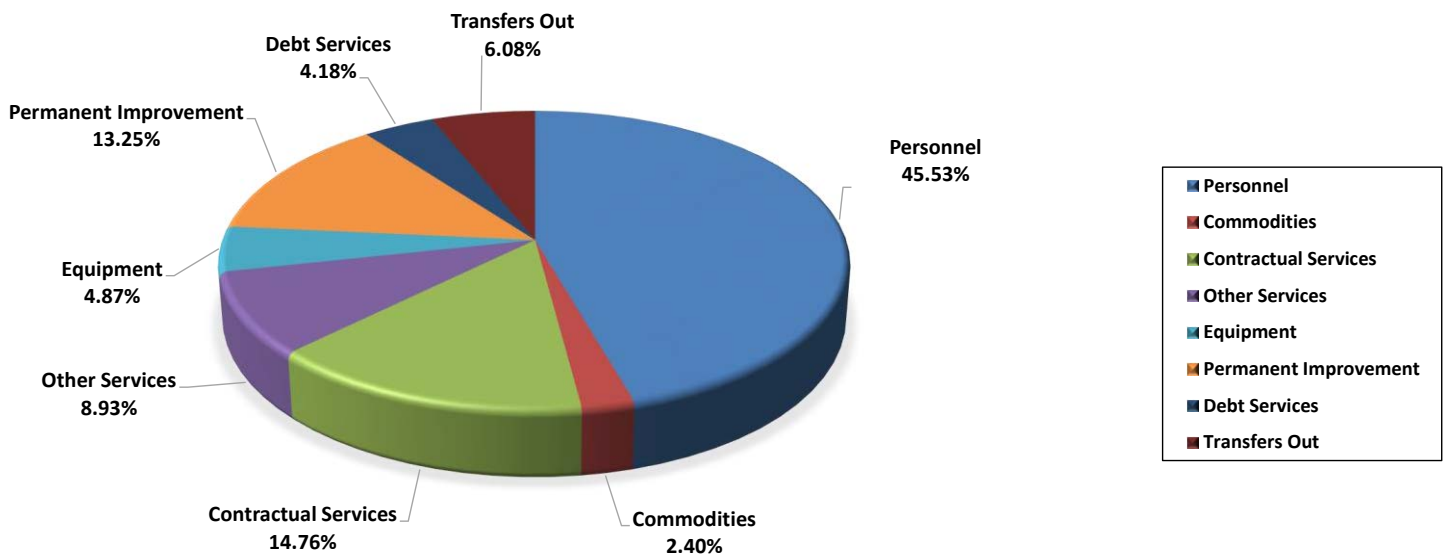
Expenditures by Category

Fund	Personnel	Commodities	Contractual Services	Other Services	Equipment	Permanent Improvement	Debt Services	Transfers Out	FUND TOTALS
General	17,198,029	677,381	1,454,024	1,075,689	283,720	0	0	612,569	21,301,412
Refuse & Recycling	0	0	985,000	0	0	0	0	35,350	1,020,350
Transportation	110,765	2,254	2,616,036	0	1,439,075	0	0	8,999	4,177,129
Housing Rehabilitation	0	0	622	250	0	12,000	0	0	12,872
CDBG	0	500	53,706	0	500	65,000	0	200,600	320,306
Heritage Ridge SSA#3	0	0	0	0	0	0	0	500	500
Knolls SSA#4	0	0	3,000	0	0	0	0	500	3,500
Heartland Fields SSA#14	0	0	1,250	0	0	0	0	500	1,750
Greek Row SSA#6	0	0	0	0	0	10,000	0	500	10,500
Foreign Fire Insurance Tax	0	16,000	1,521	0	10,200	6,500	0	0	34,221
Water	1,268,506	219,261	429,913	20,000	12,050	0	262,605	587,900	2,800,235
Water Construction	0	0	0	0	0	0	0	0	0
Water Capital	0	0	0	0	166,800	310,000	0	0	476,800
Airport	167,998	155,540	94,996	45,236	29,150	0	2,633	0	495,553
General Debt Service	0	0	0	0	0	0	320,086	0	320,086
TIF Debt Service	0	0	0	0	0	0	961,675	0	961,675
Motor Fuel Tax	0	0	260,000	0	0	725,000	0	0	985,000
Tax Increment Financing #1	0	0	184,850	0	0	4,872,519	0	1,244,415	6,301,784
Tax Increment Financing #2	0	0	155,000	0	0	247,500	0	47,877	450,377
Capital Projects	0	0	25,000	0	0	180,000	0	0	205,000
Fleet Replacement	0	0	0	0	191,538	0	16,667	0	208,205
Equipment	0	0	502,857	0	244,000	0	0	0	746,857
Police Pension	1,317,742	0	51,871	0	0	0	0	0	1,369,613
Fire Pension	1,592,037	0	36,895	0	0	0	0	0	1,628,932
DeKalb Public Library	679,994	105,983	98,981	60,892	15,000	75,000	490,074	0	1,525,924
Workers Compensation	0	0	276,374	325,000	0	0	0	243,000	844,374
Health Insurance	14,328	0	3,240	2,808,203	0	0	0	0	2,825,771
Property & Liability	0	0	12,904	50,350	0	0	0	0	63,254
GRAND TOTAL EXPENDITURES	22,349,399	1,176,919	7,248,040	4,385,620	2,392,033	6,503,519	2,053,740	2,982,710	49,091,980

Revenues by Category: All Funds

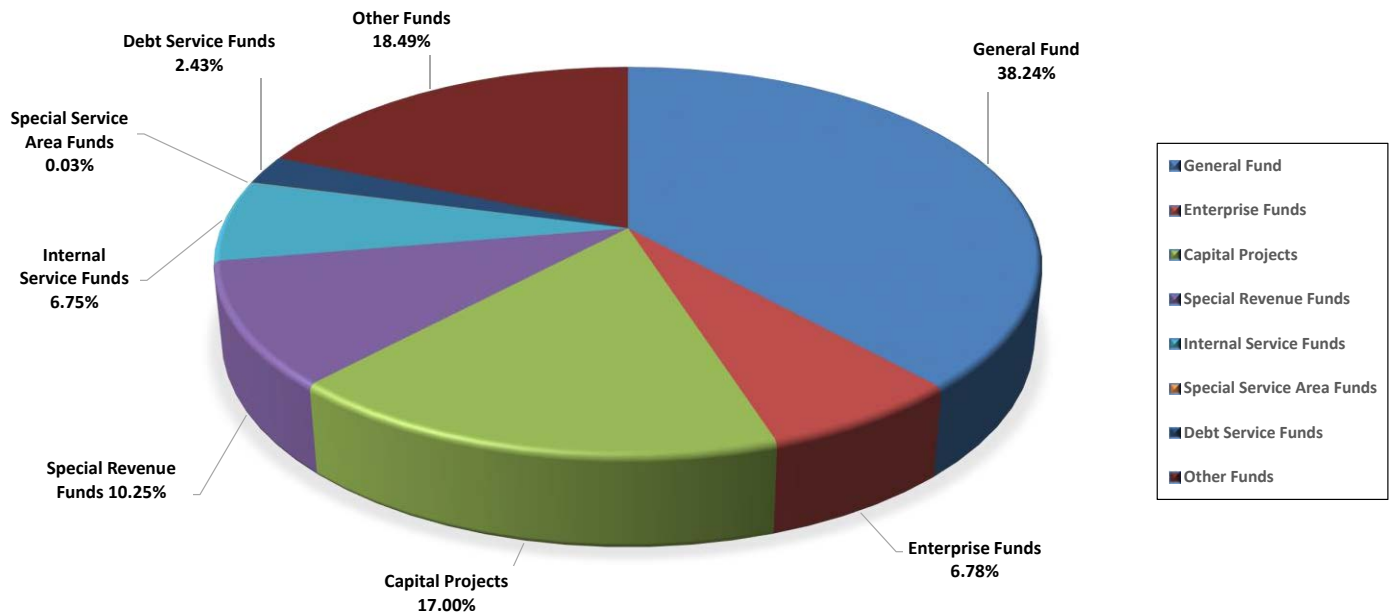


Expenditures by Category: All Funds



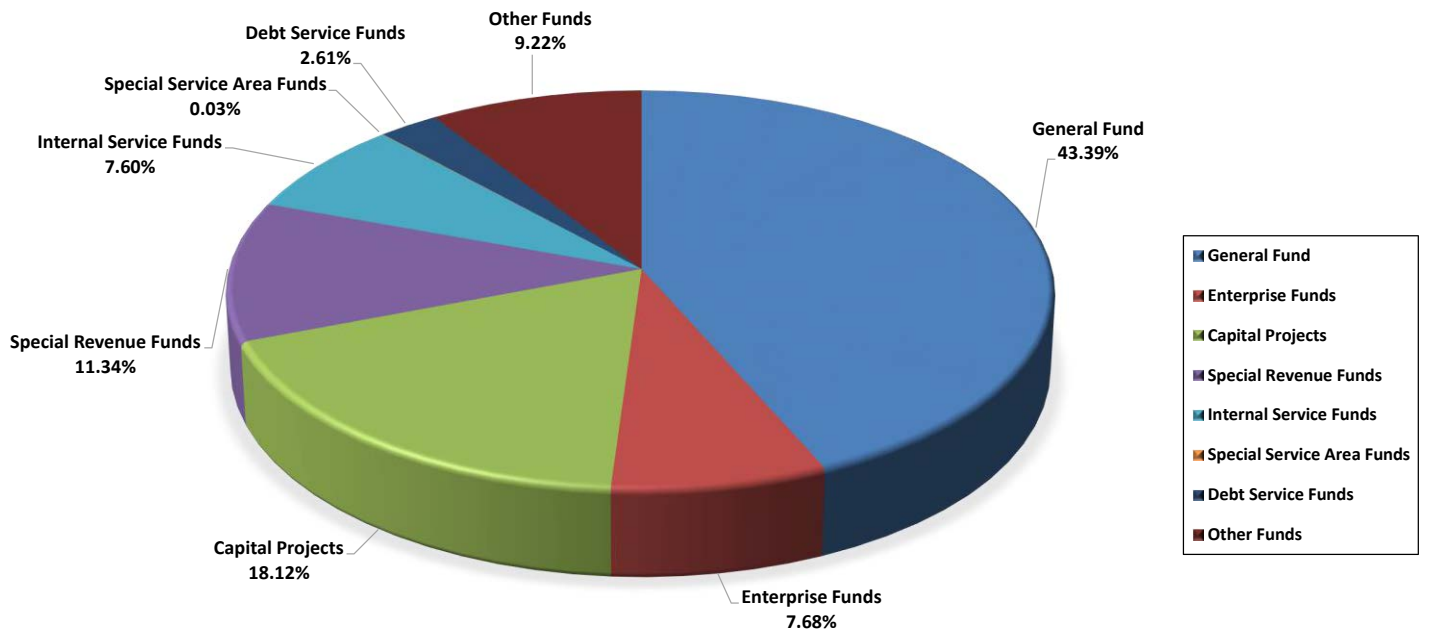
Revenues by Category: by Fund Type

	Fines	Gross Receipts	Intergovernmental	Licenses & Permits	Other Income	Property Taxes	Sales & Use Taxes	Service Charges	Transfers In	FUND TOTALS
General Fund	370,500	1,795,000	2,681,530	428,650	888,302	5,094,730	7,875,550	1,023,750	688,666	20,846,678
Enterprise Funds	0	0	0	22,500	227,825	0	0	2,950,000	493,653	3,693,978
Capital Projects	0	0	653,500	0	202,265	7,584,943	177,500	0	650,088	9,268,296
Special Revenue Funds	0	0	4,474,861	0	59,390	0	0	1,060,000	8,628	5,602,879
Internal Service Funds	0	0	0	0	29,860	0	0	3,648,576	0	3,678,436
Special Service Area Funds	0	0	0	0	0	17,500	0	0	0	17,500
Debt Service Funds	30,000	0	0	0	0	0	154,000	0	1,141,675	1,325,675
Other Funds	22,800	0	19,800	0	2,086,284	7,427,452	0	523,474	0	10,079,810
TOTAL REVENUES	423,300	1,795,000	7,829,691	451,150	3,493,926	20,124,625	8,207,050	9,205,800	2,982,710	54,513,252



Expenditures by Category: By Fund Type

	Personnel	Commodities	Contractual Services	Other Services	Equipment	Permanent Improvement	Debt Services	Transfers Out	FUND TOTALS
General Fund	17,198,029	677,381	1,454,024	1,075,689	283,720	0	0	612,569	21,301,412
Enterprise Funds	1,436,504	374,801	524,909	65,236	208,000	310,000	265,238	587,900	3,772,588
Capital Projects	0	0	1,127,707	0	435,538	6,025,019	16,667	1,292,292	8,897,223
Special Revenue Funds	110,765	18,754	3,656,885	250	1,449,775	83,500	0	244,949	5,564,878
Internal Service Funds	14,328	0	292,518	3,183,553	0	0	0	243,000	3,733,399
Special Service Area Funds	0	0	4,250	0	0	10,000	0	2,000	16,250
Debt Service Funds	0	0	0	0	0	0	1,281,761	0	1,281,761
Other Funds	3,589,773	105,983	187,747	60,892	15,000	75,000	490,074	0	4,524,469
TOTAL EXPENDITURES	22,349,399	1,176,919	7,248,040	4,385,620	2,392,033	6,503,519	2,053,740	2,982,710	49,091,980





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Section Four

General Fund Detail

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

Efficiency Through Technology



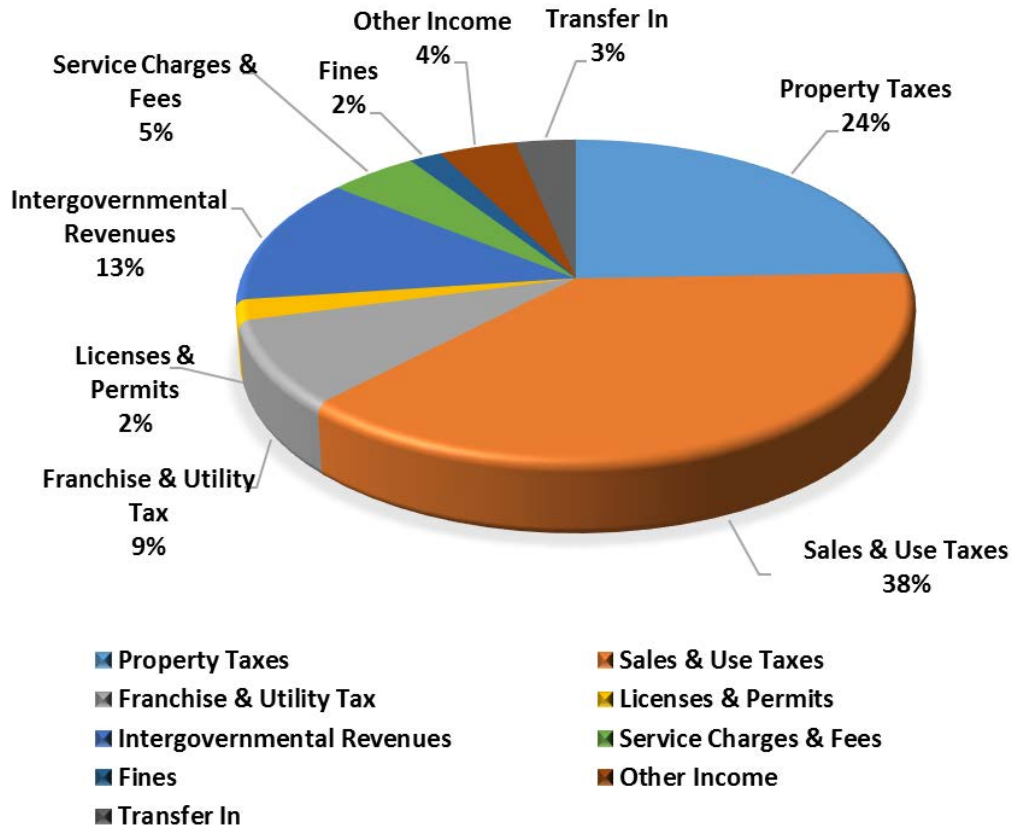
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General Fund Revenue and Expenditure Summary

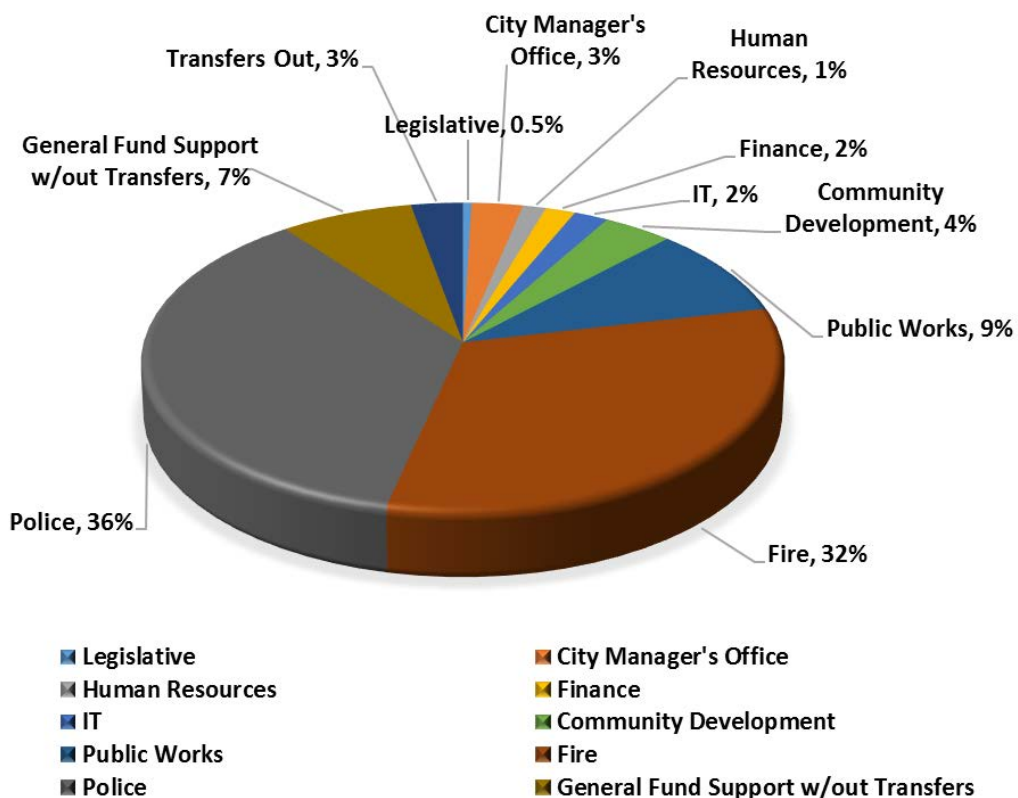
GENERAL FUND SUMMARY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimate	FY 2016.5 Budget
REVENUES					
Property Taxes	4,161,751	4,203,086	4,270,540	4,231,992	5,094,730
Sales & Use Taxes	13,009,818	14,871,444	15,415,000	15,002,000	7,875,550
Franchise & Utility Tax	4,069,919	3,919,347	3,880,000	3,665,000	1,795,000
Licenses & Permits	752,324	902,452	999,291	951,200	428,650
Intergovernmental Revenues	4,758,535	5,148,471	5,176,242	5,593,444	2,681,530
Service Charges & Fees	1,772,415	1,850,467	1,895,800	1,881,479	1,023,750
Fines	888,373	803,429	828,500	746,500	370,500
Other Income	1,312,681	1,379,262	1,084,750	1,091,121	888,302
REVENUES NET OF TRANSFERS	30,725,816	33,077,958	33,550,123	33,162,736	20,158,012
Transfer In	1,965,589	2,211,417	1,585,829	1,581,725	688,666
TOTAL GENERAL FUND REVENUES	32,691,405	35,289,375	35,135,952	34,744,461	20,846,678
EXPENDITURES					
Legislative	307,623	299,501	317,232	314,154	102,687
City Manager's Office	2,511,232	1,136,537	1,023,154	1,078,244	606,600
Human Resources	0	0	329,228	256,706	274,034
Finance	0	1,660,990	1,458,714	1,452,099	353,410
IT	0	0	0	0	409,521
Community Development	8,136	835,936	1,412,338	1,227,112	829,645
Public Works	4,431,678	3,328,795	3,609,193	3,313,959	1,980,322
Fire	8,968,547	9,308,909	9,974,519	9,908,459	6,843,743
Police	10,891,221	11,124,813	12,132,976	11,653,104	7,708,309
General Fund Support w/out Transfers	1,891,849	3,960,175	2,972,593	2,929,555	1,580,572
EXPENDITURES NET OF TRANSFERS	29,010,286	31,655,656	33,229,947	32,133,392	20,688,843
Transfers Out	2,844,307	2,556,960	1,523,692	1,555,117	612,569
TOTAL GENERAL FUND EXPENDITURES	31,854,593	34,212,616	34,753,639	33,688,509	21,301,412
Surplus/(Deficit)	836,812	1,076,759	382,313	1,055,952	(454,734)
ENDING FUND BALANCE	7,144,433	8,018,755	8,401,068	9,074,707	8,619,973
PERCENTAGE OF EXPENDITURES	22.43%	23.44%	24.17%	26.94%	25.59%

GENERAL FUND SUMMARY REVENUES



GENERAL FUND SUMMARY EXPENDITURES



General Fund Revenues

Property Taxes

This revenue is derived from a tax levy on real estate within the corporate limits of the City of DeKalb. The DeKalb County Treasurer is responsible for collecting and remitting the taxes to the City throughout the year. The City of DeKalb is a home rule community and levies dollars. Because the City is home rule, DeKalb is not regulated by the Property Tax Extension Limitation Law (PTELL). For FY16.5, tax levy year 2015 the City increased the levy due to the increase required contributions for the police and fire pension funds. The total 2015 levy requested was \$7,888,374 which includes the Library portion of the tax levy.

Sales Tax - State

In the State of Illinois, there is a base 6.25% sales tax on general merchandise. It is administered and collected by the Illinois Department of Revenue. One percent of the Sales Tax is distributed to the municipality where the sale occurred. This tax is captured in the City's General Fund and is used for basic City operations. Sales tax has trended fairly stable over the last few years. Before rebates the range of dollars collected for Municipal State Sales tax has ranged right about \$5.30 million annually. Projecting out the remainder of FY16 shows the City trending slightly below budget at \$5.32 million. FY16.5 we have kept this amount stable at \$5.315 million showing 52% being collected from July 1, 2016 through December 31, 2016 or \$2.765 million.

Home Rule Sales Tax

The City also imposes a 1.75% Home Rule Sales Tax. This tax is collected on sales of general merchandise only and is not collected on sales of food, drugs, or tangible personal property that is required to be licensed or registered with the State of Illinois. The amount of Home Rule Sales Tax collected over the last few years has also remained fairly constant at \$6.70 million. Trending in the remainder of this fiscal year shows the City trending slightly below the last four years. Total projected home rule sales tax revenue for FY16.5 equals \$6,500,000 with 54% being collected from July 1, 2016 through December 31, 2016 or \$3.510 million.

Use Tax

Use tax is a tax imposed on the privilege of using, in the State of Illinois, any item of tangible personal property that is purchased anywhere at retail. This revenue source is collected by the State and forwarded to the City on a per capita basis. This tax has been trending up over the last four years. Projected revenue for FY16.5 is \$538,050 for the 6-month budget. This is based on the trend from the last four years of history showing the revenue increasing more than 10% annually.

Simplified Municipal Telecommunications Tax

The Simplified Municipal Telecommunications Tax became effective January 1, 2003. Legislation passed by the State of Illinois combined the utility tax on telecommunications and the infrastructure maintenance fee into one simplified tax. This tax is now administered by the Illinois Department of Revenue in much the same manner as sales taxes are. Telecommunications providers file a monthly tax return and remit the collected taxes to the State. The State then forwards each taxing district's portion to each district on a monthly basis. The current rate for the Simplified Municipal Telecommunications Tax in the City is 6% which replaced the 5% utility tax on telecommunications as well as the 1% infrastructure maintenance fee. A total of \$400,000 in revenue is projected for FY16.5 for the 6-month budget year which is based on a 6% decrease due to increased competition for cellular

and internet based telephone service. This tax is expected to continue to erode as consumers abandon land line services and gravitate to smart devices and services not taxable under the Telecommunication Excise Tax.

Income Tax

This revenue source is collected by the State and forwarded to the City on a per capita basis. For FY16.5, the Illinois Municipal League is projecting an increase in the per capita income tax distribution from their original 2016 forecast off \$99/capita to \$102/capita in 2017. Based on this FY16.5 revenue equals \$2,245,530 in income tax revenue for the 6-month budget. The Illinois unemployment rate December 2015 was 6.10 percent, which was the same as December of 2014.

Personal Property Replacement Tax

Personal property replacement taxes are revenues collected by the State of Illinois and paid to local governments to replace money that was lost when the powers to impose personal property taxes on corporations, partnerships, and other business entities was taken away from local governments. For fiscal year 2016.5 we are projecting \$64,000 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 \$65,000 is expected to be collected in the FY16.5 fiscal year. This revenue source has almost doubled in the last twelve months.

Fire Services

The City charges Northern Illinois University and the DeKalb Fire Protections District for providing Fire services to their residents. This service for FY16.5 is estimated to generate \$425,000 in revenue based on current Intergovernmental Agreements the City has on file with these two groups.

Ambulance User Fees

The City charges a fee for ambulance services provided. This fee based on past history is projected to generate \$472,500 in revenue for FY16.5.

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 \$140,000 is projected to be received in the 2016.5 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 FY2016.5 fiscal year will be \$122,000.

Circuit Court Fines

Court fines are collected by DeKalb County and forwarded to the City based on violations reported by the Police Department. A total of \$150,000 is projected to be received for the 2016.5 fiscal year which keeps revenue stable based on FY16 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 \$25,000 is projected to be collected in the 2016.5 fiscal year in connection with DUI violations. Half of this revenue goes to pay off debt for the public safety building the other half is dedicated to the General Fund operations.

Ordinance Violations

These line items account for the revenue generated from the issuance of tickets by the Police Department and the Community Development Department. A total of \$85,500 in revenue is projected for the 2016.5 fiscal year based on estimated local ordinance violations. This represents a slight decrease in revenue based on FY16 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 \$110,000 in fiscal year 2016.5.

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 \$40,000 in interest income is projected for FY16 which is a large decrease from last fiscal year. FY16.5 is projected at \$17,500, showing interest rates will remain fairly level.

GENERAL FUND REVENUES - SUMMARY

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-00-00-001-3110	PROPERTY TAX - CORPORATE	0	0	0	0	824,107
01-00-00-001-3111	PROPERTY TAX - FICA	457,897	482,554	204,791	202,966	204,818
01-00-00-001-3112	PROPERTY TAX - IMRF	314,075	247,062	251,028	248,765	251,035
01-00-00-001-3113	PROPERTY TAX - POLICE PENSION	1,352,291	1,448,949	1,636,885	1,622,105	1,636,914
01-00-00-001-3114	PROPERTY TAX - FIRE PENSION	2,037,490	2,024,522	2,177,836	2,158,156	2,177,856
TOTAL PROPERTY TAXES		4,161,753	4,203,086	4,270,540	4,231,992	5,094,730
01-00-00-002-3131	SALES TAX - CITY	5,935,106	6,673,332	7,000,000	6,500,000	3,510,000
01-00-00-002-3132	MROT	4,458,400	5,422,936	5,400,000	5,315,000	2,765,000
01-00-00-002-3133	LOCAL USE TAX	785,080	918,868	900,000	1,012,000	538,050
01-00-00-002-3135	HOTEL/MOTEL TAX	0	0	290,000	275,000	137,500
01-00-00-002-3142	RESTAURANT & BAR TAX	1,831,234	1,856,308	1,825,000	1,900,000	925,000
TOTAL SALES & USE TAXES		13,009,820	14,871,444	15,415,000	15,002,000	7,875,550
01-00-00-003-3161	FRANCHISE TAX	469,860	485,468	470,000	485,000	245,000
01-00-00-003-3162	MUNICIPAL UTILITY TAX	3,600,059	2,557,384	2,560,000	2,340,000	1,150,000
01-00-00-003-3163	TELECOMMUNICATIONS TAX	0	876,495	850,000	840,000	400,000
TOTAL GROSS RECEIPTS TAXES		4,069,919	3,919,347	3,880,000	3,665,000	1,795,000
01-00-00-004-3221	AMUSEMENT LICENSES	2,900	2,950	2,900	2,900	0
01-00-00-004-3222	LIQUOR LICENSES	242,200	227,531	215,000	215,000	122,000
01-00-00-004-3225	ROOMING HOUSE LICENSES	11,400	21,500	13,500	15,800	7,900
01-00-00-004-3239	OTHER LICENSES	29,820	53,502	25,000	25,000	0
01-00-00-004-3242	BUILDING PERMITS	185,299	278,789	455,401	375,000	140,000
01-00-00-004-3244	ELECTRIC PERMITS	18,660	51,656	30,000	50,000	25,000
01-00-00-004-3245	PLUMBING PERMITS	16,589	22,283	20,000	20,000	10,000
01-00-00-004-3246	SEWER PERMITS	3,960	2,740	3,750	2,500	1,250
01-00-00-004-3247	HVAC PERMITS	10,989	16,607	15,000	15,000	7,500
01-00-00-004-3259	OTHER PERMITS	10,850	8,115	5,500	18,000	4,000
01-00-00-004-3266	FIRE LIFE SAFETY LICENSES	18,794	22,432	20,000	20,000	10,000
01-00-00-004-3271	PARKING PERMITS	3,280	5,460	3,240	2,000	1,000
01-00-00-004-3330	RENTAL CRIME FREE REGISTRATION	197,586	188,893	190,000	190,000	100,000
TOTAL LICENSES & PERMITS		752,327	902,456	999,291	951,200	428,650
01-00-00-005-3310	FEDERAL GRANTS	0	799	0	4,171	0
01-00-00-005-3315	FEDERAL PASS THROUGH	23,660	28,499	15,000	15,000	7,000
01-00-00-005-3320	FIRE GRANTS	0	0	217,272	220,773	76,500
01-00-00-005-3325	POLICE GRANTS	0	0	0	8,500	0
01-00-00-005-3340	STATE GOVT GRANTS	4,585	6,674	0	0	0
01-00-00-005-3351	STATE INCOME TAX	4,197,441	4,515,729	4,358,970	4,743,000	2,245,530
01-00-00-005-3356	PERSONAL PROP REPLACE TAX	131,245	205,113	150,000	170,000	64,000
01-00-00-005-3358	OTHER SHARED REVENUES	128,066	159,492	155,000	154,000	75,500
01-00-00-005-3359	TOWNSHIP ROAD & BRIDGE TAX	225,838	147,697	200,000	148,000	148,000
01-00-00-005-3362	VIDEO GAMING TAX	47,703	84,469	80,000	130,000	65,000
TOTAL INTERGOVERNMENTAL REVENUES		4,758,538	5,148,471	5,176,242	5,593,444	2,681,530
01-00-00-006-3413	PLANNING/ZONING FEES	0	6,452	0	0	0
01-00-00-006-3414	ENGINEERING PLAN REVIEW	0	0	0	0	0
01-00-00-006-3415	ZONING FEES	7,934	5,125	5,300	10,000	5,000
01-00-00-006-3416	DEVELOPMENT INSPECTION FEES	0	458	0	229	0

GENERAL FUND REVENUES - SUMMARY

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-00-00-006-3417	HOTEL INSPECTION FEES	3,966	5,277	4,000	5,000	0
01-00-00-006-3421	POLICE SERVICES	1,763	9,200	4,000	7,500	3,750
01-00-00-006-3422	FIRE SERVICES	822,322	836,768	800,000	850,000	425,000
01-00-00-006-3423	AMBULANCE SERVICES	782,766	840,302	820,000	875,000	472,500
01-00-00-006-3437	FUEL SALES	152,321	143,674	150,000	100,000	50,000
01-00-00-006-3446	ADMINSTRATION FEES	0	0	112,500	33,750	67,500
01-00-00-006-3448	FINGER PRINT FEE [FY15 ONLY]	1,345	3,210	0	0	0
TOTAL SERVICE CHARGES		1,772,417	1,850,467	1,895,800	1,881,479	1,023,750
01-00-00-007-3511	CIRCUIT COURT FINES	331,228	321,744	300,000	300,000	150,000
01-00-00-007-3512	DUI FINES - COUNTY	0	45,320	110,000	55,500	25,000
01-00-00-007-3513	DUI FINES	26,784	44,118	0	0	0
01-00-00-007-3514	POLICE FINES	65,310	59,863	70,000	60,000	30,000
01-00-00-007-3515	ABATEMENT FINES	40,951	6,175	10,000	5,000	2,500
01-00-00-007-3517	FALSE FIRE ALARM FINES	1,700	5,100	2,000	5,000	2,500
01-00-00-007-3518	MAIL-IN FINES	67,305	69,153	72,000	72,000	36,000
01-00-00-007-3519	TOW FINES	2,775	2,131	2,000	2,000	1,000
01-00-00-007-3520	CRIME FREE HOUSING FINES	400	250	500	0	0
01-00-00-007-3521	ADMINISTRATIVE TOW FINES	324,048	223,010	235,000	220,000	110,000
01-00-00-007-3529	OTHER FINES	27,876	26,565	27,000	27,000	13,500
TOTAL FINES		888,377	803,429	828,500	746,500	370,500
01-00-00-008-3185	MISCELLANEOUS TAXES-AUTO RENTA	16,602	21,517	20,000	20,000	10,000
01-00-00-008-3610	INVESTMENT INTEREST	84,758	121,791	84,950	40,000	17,500
01-00-00-008-3910	REFUNDS / REIMBURSEMENTS	467,852	384,064	300,000	375,000	190,900
01-00-00-008-3920	SALES OF ASSETS	42,185	520	0	0	0
01-00-00-008-3947	POLICE FORFEITURES	9,115	112,149	35,000	35,900	103,987
01-00-00-008-3948	ANTI-CRIME ACTIVITIES	80,288	37,400	35,000	35,000	17,500
01-00-00-008-3949	CRIME LAB	3,882	13,390	15,000	15,000	7,500
01-00-00-008-3961	DONATIONS	1,000	4,804	5,000	5,000	1,000
01-00-00-008-3965	TIF PROPERTY TAX SURPLUS	177,985	192,252	180,000	190,221	185,000
01-00-00-008-3966	TIF SALES TAX SURPLUS	385,654	365,063	350,000	350,000	339,915
01-00-00-008-3970	MISCELLANEOUS INCOME	43,364	126,313	59,800	25,000	15,000
TOTAL OTHER INCOME		1,312,685	1,379,262	1,084,750	1,091,121	888,302
01-00-00-009-4705	TRANSFER FROM ECON DEV FUND	0	91,405	0	0	0
01-00-00-009-4725	TRANSFER FROM WORK COMP FUND	0	0	250,000	250,000	0
01-00-00-009-4732	TRANSFER FROM CAPITAL FUND	0	0	0	0	0
01-00-00-009-4734	TRANSFER FROM PUBLIC BLDG FUND	0	299,843	0	0	0
01-00-00-009-4740	TRANSFER FROM WATER FUND	650,000	702,518	258,965	258,965	271,100
01-00-00-009-4747	TRANSFER FROM REFUSE FUND	204,147	96,379	175,000	175,000	35,350
01-00-00-009-4761	TRANSFER FROM TRANSPORTATION	11,074	5,611	21,590	17,486	8,999
01-00-00-009-4762	TRANSFER FROM MOTOR FUEL	67,469	0	0	0	0
01-00-00-009-4763	TRANSFER FROM TIF FUND #1	791,672	791,672	678,576	678,576	282,740
01-00-00-009-4766	TRANSFER FROM TIF FUND #2	150,931	150,931	113,198	113,198	47,877
01-00-00-009-4767	TRANSFER FROM REHAB FUND	1,000	0	0	0	0
01-00-00-009-4772	TRANSFER FROM CDBG FUND	87,797	71,334	86,500	86,500	40,600
01-00-00-009-4781	TRANSFER FROM SSA #3	500	500	500	500	500
01-00-00-009-4782	TRANSFER FROM SSA #4	500	225	500	500	500
01-00-00-009-4783	TRANSFER FROM SSA #6	500	500	500	500	500
01-00-00-009-4784	TRANSFER FROM SSA #14	0	500	500	500	500
TOTAL TRANSFERS IN		1,965,590	2,211,417	1,585,829	1,581,725	688,666
TOTAL GENERAL FUND REVENUES		32,691,426	35,289,378	35,135,952	34,744,461	20,846,678

GENERAL FUND EXPENDITURES - SUMMARY

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-00-00-100-8101	REGULAR WAGES	13,948,312	14,595,323	15,003,777	14,670,087	7,826,336
01-00-00-100-8102	OVERTIME	1,472,044	1,084,121	1,069,722	1,079,631	742,070
01-00-00-100-8103	PART-TIME WAGES	488,862	508,686	823,116	708,131	423,381
01-00-00-100-8112	WELLNESS BONUS	4,800	6,150	9,300	5,100	0
01-00-00-100-8113	LONGEVITY	135,334	153,348	150,802	141,540	73,993
01-00-00-100-8119	EDUCATION BONUS	5,000	4,875	5,000	4,875	5,000
01-00-00-100-8171	FICA	504,745	511,840	578,303	510,874	312,030
01-00-00-100-8172	POLICE/FIRE PENSION	3,389,781	3,473,470	3,814,721	3,780,265	4,638,877
01-00-00-100-8173	IMRF	978,086	816,849	739,386	656,934	427,418
01-00-00-100-8174	CLOTHING ALLOWANCE	112,592	108,521	113,688	113,688	45,000
01-00-00-100-8175	HEALTH INSURANCE	3,784,663	3,806,524	3,508,504	3,508,504	2,162,724
01-00-00-100-8178	WORKERS COMPENSATION	702,346	1,056,175	1,061,375	1,061,375	530,691
01-00-00-100-8179	UNEMPLOYMENT INSURANCE	20,806	12,942	10,000	3,750	0
01-00-00-100-8304	CAR ALLOWANCE	12,033	17,992	17,271	16,624	10,509
TOTAL PERSONNEL		25,559,404	26,156,815	26,904,965	26,261,378	17,198,029
01-00-00-200-8201	BOARDS & COMMISSIONS	1,118	2,500	7,835	5,335	2,605
01-00-00-200-8202	PRINTED MATERIALS	43,478	49,897	86,659	61,449	37,405
01-00-00-200-8204	OFFICE SUPPLY	37,550	26,793	28,456	22,970	14,271
01-00-00-200-8210	BUILDING MECH SYS- MAINTENANCE	14,673	13,205	17,720	16,000	8,500
01-00-00-200-8219	BUILDING SUPPLIES	31,571	8,662	7,537	8,400	4,268
01-00-00-200-8226	VEHICLE MAINTENANCE & PARTS	214,709	156,846	194,079	169,600	85,057
01-00-00-200-8228	STREET/ALLEY MATERIALS	30,798	29,712	30,500	30,500	10,000
01-00-00-200-8229	STREETLIGHTS, PARTS	11,349	11,440	24,000	22,000	11,000
01-00-00-200-8230	TRAFFIC SIGNALS, PARTS & SUPPS	22,519	14,717	42,000	35,000	21,000
01-00-00-200-8231	TRAFFIC & STREET SIGNS	17,587	17,900	20,000	20,000	10,000
01-00-00-200-8233	STORMWATER SYSTEM PARTS	15,397	8,568	20,000	18,000	10,000
01-00-00-200-8235	SNOW & ICE CONTROL MATERIALS	141,769	134,619	140,500	85,500	40,500
01-00-00-200-8237	HOSPITAL PATIENT SUPPLIES	37,461	23,262	0	0	0
01-00-00-200-8240	FIREFIGHTING SUPPLY/EQUIP	18,047	19,407	36,530	36,000	22,250
01-00-00-200-8241	AMBULANCE SUPPLY/EQUIP	24,040	25,763	45,500	40,000	23,000
01-00-00-200-8242	INSPECTOR SUPPLY/EQUIPMENT	139,417	91,675	84,980	78,600	128,973
01-00-00-200-8243	INVESTIGATIONS SUPPLY/LIVESCAN	22,227	26,615	11,510	6,700	4,930
01-00-00-200-8244	LAB SUPPLY AND MINOR EQPT	692	559	600	0	300
01-00-00-200-8245	OIL GAS & ANTIFREEZE	459,206	333,635	391,902	227,835	138,403
01-00-00-200-8246	DUI FINES EXPENDITURES	0	(676)	15,000	9,000	13,884
01-00-00-200-8247	POLICE FORFEITURES EXPENDITURE	0	10,024	5,000	18,000	11,070
01-00-00-200-8248	ANTI-CRIME ACTIVITIES	0	21,014	6,200	7,500	6,000
01-00-00-200-8249	CRIME LAB EXPENDITURES	0	1,094	4,000	3,000	5,800
01-00-00-200-8270	WEARING APPAREL	38,696	20,816	23,125	20,089	16,364
01-00-00-200-8285	TECHNOLOGY SUPPLIES	74,632	47,382	65,317	65,677	25,100
01-00-00-200-8291	JANITORIAL SUPPLIES	15,748	16,557	17,500	16,500	8,250
01-00-00-200-8294	ACTIVITIES SUPPLIES	160	0	1,150	1,150	1,700
01-00-00-200-8295	SMALL TOOLS & EQUIPMENT	10,394	11,343	22,722	13,572	10,046
01-00-00-200-8299	COMMODITIES	15,283	9,060	10,560	9,050	6,705
TOTAL COMMODITIES		1,438,521	1,132,388	1,360,882	1,047,427	677,381
01-00-00-300-8301	RENTAL, EQPT & FACILITIES	0	0	1,400	1,400	700
01-00-00-300-8304	CAR ALLOWANCE	0	0	0	0	0
01-00-00-300-8305	FREIGHT & POSTAGE	20,422	27,113	41,824	27,670	16,153
01-00-00-300-8306	SPECIAL EVENTS	7,101	16,159	22,850	19,750	16,700

GENERAL FUND EXPENDITURES - SUMMARY

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-00-00-300-8307	HUMAN & SOCIAL SERVICES	148,233	147,461	150,000	150,000	78,000
01-00-00-300-8310	EQUIPMENT - MAINTENANCE	82,190	69,386	78,814	65,973	33,433
01-00-00-300-8311	BUILDING MECH SYS- MAINTENANCE	30,120	31,265	35,778	34,000	15,600
01-00-00-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	18,579	18,793	21,500	27,000	16,500
01-00-00-300-8315	VEHICLES - MAINTENANCE	101,182	98,559	114,525	113,782	62,906
01-00-00-300-8316	STREETS/ALLEYS - MAINTENANCE	1,998	8,781	9,000	8,500	5,000
01-00-00-300-8318	TRAFFIC SIGNALS - MAINTENANCE	24,649	12,835	15,000	15,000	7,500
01-00-00-300-8319	SNOW & ICE CONTROL	99,475	72,415	60,000	40,000	15,000
01-00-00-300-8320	INTERGOVT'L SERVICES	5,504	6,506	6,600	5,000	3,300
01-00-00-300-8321	SIDEWALKS - MAINTENANCE	258	4	1,500	2,264	750
01-00-00-300-8325	KISHWAUKEE RIVER SYS-MAINTENCE	7,050	8,379	14,000	12,000	8,250
01-00-00-300-8327	STORMWATER SYSTEM- MAINTENANCE	0	4,905	10,000	10,000	5,000
01-00-00-300-8330	TECHNOLOGY SERVICES	1,486	11,031	7,624	16,125	8,122
01-00-00-300-8331	ARCHITECT / ENGINEER SERVICES	3,157	8,908	46,400	17,900	50,500
01-00-00-300-8333	PERSONNEL RECRUITMENT	20,834	32,621	25,350	36,000	27,500
01-00-00-300-8334	MOSQUITO ABATEMENT	4,574	4,326	5,000	5,456	6,000
01-00-00-300-8335	RENTAL, TECHNOLOGY EQUIPMENT	0	537	1,500	1,000	0
01-00-00-300-8337	TELEPHONE SYSTEM	124,524	118,008	109,355	108,847	57,654
01-00-00-300-8342	FINANCIAL & MGMT SERVICES	52,276	81,311	25,327	24,260	51,305
01-00-00-300-8343	DEVELOPMENTAL SERVICES	4,046	0	165,000	140,000	70,000
01-00-00-300-8345	PSYCH & MEDICAL SERVICES	31,380	25,490	43,890	35,375	41,831
01-00-00-300-8347	NUISANCE ABATEMENT SERVS	0	4,345	6,000	7,000	10,000
01-00-00-300-8348	BUILDINGS - MAINTENANCE	2,115	19,544	28,475	28,611	14,950
01-00-00-300-8349	LEGAL SERVICES	34,467	950	959	710	158,440
01-00-00-300-8352	ELECTRICITY	2,038	71,193	60,000	60,000	30,000
01-00-00-300-8355	UTILITIES	28,609	35,770	15,764	15,970	9,855
01-00-00-300-8366	LEGAL EXPENSES & NOTICES	10,272	26,407	212,510	255,690	10,410
01-00-00-300-8373	MARKETING ADS & PUBLIC INFO	9,360	21,167	29,925	21,980	15,020
01-00-00-300-8375	DUES & SUBSCRIPTIONS	17,647	46,382	62,116	58,715	41,986
01-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	36,763	122,860	262,419	170,990	197,519
01-00-00-300-8379	EDUCATION TUITION REIMBURSEMNT	108,096	0	20,000	5,000	15,000
01-00-00-300-8380	WARNING SIRENS	0	0	0	0	6,480
01-00-00-300-8384	TOWING	6,392	5,179	4,445	3,800	2,040
01-00-00-300-8385	TAXES, LICENSES, & FEES	23,559	25,834	7,300	11,878	10,750
01-00-00-300-8386	FORESTRY	14,574	29,359	32,000	32,000	16,000
01-00-00-300-8395	UNEMPLOYMENT INSURANCE	3,649	0	0	0	7,300
01-00-00-300-8387	WEATHER SERVICES	0	3,120	3,649	3,120	3,649
01-00-00-300-8399	CONTRACTUAL SERVICES	191,086	378,161	625,990	630,310	296,921
01-00-00-300-8450	CONTRACTED SERVICES	0	2,385	0	0	10,000
TOTAL CONTRACTUAL SERVICES		1,277,664	1,597,449	2,383,789	2,223,076	1,454,024
01-00-00-400-8430	TAX SHARING AGREEMENTS	0	1,641,711	1,592,700	1,614,000	790,000
01-00-00-400-8450	CONTRACTED SERVICES	487,319	561,751	390,137	408,177	204,789
01-00-00-400-8471	SURETY BONDS & INSURANCE	68,070	70,000	70,000	70,000	35,000
01-00-00-400-8497	CONTINGENCIES	119,872	198,946	83,713	91,213	45,900
TOTAL OTHER SERVICES		675,261	2,472,408	2,136,550	2,183,390	1,075,689
01-00-00-600-8510	OFFICE FURNITURE & EQUIP	21,210	2,928	17,245	16,220	13,220
01-00-00-600-8515	TECHNOLOGY EQUIPMENT	11,874	10,117	16,000	11,486	14,000
01-00-00-600-8521	VEHICLES	0	0	56,500	44,029	181,000
01-00-00-600-8540	MACHINERY & MAJOR TOOLS	17,773	19,523	21,964	20,900	42,559
01-00-00-600-8580	TELEPHONE & RADIO EQUIPMENT	8,750	21,455	35,576	31,000	32,941
01-00-00-600-8599	OTHER EQUIPMENT	0	0	239,000	237,000	0
01-00-00-600-8639	OTHER CAPITAL IMPROVEMENTS	0	242,514	57,486	57,486	0
TOTAL EQUIPMENT		59,607	296,537	443,771	418,121	283,720

GENERAL FUND EXPENDITURES - SUMMARY

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-00-00-900-9010	TRSF TO MFT FUND	0	10,694	0	31,425	51,670
01-00-00-900-9025	TRSF TO WORKERS COMP FUND	500,000	0	0	0	0
01-00-00-900-9026	TRSF TO HEALTH INSURANCE FUND	225,000	350,000	0	0	0
01-00-00-900-9032	TRSF TO CAPITAL PROJECTS	0	0	0	0	32,479
01-00-00-900-9033	TRSF TO PUB SFTY BLDNG FUND	500,000	0	0	0	0
01-00-00-900-9034	TRSF TO FLEET FUND	176,695	421,103	0	0	24,588
01-00-00-900-9035	TRSF TO EQUIPMENT FUND	207,334	35,000	0	0	298,351
01-00-00-900-9048	TRSF TO AIRPORT FUND	225,000	730,000	0	0	16,853
01-00-00-900-9061	TRSF TO TRANSPORTATION FUND	1,228	0	19,626	19,626	8,628
01-00-00-900-9220	TRSF TO GENERAL FUND DEBT SRVC	1,009,050	1,010,163	1,504,066	1,504,066	180,000
TOTAL TRANSFERS OUT		2,844,306	2,556,959	1,523,692	1,555,117	612,569

GENERAL FUND EXPENDITURES	31,854,763	34,212,556	34,753,648	33,688,509	21,301,412
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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 includes the City's annual Human Services Funding program, which provides more than \$150,000 each year to local social service providers and is a companion to the public services funding provided through the City's CDBG (Fund 19) program.

The Legislative Department also includes the DeKalb Municipal Band. The Band started in 1854 as the "DeKalb Silver Cornet Band" and it has existed continuously since that date – the longest continuous service in the State of Illinois.

FY 2016 Strategic Accomplishments

Sustainable Operations
<ul style="list-style-type: none">- Mayor appointed multiple replacement members for City Boards, Commissions and Committees.- Council approved Mayoral appointment of 7th Ward Alderman to fill vacancy.

Strategic Planning
<ul style="list-style-type: none">- City Council approved 10-year Strategic Plan.

**Legislative Department
Elected Officials**

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-10-10-100-8101	REGULAR WAGES	0	0	0	0	0
01-10-10-100-8103	PART-TIME WAGES	65,827	63,142	65,300	62,557	32,650
01-10-10-100-8171	FICA	5,036	4,831	4,996	4,786	2,497
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		70,863	67,973	70,296	67,343	35,147
01-10-10-200-8202	PRINTED MATERIALS	15	125	0	150	15
01-10-10-200-8204	OFFICE SUPPLY	30	527	100	100	775
TOTAL COMMODITIES		45	652	100	250	790
01-10-10-300-8307	HUMAN & SOCIAL SERVICES	148,232	147,461	150,000	150,000	0
01-10-10-300-8337	TELEPHONE SYSTEM	720	720	721	720	285
01-10-10-300-8349	LEGAL SERVICES	0	450	0	0	0
01-10-10-300-8373	MARKETING ADS & PUBLIC INFO	13	0	0	0	0
01-10-10-300-8375	DUES & SUBSCRIPTIONS	18,335	20,057	20,641	20,641	2,905
01-10-10-300-8376	TRAINING, EDUC, & PROF DVLP	11,304	7,291	15,275	15,000	8,110
TOTAL CONTRACTUAL SERVICES		178,604	175,980	186,637	186,361	11,300
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		249,512	244,605	257,033	253,954	47,237

Legislative Department Municipal Band Program		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-10-11-200-8270	WEARING APPAREL	439	480	700	700	700
01-10-11-200-8295	SMALL TOOLS & EQUIPMENT	50	95	500	500	250
01-10-11-200-8299	COMMODITIES	1,537	1,193	1,100	1,100	550
TOTAL COMMODITIES		2,026	1,768	2,300	2,300	1,500
01-10-11-300-8306	SPECIAL EVENTS	7,000	7,000	7,000	7,000	7,000
01-10-11-300-8399	CONTRACTUAL SERVICES	49,091	46,128	50,900	50,900	46,950
TOTAL CONTRACTUAL SERVICES		56,091	53,128	57,900	57,900	53,950
TOTAL Legislative Department: Municipal Band Program		58,117	54,896	60,200	60,200	55,450

City Manager's Office

The City Manager's Office is responsible for the implementation of all City Council policies. It also manages the daily operations of all other municipal departments. The City Manager's Office implements City Council directives and has substantial involvement in numerous other activities including intergovernmental relations, emergency services disaster planning, community relations, economic development, personnel and risk management functions.

The City Manager's Office also includes Legal Services, which counsels all municipal departments, employees and various boards and commissions. It prosecutes all traffic, ordinance, misdemeanor and code violations in Court and in the Administrative Hearing process. Legal Services assists with collective bargaining and labor contract administration and actively engages in risk prevention activities.

The City Manager's Office is also responsible for preparing, maintaining and retaining many of the City's records, including City Council minutes, ordinances, resolutions, agreements, contracts, leases, Freedom of Information Act requests and responses, bonds, deeds, easements, permits and petitions, as well as administering the oaths of appointed and elected officials. The City Manager's Office additionally prepares ordinances and resolutions for City Council meetings along with agenda preparation and distribution and is also responsible for updates to the Municipal Code.

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

FY2016 Strategic Accomplishments

Sustainable Operations

- Continued to enhance service levels to internal and external customers.
- Began monitoring and evaluating the amount of time it takes to process FOIAs.
- Implemented agenda management system accessible via the City's web site.
- Updated the City Council meeting agenda development process on best practices.
- Coordinated the hiring of the next Public Works Director to oversee the third largest City department.
- Coordinated the hiring of the City's Human Resources Director.
- Initiated a City-wide policy and program for records retention and document destruction in compliance with State of Illinois regulations.

Strategic Planning

- Continued implementation of the Pay, Compensation and Classification Study, specifically with the development of a performance evaluation program for non-bargaining unit employees and revising job descriptions for all employees.
- Implemented the City's first ever Strategic Plan.
- Development of a Benefits Handbook for non-bargaining unit employees and a Personnel Manual for all employees.

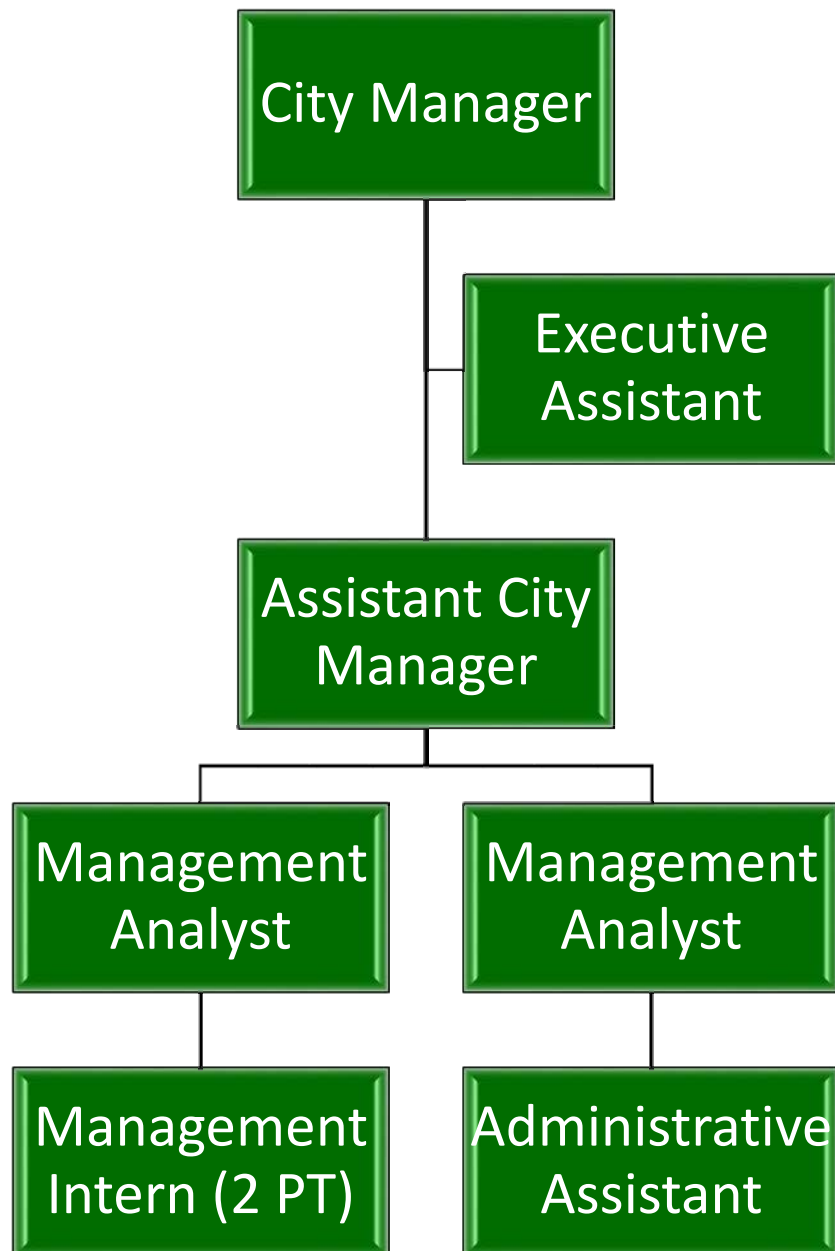
Infrastructure

- Led the effort in implementing a multi-year TIF Phase-Out plan.
- Continued to review and provide options to the City Council on the future of the City Hall and receive direction on the process on how to best proceed forward.

Financial Stability

- Continued to develop an annual PAFR on order to explain the City's financial activities in an easy to understand format.

City Manager's Office



City Manager's Office Administration		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016 BUDGET
01-15-15-100-8101	REGULAR WAGES	288,874	416,959	479,385	491,332	248,285
01-15-15-100-8102	OVERTIME	0	1,051	4,107	3,248	2,700
01-15-15-100-8103	PART-TIME WAGES	45,376	76,545	56,838	54,344	28,903
01-15-15-100-8171	FICA	25,206	33,913	38,150	37,562	21,712
01-15-15-100-8173	IMRF	81,875	79,497	78,181	79,221	41,373
01-15-15-100-8175	HEALTH INSURANCE	40,979	75,108	78,872	78,872	37,642
01-15-15-100-8178	WORKERS COMPENSATION	0	2,225	2,225	2,225	1,113
01-15-15-100-8304	CAR ALLOWANCE	4,415	7,545	7,748	7,818	3,934
TOTAL PERSONNEL		486,725	692,843	745,506	754,622	385,662
01-15-15-200-8201	BOARDS & COMMISSIONS	262	0	2,500	0	0
01-15-15-200-8202	PRINTED MATERIALS	387	1,494	5,850	5,000	4,725
01-15-15-200-8204	OFFICE SUPPLY	2,130	4,607	3,000	3,000	2,780
01-15-15-200-8294	ACTIVITIES & SUPPLIES	0	0	1,150	1,150	1,700
TOTAL COMMODITIES		2,779	6,100	12,500	9,150	9,205
01-15-15-300-8304	CAR ALLOWANCE	0	0	0	0	0
01-15-15-300-8305	FREIGHT & POSTAGE	0	11	150	150	150
01-15-15-300-8306	EMPLOYEE EVENTS	0	0	7,100	4,000	5,750
01-15-15-300-8310	EQUIPMENT - MAINTENANCE	0	0	3,600	3,600	1,800
01-15-15-300-8333	PERSONNEL RECRUITMENT	249	372	0	0	0
01-15-15-300-8337	TELEPHONE SYSTEM	2,532	2,138	7,442	7,442	3,835
01-15-15-300-8349	LEGAL SERVICES, NEC	0	0	0	0	157,626
01-15-15-300-8366	LEGAL EXPENSES & NOTICES	594	20,785	206,500	250,000	5,500
01-15-15-300-8373	MARKETING ADS & PUBLIC INFO	0	195	500	2,000	1,350
01-15-15-300-8375	DUES & SUBSCRIPTIONS	1,169	5,516	7,476	7,400	11,412
01-15-15-300-8376	TRAINING, EDUC, & PROF DVLP	5,529	4,956	14,380	14,380	7,160
01-15-15-300-8450	CONTRACTED SERVICES	0	2,385	0	0	10,000
TOTAL CONTRACTUAL SERVICES		10,073	36,358	247,148	288,972	204,583
01-15-15-400-8450	CONTRACTED SERVICES	13,125	217,041	0	0	0
01-15-15-400-8497	SPECIAL PROJECTS	0	0	17,500	25,000	5,900
TOTAL OTHER SERVICES		13,125	217,041	17,500	25,000	5,900
01-15-15-600-8510	OFFICE FURNITURE & EQUIP	859	442	500	500	1,250
TOTAL EQUIPMENT		859	442	500	500	1,250
TOTAL City Manager's Office: Administration		513,561	952,785	1,023,154	1,078,244	606,600

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

City Manager's Office Information & Technology		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-15-16-100-8101	REGULAR WAGES	335,429	0	0	0	0
01-15-16-100-8102	OVERTIME	19,061	0	0	0	0
01-15-16-100-8113	LONGEVITY	6,709	0	0	0	0
01-15-16-100-8171	FICA	25,827	0	0	0	0
01-15-16-100-8173	IMRF	79,519	0	0	0	0
01-15-16-100-8174	CLOTHING ALLOWANCE	1,650	0	0	0	0
01-15-16-100-8175	HEALTH INSURANCE	72,224	0	0	0	0
01-15-16-100-8178	WORKERS COMPENSATION	0	0	0	0	0
TOTAL PERSONNEL		540,419	0	0	0	0
01-15-16-200-8202	PRINTED MATERIALS	0	0	0	0	0
01-15-16-200-8204	OFFICE SUPPLY	602	0	0	0	0
01-15-16-200-8226	VEHICLE MAINTENANCE & PARTS	0	0	0	0	0
01-15-16-200-8245	OIL GAS & ANTIFREEZE	255	0	0	0	0
01-15-16-200-8285	TECHNOLOGY SUPPLIES	74,632	0	0	0	0
01-15-16-200-8295	SMALL TOOLS & EQUIPMENT	151	0	0	0	0
TOTAL COMMODITIES		75,640	0	0	0	0
01-15-16-300-8305	FREIGHT & POSTAGE	248	0	0	0	0
01-15-16-300-8310	EQUIPMENT - MAINTENANCE	1,713	0	0	0	0
01-15-16-300-8330	TECHNOLOGY SERVICES	1,486	0	0	0	0
01-15-16-300-8337	TELEPHONE SYSTEM	4,743	0	0	0	0
01-15-16-300-8375	DUES & SUBSCRIPTIONS	148	0	0	0	0
01-15-16-300-8376	TRAINING, EDUC, & PROF DVLP	416	0	0	0	0
01-15-16-300-8399	IT ASSESSMENT SERVICES	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		8,754	0	0	0	0
01-15-16-400-8450	CONTRACTED SERVICES	181,312	0	0	0	0
TOTAL OTHER SERVICES		181,312	0	0	0	0
01-15-16-600-8515	TECHNOLOGY EQUIPMENT	11,874	0	0	0	0
01-15-16-600-8580	TELEPHONE & RADIO EQUIPMENT	1,496	0	0	0	0
TOTAL EQUIPMENT		13,370	0	0	0	0
TOTAL City Manager's Office: Information & Technology		819,495	0	0	0	0

**Moved to Finance Department beginning in FY15*

City Manager's Office Finance		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-15-19-100-8101	REGULAR WAGES	401,320	0	0	0	0
01-15-19-100-8102	OVERTIME	3,809	0	0	0	0
01-15-19-100-8103	PART-TIME & TEMPORARY	44,012	0	0	0	0
01-15-19-100-8113	LONGEVITY	10,804	0	0	0	0
01-15-19-100-8171	FICA	32,561	0	0	0	0
01-15-19-100-8173	IMRF	97,417	0	0	0	0
01-15-19-100-8175	HEALTH INSURANCE	111,760	0	0	0	0
01-15-19-100-8178	WORKERS COMPENSATION	21,978	0	0	0	0
TOTAL PERSONNEL		723,661	0	0	0	0
01-15-19-200-8202	PRINTED MATERIALS	1,872	0	0	0	0
01-15-19-200-8204	OFFICE SUPPLY	1,971	0	0	0	0
TOTAL COMMODITIES		3,843	0	0	0	0
01-15-19-300-8305	FREIGHT & POSTAGE	0	0	0	0	0
01-15-19-300-8310	EQUIPMENT - MAINTENANCE	0	0	0	0	0
01-15-19-300-8366	LEGAL EXPENSES & NOTICES	1,212	0	0	0	0
01-15-19-300-8375	DUES & SUBSCRIPTIONS	1,175	0	0	0	0
01-15-19-300-8376	TRAINING, EDUC, & PROF DVLP	2,878	0	0	0	0
TOTAL CONTRACTUAL SERVICES		5,265	0	0	0	0
TOTAL City Manager's Office: Finance		732,769	0	0	0	0

** Moved to own department beginning in FY15*

City Manager's Office Legal		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-18-00-100-8101	REGULAR WAGES	58,203	0	0	0	0
01-18-00-100-8171	FICA	4,191	0	0	0	0
01-18-00-100-8173	IMRF	12,817	0	0	0	0
01-18-00-100-8175	HEALTH INSURANCE	7,381	0	0	0	0
01-18-00-100-8178	WORKERS COMPENSATION	0	0	0	0	0
TOTAL PERSONNEL		82,592	0	0	0	0
01-18-00-200-8202	PRINTED MATERIALS	1,194	0	0	0	0
01-18-00-200-8204	OFFICE SUPPLY	158	0	0	0	0
TOTAL COMMODITIES		1,352	0	0	0	0
01-18-00-300-8337	TELEPHONE SYSTEM	0	0	0	0	0
01-18-00-300-8349	LEGAL SERVICES, NEC	1,029	0	0	0	0
01-18-00-300-8366	LEGAL EXPENSES & NOTICES	4,912	0	0	0	0
01-18-00-300-8375	DUES & SUBSCRIPTIONS	0	0	0	0	0
01-18-00-300-8376	TRAINING, EDUC, & PROF DVLP	319	0	0	0	0
TOTAL CONTRACTUAL SERVICES		6,260	0	0	0	0
01-18-00-400-8450	CONTRACTED SERVICES	190,637	0	0	0	0
TOTAL OTHER SERVICES		190,637	0	0	0	0
TOTAL City Manager's Office: Legal		280,841	0	0	0	0

**Moved to Administration beginning in FY15*

City Manager's Office Human Resources		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-15-17-100-8101	REGULAR WAGES	77,531	79,935	0	0	0
01-15-17-100-8103	PART-TIME WAGES	19,256	17,179	0	0	0
01-15-17-100-8171	FICA	6,940	6,927	0	0	0
01-15-17-100-8173	IMRF	17,067	14,714	0	0	0
01-15-17-100-8175	HEALTH INSURANCE	19,313	19,446	0	0	0
01-15-17-100-8178	WORKERS COMPENSATION	0	400	0	0	0
TOTAL PERSONNEL		140,107	138,602	0	0	0
01-15-17-200-8201	BOARDS & COMMISSIONS	855	675	0	0	0
01-15-17-200-8202	PRINTED MATERIALS	34	36	0	0	0
01-15-17-200-8204	OFFICE SUPPLY	426	328	0	0	0
TOTAL COMMODITIES		1,315	1,038	0	0	0
01-15-17-300-8305	FREIGHT AND POSTAGE	426	26	0	0	0
01-15-17-300-8306	SPECIAL EVENTS	0	699	0	0	0
01-15-17-300-8333	PERSONNEL RECRUITMENT	20,585	32,249	0	0	0
01-15-17-300-8337	TELEPHONE SYSTEM	240	720	0	0	0
01-15-17-300-8366	LEGAL EXPENSES & NOTICES	580	0	0	0	0
01-15-17-300-8375	DUES & SUBSCRIPTIONS	919	1,003	0	0	0
01-15-17-300-8376	TRAINING, EDUC, & PROF DVLP	423	9,415	0	0	0
01-15-17-300-8379	EDUCATION TUITION REIMBURSEMNT	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		23,173	44,112	0	0	0
01-15-17-600-8510	OFFICE FURNITURE & EQUIPMENT	0	0	0	0	0
TOTAL EQUIPMENT		0	0	0	0	0
TOTAL City Manager's Office: Human Resources		164,595	183,752	0	0	0

** Moved to own department beginning in FY16*

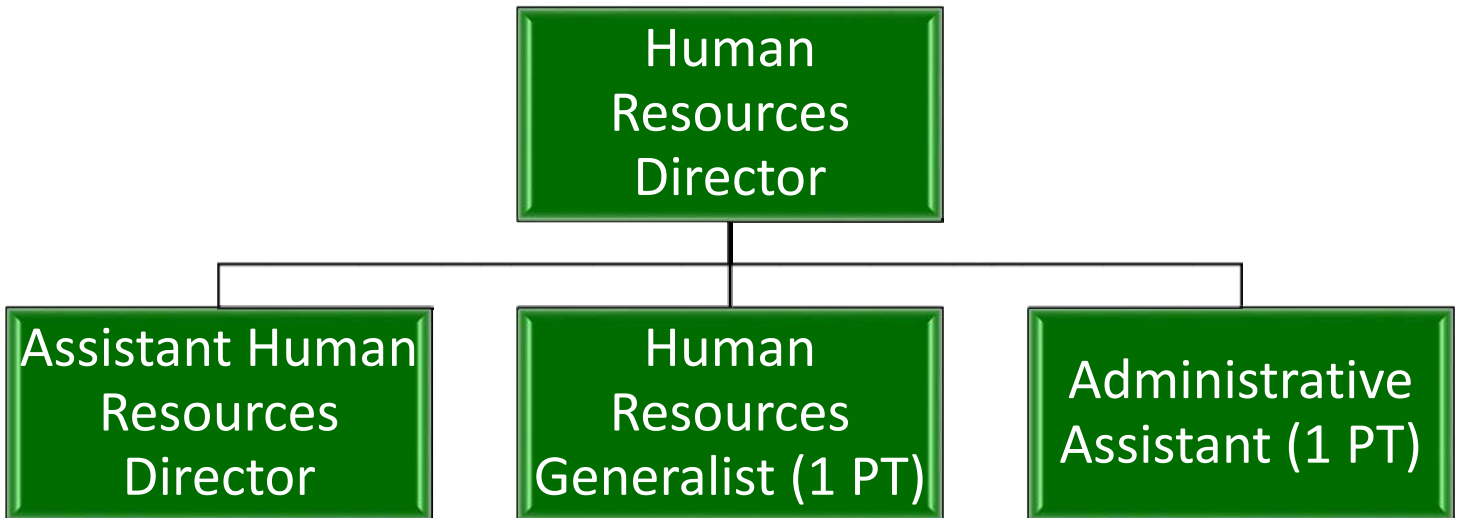
Human Resources Department

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

FY2016 Strategic Accomplishments

Sustainable Operations	Public Safety
<ul style="list-style-type: none">- Performed lateral Patrol Officer testing.- Performed promotional testing for Battalion Chief, Fire Captain and Fire Lieutenant- Collective bargaining negotiations with FOP initiated.- Identification of City-wide applicant tracking system.	<ul style="list-style-type: none">- Performed testing for entry level Firefighter/Paramedic.- Performed testing for telecommunicators.
	Strategic Planning
	<ul style="list-style-type: none">- Completed review and initiated revision of Administrative Policies and Personnel Manual.- Initiated review/revision of all job descriptions.

Human Resources



Human Resources Administration		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-16-10-100-8101	REGULAR WAGES	0	0	138,543	89,648	94,178
01-16-10-100-8103	PART-TIME WAGES	0	0	24,448	36,105	20,225
01-16-10-100-8171	FICA	0	0	12,468	9,305	8,885
01-16-10-100-8173	IMRF	0	0	22,049	18,978	18,850
01-16-10-100-8175	HEALTH INSURANCE	0	0	27,866	27,866	19,745
01-16-10-100-8178	WORKERS COMPENSATION	0	0	400	400	200
01-16-10-100-8304	CAR ALLOWANCE	0	0	0	356	1,741
TOTAL PERSONNEL		0	0	225,774	182,658	163,824
01-16-10-200-8201	BOARDS & COMMISSIONS	0	0	1,335	1,335	855
01-16-10-200-8202	PRINTED MATERIALS	0	0	188	188	100
01-16-10-200-8204	OFFICE SUPPLY	0	0	675	675	400
TOTAL COMMODITIES		0	0	2,198	2,198	1,355
01-16-10-300-8305	FREIGHT AND POSTAGE	0	0	300	350	450
01-16-10-300-8306	SPECIAL EVENTS	0	0	8,750	8,750	3,950
01-16-10-300-8333	PERSONNEL RECRUITMENT	0	0	25,350	36,000	27,500
01-16-10-300-8337	TELEPHONE SYSTEM	0	0	2,196	1,200	600
01-16-10-300-8342	FINANCIAL & MNGT SERVICES	0	0	3,500	3,500	15,000
01-16-10-300-8345	PSYCH & MEDICAL SERVICES	0	0	9,300	9,800	5,000
01-16-10-300-8366	LEGAL EXPENSES & NOTICES	0	0	250	250	800
01-16-10-300-8375	DUES & SUBSCRIPTIONS	0	0	2,295	2,000	850
01-16-10-300-8376	TRAINING, EDUC, & PROF DVLP	0	0	26,315	2,000	31,905
01-16-10-300-8379	EDUCATION TUITION REIMBURSEMNT	0	0	20,000	5,000	15,000
01-16-10-300-8395	UNEMPLOYMENT INSURANCE	0	0	0	0	7,300
TOTAL CONTRACTUAL SERVICES		0	0	98,256	68,850	108,355
01-16-10-600-8510	OFFICE FURNITURE & EQUIPMENT	0	0	3,000	3,000	500
TOTAL EQUIPMENT		0	0	3,000	3,000	500
TOTAL Human Resources: Administration		0	0	329,228	256,706	274,034

Finance Department

The Finance Department has the responsibility to account for all municipal resources, and to maintain a fiscally sound government organization that adheres to legal requirements and financial management principles, and to apply such resources in a manner, which is most beneficial to the residents and businesses of DeKalb.

The Finance Department is responsible to administer the fiscal operations and maintain the accounting records for the City, which includes cash management, investments, budgeting, and debt administration. The Department ensures the accuracy of the general ledger, reconciles all cash accounts, administers payroll, maintains all investment transactions, prepares annual budget documents, processes accounts payable, and collects revenues including licenses, fees, fines, utility services, airport operations, and local taxes.

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).

FY2016 Strategic Accomplishments

Sustainable Operations

- Bring Capital Asset work papers in house to avoid paying the audit firm for this process.
- Eliminate the number of journal entries being done by the audit team.
- Change the budget year to a calendar year.
- Work to create a formal centralized purchasing process.
- Automate Purchase Orders.

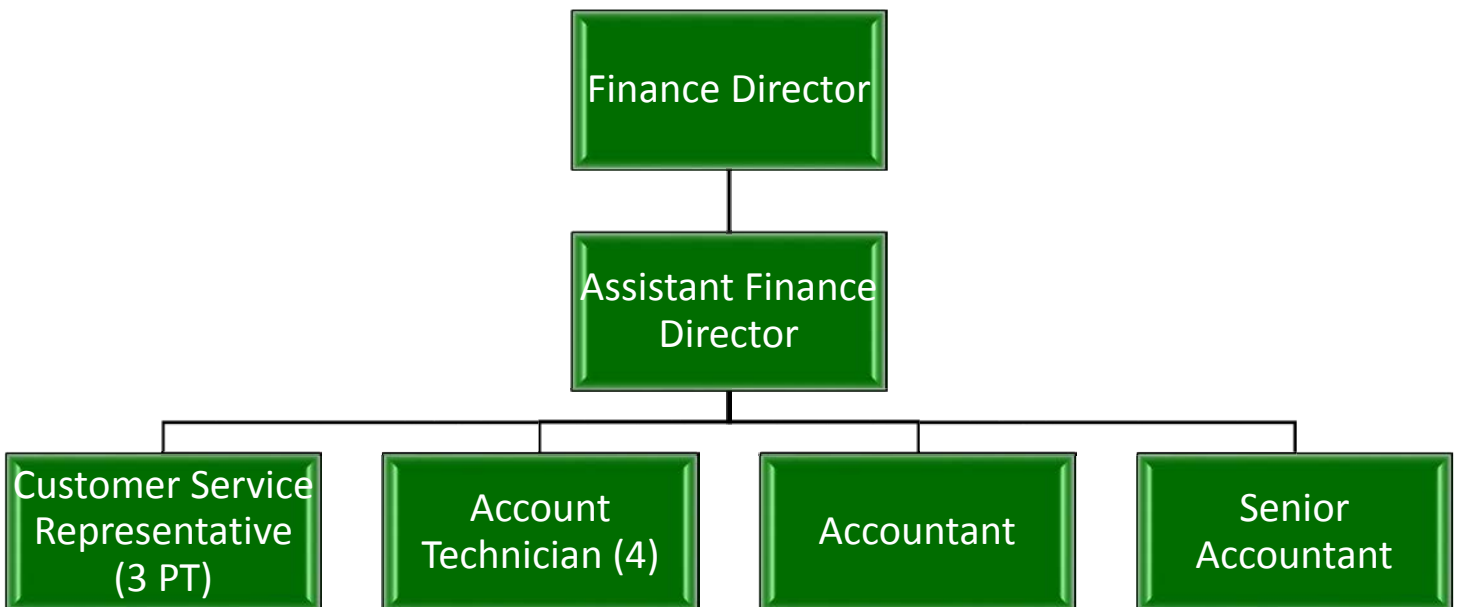
Strategic Planning

- Obtain an award for the City's "Popular Annual Financial Report" from the Government Finance Officers Association.

Financial Stability

- Create a Capital Equipment Replacement schedule tied to dollars.

Finance Department



Finance Department Financial Administration		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-17-11-100-8101	REGULAR WAGES	0	485,217	370,044	375,482	194,076
01-17-11-100-8102	OVERTIME	0	8,585	5,000	5,000	2,500
01-17-11-100-8103	PART-TIME WAGES	0	47,661	69,691	61,570	13,982
01-17-11-100-8113	LONGEVITY	0	7,663	4,182	4,182	952
01-17-11-100-8171	FICA	0	39,902	34,039	33,342	16,292
01-17-11-100-8173	IMRF	0	91,853	60,808	63,930	33,996
01-17-11-100-8175	HEALTH INSURANCE	0	133,445	52,137	52,137	26,031
01-17-11-100-8178	WORKERS COMPENSATION	0	2,125	2,125	2,125	1,063
01-17-11-100-8304	CAR ALLOWANCE	0	3,583	2,857	2,857	1,450
TOTAL PERSONNEL		0	820,035	600,883	600,625	290,342
01-17-11-200-8202	PRINTED MATERIALS	0	1,746	8,790	7,810	3,380
01-17-11-200-8204	OFFICE SUPPLY	0	3,359	2,175	2,070	1,440
TOTAL COMMODITIES		0	5,105	10,965	9,880	4,820
01-17-11-300-8305	FREIGHT & POSTAGE	0	67	12,970	13,820	8,100
01-17-11-300-8310	EQUIPMENT - MAINTENANCE	0	0	9,175	6,360	3,663
01-17-11-300-8337	TELEPHONE SYSTEM	0	0	0	970	600
01-17-11-300-8342	FINANCIAL & MGMT SERVICES	0	0	21,827	20,760	36,305
01-17-11-300-8366	LEGAL EXPENSES & NOTICES	0	2,192	1,660	1,690	1,760
01-17-11-300-8375	DUES & SUBSCRIPTIONS	0	1,660	1,689	1,520	765
01-17-11-300-8376	TRAINING, EDUC, & PROF DVLP	0	4,280	8,440	2,980	5,005
TOTAL CONTRACTUAL SERVICES		0	8,199	55,761	48,100	56,198
01-17-11-600-8510	OFFICE FURNITURE & EQUIP	0	0	2,000	2,000	2,050
TOTAL EQUIPMENT		0	0	2,000	2,000	2,050
TOTAL Finance Department: Financial Administration		0	833,339	669,609	660,605	353,410

Information Technology Department

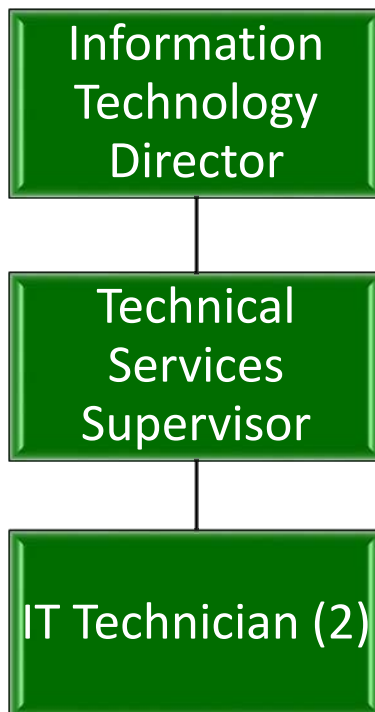
The Information Technology Department provides a full range of customer centric support and technical solutions to the City. The department reports to the Assistant City Manager and provides numerous services to the City of DeKalb. The department consists of the Director, a Technical Services Supervisor and two Information Technology Technicians.

The Information Technology Department is responsible for the maintenance and administration of all City information and communication systems including the following: email, Employee personal computer support and training, financial accounting, Geographic Information System (GIS), information storage, Police/Fire CAD/E911 system, the City's website and its governmental access television station on Channel 14, network printing/data storage and wireless communication (cell phones, radios, mobile workstations, and wireless networks).

FY2016 Strategic Accomplishments

Strategic Planning	Sustainable Operations
<ul style="list-style-type: none">- Obtain ADA website compliance.- Downtown wireless partnership with NIU.- Increase Channel 14 programming opportunities.	<ul style="list-style-type: none">- GIS mobility for Public Works.

Information Technology Department



Information & Technology Department		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-17-12-100-8101	REGULAR WAGES	0	348,177	269,892	269,892	126,354
01-17-12-100-8102	OVERTIME	0	12,851	19,000	12,000	9,500
01-17-12-100-8113	LONGEVITY	0	7,045	5,523	5,523	2,040
01-17-12-100-8171	FICA	0	26,399	22,617	20,917	10,548
01-17-12-100-8173	IMRF	0	68,905	47,053	45,532	22,380
01-17-12-100-8174	CLOTHING ALLOWANCE	0	1,650	1,238	1,238	0
01-17-12-100-8175	HEALTH INSURANCE	0	72,729	60,837	60,837	26,622
01-17-12-100-8178	WORKERS COMPENSATION	0	5,175	5,175	5,175	2,588
TOTAL PERSONNEL		0	542,931	431,335	421,114	200,032
01-17-12-200-8202	PRINTED MATERIALS	0	0	6,600	6,501	3,300
01-17-12-200-8204	OFFICE SUPPLY	0	1,273	1,200	1,075	600
01-17-12-200-8245	OIL GAS & ANTIFREEZE	0	202	350	200	175
01-17-12-200-8285	TECHNOLOGY SUPPLIES	0	47,022	65,317	65,317	24,700
01-17-12-200-8295	SMALL TOOLS & EQUIPMENT	0	157	350	200	175
TOTAL COMMODITIES		0	48,654	73,817	73,293	28,950
01-17-12-300-8305	FREIGHT & POSTAGE	0	347	230	250	200
01-17-12-300-8310	EQUIPMENT - MAINTENANCE	0	1,147	7,280	8,000	5,150
01-17-12-300-8330	TECHNOLOGY SERVICES	0	4,220	4,000	4,000	2,500
01-17-12-300-8337	TELEPHONE SYSTEM	0	4,592	8,656	21,000	14,828
01-17-12-300-8375	DUES & SUBSCRIPTIONS	0	100	250	300	203
01-17-12-300-8376	TRAINING, EDUC, & PROF DVLP	0	4,572	4,500	4,500	2,750
01-17-12-300-8399	IT ASSESSMENT SERVICES	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		0	14,979	24,916	38,050	25,631
01-17-12-400-8450	CONTRACTED SERVICES	0	208,362	245,037	245,037	138,608
TOTAL OTHER SERVICES		0	208,362	245,037	245,037	138,608
01-17-12-600-8510	OFFICE FURNITURE & EQUIPMENT	0	0	0	0	500
01-17-12-600-8515	TECHNOLOGY EQUIPMENT	0	10,117	11,000	11,000	14,000
01-17-12-600-8580	TELEPHONE & RADIO EQUIPMENT	0	2,616	3,000	3,000	1,800
TOTAL EQUIPMENT		0	12,734	14,000	14,000	16,300
TOTAL Information & Technology Department		0	827,660	789,105	791,494	409,521

Police Department

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

- ❑ **Administration** consists of a Chief, two Deputy Chiefs, and an Administrative Assistant who provide comprehensive development, management, and leadership of all police services, policy formulation and implementation, financial management, and budget administration for the department. The department has two primary components, the Operations and Support Bureaus, which are administered and led by their respective Deputy Chiefs.
- ❑ **The Operations Bureau** is comprised of two Divisions, Patrol and Investigations:
 - **Patrol** encompasses all conventional police services, including preventative patrols, responding to calls for service, community policing, deploying resources through intelligence driven policing, accident reduction strategies and on-scene investigation, crime suppression and the investigation of crimes, special traffic safety and enforcement programs, and addresses order maintenance concerns. The Patrol Division also oversees programs such as the Resident Officer Program, Sex Crime Registration and Monitoring Unit, Canine Unit, Domestic Violence Unit, Special Operations Team, Illinois Law Enforcement Alarm System (ILEAS) Field Force and Weapons of Mass Destruction Team, Bicycle Unit, Motor Unit, the unlawful alcohol consumption initiative Training for Intervention Procedures (TIPS) Program, School Crossing Guard Program, and the Volunteers in Policing Program.
 - **Investigations** is responsible for police services regarding the investigation of deaths, forcible felonies, and significant criminal activity of all types, including those involving juveniles. It oversees the operations of the School Resource Officer Program that is dedicated to insuring a safe and nurturing school environment and the Targeted Response Unit that aggressively works to deter and investigate narcotics trafficking, weapons offenses, and gang crime. The Investigations Division also participates in the county-wide Major Case Task Force that is responsible for investigating complex and large scale criminal acts from a multi-disciplinary, team oriented perspective. Investigations also hosts crime prevention programs for various segments of the community and conducts background investigations on city licensee(s) and employment applicants.
- ❑ **The Support Bureau** is comprised of three Divisions; Communications, Crime Free Housing and Inspections, and Special Services:

- Communications is responsible for answering and dispatching 9-1-1 emergency, non-emergency, and informational/inquiry calls on a 24-hour basis. It provides direct radio communications support to the Police and Fire Departments, and also monitors the Community Development and Public Works Department radio frequencies. It helps service the public information desk, assists with sex offender registration, and supports the parking enforcement processes. Communications also assists in the administration of mutual aid assistance during significant emergency and other large scale events.
- Crime Free Housing and Inspections is a program designed to reduce crime, drug distribution, and gang activity throughout the community, particularly at apartment complexes and other rental properties. Crime Free Housing and Inspections also is responsible for property maintenance concerns on all rental and owner occupied residential properties throughout our community through a program based on voluntary compliance and code enforcement. The benefits include reducing police calls for service, establishing a safer environment in residential rental properties, and improving physical conditions of available housing.
- Special Services has several areas of responsibility including a Community Relations and Training Officer, who is responsible for community outreach and programming, administers the “I Watch” program, the “Code Red” Program, and participates in a wide variety of liaison functions with numerous community groups and initiatives, in addition to researching and scheduling the police training. Special Services also includes Evidence and Crime Lab Services, which processes and stores all incoming evidence, arranges for the transport of evidence to crime labs, and facilitates the removal of evidence upon final case disposition. The Records Division staff provides management services of all types of police records, including FOIA requests and filling subpoenas. Special Services provides for court security at City Hall, supports a variety of operational and communication processes, and assists in the maintenance of police facilities, vehicles, and equipment.

FY2016 Strategic Accomplishments

Public Safety	Sustainable Operations
<ul style="list-style-type: none"> -Strengthened the co-policing initiative with the NIU Police Department in creating comprehensive patrols in the college housing areas and worked cooperatively on proactive investigations and policing the city. - The 911 Police Communications Center demonstrated an increase in compliance with National Fire Protection Association (NFPA) standards for fire dispatch -Police and Fire Command staff led the City’s efforts to meet the requirements of the United States Department of Commerce, National Oceanic and Atmospheric Administrations’ (NOAA) “Storm Ready” certification for the City of DeKalb - The Chief of Police was appointed to the Illinois Chiefs of Police Association’s Police Psychological Services Committee to address the screening of police officer candidates, the mental health and wellbeing of police personnel, and the challenges officers face on the street when dealing with individuals in crisis. - Sergeant Mark Tehan completed Northwestern University’s School of Police Staff and Command - Police Officer Jason Goodwin obtained a Master of Arts degree in Organizational Leadership from Judson University. - Communications Coordinator LaToya Marz completed the nationally accredited Communications Center Manager Certification Program. 	<ul style="list-style-type: none"> - Implementation of GovPay, a vendor that facilitates credit card payments to the police department and distributes the payment to its intended recipient - The “Camp Power” program celebrated a successful second year, and developed a strategy for the program’s sustainability and expansion by joining forces with the YMCA and other community stakeholders.
	Infrastructure
	<ul style="list-style-type: none"> - Implementation of automated traffic accident reporting, the Apriss system. The system allows online traffic reports and streamlines the process of dissemination. - Completed the training and deployment of Narcan, with new first responder medical bags being purchased and assembled for each patrol vehicle

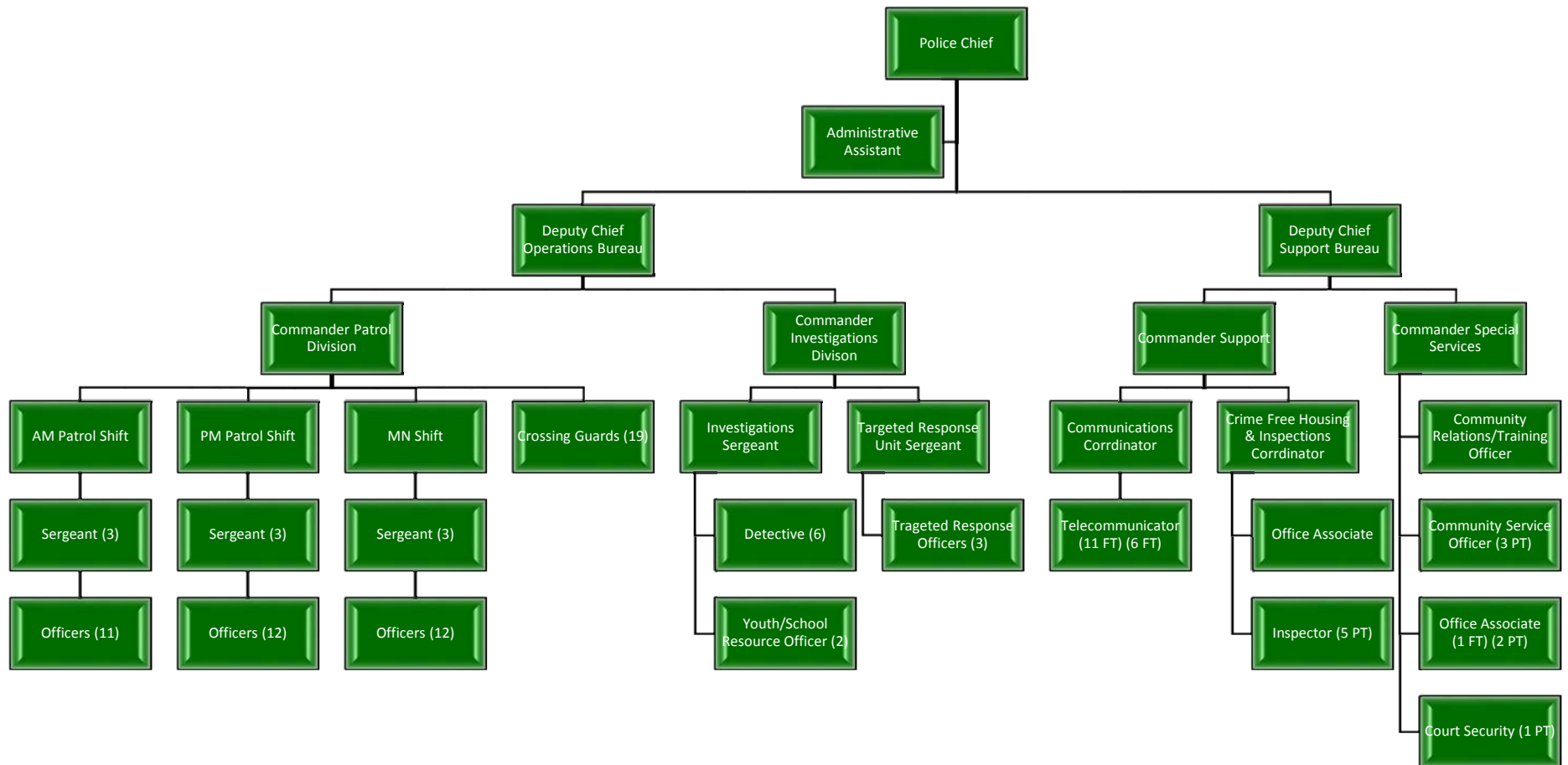
Strategic Planning

- The “20/20: A Clear Vision for the Future”, a strategic plan for 20 new crime reduction and community partnership initiatives in 20 months was completely implemented.
- The “Partnership with our Community” policing philosophy continued in all aspects of police programming, operations, and initiatives.

Financial Stability

- Successfully submitted a grant to the Department of Justice for \$15,427 for the purchases of electronic investigative equipment for the police department.
- Successfully submitted a grant for \$6,500 through the DeKalb County Community Foundation for the acquisition of new 5 Automated External Defibrillators for squad cars.
- Successfully obtained an Illinois Department of Transportation grant for selected traffic enforcement programs for \$23,280.00.
- Significant reductions in overtime usage within the Patrol Division due to the use of the Intelligence Driven Policing Model that helped guide the deployment of officers and their specific shift assignments.

Police Department



POLICE DEPARTMENT - SUMMARY

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-20-00-100-8101	REGULAR WAGES	5,926,272	6,223,631	6,658,545	6,484,460	3,443,553
01-20-00-100-8102	OVERTIME	789,061	595,286	585,707	569,594	298,615
01-20-00-100-8103	PART-TIME WAGES	264,107	242,264	407,470	351,335	224,259
01-20-00-100-8112	WELLNESS BONUS	900	3,150	4,800	1,800	0
01-20-00-100-8113	LONGEVITY	54,637	75,451	73,293	65,315	33,703
01-20-00-100-8171	FICA	160,572	165,528	198,429	180,966	103,060
01-20-00-100-8172	POLICE/FIRE PENSION	1,352,291	1,448,949	1,636,885	1,622,108	2,103,836
01-20-00-100-8173	IMRF	175,853	157,100	162,440	149,205	95,439
01-20-00-100-8174	CLOTHING ALLOWANCE	56,750	55,662	60,250	60,250	0
01-20-00-100-8175	HEALTH INSURANCE	1,158,743	1,252,054	1,215,164	1,215,164	755,815
01-20-00-100-8178	WORKERS COMPENSATION	261,628	306,175	306,175	306,175	153,088
01-20-00-100-8304	CAR ALLOWANCE	3,809	1,340	0	0	0
TOTAL PERSONNEL		10,204,623	10,526,591	11,309,158	11,006,372	7,211,368
01-20-00-200-8202	PRINTED MATERIALS	10,260	12,566	46,628	30,800	19,819
01-20-00-200-8204	OFFICE SUPPLY	24,498	4,281	9,270	7,380	4,251
01-20-00-200-8219	BUILDING SUPPLIES	23,532	266	237	100	118
01-20-00-200-8226	VEHICLE MAINTENANCE & PARTS	75,989	30,644	45,919	35,100	25,277
01-20-00-200-8242	INSPECTOR SUPPLY/EQUIPMENT	139,417	91,675	84,980	78,600	128,973
01-20-00-200-8243	INVESTIGATIONS SUPPLY/LIVESCAN	22,227	26,615	11,510	6,700	4,930
01-20-00-200-8245	OIL GAS & ANTIFREEZE	127,052	94,577	115,000	70,000	45,000
01-20-00-200-8246	DUI FINES EXPENDITURES	0	-676	15,000	9,000	13,884
01-20-00-200-8247	POLICE FORFEITURES EXPENDITURE	0	10,024	5,000	18,000	11,070
01-20-00-200-8248	ANTI-CRIME ACTIVITIES	0	21,014	6,200	7,500	6,000
01-20-00-200-8249	CRIME LAB EXPENDITURES	0	1,094	4,000	3,000	5,800
01-20-00-200-8270	WEARING APPAREL	28,859	18,767	19,470	17,334	12,414
01-20-00-200-8295	SMALL TOOLS & EQUIPMENT	1,726	3,185	11,900	3,600	4,600
01-20-00-200-8299	COMMODITIES	13,676	7,777	9,310	7,950	6,155
TOTAL COMMODITIES		467,237	321,809	384,424	295,064	288,291
01-20-00-300-8304	CAR ALLOWANCE	0	0	0	0	0
01-20-00-300-8305	FREIGHT & POSTAGE	1,024	2,257	23,334	12,000	6,663
01-20-00-300-8310	EQUIPMENT - MAINTENANCE	886	3,928	21,792	17,068	12,420
01-20-00-300-8311	BUILDING MECH SYS- MAINTENANCE	1,778	2,113	4,120	3,000	200
01-20-00-300-8315	VEHICLES - MAINTENANCE	23,591	22,424	19,130	10,700	7,156
01-20-00-300-8320	INTERGOVT'L SERVICES	5,504	6,506	6,600	5,000	3,300
01-20-00-300-8337	TELEPHONE SYSTEM	49,292	51,817	38,500	37,341	18,000
01-20-00-300-8345	PSYCH & MEDICAL SERVICES	344	0	0	0	0
01-20-00-300-8348	BUILDINGS - MAINTENANCE	0	745	200	425	200
01-20-00-300-8349	LEGAL SERVICES	1,009	500	959	710	814
01-20-00-300-8366	LEGAL NOTICES	256	0	500	150	200
01-20-00-300-8373	MARKETING, ADS & PUBLIC INFO	2,575	1,989	3,500	1,500	1,500
01-20-00-300-8375	DUES & SUBSCRIPTIONS	10,324	10,032	20,496	19,459	14,722
01-20-00-300-8376	TRAINING, EDUC, & PROF DVLP	54,330	63,105	100,048	67,200	55,499
01-20-00-300-8384	TOWING	6,392	5,179	4,445	3,800	2,040
01-20-00-300-8399	CONTRACTUAL SERVICES	4,847	53,758	71,840	67,346	8,184
TOTAL CONTRACTUAL SERVICES		162,153	224,352	315,464	245,699	130,898
01-20-00-400-8450	RADIO SYSTEM (Prairie Shield)	30,999	29,058	32,340	32,340	0
TOTAL OTHER SERVICES		30,999	29,058	32,340	32,340	0

POLICE DEPARTMENT - SUMMARY

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2016.5
		ACTUAL	ACTUAL	BUDGET	Estimate	BUDGET
01-20-00-600-8510	OFFICE FURNITURE & EQUIP	20,351	2,486	4,525	3,600	7,880
01-20-00-600-8521	VEHICLES	0	0	56,500	44,029	41,000
01-20-00-600-8540	MACHINERY & MAJOR TOOLS	2,340	3,846	4,364	4,300	3,259
01-20-00-600-8580	TELEPHONE & RADIO EQUIPMENT	3,557	16,669	26,210	21,700	25,613
TOTAL EQUIPMENT		26,248	23,001	91,599	73,629	77,752
TOTAL POLICE DEPARTMENT		10,891,259	11,124,811	12,132,985	11,653,104	7,708,309

Police Department Administration		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-20-21-100-8101	REGULAR WAGES	521,221	552,731	588,047	588,047	299,321
01-20-21-100-8102	OVERTIME	372	838	6,000	4,200	3,061
01-20-21-100-8103	PART-TIME WAGES	897	0	0	0	0
01-20-21-100-8113	LONGEVITY	96	0	0	0	0
01-20-21-100-8171	FICA	10,968	11,475	13,143	12,688	6,690
01-20-21-100-8172	POLICE/FIRE PENSION	85,863	89,169	100,731	99,822	129,467
01-20-21-100-8173	IMRF	13,935	12,111	11,486	11,557	6,033
01-20-21-100-8174	CLOTHING ALLOWANCE	3,750	3,750	3,750	3,750	0
01-20-21-100-8175	HEALTH INSURANCE	74,578	75,108	77,449	77,449	46,406
01-20-21-100-8178	WORKERS COMPENSATION	0	23,500	23,500	23,500	11,750
01-20-21-100-8304	CAR ALLOWANCE	3,809	1,340	0	0	0
TOTAL PERSONNEL		715,491	770,022	824,106	821,013	502,728
01-20-21-200-8202	PRINTED MATERIALS	461	259	15,518	12,500	6,242
01-20-21-200-8204	OFFICE SUPPLY	4,068	793	1,716	1,700	685
01-20-21-200-8219	BUILDING SUPPLIES	23,532	266	237	100	118
01-20-21-200-8226	VEHICLE MAINTENANCE & PARTS	263	416	1,911	800	1,797
01-20-21-200-8243	INVESTIGATION SUPPLY & EXP	2,754	23,576	3,320	1,500	1,240
01-20-21-200-8245	OIL GAS & ANTIFREEZE	127,052	94,577	115,000	70,000	45,000
01-20-21-200-8246	DUI FINES EXPENDITURES	0	-676	15,000	9,000	13,884
01-20-21-200-8247	POLICE FORFEITURES EXPENDITURE	0	10,024	5,000	18,000	11,070
01-20-21-200-8248	ANTI-CRIME ACTIVITIES	0	21,014	6,200	7,500	6,000
01-20-21-200-8249	CRIME LAB EXPENDITURES	0	1,094	4,000	3,000	5,800
01-20-21-200-8270	WEARING APPAREL	562	0	600	676	100
01-20-21-200-8299	COMMODITIES	6,001	755	1,345	800	520
TOTAL COMMODITIES		164,694	152,097	169,847	125,576	92,456
01-20-21-300-8304	CAR ALLOWANCE	0	0	0	0	0
01-20-21-300-8305	FREIGHT & POSTAGE	1,024	12	14,660	6,000	2,100
01-20-21-300-8310	EQUIPMENT - MAINTENANCE	0	120	8,322	2,000	4,000
01-20-21-300-8315	VEHICLES - MAINTENANCE	0	484	1,035	200	235
01-20-21-300-8337	TELEPHONE SYSTEM	49,292	51,817	38,500	37,341	18,000
01-20-21-300-8348	BUILDINGS - MAINTENANCE	0	745	200	425	200
01-20-21-300-8366	LEGAL EXPENSES & NOTICES	256	0	300	100	100
01-20-21-300-8375	DUES & SUBSCRIPTIONS	967	2,077	10,064	10,000	8,689
01-20-21-300-8376	TRAINING, EDUC, & PROF DVLP	9,795	9,305	23,070	12,000	11,737
01-20-21-300-8399	CONTRACTUAL SERVICES	911	46,304	57,796	57,828	900
TOTAL CONTRACTUAL SERVICES		62,245	110,863	153,947	125,894	45,961
01-20-21-400-8450	RADIO SYSTEM (Prairie Shield)	30,999	29,058	32,340	32,340	0
TOTAL OTHER SERVICES		30,999	29,058	32,340	32,340	0
01-20-21-600-8510	OFFICE FURNITURE & EQUIP	4,010	343	925	750	370
01-20-21-600-8580	TELEPHONE & RADIO EQUIPMENT	0	360	2,000	1,000	500
TOTAL EQUIPMENT		4,010	703	2,925	1,750	870
TOTAL Police Department: Administration		977,439	1,062,744	1,183,165	1,106,573	642,015

Police Department Patrol Services		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-20-22-100-8101	REGULAR WAGES	3,332,971	3,593,378	3,881,125	3,848,044	2,066,514
01-20-22-100-8102	OVERTIME	534,287	397,493	375,800	362,900	177,760
01-20-22-100-8103	PART-TIME WAGES	88,676	87,300	95,712	87,631	39,998
01-20-22-100-8112	WELLNESS BONUS	600	1,650	3,000	1,500	0
01-20-22-100-8113	LONGEVITY	31,619	47,559	45,688	40,581	20,429
01-20-22-100-8171	FICA	61,200	63,752	68,940	68,740	35,898
01-20-22-100-8172	POLICE/FIRE PENSION	901,527	1,003,103	1,158,411	1,147,952	1,488,869
01-20-22-100-8173	IMRF	348	0	0	0	0
01-20-22-100-8174	CLOTHING ALLOWANCE	33,600	34,000	36,800	36,800	0
01-20-22-100-8175	HEALTH INSURANCE	663,539	702,282	665,022	665,022	427,277
01-20-22-100-8178	WORKERS COMPENSATION	236,147	196,850	196,850	196,850	98,425
TOTAL PERSONNEL		5,884,514	6,127,368	6,527,348	6,456,020	4,355,170
01-20-22-200-8202	PRINTED MATERIALS	8,788	8,851	15,682	10,000	7,113
01-20-22-200-8204	OFFICE SUPPLY	16,665	1,551	3,929	2,500	2,030
01-20-22-200-8226	VEHICLE MAINTENANCE & PARTS	72,445	27,905	35,698	28,000	18,000
01-20-22-200-8242	PATROL SUPPLY & EQUIPMENT	126,449	85,432	76,767	70,000	124,487
01-20-22-200-8270	WEARING APPAREL	21,754	16,217	10,596	11,600	8,200
01-20-22-200-8295	SMALL TOOLS & EQUIPMENT	72	2,663	9,150	2,000	1,950
01-20-22-200-8299	COMMODITIES	7,016	5,709	5,460	5,200	4,760
TOTAL COMMODITIES		253,189	148,328	157,281	129,300	166,540
01-20-22-300-8310	EQUIPMENT - MAINTENANCE	686	3,636	3,488	6,400	1,894
01-20-22-300-8311	BUILDING MECH SYS- MAINTENANCE	1,778	2,113	4,120	3,000	200
01-20-22-300-8315	VEHICLES - MAINTENANCE	23,337	16,493	11,294	8,000	3,420
01-20-22-300-8345	PSYCH & MEDICAL SERVICES	344	0	0	0	0
01-20-22-300-8349	LEGAL SERVICES	829	207	389	260	390
01-20-22-300-8375	DUES & SUBSCRIPTIONS	7,446	1,410	3,000	2,400	3,104
01-20-22-300-8376	TRAINING, EDUC, & PROF DVLP	29,434	29,792	49,066	35,900	26,017
01-20-22-300-8384	TOWING	6,392	5,179	4,445	3,800	2,040
01-20-22-300-8399	CONTRACTUAL SERVICES	2,847	5,557	9,426	7,500	3,925
TOTAL CONTRACTUAL SERVICES		73,094	64,386	85,228	67,260	40,990
01-20-22-600-8510	OFFICE FURNITURE & EQUIP	7,199	64	400	200	200
01-20-22-600-8521	VEHICLES	0	0	56,500	44,029	41,000
01-20-22-600-8540	MACHINERY & MAJOR TOOLS	2,340	3,846	4,364	4,300	3,259
01-20-22-600-8580	TELEPHONE & RADIO EQUIPMENT	2,097	15,638	23,270	20,000	18,742
TOTAL EQUIPMENT		11,636	19,549	84,534	68,529	63,201
TOTAL Police Department: Patrol Services		6,222,433	6,359,631	6,854,391	6,721,109	4,625,901

Police Department Communications		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-20-23-100-8101	REGULAR WAGES	594,378	578,844	688,783	641,668	344,925
01-20-23-100-8102	OVERTIME	51,462	50,899	60,840	60,840	35,236
01-20-23-100-8103	PART-TIME WAGES	84,523	35,686	126,568	87,193	78,832
01-20-23-100-8113	LONGEVITY	5,653	4,648	5,382	4,539	2,418
01-20-23-100-8171	FICA	49,704	49,582	67,946	59,310	35,298
01-20-23-100-8172	POLICE/FIRE PENSION	21,472	0	0	0	0
01-20-23-100-8173	IMRF	126,713	113,534	121,209	109,158	73,809
01-20-23-100-8174	CLOTHING ALLOWANCE	5,500	4,812	6,600	6,600	0
01-20-23-100-8175	HEALTH INSURANCE	171,458	133,916	159,360	159,360	93,364
01-20-23-100-8178	WORKERS COMPENSATION	0	2,700	2,700	2,700	1,350
TOTAL PERSONNEL		1,110,863	974,622	1,239,388	1,131,368	665,232
01-20-23-200-8202	PRINTED MATERIALS	68	90	1,707	0	0
01-20-23-200-8204	OFFICE SUPPLY	151	321	309	280	150
01-20-23-200-8270	WEARING APPAREL	543	713	1,850	1,800	1,296
TOTAL COMMODITIES		762	1,124	3,866	2,080	1,446
01-20-23-300-8310	EQUIPMENT - MAINTENANCE	200	70	3,754	2,300	2,962
01-20-23-300-8320	INTERGOVT'L SERVICES	5,504	6,506	6,600	5,000	3,300
01-20-23-300-8345	PSYCH & MEDICAL SERVICES	0	0	0	0	0
01-20-23-300-8349	LEGAL SERVICES	180	232	280	260	280
01-20-23-300-8375	DUES & SUBSCRIPTIONS	537	376	579	579	479
01-20-23-300-8376	TRAINING, EDUC, & PROF DVLP	5,341	8,177	7,584	6,800	3,374
TOTAL CONTRACTUAL SERVICES		11,762	15,361	18,797	14,939	10,395
01-20-23-600-8510	OFFICE FURNITURE & EQUIP	5,646	1,277	1,550	1,400	6,150
01-20-23-600-8580	TELEPHONE & RADIO EQUIPMENT	1,460	671	940	700	6,371
TOTAL EQUIPMENT		7,106	1,948	2,490	2,100	12,521
TOTAL Police Department: Communications		1,130,494	993,055	1,264,541	1,150,487	689,594

Police Department Criminal Investigations		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-20-24-100-8101	REGULAR WAGES	1,153,231	1,142,985	1,130,238	1,035,470	543,924
01-20-24-100-8102	OVERTIME	163,381	137,127	134,204	133,204	76,515
01-20-24-100-8112	WELLNESS BONUS	300	1,200	1,500	150	0
01-20-24-100-8113	LONGEVITY	12,324	18,194	17,686	15,745	8,527
01-20-24-100-8171	FICA	19,066	18,644	18,684	12,721	9,120
01-20-24-100-8172	POLICE/FIRE PENSION	300,509	312,092	327,377	324,422	420,767
01-20-24-100-8174	CLOTHING ALLOWANCE	11,200	10,400	10,400	10,400	0
01-20-24-100-8175	HEALTH INSURANCE	171,458	253,136	230,201	230,201	138,858
01-20-24-100-8178	WORKERS COMPENSATION	25,481	62,875	62,875	62,875	31,438
TOTAL PERSONNEL		1,856,951	1,956,653	1,933,165	1,825,188	1,229,149
01-20-24-200-8202	PRINTED MATERIALS	160	259	2,444	1,800	1,274
01-20-24-200-8204	OFFICE SUPPLY	277	318	565	500	286
01-20-24-200-8226	VEHICLE MAINTENANCE & PARTS	3,281	2,030	3,338	3,300	2,539
01-20-24-200-8242	PATROL SUPPLY & EQUIPMENT	12,891	6,082	6,983	6,000	3,046
01-20-24-200-8243	INVESTIGATION SUPPLY & EXP	19,211	2,335	7,690	5,000	3,490
01-20-24-200-8270	WEARING APPAREL	5,107	0	3,800	1,918	1,200
01-20-24-200-8295	SMALL TOOLS & EQUIPMENT	0	0	200	100	100
01-20-24-200-8299	COMMODITIES	659	76	185	100	185
TOTAL COMMODITIES		41,586	11,099	25,205	18,718	12,120
01-20-24-300-8310	EQUIPMENT - MAINTENANCE	0	0	1,368	1,368	684
01-20-24-300-8315	VEHICLES - MAINTENANCE	248	3,115	3,710	1,500	1,710
01-20-24-300-8349	LEGAL SERVICES	0	61	220	150	74
01-20-24-300-8373	MARKETING ADS & PUBLIC INFO	2,575	695	650	300	350
01-20-24-300-8375	DUES & SUBSCRIPTIONS	1,090	5,339	5,779	5,500	1,401
01-20-24-300-8376	TRAINING, EDUC, & PROF DVLP	6,956	9,637	11,787	8,000	8,460
01-20-24-300-8399	CONTRACTUAL SERVICES	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		10,869	18,847	23,514	16,818	12,679
01-20-24-600-8510	OFFICE FURNITURE & EQUIP	3,496	0	370	150	135
TOTAL EQUIPMENT		3,496	0	370	150	135
TOTAL Police Department: Criminal Investigations		1,912,902	1,986,600	1,982,254	1,860,874	1,254,083

Police Department Special Services Division		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-20-25-100-8101	REGULAR WAGES	218,172	238,827	244,785	244,785	124,745
01-20-25-100-8102	OVERTIME	37,669	7,256	7,500	7,500	4,989
01-20-25-100-8103	PART-TIME WAGES	64,138	67,885	118,501	93,179	49,878
01-20-25-100-8112	WELLNESS BONUS	0	300	300	150	0
01-20-25-100-8113	LONGEVITY	4,945	5,051	4,537	4,450	2,329
01-20-25-100-8171	FICA	10,161	9,928	14,862	12,002	6,818
01-20-25-100-8172	POLICE/FIRE PENSION	42,919	44,585	50,366	49,912	64,733
01-20-25-100-8173	IMRF	11,099	9,412	9,456	8,247	5,019
01-20-25-100-8174	CLOTHING ALLOWANCE	2,150	2,150	2,150	2,150	0
01-20-25-100-8175	HEALTH INSURANCE	39,084	53,774	51,243	51,243	30,785
01-20-25-100-8178	WORKERS COMPENSATION	0	13,600	13,600	13,600	6,800
TOTAL PERSONNEL		430,337	452,767	517,300	487,218	296,096
01-20-25-200-8202	PRINTED MATERIALS	108	233	8,676	5,000	4,188
01-20-25-200-8204	OFFICE SUPPLY	772	801	1,032	1,000	490
01-20-25-200-8226	VEHICLE MAINTENANCE PARTS	0	0	2,149	1,000	1,119
01-20-25-200-8243	INVESTIGATIONS SUPPLY/LIVSCAN	262	704	500	200	200
01-20-25-200-8270	WEARING APPAREL	193	917	1,780	500	770
01-20-25-200-8299	COMMODITIES	0	872	1,650	1,500	555
TOTAL COMMODITIES		1,335	3,526	15,787	9,200	7,322
01-20-25-300-8305	FREIGHT AND POSTAGE	0	929	4,274	3,000	2,263
01-20-25-300-8310	EQUIPMENT - MAINTENANCE	0	103	4,460	4,000	2,480
01-20-25-300-8315	VEHICLES - MAINTENANCE	0	0	521	0	221
01-20-25-300-8366	LEGAL NOTICES	0	0	200	50	100
01-20-25-300-8373	MARKETING, ADS & PUBLIC INFO	0	937	2,450	1,000	950
01-20-25-300-8375	DUES & SUBSCRIPTIONS	100	590	799	600	649
01-20-25-300-8376	TRAINING, EDUC, & PROF DVLP	1,281	4,322	5,091	3,500	3,230
01-20-25-300-8399	CONTRACTUAL SERVICES	0	0	3,100	500	2,600
TOTAL CONTRACTUAL SERVICES		1,381	6,881	20,895	12,650	12,493
01-20-25-600-8510	OFFICE FURNITURE & EQUIPMENT	0	801	925	800	805
TOTAL EQUIPMENT		0	801	925	800	805
TOTAL Police Department: Special Services Division		433,054	463,976	554,908	509,868	316,716

Police Department Crime Free Housing & Inspection		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-20-26-100-8101	REGULAR WAGES	106,298	116,865	125,567	126,446	64,124
01-20-26-100-8102	OVERTIME	1,890	1,674	1,363	950	1,054
01-20-26-100-8103	PART-TIME WAGES	25,873	51,394	66,689	83,332	55,551
01-20-26-100-8171	FICA	9,473	12,146	14,854	15,505	9,236
01-20-26-100-8173	IMRF	23,756	22,043	20,289	20,243	10,578
01-20-26-100-8174	CLOTHING ALLOWANCE	550	550	550	550	0
01-20-26-100-8175	HEALTH INSURANCE	38,626	33,838	31,889	31,889	19,125
01-20-26-100-8178	WORKERS COMPENSATION	0	6,650	6,650	6,650	3,325
TOTAL PERSONNEL		206,467	245,159	267,851	285,565	162,993
01-20-26-200-8202	PRINTED MATERIALS	675	2,874	2,601	1,500	1,002
01-20-26-200-8204	OFFICE SUPPLY	2,565	496	1,719	1,400	610
01-20-26-200-8226	VEHICLE MAINTENANCE & PARTS	0	293	2,823	2,000	1,822
01-20-26-200-8242	INSPECTOR SUPPLY/EQUIPMENT	77	162	1,230	2,600	1,440
01-20-26-200-8270	WEARING APPAREL	700	920	845	840	848
01-20-26-200-8295	SMALL TOOLS & EQUIPMENT	1,654	522	2,550	1,500	2,550
01-20-26-200-8299	COMMODITIES	0	365	670	350	135
TOTAL COMMODITIES		5,671	5,633	12,437	10,190	8,407
01-20-26-300-8305	FREIGHT & POSTAGE	0	1,316	4,400	3,000	2,300
01-20-26-300-8310	EQUIPMENT - MAINTENANCE	0	0	400	1,000	400
01-20-26-300-8315	VEHICLES - MAINTENANCE	6	2,332	2,570	1,000	1,570
01-20-26-300-8349	LEGAL SERVICES	0	0	70	40	70
01-20-26-300-8373	MARKETING, ADS & PUBLIC INFO	0	358	400	200	200
01-20-26-300-8375	DUES & SUBSCRIPTIONS	185	240	275	380	400
01-20-26-300-8376	TRAINING, EDUC, & PROF DVLP	1,523	1,871	3,450	1,000	2,681
01-20-26-300-8399	CONTRACTUAL SERVICES	1,089	1,898	1,518	1,518	759
TOTAL CONTRACTUAL SERVICES		2,803	8,014	13,083	8,138	8,380
01-20-26-600-8510	OFFICE FURNITURE & EQUIP	0	0	355	300	220
TOTAL EQUIPMENT		0	0	355	300	220
TOTAL Police Department: Crime Free Housing & Inspection		214,940	258,807	293,726	304,193	180,000

Fire Department

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

- ❑ **Administration Division** consists of a Fire Chief, two Deputy Chiefs, Fire Prevention Lieutenant, Administrative Analyst, part-time Office Associate and part-time intern, who are responsible for the overall management of departmental operations including planning, budget preparation and administration, policy formation and implementation, fire prevention and investigation, and emergency service delivery practices.
 - Fire Prevention activities include fire/life safety inspections, commercial/industrial building inspections, outside property maintenance inspections, sprinkler acceptance testing, sprinkler hydro testing, underground flush, fire hydrant area flow tests, fire alarm acceptance, suppression system tests, building plan reviews, sprinkler plan reviews, fire alarm plan reviews, site plan reviews, suppression system plan reviews, hood suppression tests, management and maintenance of the Knox Box program, post-fire incident assistance, public education presentations, witnessing fire drills, and carbon monoxide incident follow up. Additionally, Fire Prevention is used during emergency response as a liaison to the aggrieved to assist in salvage of personal belongings, securing the property, referrals to outside assistance agencies, and relocation of the occupant(s).
 - Fire Investigation is responsible for determining cause and origin for fires in the City of DeKalb and the DeKalb Fire Protection District.
- ❑ **Operations Division** encompass fire suppression, emergency medical services, Hazardous Materials Team, and Technical Rescue Team, plus building, grounds, and vehicle maintenance.
 - Fire Suppression is responsible for a coordinated effort that can vary from a single fire engine responding to a car fire to multiple pieces of equipment responding to a structure fire. The initial response to a reported structure fire is two engine companies, a ladder truck, an ambulance, and the shift commander. Fire suppression vehicles will also supplement staffing needs on emergency medical calls, provide medical care prior to ambulance arrival, and are equipped to remove trapped victims of motor vehicle collisions.
 - Emergency Medical Services provide for immediate pre-hospital care of the sick and injured. The DeKalb Fire Department is a member of the Kish Health System, a part of Northwestern Medicine. Arriving on scene in a timely fashion and critical interventions in life threatening emergencies are the hallmarks of our fire based emergency medical

service (EMS). EMS plays a critical role in patient outcome and a community's ability to survive life-threatening events.

- Hazardous Materials Team is trained and prepared to respond to and manage commercial, industrial, transportation, and residential hazardous materials releases. In addition, the team is trained to respond to releases from international and domestic terrorism events. The DeKalb Fire Department team is also part of the MABAS Division 6 Hazardous Materials Team, which is a regional and statewide response team for hazardous materials incidents. Further, this team is also part of the Illinois Statewide Disaster Plan. In the event of a major incident anywhere in the state, this team can be called upon to respond for assistance.
- Technical Rescue Team is trained to handle specialized rescues in the following disciplines: high angle, confined space, trench collapse, structural collapse, and grain bin entrapment. The DeKalb Fire Department team is also part of the MABAS Division 6 Technical Rescue Team, which is a regional and statewide response team for technical rescue incidents. The team is also part of the Illinois Statewide Disaster Plan. In the event of a major incident anywhere in the state, this team can be called upon to respond for assistance.
- Building and Grounds maintain DeKalb's three fire stations, which were built in 1957, 1972, and 1994. Snow removal, mowing, and landscaping are just a few of the activities handled by on duty firefighters. Daily and weekly maintenance as well as minor station repairs are handled by on duty DeKalb firefighters. Daily cleaning chores (housework) are completed by duty shift personnel 365 days a year. Crews are also tasked with performing minor repairs to maintain station systems. Major repairs and significant maintenance are handled by local private contractors, which specialize in their respective fields.
- Vehicle Maintenance provides care, maintenance, and repairs to all fire apparatus in the fire departments fleet. The fleet consists of four fire engines, one ladder truck, six ambulances, three light duty squads, one heavy rescue, six administrative or command vehicles, one semi tractor-trailer, an airport crash truck, and three trailers. In addition to the rolling stock, the team also is responsible for numerous small tools such as chain saws, rotary saws, positive pressure fans, and generators. Major repairs are outsourced to local vendors.

FY2016 Strategic Accomplishments

Public Safety
<ul style="list-style-type: none"> - Continued to inspect all rooming houses, restaurants, gas stations, hotels, and places of assembly. - Continued participation in the Juvenile Firesetter Coalition for DeKalb County, along with other agencies in the county. - Completed annual flow testing on all Scott SCBA by Scott technician. - Annual SCBA face piece fit testing of all personnel. - Worked to implement electronic inspections for Crime Free Housing, using the same software as Fire Inspections. - Created Commercial Fire Inspection Program. - Implemented Commercial Industrial Building Inspection and Pre-Plan Program. - Implemented Outside Property Maintenance Program that includes electronic ticketing. - Participated in the planning and implementation of an IED full scale exercise. - Participated in Emergency Operation Plan update - Assisted in NIMS training audit. - Participated in the planning and implementation of animal assistance during full scale incidents. - Participated in Regional Building Code task force.

Sustainable Operations
<ul style="list-style-type: none"> - Continued to provide training for Resident Assistants at NIU. - Continued training to maintain status as Level “A” Hazardous Materials Team and Technical Rescue Team under the MABAS Statewide Mutual Aid Plan. - Implemented on-line training for Fire Department continuing education. - Participated in a State Fire Marshal Training audit of department records and passed with no deficiencies. - 18,716 hours of training were performed. - Conducted live fire flashover training with a simulator. - Conducted live fire airport rescue firefighter training. - Conducted ICD-10 Medical Billing training. - Implemented e-dispatch notification system - Continued work on Swing Shift to minimize overtime.

Financial Stability

- Continued to utilize state and federal funds to reduce costs for training.
- Purchased mobile training tower through funds from a FEMA grant.
- Negotiated a new contract with IAFF.
- Negotiated a new agreement with DeKalb High School for EMS standby.
- Negotiated a new agreement with Kishwaukee Education Consortium for Fire Science classes.

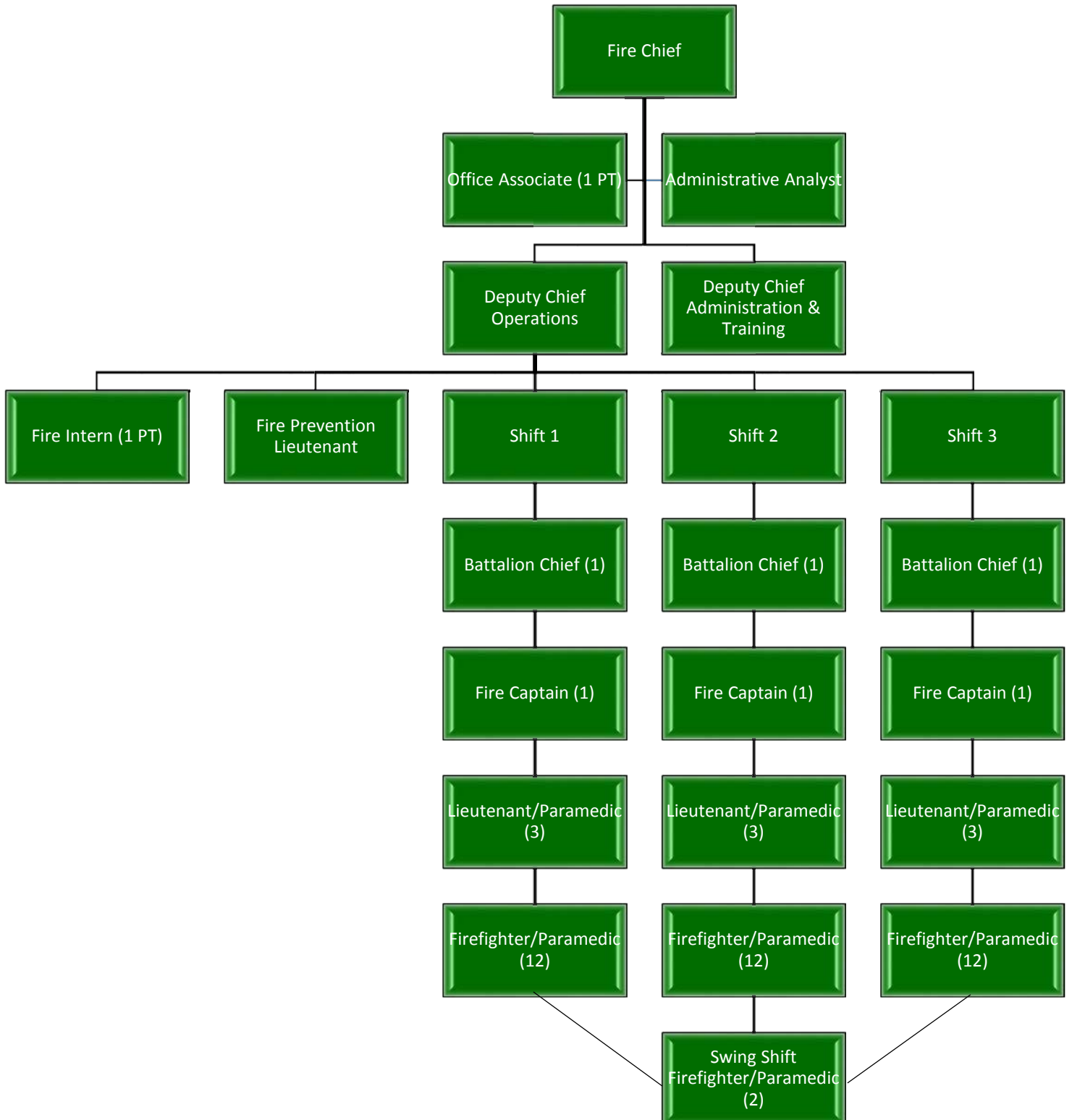
Infrastructure

- Repaved the parking lot at Station 1.
- Replaced roof at Station 2.
- Painted exterior of Fire Station 3.
- Replaced all Station 1 apparatus floor heaters.

Strategic Planning

- Continued partnerships within the community and region to enhance the service level to our citizens.
- Continue to increase teamwork and cooperation with the Building and Code personnel and City staff, which has improved the customer service delivered to developers, business owners and residents.
- Kicked off the new Fire Department website section of the City's website.
- Maintained Department's Facebook page.
- Public Education Team developed public service announcement videos for government access cable channel 14 and Facebook.

Fire Department



FIRE DEPARTMENT - SUMMARY		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-25-00-100-8101	REGULAR WAGES	4,668,919	4,831,777	4,998,412	4,985,124	2,561,463
01-25-00-100-8102	OVERTIME	441,432	330,056	319,908	350,000	349,963
01-25-00-100-8103	PART-TIME WAGES	0	512	36,888	24,692	20,309
01-25-00-100-8112	WELLNESS BONUS	3,900	3,000	4,500	3,300	0
01-25-00-100-8113	LONGEVITY	38,575	41,005	44,769	44,769	24,064
01-25-00-100-8119	EDUCATION BONUS	5,000	4,875	5,000	4,875	5,000
01-25-00-100-8171	FICA	76,009	75,555	83,400	80,956	46,764
01-25-00-100-8172	POLICE/FIRE PENSION	2,037,490	2,024,522	2,177,836	2,158,157	2,535,041
01-25-00-100-8173	IMRF	12,560	10,899	10,078	11,683	7,419
01-25-00-100-8174	CLOTHING ALLOWANCE	45,667	44,333	45,600	45,600	45,000
01-25-00-100-8175	HEALTH INSURANCE	1,040,861	1,024,997	972,791	972,791	532,736
01-25-00-100-8178	WORKERS COMPENSATION	223,877	601,925	601,925	601,925	300,963
TOTAL PERSONNEL		8,594,290	8,993,456	9,301,107	9,283,872	6,428,722
01-25-00-200-8202	PRINTED MATERIALS	1,015	2,860	4,943	4,000	1,051
01-25-00-200-8204	OFFICE SUPPLY	1,822	1,293	1,116	1,000	600
01-25-00-200-8210	BUILDING MECH SYS- MAINTENANCE	6,063	5,614	9,720	8,000	4,500
01-25-00-200-8226	VEHICLE MAINTENANCE & PARTS	21,262	25,748	33,160	33,000	15,540
01-25-00-200-8237	HOSPITAL PATIENT SUPPLIES	37,461	23,262	0	0	0
01-25-00-200-8240	FIREFIGHTING SUPPLY/EQUIP	18,047	19,407	36,530	36,000	22,250
01-25-00-200-8241	AMBULANCE SUPPLY/EQUIP	24,040	25,763	45,500	40,000	23,000
01-25-00-200-8245	OIL GAS & ANTIFREEZE	56,847	42,403	54,252	33,635	18,928
01-25-00-200-8270	WEARING APPAREL	7,909	306	0	600	2,600
01-25-00-200-8291	JANITORIAL SUPPLIES	7,604	7,552	8,000	7,000	3,500
01-25-00-200-8295	SMALL TOOLS & EQUIPMENT	0	0	500	200	250
TOTAL COMMODITIES		182,069	154,209	193,721	163,435	92,219
01-25-00-300-8305	FREIGHT & POSTAGE	385	333	390	150	90
01-25-00-300-8310	EQUIPMENT - MAINTENANCE	32,456	21,541	21,522	16,600	2,350
01-25-00-300-8311	BUILDING MECH SYS- MAINTENANCE	8,056	8,816	8,758	8,500	3,950
01-25-00-300-8315	VEHICLES - MAINTENANCE	39,010	41,767	56,195	66,582	29,750
01-25-00-300-8330	TECHNOLOGY SERVICES	0	6,811	3,624	12,125	5,622
01-25-00-300-8337	TELEPHONE SYSTEM	21,324	19,712	19,842	17,934	8,406
01-25-00-300-8345	PSYCH & MEDICAL SERVICES	30,391	25,490	34,590	25,575	36,831
01-25-00-300-8348	BUILDINGS - MAINTENANCE	18,470	6,603	8,275	8,186	4,750
01-25-00-300-8355	UTILITIES	3,538	5,114	2,264	2,470	3,105
01-25-00-300-8373	MARKETING ADS & PUBLIC INFO	724	1,767	4,795	3,000	2,495
01-25-00-300-8375	DUES & SUBSCRIPTIONS	2,791	2,340	1,850	1,710	5,585
01-25-00-300-8376	TRAINING, EDUC, & PROF DVLP	25,580	18,195	66,700	49,500	73,740
TOTAL CONTRACTUAL SERVICES		182,725	158,489	228,805	212,332	176,674
01-25-00-400-8450	CONTRACTED SERVICES	5,780	587	800	800	600
TOTAL OTHER SERVICES		5,780	587	800	800	600
01-25-00-600-8510	OFFICE FURNITURE & EQUIP	0	0	4,720	4,720	0
01-25-00-600-8580	TELEPHONE & RADIO EQUIPMENT	3,696	2,170	6,366	6,300	5,528
01-25-00-600-8599	OTHER EQUIPMENT	0	0	239,000	237,000	140,000
TOTAL EQUIPMENT		3,696	2,170	250,086	248,020	145,528
TOTAL FIRE DEPARTMENT		8,968,560	9,308,910	9,974,519	9,908,459	6,843,743

Fire Department Administration		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-25-26-100-8101	REGULAR WAGES	405,490	421,111	462,199	449,346	223,538
01-25-26-100-8103	PART-TIME WAGES	0	512	36,888	24,692	20,309
01-25-26-100-8171	FICA	7,287	7,616	11,572	11,069	6,823
01-25-26-100-8172	POLICE/FIRE PENSION	107,216	106,543	114,623	113,588	133,423
01-25-26-100-8173	IMRF	12,560	10,899	10,078	11,683	7,419
01-25-26-100-8174	CLOTHING ALLOWANCE	1,600	2,400	2,400	2,400	2,400
01-25-26-100-8175	HEALTH INSURANCE	72,225	72,729	68,795	68,795	40,257
01-25-26-100-8178	WORKERS COMPENSATION	0	42,925	42,925	42,925	21,463
TOTAL PERSONNEL		606,378	664,735	749,480	724,498	455,632
01-25-26-200-8202	PRINTED MATERIALS	18	1,253	1,300	500	100
01-25-26-200-8204	OFFICE SUPPLY	1,000	1,136	1,116	1,000	600
01-25-26-200-8226	VEHICLE MAINTENANCE & PARTS	62	0	0	0	0
01-25-26-200-8245	OIL GAS & ANTIFREEZE	56,847	42,403	54,252	33,635	18,928
01-25-26-200-8270	WEARING APPAREL	800	0	0	0	0
TOTAL COMMODITIES		58,728	44,792	56,668	35,135	19,628
01-25-26-300-8305	FREIGHT & POSTAGE	385	333	390	150	90
01-25-26-300-8310	MAINTENANCE CHARGES	0	0	6,120	1,600	0
01-25-26-300-8315	VEHICLES - MAINTENANCE	333	0	0	0	0
01-25-26-300-8330	TECHNOLOGY SERVICES	0	6,811	3,624	12,125	5,622
01-25-26-300-8337	TELEPHONE SYSTEM	21,324	19,712	19,842	17,934	8,406
01-25-26-300-8345	PSYCH & MEDICAL SERVICES	0	1,939	2,190	1,575	2,001
01-25-26-300-8375	DUES & SUBSCRIPTIONS	710	2,230	1,360	1,360	1,355
01-25-26-300-8376	TRAINING, EDUC, & PROF DVLP	2,029	3,003	11,048	9,500	8,505
TOTAL CONTRACTUAL SERVICES		24,780	34,027	44,574	44,244	25,979
TOTAL Fire Department: Administration		689,886	743,553	850,722	803,877	501,239

Fire Department Operations		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-25-27-100-8101	REGULAR WAGES	4,263,429	4,410,666	4,536,213	4,535,778	2,337,925
01-25-27-100-8102	OVERTIME	441,432	330,056	319,908	350,000	349,963
01-25-27-100-8112	WELLNESS BONUS	3,900	3,000	4,500	3,300	0
01-25-27-100-8113	LONGEVITY	38,575	41,005	44,769	44,769	24,064
01-25-27-100-8119	EDUCATION BONUS	5,000	4,875	5,000	4,875	5,000
01-25-27-100-8171	FICA	68,722	67,939	71,828	69,887	39,941
01-25-27-100-8172	POLICE/FIRE PENSION	1,930,275	1,917,978	2,063,213	2,044,569	2,401,618
01-25-27-100-8174	CLOTHING ALLOWANCE	44,067	41,933	43,200	43,200	42,600
01-25-27-100-8175	HEALTH INSURANCE	968,636	952,268	903,996	903,996	492,479
01-25-27-100-8178	WORKERS COMPENSATION	223,877	559,000	559,000	559,000	279,500
TOTAL PERSONNEL		7,987,912	8,328,721	8,551,627	8,559,374	5,973,090
01-25-27-200-8202	PRINTED MATERIALS	997	1,607	3,643	3,500	951
01-25-27-200-8204	OFFICE SUPPLY	822	157	0	0	0
01-25-27-200-8210	BUILDING MECH SYS- MAINTENANCE	6,063	5,614	9,720	8,000	4,500
01-25-27-200-8226	VEHICLE MAINTENANCE & PARTS	21,199	25,748	33,160	33,000	15,540
01-25-27-200-8237	HOSPITAL PATIENT SUPPLIES	37,461	23,262	0	0	0
01-25-27-200-8240	FIREFIGHTING SUPPLY/EQUIP	18,047	19,407	36,530	36,000	22,250
01-25-27-200-8241	AMBULANCE SUPPLY/EQUIP	24,040	25,763	45,500	40,000	23,000
01-25-27-200-8270	WEARING APPAREL	7,109	306	0	600	2,600
01-25-27-200-8291	JANITORIAL SUPPLIES	7,604	7,552	8,000	7,000	3,500
01-25-27-200-8295	SMALL TOOLS & EQUIPMENT	0	0	500	200	250
TOTAL COMMODITIES		123,342	109,418	137,053	128,300	72,591
01-25-27-300-8310	EQUIPMENT - MAINTENANCE	32,456	21,541	15,402	15,000	2,350
01-25-27-300-8311	BUILDING MECH SYS- MAINTENANCE	8,056	8,816	8,758	8,500	3,950
01-25-27-300-8315	VEHICLES - MAINTENANCE	38,677	41,767	56,195	66,582	29,750
01-25-27-300-8345	PSYCH & MEDICAL SERVICES	30,391	23,551	32,400	24,000	34,830
01-25-27-300-8348	BUILDINGS - MAINTENANCE	18,470	6,603	8,275	8,186	4,750
01-25-27-300-8355	UTILITIES	3,538	5,114	2,264	2,470	3,105
01-25-27-300-8373	MARKETING ADS & PUBLIC INFO	724	1,767	4,795	3,000	2,495
01-25-27-300-8375	DUES & SUBSCRIPTIONS	2,081	110	490	350	4,230
01-25-27-300-8376	TRAINING, EDUC, & PROF DVLP	23,550	15,193	55,652	40,000	65,235
TOTAL CONTRACTUAL SERVICES		157,944	124,462	184,231	168,088	150,695
01-25-27-400-8450	CONTRACTED SERVICES	5,780	587	800	800	600
TOTAL OTHER SERVICES		5,780	587	800	800	600
01-25-27-600-8510	OFFICE FURNITURE & EQUIP	0	0	4,720	4,720	0
01-25-27-600-8580	TELEPHONE & RADIO EQUIPMENT	0	2,169	6,366	6,300	5,528
01-25-27-600-8599	OTHER EQUIPMENT	0	0	239,000	237,000	140,000
TOTAL EQUIPMENT		0	2,169	250,086	248,020	145,528
TOTAL Fire Department: Operations		8,274,978	8,565,357	9,123,797	9,104,582	6,342,504

Public Works Department

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

- ❑ **Administration** oversees the daily management and operations of the Public Works Department. This includes coordination with the City Manager's office and all other City departments as well as outside agencies such as the Federal Aviation Administration, Illinois Department of Transportation, Illinois Department of Natural Resources, and Illinois Environmental Protection Agency. The Administration Division also coordinates with local community groups such as the Citizens Environmental Commission and DeKalb County Community Gardens.
- ❑ **Street Operations** maintains the City's streets, alleys, sidewalks and parkways. It is responsible for snow and ice removal, traffic signal maintenance, city owned street lights, street markings, traffic signs, storm sewer repair, river levee maintenance, parkway trees, storm warning sirens, equipment and motor vehicle maintenance, Airport and runway maintenance, and provides support services for community events.
- ❑ **Water Division** provides for the supply, treatment, storage, and distribution of the City's potable water system, which provides in excess of 1.2 billion gallons of water annually to the residents of DeKalb and Northern Illinois University.
- ❑ **Engineering-Transportation** provides the technical expertise and oversight related to the long term planning, design, maintenance, and expansion of DeKalb's infrastructure system, including its utilities, watersheds, and transportation system inclusive of streets, sidewalks and bike paths. This Division accomplishes its objectives by coordinating with State and Federal agencies, including: the Federal Highway Administration (FHWA), the Federal Transit Administration (FTA), the Illinois Environmental Protection Agency (IEPA), the Illinois Department of Transportation (IDOT), the Illinois Department of Natural Resources (IDNR), Northern Illinois University (NIU), the DeKalb Sanitary District, as well as local partners like the City of Sycamore, Town of Cortland, and DeKalb County. Coordination with these agencies allows the opportunity to coordinate projects and leverage financial resources where possible. The Division manages the allocation of

federal grants through the FTA to effectively fund transit throughout the region and allocates FHWA funds to eligible transportation projects.

- ❑ **Public Facilities** is responsible for the upkeep and maintenance of the City's Municipal Building, Street Garage, Water Garage, Storage facilities, Municipal Annex, and Police Station.

FY2016 Strategic Accomplishments

Sustainable Operations

- Created maps to evaluate the transportation network in the DSATS region.
- Collaborated with the Active Transportation group to establish bicycle advocacy goals for the region.
- Successfully managed Cornfest in the Central Business District.
- Executed five maintenance agreements for building mechanicals at the Police Department.
- Hired a new ASE Diesel Certified Master Mechanic.
- Continued chemical treatment to 600 Ash trees as part of the Emerald Ash Borer Management program.
- Successfully bid and awarded a new 3 year tree removal contract.
- Partnered with the DHS Horticulture Club to maintain landscape in the Frank Van Buer Plaza.
- Executed the 2nd year option on the city fuel contract without an increase in price.
- Extended the storm warning maintenance agreement without the allowable CPI increase.
- Responded to the IPWMAN request for assistance with Rochelle and Fairdale tornado cleanup efforts.
- Implemented a new recycling pilot program in the Central Business District
- Inspected all DeKalb Taylor Municipal Airport private and City owned hangars.
- Coordinated detours and traffic control for numerous special events.
- Partnered with DeKalb County Highway Department in an experimental pilot program that explored use of the City of DeKalb's laboratory as a shared service and future revenue generator.
- Performed engineering plan review and inspection services for 22 private developments: 3M, Burger King, Breese, Christ Community Church, Cole Pallet, DeKalb Forge, Ellwood House, Fattys, Nelson Property, NIU Lucinda Bike Path Project, Lighthouse Catholic Media, Manning Ford, Oak Crest, Popeyes, RP Lumber, 5th and Lincoln Dunkin Donuts, Shelby's, Unified Wire and Dock, University Plaza, Tails, Tri-Sigma, Wurlitzer.
- Maintained compliance with the National Pollution Discharge Eliminations System requirements.
- Investigated all incidents of non-compliance (ION) that occurred within the City limits, diagnosed the incidents, and assisted in identifying techniques for remediation.
- Gained approval of the annual DSATS Intergovernmental Agreement and Downstate Operating Assistance Program (DOAP) grants by the DSATS Policy Committee, DeKalb City Council, and IDOT.
- Managed all DSATS activities including development and distribution of agendas and minutes for the DSATS Technical Advisory Committee (TAC), Policy Committee (PC) and various subcommittees.
- Submitted quarterly reports to the Federal Transit Administration (FTA) and IDOT on the progress of projects funded with grants.
- Submitted the City of DeKalb annual National Transit Database (NTD) report. Submittal and approval of this report is a requirement in order to continue to receive FTA grants.
- Represented DSATS at meetings held by the Illinois Metropolitan Planning Organizations (MPO) to discuss state and federal issues that affect all MPOs in Illinois.
- Worked with IDOT, Illinois MPOs, FHWA, and FTA on the development of Transportation Performance Measures, which are being mandated by the FHWA and FTA.
- Worked with IDOT staffs to ensure compliance with all state and federal transportation laws.
- Updated and maintained the DSATS website.
- DSATS staff attended various trainings and workshops to ensure DSATS and the City of DeKalb remain in compliance with all federal transit and highway regulations.
- Increased DSATS public outreach through creating and maintaining Facebook and Instagram accounts and reviving the DSATS newsletter. DSATS staff continue to maintain their Twitter account.
- Collaborated with the Active Transportation group to establish bicycle advocacy goals for the region.

Strategic Planning

- Received 18th consecutive Tree City USA award from the Illinois Department of Natural Resources.
- Performed a parking regulations study to identify all areas of the ordinance that are obsolete, inconsistent, duplicative, or erroneous and formulated recommendations for the consideration of City Council and citizens.
- DSATS supervised the completion of the Long Range Transportation Plan (LRTP).
- Utilized pedestrian counters on local trails to acquire data on trail usage throughout the region.
- Identified regional stakeholders for a subcommittee to evaluate the transit needs of the region and areas of potential shared service provision between TransVAC and Huskie Bus.
- Invested in engineering personnel by acting as mentors to seasonal intern by providing learning opportunities and professional experiences related to the field of civil engineering.
- Invested in transportation personnel by acting as mentors to part-time intern by providing learning opportunities and professional experiences related to the field of Geographic Information Systems (GIS).
- Set professional development goals for division employees to acquire certifications, licenses, and degrees that further their expertise in transportation, floodplain management, civil engineering, and public administration.
- Erected internal infrastructure via the QBS process to allow Engineering Division to utilize consultants for plan review and inspections of private development.
- Assisted residents navigating the permit process for small private infrastructure projects.
- Performed inspections associated with small permitted projects including: fences, sheds, sidewalks, driveways, and storm sewer projects.
- Provided assistance navigating the City's Unified Development Ordinance to consulting engineers designing infrastructure improvements as part of larger private developments.
- Reviewed and prepared comments to utility companies for all utility permit requests.
- Utilized the Neighborhood Services Committee to address safety or small infrastructure type projects.
- Addressed regional water quality and quantity (flooding issues) utilizing a watershed management approach by participating with the DeKalb County Stormwater Management Committee.
- Updated the All Hazards Mitigation Plan in collaboration with the DeKalb County Planning and Zoning Department.
- Evaluated opportunities for more efficient service delivery to residents via partnering with other governmental, non-governmental, and private organizations to achieve engineering division goals.
- Assembled the annual Transportation Improvement Program (TIP) used to assist with identifying regional long term infrastructure projects. The approved TIP is included in the State Transportation Improvement Program (STIP).
- Processed TIP amendments throughout the fiscal year. These amendments include revising costs for transportation projects, removal of projects from the TIP, and adding new projects to the TIP.
- Developed and implemented the DSATS Unified Planning Work Program (UPWP). This document is reviewed and approved by IDOT, the Federal Highway Administration (FHWA), and Federal Transit Administration (FTA) to authorize DSATS funding for projects in the next fiscal year.

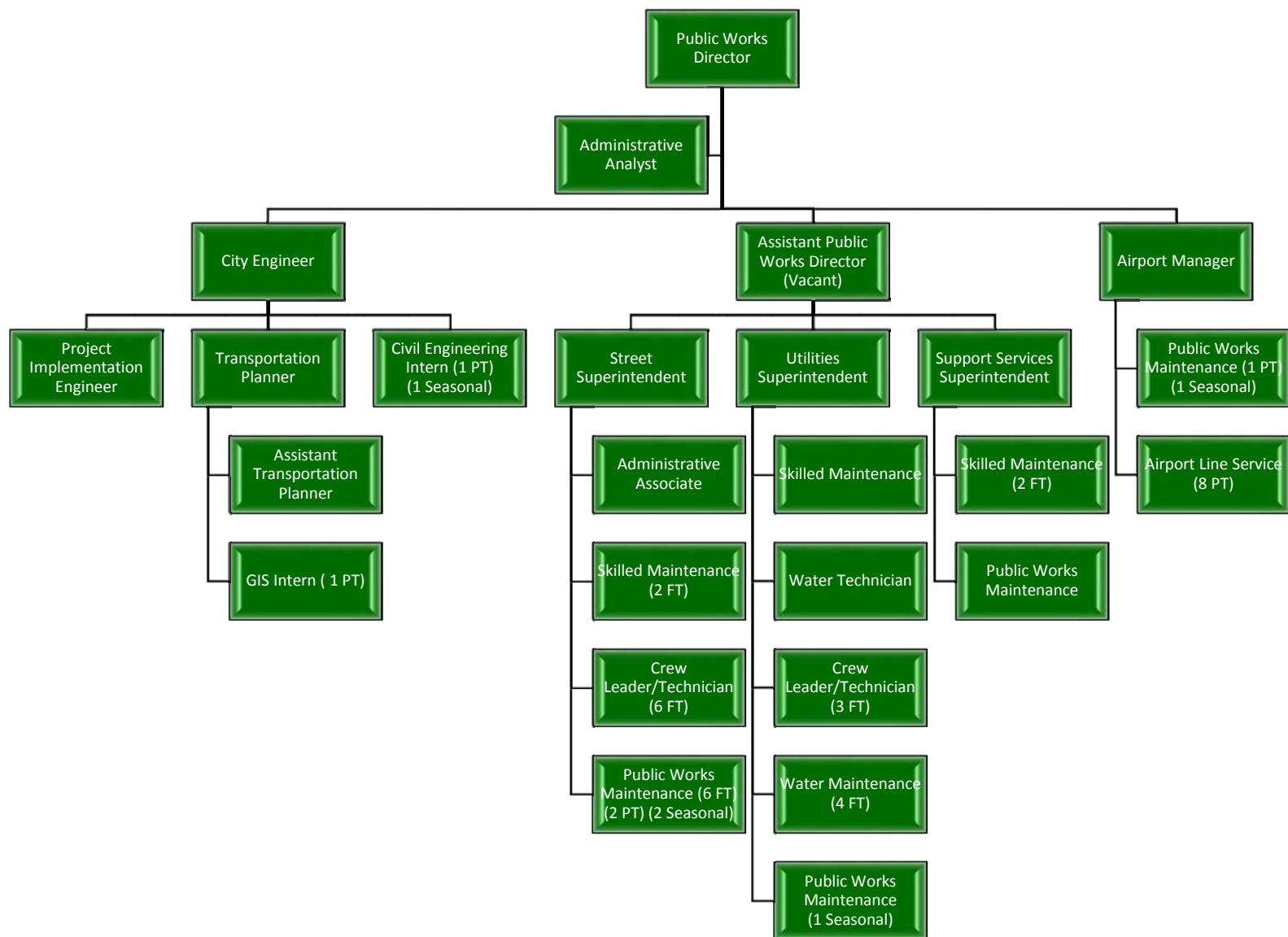
Infrastructure

- Completed Kishwaukee Drive-Manor Water Main Replacement Project.
- Completed the school zone sign project that updated all signs to the new reflectivity standards.
- Remodeled the old Detective workspace turning it into the new Finance Division.
- Completed South 1st Street Phase 2 Water Main Project.
- Reviewed final design plans for IDOT review for the Kishwaukee Bike Path Project.
- Completed the Bridge Patching Project on the Peace Road Bridge over Interstate 88.
- Completed the FY2016 Street Maintenance Patching Program throughout the non-TIF areas of the City of DeKalb.
- Successfully received a Truck Access Route Program Grant from the Illinois Department of Transportation (IDOT).
- DSATS was awarded the ComEd Green Region Program micro-grant for construction of a critical missing link trail in the bicycle and pedestrian transportation network.
- DSATS is working with its member organizations to obtain funding for multiple bus shelters throughout DeKalb and Sycamore.
- Managed the consulting engineer who provided the pavement analysis to update pavement indices based on the acquired surface condition data.
- Evaluated the road network, utilized the latest pavement rating index data, and developed a road maintenance program designed to meet budgetary constraints.
- Oversaw annual traffic counts study in order to better understand the magnitude of traffic flows.

Public Safety

- Successfully used agricultural based deicers to lessen the amount of road salt required to keep roads safe during winter driving season.
- Purchased a new Stepp 2.0 heated patch box improving pothole repair times in cold conditions.
- Removed over 70 dead Ash trees as part of the adopted Emerald Ash Bore Management program.
- DSATS staff submitted and was approved for FTA grant funding for the installation of bus cameras on the VAC fleet, VAC bus fleet diagnostic equipment, and replacement of much of the city owned VAC bus fleet over the next five years.
- Improved City's Status within FEMA's National Flood Insurance Program Community Rating System from a Class 8 to Class 7 increasing the reduction in premiums by 5% for a total discount of 15%.

Public Works Department



PUBLIC WORKS DEPARTMENT - SUMMARY

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-30-00-100-8101	REGULAR WAGES	1,777,874	1,332,254	1,316,955	1,248,824	726,526
01-30-00-100-8102	OVERTIME	218,682	135,490	136,000	138,310	78,117
01-30-00-100-8103	PART-TIME WAGES	50,285	47,173	69,226	74,846	38,827
01-30-00-100-8113	LONGEVITY	24,608	22,184	23,035	21,751	12,384
01-30-00-100-8171	FICA	154,698	113,261	118,263	109,874	65,584
01-30-00-100-8173	IMRF	456,875	281,322	236,409	224,952	132,839
01-30-00-100-8174	CLOTHING ALLOWANCE	8,525	6,875	6,600	6,600	0
01-30-00-100-8175	HEALTH INSURANCE	439,895	299,413	283,643	283,643	182,233
01-30-00-100-8178	WORKERS COMPENSATION	194,863	136,750	136,750	136,750	68,376
01-30-00-100-8304	CAR ALLOWANCE	3,809	3,077	2,857	1,784	1,450
TOTAL PERSONNEL		3,330,114	2,377,798	2,329,738	2,247,334	1,306,336
01-30-00-200-8201	BOARDS & COMMISSIONS	1,940	0	0	0	0
01-30-00-200-8202	PRINTED MATERIALS	1,012	1,672	2,600	2,500	1,700
01-30-00-200-8204	OFFICE SUPPLY	5,913	1,526	2,220	1,670	1,025
01-30-00-200-8210	BUILDING MECH SYS- MAINTENANCE	8,610	7,591	8,000	8,000	4,000
01-30-00-200-8219	BUILDING SUPPLIES	8,039	8,397	7,300	8,300	4,150
01-30-00-200-8226	VEHICLE MAINTENANCE & PARTS	117,458	100,454	115,000	101,500	44,240
01-30-00-200-8228	STREET/ALLEY MATERIALS	30,798	29,712	30,500	30,500	10,000
01-30-00-200-8229	STREETLIGHTS, PARTS	11,349	11,440	24,000	22,000	11,000
01-30-00-200-8230	TRAFFIC SIGNALS, PARTS & SUPPS	22,519	14,717	42,000	35,000	21,000
01-30-00-200-8231	TRAFFIC & STREET SIGNS	17,587	17,900	20,000	20,000	10,000
01-30-00-200-8233	STORMWATER SYSTEM PARTS	15,397	8,568	20,000	18,000	10,000
01-30-00-200-8235	SNOW & ICE CONTROL MATERIALS	141,769	134,619	140,500	85,500	40,500
01-30-00-200-8244	LAB SUPPLY AND MINOR EQPT	692	559	600	0	300
01-30-00-200-8245	OIL GAS & ANTIFREEZE	124,466	72,102	222,300	124,000	74,300
01-30-00-200-8270	WEARING APPAREL	1,489	1,264	1,855	1,455	650
01-30-00-200-8285	TECHNOLOGY SUPPLIES	0	360	0	360	400
01-30-00-200-8291	JANITORIAL SUPPLIES	8,144	9,005	9,500	9,500	4,750
01-30-00-200-8295	SMALL TOOLS & EQUIPMENT	8,467	7,906	9,072	9,072	4,771
01-30-00-200-8299	COMMODITIES	0	0	150	0	0
TOTAL COMMODITIES		525,651	427,789	655,597	477,357	242,786
01-30-00-300-8301	RENTAL, EQPT & FACILITIES	0	0	1,400	1,400	700
01-30-00-300-8305	FREIGHT & POSTAGE	112	227	1,000	650	200
01-30-00-300-8310	EQUIPMENT - MAINTENANCE	12,149	7,922	15,445	14,345	8,050
01-30-00-300-8311	BUILDING MECH SYS- MAINTENANCE	20,286	20,336	22,900	22,500	11,450
01-30-00-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	18,579	18,793	21,500	27,000	16,500
01-30-00-300-8315	VEHICLES - MAINTENANCE	38,581	34,368	39,200	36,500	25,000
01-30-00-300-8316	STREETS/ALLEYS - MAINTENANCE	1,998	8,781	9,000	8,500	5,000
01-30-00-300-8318	TRAFFIC SIGNALS - MAINTENANCE	24,649	12,835	15,000	15,000	7,500
01-30-00-300-8319	SNOW & ICE CONTROL	99,475	72,415	60,000	40,000	15,000
01-30-00-300-8321	SIDEWALKS - MAINTENANCE	258	4	1,500	2,264	750
01-30-00-300-8325	KISHWAUKEE RIVER SYS-MAINTENCE	7,050	8,379	14,000	12,000	8,250
01-30-00-300-8327	STORMWATER SYSTEM- MAINTENANCE	0	4,905	10,000	10,000	5,000
01-30-00-300-8331	ARCHITECT/ENGINEER SERVICES	3,157	8,908	44,400	17,900	50,500
01-30-00-300-8334	MOSQUITO ABATEMENT	4,574	4,326	5,000	5,456	6,000
01-30-00-300-8335	RENTAL, TECHNOLOGY EQUIPMENT	0	537	1,500	1,000	0
01-30-00-300-8337	TELEPHONE SYSTEM	15,724	10,026	25,350	20,100	10,050

PUBLIC WORKS DEPARTMENT - SUMMARY

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-30-00-300-8346	REFUSE REMOVAL SERVICES	0	0	0	0	0
01-30-00-300-8347	NUISANCE ABATEMENT SERV	2,115	4,345	0	0	0
01-30-00-300-8348	BUILDINGS - MAINTENANCE	15,997	12,196	20,000	20,000	10,000
01-30-00-300-8352	ELECTRICITY	28,609	71,193	60,000	60,000	30,000
01-30-00-300-8355	UTILITIES	6,734	30,656	13,500	13,500	6,750
01-30-00-300-8366	LEGAL EXPENSES & NOTICES	1,806	92	950	1,200	950
01-30-00-300-8373	MARKETING ADS & PUBLIC INFO	14,335	121	2,780	2,480	250
01-30-00-300-8375	DUES & SUBSCRIPTIONS	1,902	2,423	2,835	2,335	1,960
01-30-00-300-8376	TRAINING, EDUC, & PROF DVLP	7,318	8,725	15,639	8,290	7,430
01-30-00-300-8380	WARNING SIRENS	0	0	0	0	6,480
01-30-00-300-8385	TAXES, LICENSES, & FEES	23,559	25,834	7,300	11,878	10,750
01-30-00-300-8386	FORESTRY	14,574	29,359	32,000	32,000	16,000
01-30-00-300-8387	WEATHER SERVICES	3,649	3,120	3,649	3,120	3,649
01-30-00-300-8399	CONTRACTUAL SERVICES	127,869	0	18,450	27,264	22,150
TOTAL CONTRACTUAL SERVICES		495,061	400,828	464,298	416,682	286,319
01-30-00-400-8450	CONTRACTED SERVICES	65,465	106,703	111,960	130,000	65,581
01-30-00-400-8497	SPECIAL PROJECTS	0	0	25,000	25,000	40,000
TOTAL OTHER SERVICES		65,465	106,703	136,960	155,000	105,581
01-30-00-600-8510	OFFICE FURNITURE &	0	0	0	500	0
01-30-00-600-8515	TECHNOLOGY EQUIPMENT	0	0	5,000	486	0
01-30-00-600-8540	MACHINERY & MAJOR TOOLS	15,433	15,677	17,600	16,600	39,300
TOTAL EQUIPMENT		15,433	15,677	22,600	17,586	39,300
TOTAL PUBLIC WORKS DEPARTMENT		4,431,724	3,328,795	3,609,193	3,313,959	1,980,322

Public Works Department Administration		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016 BUDGET
01-30-31-100-8101	REGULAR WAGES	113,618	97,322	126,657	85,627	62,147
01-30-31-100-8102	OVERTIME	0	147	2,000	300	150
01-30-31-100-8103	PART-TIME WAGES	846	1,335	0	9,547	0
01-30-31-100-8171	FICA	8,480	7,338	9,391	7,374	4,876
01-30-31-100-8173	IMRF	25,016	18,777	20,931	14,110	10,346
01-30-31-100-8175	HEALTH INSURANCE	26,694	18,495	17,689	17,689	4,390
01-30-31-100-8178	WORKERS COMPENSATION	0	4,225	4,225	4,225	2,113
01-30-31-100-8304	CAR ALLOWANCE	3,809	3,077	2,857	1,784	1,450
TOTAL PERSONNEL		178,463	150,716	183,750	140,656	85,472
01-30-31-200-8202	PRINTED MATERIALS	85	490	200	100	100
01-30-31-200-8204	OFFICE SUPPLY	1,072	423	400	150	200
01-30-31-200-8270	WEARING APPAREL	0	0	400	0	200
01-30-31-200-8299	COMMODITIES	0	0	150	0	0
TOTAL COMMODITIES		1,157	912	1,150	250	500
01-30-31-300-8305	FREIGHT & POSTAGE	0	0	100	0	50
01-30-31-300-8310	EQUIPMENT - MAINTENANCE	0	19	900	0	0
01-30-31-300-8331	ARCHITECT/ENGINEER SERVICES	0	0	0	0	0
01-30-31-300-8337	TELEPHONE SYSTEM	10,017	8,505	18,900	18,900	9,450
01-30-31-300-8366	LEGAL EXPENSES & NOTICES	293	0	300	0	150
01-30-31-300-8373	MARKETING ADS & PUBLIC INFO	29	0	0	0	0
01-30-31-300-8375	DUES & SUBSCRIPTIONS	365	254	555	555	200
01-30-31-300-8376	TRAINING, EDUC, & PROF DVLP	1,780	1,062	1,916	200	500
01-30-31-300-8399	CONTRACTUAL SERVICES	2,590	0	300	10,500	1,500
TOTAL CONTRACTUAL SERVICES		15,073	9,841	22,971	30,155	11,850
01-30-31-600-8510	OFFICE FURNITURE & EQUIPMENT	0	0	0	500	0
01-30-31-600-8580	TELEPHONE & RADIO EQUIPMENT	0	0	0	0	0
TOTAL EQUIPMENT		0	0	0	500	0
TOTAL Public Works Department: Administration		194,694	161,468	207,871	171,561	97,822

Public Works Department Public Facilities & Fleet Maintenance		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016 BUDGET
01-30-32-100-8101	REGULAR WAGES	0	0	124,089	104,749	97,214
01-30-32-100-8102	OVERTIME	0	0	0	6,000	8,941
01-30-32-100-8113	LONGEVITY	0	0	2,147	863	677
01-30-32-100-8171	FICA	0	0	9,699	8,175	8,173
01-30-32-100-8173	IMRF	0	0	20,178	17,868	17,339
01-30-32-100-8174	CLOTHING ALLOWANCE	0	0	550	550	0
01-30-32-100-8175	HEALTH INSURANCE	0	0	25,191	25,191	28,745
TOTAL PERSONNEL		0	0	181,854	163,396	161,089
01-30-32-200-8210	BUILDING MECH SYS- MAINTENANCE	8,610	7,591	8,000	8,000	4,000
01-30-32-200-8219	BUILDING SUPPLIES	3,425	3,923	4,800	4,800	2,400
01-30-32-200-8226	VEHICLE MAINTENANCE & PARTS	244	0	4,000	0	2,000
01-30-32-200-8235	SNOW & ICE CONTROL MATERIALS	530	348	500	500	500
01-30-32-200-8245	OIL GAS & ANTIFREEZE	10	0	1,300	0	1,300
01-30-32-200-8291	JANITORIAL SUPPLIES	8,128	8,995	8,000	8,000	4,000
01-30-32-200-8295	SMALL TOOLS & EQUIPMENT	35	14	0	0	500
TOTAL COMMODITIES		20,982	20,870	26,600	21,300	14,700
01-30-32-300-8310	EQUIPMENT - MAINTENANCE	1,673	233	3,200	3,200	1,600
01-30-32-300-8311	BUILDING MECH SYS- MAINTENANCE	17,285	15,835	18,000	18,000	9,000
01-30-32-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	10,088	10,659	9,000	15,000	7,500
01-30-32-300-8315	VEHICLES - MAINTENANCE	769	0	0	0	0
01-30-32-300-8348	BUILDINGS - MAINTENANCE	14,048	6,278	15,000	15,000	7,500
01-30-32-300-8352	ELECTRICITY	0	0	60,000	60,000	30,000
01-30-32-300-8355	UTILITIES	6,734	30,656	13,500	13,500	6,750
01-30-32-300-8380	WARNING SIRENS	0	0	0	0	6,480
01-30-32-300-8385	TAXES, LICENSES, & FEES	23,337	25,658	6,800	11,478	10,500
TOTAL CONTRACTUAL SERVICES		73,934	89,319	125,500	136,178	79,330
01-30-32-400-8450	CONTRACTED SERVICES	65,465	106,703	111,960	130,000	65,581
TOTAL OTHER SERVICES		65,465	106,703	111,960	130,000	65,581
01-30-32-600-8540	MACHINERY & MAJOR TOOLS	326	187	600	600	300
TOTAL EQUIPMENT		326	187	600	600	300
TOTAL Public Works Department: Public Facilities & Fleet Maint		160,707	217,079	446,514	451,474	321,000

Public Works Department Streets Division		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-30-33-100-8101	REGULAR WAGES	1,003,468	1,039,697	926,848	926,848	496,484
01-30-33-100-8102	OVERTIME	187,518	135,316	134,000	132,000	66,191
01-30-33-100-8103	PART-TIME WAGES	35,714	38,845	51,650	51,172	26,758
01-30-33-100-8113	LONGEVITY	20,883	22,184	20,888	20,888	11,707
01-30-33-100-8171	FICA	90,772	91,144	87,167	83,533	45,988
01-30-33-100-8173	IMRF	268,500	226,053	173,121	172,029	93,222
01-30-33-100-8174	CLOTHING ALLOWANCE	6,875	6,875	6,050	6,050	0
01-30-33-100-8175	HEALTH INSURANCE	282,561	255,155	222,345	222,345	138,714
01-30-33-100-8178	WORKERS COMPENSATION	194,863	123,050	123,050	123,050	61,525
TOTAL PERSONNEL		2,091,154	1,938,318	1,745,119	1,737,915	940,589
01-30-33-200-8202	PRINTED MATERIALS	315	0	900	900	450
01-30-33-200-8204	OFFICE SUPPLY	576	251	800	500	350
01-30-33-200-8219	BUILDING SUPPLIES	4,614	4,474	2,500	3,500	1,750
01-30-33-200-8226	VEHICLE MAINTENANCE & PARTS	115,455	98,283	100,000	100,000	40,000
01-30-33-200-8228	STREET/ALLEY MATERIALS	30,798	29,712	30,500	30,500	10,000
01-30-33-200-8229	STREETLIGHTS, PARTS	11,349	11,440	24,000	22,000	11,000
01-30-33-200-8230	TRAFFIC SIGNALS, PARTS & SUPPS	22,519	14,717	42,000	35,000	21,000
01-30-33-200-8231	TRAFFIC & STREET SIGNS	17,587	17,900	20,000	20,000	10,000
01-30-33-200-8233	STORMWATER SYSTEM PARTS	15,397	8,568	20,000	18,000	10,000
01-30-33-200-8235	SNOW & ICE CONTROL MATERIALS	141,239	134,271	140,000	85,000	40,000
01-30-33-200-8245	OIL GAS & ANTIFREEZE	119,081	70,723	215,000	120,000	70,000
01-30-33-200-8270	WEARING APPAREL	1,049	988	400	400	400
01-30-33-200-8291	JANITORIAL SUPPLIES	15	10	1,500	1,500	750
01-30-33-200-8295	SMALL TOOLS & EQUIPMENT	7,947	6,102	6,500	6,500	3,250
TOTAL COMMODITIES		487,943	397,437	604,100	443,800	218,950
01-30-33-300-8301	RENTAL, EQPT & FACILITIES	0	0	1,400	1,400	700
01-30-33-300-8305	FREIGHT & POSTAGE	4	0	0	0	0
01-30-33-300-8310	EQUIPMENT - MAINTENANCE	7,696	4,528	8,200	8,000	4,700
01-30-33-300-8311	BUILDING MECH SYS- MAINTENANCE	3,001	4,501	4,900	4,500	2,450
01-30-33-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	8,491	8,135	12,500	12,000	9,000
01-30-33-300-8315	VEHICLES - MAINTENANCE	37,359	34,248	35,000	35,000	17,500
01-30-33-300-8316	STREETS/ALLEYS - MAINTENANCE	1,998	8,781	9,000	8,500	5,000
01-30-33-300-8318	TRAFFIC SIGNALS - MAINTENANCE	24,649	12,835	15,000	15,000	7,500
01-30-33-300-8319	SNOW & ICE CONTROL	99,475	72,415	60,000	40,000	15,000
01-30-33-300-8321	SIDEWALKS - MAINTENANCE	258	4	1,500	2,264	750
01-30-33-300-8325	KISHWAUKEE RIVER SYS-MAINTENCE	7,050	8,379	14,000	12,000	8,250
01-30-33-300-8327	STORMWATER SYSTEM- MAINTENANCE	0	4,905	10,000	10,000	5,000
01-30-33-300-8334	MOSQUITO ABATEMENT	4,574	4,326	5,000	5,456	6,000
01-30-33-300-8346	REFUSE REMOVAL SERVICES	1,949	0	0	0	0
01-30-33-300-8348	BUILDINGS - MAINTENANCE	28,609	5,918	5,000	5,000	2,500
01-30-33-300-8352	ELECTRICITY	287	71,193	0	0	0
01-30-33-300-8373	MARKETING ADS & PUBLIC INFO	157	121	500	200	250
01-30-33-300-8375	DUES & SUBSCRIPTIONS	501	411	250	250	250
01-30-33-300-8376	TRAINING, EDUC, & PROF DVL	222	3,492	5,111	5,000	3,340
01-30-33-300-8385	TAXES, LICENSES, & FEES	14,574	176	500	400	250
01-30-33-300-8386	FORESTRY	3,649	29,359	32,000	32,000	16,000
01-30-33-300-8387	WEATHER SERVICES	0	3,120	3,649	3,120	3,649
01-30-33-300-8399	CONTRACTUAL SERVICES	0	0	12,150	10,764	20,650
TOTAL CONTRACTUAL SERVICES		244,502	276,847	235,660	210,854	128,739
01-30-33-400-8497	SPECIAL PROJECTS	0	0	25,000	25,000	40,000
TOTAL OTHER SERVICES		0	0	25,000	25,000	40,000

Public Works Department Streets Division		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-30-33-600-8540	MACHINERY & MAJOR TOOLS	15,107	15,489	16,000	15,000	38,000
TOTAL EQUIPMENT		15,107	15,489	16,000	15,000	38,000
TOTAL Public Works Department: Streets Division		2,838,706	2,628,091	2,625,879	2,432,569	1,366,278

Public Works Department Planning & Economic Development		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-30-34-100-8101	REGULAR WAGES	208,454	0	0	0	0
01-30-34-100-8103	PART-TIME WAGES	9,938	0	0	0	0
01-30-34-100-8171	FICA	15,127	0	0	0	0
01-30-34-100-8173	IMRF	45,898	0	0	0	0
01-30-34-100-8175	HEALTH INSURANCE	38,626	0	0	0	0
01-30-34-100-8178	WORKERS COMPENSATION	0	0	0	0	0
TOTAL PERSONNEL		318,043	0	0	0	0
01-30-34-200-8201	BOARDS & COMMISSIONS	1,940	0	0	0	0
01-30-34-200-8202	PRINTED MATERIALS	71	0	0	0	0
01-30-34-200-8204	OFFICE SUPPLY	3,540	0	0	0	0
TOTAL COMMODITIES		5,551	0	0	0	0
01-30-34-300-8305	FREIGHT & POSTAGE	55	0	0	0	0
01-30-34-300-8310	EQUIPMENT. R&M	0	0	0	0	0
01-30-34-300-8337	TELEPHONE SYSTEM	1,462	0	0	0	0
01-30-34-300-8366	LEGAL EXPENSES & NOTICES	1,513	0	0	0	0
01-30-34-300-8373	MARKETING ADS & PUBLIC INFO	14,019	0	0	0	0
01-30-34-300-8375	DUES & SUBSCRIPTIONS	495	0	0	0	0
01-30-34-300-8376	TRAINING, EDUC, & PROF DVLP	2,726	0	0	0	0
01-30-34-300-8399	CONTRACTUAL SERVICES	80,232	0	0	0	0
TOTAL CONTRACTUAL SERVICES		100,502	0	0	0	0
TOTAL Public Works Department: Planning & Economic Development		424,096	0	0	0	0

**Moved to Community Development Department beginning in FY15*

Public Works Department Engineering Department		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-30-35-100-8101	REGULAR WAGES	452,334	195,235	139,361	131,600	70,681
01-30-35-100-8102	OVERTIME	31,164	27	0	10	2,835
01-30-35-100-8103	PART-TIME WAGES	3,787	6,994	17,576	14,127	12,069
01-30-35-100-8113	LONGEVITY	3,725	0	0	0	0
01-30-35-100-8171	FICA	40,320	14,779	12,006	10,792	6,547
01-30-35-100-8173	IMRF	117,461	36,492	22,179	20,945	11,932
01-30-35-100-8174	CLOTHING ALLOWANCE	1,650	0	0	0	0
01-30-35-100-8175	HEALTH INSURANCE	92,014	25,763	18,418	18,418	10,384
01-30-35-100-8178	WORKERS COMPENSATION	0	9,475	9,475	9,475	4,738
TOTAL PERSONNEL		742,454	288,765	219,015	205,367	119,186
01-30-35-200-8202	PRINTED MATERIALS	541	1,183	1,500	1,500	1,150
01-30-35-200-8204	OFFICE SUPPLY	725	852	1,020	1,020	475
01-30-35-200-8226	VEHICLE MAINTENANCE & PARTS	1,759	2,171	11,000	1,500	2,240
01-30-35-200-8244	LAB SUPPLY AND MINOR EQPT	692	559	600	0	300
01-30-35-200-8245	OIL GAS & ANTIFREEZE	5,375	1,379	6,000	4,000	3,000
01-30-35-200-8270	WEARING APPAREL	440	276	1,055	1,055	50
01-30-35-200-8285	TECHNOLOGY SUPPLIES	0	360	0	360	400
01-30-35-200-8295	SMALL TOOLS & EQUIPMENT	486	1,790	2,572	2,572	1,021
01-30-35-200-8299	COMMODITIES	0	0	0	0	0
TOTAL COMMODITIES		10,019	8,570	23,747	12,007	8,636
01-30-35-300-8305	FREIGHT & POSTAGE	53	227	900	650	150
01-30-35-300-8310	EQUIPMENT - MAINTENANCE	2,780	3,142	3,145	3,145	1,750
01-30-35-300-8315	VEHICLES - MAINTENANCE	453	120	4,200	1,500	7,500
01-30-35-300-8331	ARCHITECT/ENGINEER SERVICES	3,157	8,908	44,400	17,900	50,500
01-30-35-300-8335	RENTAL, TECHNOLOGY EQUIPMENT	0	537	1,500	1,000	0
01-30-35-300-8337	TELEPHONE SYSTEM	4,245	1,521	6,450	1,200	600
01-30-35-300-8347	NUISANCE ABATEMENT SERVS	2,115	4,345	0	0	0
01-30-35-300-8366	LEGAL EXPENSES & NOTICES	0	92	650	1,200	800
01-30-35-300-8373	MARKETING ADS & PUBLIC INFO	0	0	2,280	2,280	0
01-30-35-300-8375	DUES & SUBSCRIPTIONS	886	1,758	2,030	1,530	1,510
01-30-35-300-8376	TRAINING, EDUC, & PROF DVLP	2,311	4,171	8,612	3,090	3,590
01-30-35-300-8399	CONTRACTUAL SERVICES	45,047	0	6,000	6,000	0
TOTAL CONTRACTUAL SERVICES		61,046	24,821	80,167	39,495	66,400
01-30-35-600-8515	TECHNOLOGY EQUIPMENT	0	0	5,000	486	0
01-30-35-600-8540	MACHINERY & MAJOR TOOLS	0	0	1,000	1,000	1,000
TOTAL EQUIPMENT		0	0	6,000	1,486	1,000
TOTAL Public Works Department: Engineering Division		813,519	322,156	328,929	258,355	195,222

Community Development Department

The Community Development Department is charged with influencing investment in the community with a wide range of programming which includes executing economic development activities and marketing, facilitating the public dialogue needed to create and maintain the City's Comprehensive Plan and zoning regulations, executing an efficient development process, and judicious enforcement of locally-adopted building codes. The Department's mission is to maintain both a positive business climate which brings confidence to investors and a diversified and balanced tax base which results in a high quality of life for community residents through retention and expansion of local businesses and amenities.

The Department is often the first point of contact for new and existing businesses, developers and contractors and as such strives to remain informed and connected to local resources. The Community Development Department is responsible for planning, zoning, building permit and inspection services, economic development, Community Development Block Grant (CDBG) programs, and special projects.

In FY2015, the Department was re-established. For the five years prior, individual staff reported to Public Works or the City Manager's Office and funding for the department activities was within those departments. The FY2016 budget combined the Administration, Economic Development, and Planning cost centers into one fund with building division activities as a separate fund; with the 2016.5 budget, the two funds are rolled into one.

As building activity increases, the staffing levels maintained during the recessionary period of 2010-2014 has proven insufficient and two part time positions from the City Manager's Office have been allocated to the Community Development Department. The GIS technician, previously housed in Community Development has been moved back into the department to assist with spatial land use planning and database management. Code enforcement activities were also re-aligned with the two part time code enforcement officers budgeted in 2016 for Community Development moved to the Crime Free Housing unit in the Police Department, creating operating efficiencies. For 2016 Department functions will include:

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

Planning & Zoning assists the City Council in preparation of policies and documents to help guide the long-range development of the community. The City's Principle Planner is responsible for providing and maintaining the Comprehensive Plan and the Unified Development Ordinance,

coordinating the City's current and long-term planning activities such as neighborhood improvements or rehabilitation, addressing housing needs, and facilitating orderly community growth and development.

Department personnel serve as staff liaisons to the City's Planning and Zoning Commission, Landmarks Commission, Building Board of Appeals, and serve as community liaison to various economic development related, Fine Arts, and regional Planning committees and commissions.

- ❑ **Building and Code Enforcement** provides oversight for the permitting and record-keeping for construction in the City. The City outsources the Building Permit Review and Inspection operations to a third party vendor; these contract employees participate in code enforcement activities for internal code violations. The City's Crime Free Housing Unit and the Fire Department oversee external property maintenance concerns for the residential and commercial/industrial properties respectively. The third party vendor is expected to provide technical expertise and oversight related to the enforcement of new construction codes, including structural, electrical, plumbing, mechanical, and accessibility, adopted by the City.
- ❑ **Community Development Block Grant** (CDBG) is a Federal grant program under the Department of Housing and Urban Development (HUD). Programs and activities carried out by this grant are intended to primarily benefit low- to moderate-income residents in the City of DeKalb. The Community Development Department administers three programs with the annual grant allocation: residential rehabilitation, public services, and public facilities programs.

FY2016 Strategic Accomplishments

Strategic Planning

- The City has played a role in the America's Best Communities competition, providing oversight to the committee and subcommittees.
- Staff members participate on several community boards, including the Egyptian Theatre, the Convention and Visitors' Bureau, Regional Planning Commission and Regional Stormwater Committee. Staff also participates in ArtiGRAS and Corn Fest planning.
- Hosted monthly Downtown Merchant meetings.
- Economic Development materials completed include a new Community Profile, Business Resource Guide, demographic materials and expansion of the Department's presence on the City website.

Financial Stability

- Continued to supplement the CDBG Housing Rehabilitation Program with grants to 14 income eligible homeowners to expand the number of homes served by the program.
- Provided \$59,000 in supplemental grants to local social service agencies who provide supportive services to the residents of DeKalb
- Administered the City's TIF program which included the filing of annual reports and distribution of surplus to the taxing bodies
- Marketed the City by exhibiting at International Council of Shopping Center (ICSC) events and updated marketing documents including a community profile, business resource guide, and advertising in the Chamber of Commerce's Business Directory, DeKalb County Magazine, and trade magazines related to retail industry.

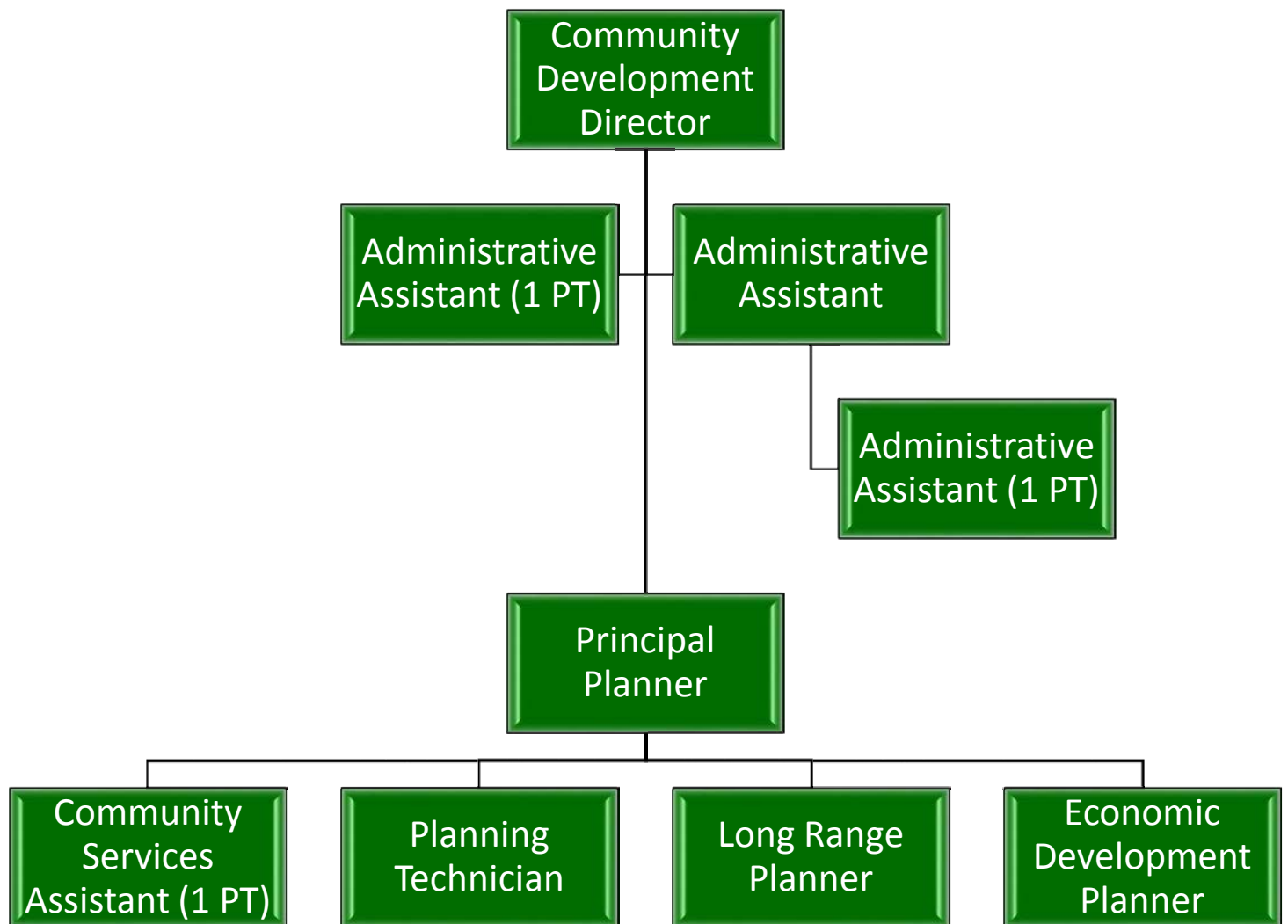
Sustainable Operations

- Facilitated an intradepartmental work team to build consensus and formulate a list of proposed projects for the close out of the Central Area Tax Increment Finance (TIF) district and TIF2.
- Re-instituted pre-application meetings with contractors, architects, developers and property owners as a way to streamline the permitting process
- Processed approximately 400 contractor licenses, new and renewals

Infrastructure

- CDBG funds were used to complete the water main installation and street repair on First Street.
- Re-instituted pre-application meetings with contractors, architects, developers and property owners as a way to streamline the permitting process
- Processed approximately 400 contractor licenses, new and renewals

Community Development Department



Community Development Department Administration		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-32-10-100-8101	REGULAR WAGES	0	123,885	360,066	298,582	256,901
01-32-10-100-8102	OVERTIME	0	802	0	0	675
01-32-10-100-8103	PART-TIME WAGES	0	(473)	42,682	42,682	44,226
01-32-10-100-8113	LONGEVITY	0	0	0	0	850
01-32-10-100-8171	FICA	0	9,258	30,559	26,575	23,300
01-32-10-100-8173	IMRF	0	21,765	57,911	53,134	46,719
01-32-10-100-8175	HEALTH INSURANCE	0	26,878	40,080	40,080	43,119
01-32-10-100-8178	WORKERS COMPENSATION	0	525	1,400	1,400	3,300
01-32-10-100-8304	CAR ALLOWANCE	0	2,447	3,809	3,809	1,934
TOTAL PERSONNEL		0	185,087	536,507	466,262	421,024
01-32-10-200-8201	BOARDS & COMMISSIONS	0	0	4,000	4,000	1,750
01-32-10-200-8202	PRINTED MATERIALS	0	148	5,360	4,500	3,315
01-32-10-200-8204	OFFICE SUPPLY	0	9,599	8,000	6,000	2,400
TOTAL COMMODITIES		0	9,747	17,360	14,500	7,465
01-32-10-300-8305	FREIGHT & POSTAGE	0	0	1,450	300	300
01-32-10-300-8307	HUMAN & SOCIAL SERVICES	0	0	0	0	78,000
01-32-10-300-8315	VEHICLES-MAINTENANCE	0	0	0	0	1,000
01-32-10-300-8337	TELEPHONE SYSTEM	0	1,489	5,172	2,100	1,050
01-32-10-300-8343	DEVELOPMENTAL SERVICES	0	0	165,000	140,000	70,000
01-32-10-300-8347	NUISANCE ABATEMENT SERVICES	0	0	0	0	10,000
01-32-10-300-8366	LEGAL EXPENSES & NOTICES	0	181	2,400	2,400	1,200
01-32-10-300-8373	MARKETING ADS & PUBLIC INFO	0	6,595	17,850	13,000	9,425
01-32-10-300-8375	DUES & SUBSCRIPTIONS	0	1,851	3,184	3,100	3,584
01-32-10-300-8376	TRAINING, EDUC, & PROF DVLP	0	1,174	6,340	6,340	5,920
01-32-10-300-8399	CONTRACTUAL SERVICES	0	25,748	76,500	76,500	219,637
TOTAL CONTRACTUAL SERVICES		0	37,038	277,896	243,740	400,116
01-32-10-600-8510	OFFICE FURNITURE & EQUIPMENT	0	0	0	0	1,040
TOTAL EQUIPMENT		0	0	0	0	1,040
TOTAL Community Development Dept: Administration		0	231,871	831,763	724,502	829,645

Community Development Department Planning & Economic Development		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-32-11-100-8101	REGULAR WAGES	0	220,251	0	0	0
01-32-11-100-8103	PART-TIME WAGES	0	14,682	0	0	0
01-32-11-100-8171	FICA	0	16,489	0	0	0
01-32-11-100-8173	IMRF	0	40,652	0	0	0
01-32-11-100-8175	HEALTH INSURANCE	0	38,891	0	0	0
01-32-11-100-8178	WORKERS COMPENSATION	0	875	0	0	0
TOTAL PERSONNEL		0	331,841	0	0	0
01-32-11-200-8201	BOARDS & COMMISSIONS	0	1,825	0	0	0
01-32-11-200-8202	PRINTED MATERIALS	0	69	0	0	0
TOTAL COMMODITIES		0	1,894	0	0	0
01-32-11-300-8305	FREIGHT & POSTAGE	0	69	0	0	0
01-32-11-300-8337	TELEPHONE SYSTEM	0	1,422	0	0	0
01-32-11-300-8366	LEGAL EXPENSES & NOTICES	0	3,156	0	0	0
01-32-11-300-8373	MARKETING ADS & PUBLIC INFO	0	10,500	0	0	0
01-32-11-300-8375	DUES & SUBSCRIPTIONS	0	1,150	0	0	0
01-32-11-300-8376	TRAINING, EDUC, & PROF DVLP	0	1,131	0	0	0
TOTAL CONTRACTUAL SERVICES		0	17,429	0	0	0
TOTAL Community Development Dept: Planning & Economic Development		0	351,163	0	0	0

**Moved to Community Development Administration beginning in FY16*

Community Development Department Building & Code Enforcement		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-32-13-100-8101	REGULAR WAGES	0	0	61,935	56,743	0
01-32-13-100-8102	OVERTIME	0	0	0	1,479	0
01-32-13-100-8103	PART-TIME WAGES	0	0	50,573	0	0
01-32-13-100-8171	FICA	0	0	8,607	4,324	0
01-32-13-100-8173	IMRF	0	0	9,857	9,279	0
01-32-13-100-8175	HEALTH INSURANCE	0	0	7,295	7,295	0
01-32-13-100-8178	WORKERS COMPENSATION	0	0	5,200	5,200	0
TOTAL PERSONNEL		0	0	143,467	84,320	0
01-32-13-200-8201	BOARDS & COMMISSIONS	0	0	0	0	0
01-32-13-200-8202	PRINTED MATERIALS	0	0	5,700	0	0
01-32-13-200-8204	OFFICE SUPPLY	0	0	700	0	0
01-32-13-200-8270	WEARING APPAREL	0	0	1,100	0	0
01-32-13-200-8295	SMALL TOOLS & EQUIPMENT	0	0	400	0	0
TOTAL COMMODITIES		0	0	7,900	0	0
01-32-13-300-8305	FREIGHT & POSTAGE	0	0	2,000	0	0
01-32-13-300-8331	ARCHITECT / ENGINEER SERVICES	0	0	2,000	0	0
01-32-13-300-8337	TELEPHONE SYSTEM	0	109	1,476	40	0
01-32-13-300-8347	NUISANCE ABATEMENT SERVS	0	0	6,000	7,000	0
01-32-13-300-8366	LEGAL EXPENSES & NOTICES	0	0	250	0	0
01-32-13-300-8373	MARKETING ADS & PUBLIC INFO	0	0	500	0	0
01-32-13-300-8375	DUES & SUBSCRIPTIONS	0	250	1,400	250	0
01-32-13-300-8376	TRAINING, EDUC, & PROF DVLP	0	16	4,782	800	0
01-32-13-300-8399	CONTRACTUAL SERVICES	8,136	252,527	408,300	408,300	0
TOTAL CONTRACTUAL SERVICES		8,136	252,902	426,708	416,390	0
01-32-13-600-8510	OFFICE FURNITURE & EQUIP	0	0	2,500	1,900	0
TOTAL EQUIPMENT		0	0	2,500	1,900	0
TOTAL Community Development Dept: Building & Code Enforcement		8,136	252,902	580,575	502,610	0

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

General Fund Support

General Fund Support is a shared account for use by all departments. It includes a variety of expenses such as commodities, contractual services and personnel items. Use of this fund beyond FY 2016 will be on a limited basis.

General Fund Support		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
01-35-00-100-8101	REGULAR WAGES	413,891	533,235	350,000	370,000	175,000
01-35-00-100-8103	PART-TIME WAGES	0	0	0	0	0
01-35-00-100-8171	FICA	13,704	19,777	26,775	2,267	13,388
01-35-00-100-8173	IMRF	44,102	50,141	54,600	1,020	28,403
01-35-00-100-8175	HEALTH INSURANCE	893,475	863,563	769,819	769,819	538,781
01-35-00-100-8179	UNEMPLOYMENT INSURANCE	20,806	12,942	10,000	3,750	0
TOTAL PERSONNEL		1,385,979	1,479,658	1,211,194	1,146,856	755,572
01-35-00-200-8202	PRINTED MATERIALS	25,749	29,181	0	0	0
01-35-00-200-8245	OIL GAS & ANTIFREEZE	150,585	124,352	0	0	0
01-35-00-200-8294	ACTIVITIES SUPPLIES	160	0	0	0	0
01-35-00-200-8299	COMMODITIES	70	90	0	0	0
TOTAL COMMODITIES		176,564	153,622	0	0	0
01-35-00-300-8305	FREIGHT & POSTAGE	18,228	23,845	0	0	0
01-35-00-300-8306	SPECIAL EVENTS	101	8,460	0	0	0
01-35-00-300-8310	EQUIPMENT - MAINTENANCE	34,987	34,847	0	0	0
01-35-00-300-8337	TELEPHONE SYSTEM	29,949	25,262	0	0	0
01-35-00-300-8342	FINANCIAL & MGMT SERVICES	52,276	81,311	0	0	0
01-35-00-300-8343	DEVELOPMENTAL SERVICES	4,046	0	0	0	0
01-35-00-300-8345	PSYCH & MEDICAL SERVICES	645	0	0	0	0
01-35-00-300-8399	CONTRACTUAL SERVICES	1,143	0	0	0	0
TOTAL CONTRACTUAL SERVICES		141,373	173,725	0	0	0
01-35-00-400-8430	TAX SHARING AGREEMENTS	0	1,641,711	1,592,700	1,614,000	790,000
01-35-00-400-8471	SURETY BONDS & INSURANCE	68,070	70,000	70,000	70,000	35,000
01-35-00-400-8497	CONTINGENCIES	119,872	198,946	41,213	41,213	0
TOTAL OTHER SERVICES		187,942	1,910,657	1,703,913	1,725,213	825,000
01-35-00-600-9639	OTHER CAPITAL IMPROVEMENTS	0	0	57,486	57,486	0
01-35-00-650-8639	OTHER CAPITAL IMPROVEMENTS	0	242,514	0	0	0
TOTAL PERMANENT IMPROVEMENTS		0	242,514	57,486	57,486	0
01-35-00-900-9010	TRSF TO MFT FUND	0	10,694	0	31,425	51,670
01-35-00-900-9025	TRSF TO WORKERS COMP FUND	500,000	0	0	0	0
01-35-00-900-9026	TRSF TO HEALTH INSURANCE FUND	225,000	350,000	0	0	0
01-35-00-900-9032	TRSF TO CAPITAL PROJECTS	0	0	0	0	32,479
01-35-00-900-9033	TRSF TO PUB SFTY BLDNG FUND	500,000	0	0	0	0
01-35-00-900-9034	TRSF TO FLEET FUND	176,695	421,103	0	0	315,588
01-35-00-900-9035	TRSF TO EQUIPMENT FUND	207,334	35,000	0	0	298,351
01-35-00-900-9048	TRSF TO AIRPORT FUND	225,000	730,000	0	0	16,853
01-35-00-900-9061	TRSF TO TRANSPORTATION FUND	1,228	0	19,626	19,626	8,628
01-35-00-900-9220	TRSF TO GENERAL FUND DEBT SRVC	1,009,050	1,010,163	1,504,066	1,504,066	180,000
TOTAL TRANSFERS OUT		2,844,306	2,556,959	1,523,692	1,555,117	903,569
TOTAL General Fund Support		4,736,165	6,517,135	4,496,285	4,484,672	2,484,141
GENERAL FUND REVENUE TOTALS =		32,691,426	35,289,378	35,135,952	34,744,461	20,846,678
GENERAL FUND EXPENDITURE TOTALS =		31,854,763	34,212,556	34,753,648	33,688,509	21,301,412
NET FUND TOTALS - SURPLUS / (DEFICIT)		836,663	1,076,823	382,304	1,055,952	(454,734)



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Section Five

Special Revenue Funds

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

Efficiency Through Technology



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Economic Development Fund

FUND 05

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

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

The City of DeKalb has been a member of the **DeKalb County Economic Development Corporation (DCEDC)** since its creation in 1988. The DCEDC assists the City with industrial attraction, retention and marketing efforts. With the assistance of the DCEDC, the City has been able to attract companies such as Target, 3M and H.A. Phillips among others, to the community. In addition, the DCEDC maintains various databases, site inventories and traffic analyses that are vital to responding to potential development prospects in a timely manner.

In 2007, the **DeKalb County Convention and Visitors Bureau** became an independent organization whose purpose was to serve as a point of contact and display area for state, regional and local tourism information. The organization has been successful in achieving positive steps in its primary goal to impact convention and tourism in the DeKalb vicinity in three key areas: Marketing, fundraising and recruitment/retention of convention events. The City's continued funding of the DCCVB was central in assisting the organization to become a state certified CVB, a designation which provides matching state funding on an annual basis. The partnership with the City is significant to the economic development of area, and part of that continued effort certainly includes bringing tourists to DeKalb and showcasing all it has to offer.

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

Economic Development Fund		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
05-00-00-002-3135	HOTEL/MOTEL TAX	156,983	257,086	0	0	0
TOTAL SALES & USE TAXES		156,983	257,086	0	0	0
05-00-00-009-4701	TRSF FROM GENERAL FUND	0	0	0	0	0
TOTAL TRANSFERS IN		0	0	0	0	0
TOTAL ECONOMIC DEVELOPMENT FUND REVENUES		156,983	257,086	0	0	0
05-00-00-300-8343	DEVELOPMENTAL SERVICES	206,082	140,000	0	0	0
TOTAL CONTRACTUAL SERVICES		206,082	140,000	0	0	0
05-00-00-900-9001	TRANSFER TO GENERAL FUND	0	91,405	0	0	0
TOTAL TRANSFERS OUT		0	91,405	0	0	0
TOTAL ECONOMIC DEVELOPMENT FUND EXPENSES		206,082	231,405	0	0	0
NET FUND TOTALS - SURPLUS / (DEFICIT)		(49,099)	25,681	0	0	0

Refuse and Recycling Fund

FUND 07

The Refuse & Recycling Fund provides for the efficient collection, processing and disposal of refuse, landscape waste, and recyclables for DeKalb residents. In May of 2013 the City entered in to a new 5-year agreement with Waste Management, Inc. to provide for these services. As part of this agreement, Waste Management provides free refuse and recycling pick up for local homeowners who participate in the City's Senior Citizen Utility Assistance Program. It also provides landscape waste dumpsters for general community use to the City at no charge at Fire Station #2, Fire Station #3, and East Pleasant Street.

Residents receive a refuse charge on their quarterly water bill. These payments are received by the City and payments are remitted monthly to Waste Management. Finance charges a 9% administration fee for billing services.

Refuse & Recycling Fund		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
07-00-00-006-3443	REFUSE & RECYCLING FEES	2,013,424	2,010,485	2,070,500	2,075,000	1,060,000
TOTAL SERVICE CHARGES		2,013,424	2,010,485	2,070,500	2,075,000	1,060,000
07-00-00-008-3970	MISCELLANEOUS INCOME	40,000	0	0	0	0
TOTAL OTHER INCOME		40,000	0	0	0	0
TOTAL REFUSE & RECYCLING FUND REVENUES		2,053,424	2,010,485	2,070,500	2,075,000	1,060,000
07-00-00-300-8346	REFUSE & RECYCLING CHARGES	1,844,724	1,918,345	1,885,590	1,931,000	985,000
07-00-00-300-8354	REFUSE REMOVAL SERVICES	0	2,613	40,000	9,610	0
TOTAL CONTRACTUAL SERVICES		1,844,724	1,920,958	1,925,590	1,940,610	985,000
07-00-00-900-9001	TRANSFER TO GENERAL FUND	202,800	96,379	175,000	175,000	35,350
TOTAL TRANSFERS OUT		202,800	96,379	175,000	175,000	35,350
TOTAL REFUSE & RECYCLING FUND EXPENSES		2,047,524	2,017,337	2,100,590	2,115,610	1,020,350
NET FUND TOTALS - SURPLUS / (DEFICIT)		5,900	(6,852)	(30,090)	(40,610)	39,650

Transportation Fund

FUND 09

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

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

In previous years the DSATS and Transit fiscal year corresponded with the City of DeKalb fiscal year, as the Transportation budget is based on the State Fiscal Year which runs from July 1 to June 30. With the City's change of their fiscal year to the calendar year, the annual transportation budget will no longer correspond with the City budget.

DSATS DIVISION

When the DeKalb-Sycamore's urban area exceeded a population of 50,000 in the 2000 census, federal law mandated the creation of a Metropolitan Planning Organization (MPO) which oversees all federal funding that comes to the region for transportation projects, as well as developing a Long Range Transportation Plan which looks at the goals of the regional transportation system over the next 20 to 30 years. In response to this requirement, area leaders from the City of DeKalb, the City of Sycamore, Northern Illinois University, DeKalb County, and the Illinois Department of Transportation (IDOT) developed an agreement to form the DeKalb Sycamore Area Transportation Study (DSATS). Each state fiscal year, the MPO receives federal planning funds to support the MPO program. The MPO grant funds are distributed to the states and then each state identifies how those funds shall be distributed between all the designated MPO's in the state. In order to receive the MPO funding available, each MPO must annually submit a Unified Planning Work Program (UPWP) which outlays how the funds shall be expended in the next fiscal year, and the projects and programs the MPO intends to complete in the next fiscal year. All proposed budgets and contracts using allocated MPO funds are overseen and approved by the DSATS Policy Committee. The City of DeKalb, as the fiscal agent for DSATS, provides

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

The federal funding provided to DSATS covers 80% of all DSATS expenditures with a required 20% match from state and local sources. In past years, the Illinois Department of Transportation (IDOT) has provided funding for most or all of the 20% local match. State funding of the local match, however, is not mandated. Those funds are subject to approval by the Governor and State Legislators, and therefore not guaranteed. Should the state elect not to provide local match assistance, the DSATS member organizations are mandated to provide the 20% required match. IDOT states that all MPOs in Illinois should submit their budgets requesting that IDOT provide the full local match in their UPWP. Staff is recommending a budget to the City of DeKalb that provides for the City of DeKalb and the other member organizations funding the twenty percent local match. The distribution of the local match from member organizations is based on the following formula identified in Table 1:

Table 1. Distribution of Local Match Funds for State Fiscal Year 2017 (7/1/16 – 6/30/17)

Member Organization	# of Votes	LM %	FY16 Allocation
City of DeKalb	3	37.5%	\$19,898.00
City of Sycamore	2	25.0%	\$13,265.00
Town of Cortland	1	12.5%	\$6,633.00
DeKalb County	1	12.5%	\$6,633.00
Northern Illinois University	1	12.5%	\$6,633.00
Illinois Dept. of Transportation*	1		\$0.00
Total	9	100.0%	\$ 53,060.00

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

FY2016 Strategic Accomplishments

Sustainable Operations

- Working with all the Illinois Metropolitan Planning Organizations to ensure that the State of Illinois and the Federal government are working to improve transportation in all Illinois Cities.
- Continued updating and upgrading of the DSATS Website
- Preparation of agendas, meeting summaries, and support materials for DSATS Policy and Technical Committees and other DSATS Subcommittees.
- Rewriting of the procedures which are used by DSATS to rate proposed transportation projects seeking federal funding in the DSATS region.
- Active participation with Live Healthy DeKalb County to improve bike and pedestrian transportation access across the region.
- Development and advertising of RFP's for various projects that DSATS is overseeing, including ensuring that all projects conform to FHWA, FTA, and IDOT regulations.

Strategic Planning

- Prepared the FY 2017-2021 Transportation Improvement Program, including an updated list of state and local transportation projects planned or programmed for the area over the same period.
- Published the 2040 Long Range Transportation Plan.
- Began preparation work for the update of the DSATS Region Bike-Pedestrian Plan.
- Periodic reports on the FAST act federal transportation legislation and its potential impacts on local planning and programming efforts, as well as updates on other issues such as new EPA regulations which may affect the transportation program.

Financial Stability

- Publishing of several amendments to the DSATS FY16-20 Transportation Improvement Program (TIP). No federal funds are allowed to be expended on transportation projects if they are not first published on the DSATS TIP.
- Publishing of the 2017 Unified Planning Work Program (UPWP). This is the main budget document for the DSATS and Transit budgets which must be published in order to receive federal and state funding for transportation operations.
- Obtained a ComEd grant to connect the Peace Road Trail along West Prairie Drive where bike drivers and pedestrians currently have to use the roadway.
- Monitoring State and Federal government activities and making recommendations to member organizations.

Infrastructure

- Worked with a local Bike Advocacy group to implement many of the recommendations of the DSATS Bike & Pedestrian Plan
- Provided member organizations on information regarding the installation of sidewalks on IL-23 in conjunction with an upcoming roadway resurfacing project.
- Perform Traffic Counts at many roadways and intersections within the DSATS region.
- The GIS staff has been working on preparing much of the data required to implement a Travel Demand Model for the region.
- Continue taking trail counts along various trails in the DSATS region.
- Continue use of the DSATS purchased Bike Counters to identify the usage of bike and pedestrian trails throughout the region. Staff moves counters to new locations on a periodic basis to gather trail usage information.

TRANSIT DIVISION

When the DeKalb-Sycamore area was designated as an urban center in the 2000 U.S. Census, the area became eligible to receive Federal Section 5307 transit funds, which are administered through the Federal Transit Administration (FTA), and Downstate Operating Assistance Program (DOAP) funding from the Illinois Department of Transportation (IDOT). Using state and federal funding sources, the City of DeKalb contracts with the Voluntary Action Center (VAC) to provide route deviation service on the “Green Line” through DeKalb, the “Blue Line” through Sycamore, and the “Kishwaukee Line” from locations in DeKalb to Kishwaukee College in Malta. Service is provided 14 hours a day, Monday through Friday, on over 100 bus stops. VAC also provides door-to-door paratransit services to take residents in DeKalb County to medical facilities, shopping centers, and jobs throughout the northern Illinois region.

Each year the DeKalb metropolitan region is annually allocated funds to be used for transit capital and transit operating assistance. These include funds from the Federal Transit Administration (FTA) and the Illinois Department of Transportation (IDOT).

The Transit Budget has several existing grants for which funding is available and the DSATS staff shall be submitting grant proposals to the FTA to fund several more projects in FY17. As previously noted the DeKalb region is provided an apportionment of grant funds for transit capital projects and operating assistance annually. These funds are approved in the Federal Transportation Funding Program, which is currently known as Moving Ahead for Progress in the 21st Century (MAP-21). Within the program, specific funds are set aside to provide transit funds to urbanized areas with a population over 50,000 people.

FY2016 Strategic Accomplishments

Sustainable Operations

- Implementing Amendments to the FY16-20 Transit Transportation Improvement Program (TIP) to identify new Transit Projects for federal funding.
- Development and advertising of RFP's for various projects that DSATS is overseeing, including ensuring that all projects conform to FHWA, FTA, and IDOT regulations
- Work with various agencies and companies to promote greater awareness of the non-motorized transportation systems in the region.
- Reporting of transit statistics and FY15 Annual Transit Report to the National Transit Database (NTD).

Strategic Planning

- Approval of the FY17-21 Transportation Improvement Program (TIP) which allows upcoming Transit projects to be funded with federal grant funds.
- Continued work with IDOT and all the Illinois MPO's in the development of Performance Measurements for transportation.
- DSATS and VAC staffs submitted TIGER grant applications to fund a new Transit Facility.
- DSATS and VAC staffs developed a schedule to replace several VAC transit buses over the next five years.
- Continue to look at ways to expand transit in the region.
- Update of the DSATS Title VI Plan.

Infrastructure

- Work with the Active Transportation Alliance of DeKalb County to implement Alternative Transportation Projects.
- Installation of bus video systems in on the VAC transit Fleet.
- Began the work of ordering new Mini-Vans to replace the current mini-van fleet which is beyond their useful lives.

Financial Stability

- Development of the FY17 DSATS and Transit Budgets for approval by the DSATS Policy Committee and DeKalb City Council.
- Management of Federal Transit Administration grant funds to ensure no allocated grant funds expire due to lack of action.
- Administer the DOAP grant to provide operating assistance. This includes submission of quarterly reports to IDOT and management of the distribution of funds.
- Submission of FY17 DOAP Grant Application.
- Worked with VAC and City of DeKalb Auditors to ensure that DSATS grant expenditures conform to all grant regulations.

**Transportation Fund:
Administration**

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
09-00-00-005-3310	FEDERAL GRANTS	250,889	530,585	0	0	0
09-00-00-005-3315	FEDERAL PASS-THROUGH GRANTS	186,002	202,492	0	0	0
09-00-00-005-3320	ARRA GRANTS	0	0	0	0	0
09-00-00-005-3340	STATE GOVT GRANTS	2,778,506	3,159,465	0	0	0
TOTAL INTERGOVERNMENTAL REVENUES		3,215,397	3,892,542	0	0	0
09-00-00-008-3920	SALES OF ASSETS	0	0	0	0	0
09-00-00-008-3970	MISCELLANEOUS INCOME	2,609	1,493	0	0	0
TOTAL OTHER INCOME		2,609	1,493	0	0	0
09-00-00-009-4701	TRSF FROM GENERAL FUND	1,227	0	0	0	0
TOTAL TRANSFERS IN		1,227	0	0	0	0
TOTAL Transportation Fund: Administration REVENUES		3,219,233	3,894,034	0	0	0
09-00-00-100-8101	REGULAR WAGES	67,916	78,582	0	0	0
09-00-00-100-8102	OVERTIME	0	524	0	0	0
09-00-00-100-8103	PART-TIME WAGES	2,437	3,551	0	0	0
09-00-00-100-8171	FICA	6,112	6,119	0	0	0
09-00-00-100-8173	IMRF	16,742	14,283	0	0	0
09-00-00-100-8175	HEALTH INSURANCE	7,381	28,000	0	0	0
09-00-00-100-8178	WORKERS COMPENSATION	850	1,150	0	0	0
TOTAL PERSONNEL		101,438	132,209	0	0	0
09-00-00-200-8202	PRINTED MATERIALS	17	72	0	0	0
09-00-00-200-8204	OFFICE SUPPLY	385	27	0	0	0
09-00-00-200-8245	GAS, OIL, & ANTIFREEZE	772	207	0	0	0
09-00-00-200-8285	TECHNOLOGY SUPPLIES	765	13,096	0	0	0
TOTAL COMMODITIES		1,939	13,402	0	0	0
09-00-00-300-8305	FREIGHT & POSTAGE	221	215	0	0	0
09-00-00-300-8310	EQUIPMENT - MAINTENANCE	0	71	0	0	0
09-00-00-300-8315	VEHICLES - MAINTENANCE	144	832	0	0	0
09-00-00-300-8337	TELEPHONE SYSTEM	0	0	0	0	0
09-00-00-300-8366	LEGAL EXPENSES & NOTICES	3,576	1,348	0	0	0
09-00-00-300-8373	MARKETING, ADS, & PUBLIC INFO	569	1,668	0	0	0
09-00-00-300-8375	DUES & SUBSCRIPTIONS	563	741	0	0	0
09-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	2,974	8,524	0	0	0
09-00-00-300-8399	CONTRACTUAL SERVICES	3,087,003	2,808,698	0	0	0
TOTAL CONTRACTUAL SERVICES		3,095,050	2,822,097	0	0	0
09-00-00-600-8510	OFFICE FURNITURE & EQPT	0	161	0	0	0
09-00-00-600-8515	TECHNOLOGY EQUIPMENT	0	1,468	0	0	0
09-00-00-600-8599	OTHER EQUIPMENT - NEC	8,315	16	0	0	0
TOTAL EQUIPMENT		8,385	1,644	0	0	0
09-00-00-850-8650	ARRA GRANT EXPENDITURES	0	0	0	0	0
TOTAL ARRA GRANT EXPENDITURES		0	0	0	0	0
09-00-00-900-9001	TRANSFER TO GENERAL FUND	12,421	5,611	0	0	0
TOTAL TRANSFERS OUT		12,421	5,611	0	0	0
TOTAL Transportation Fund: Administration EXPENSES		3,219,233	2,974,964	0	0	0
NET Transportation Fund: Administration		0	919,071	0	0	0

**Transportation Fund:
DSATS**

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
09-10-00-005-3315	FEDERAL PASS THROUGH GRANTS	0	0	209,345	209,345	92,035
09-10-00-005-3340	STATE GOV'T GRANTS	0	0	32,710	0	0
TOTAL INTERGOVERNMENTAL REVENUES		0	0	242,055	209,345	92,035
09-10-00-008-3970	MISCELLANEOUS INCOME	0	0	0	32,710	14,380
TOTAL OTHER INCOME		0	0	0	32,710	14,380
09-10-00-009-4701	TRSF FROM GENERAL FUND	0	0	19,626	19,626	8,628
TOTAL TRANSFERS IN		0	0	19,626	19,626	8,628
TOTAL Transportation Fund: DSATS REVENUES		0	0	261,681	261,681	115,043
09-10-00-100-8101	REGULAR WAGES	0	2,535	96,141	96,141	48,804
09-10-00-100-8103	PART-TIME WAGES	0	203	7,839	3,859	3,335
09-10-00-100-8171	FICA	0	205	7,955	7,530	3,989
09-10-00-100-8173	IMRF	0	395	15,301	15,301	7,921
09-10-00-100-8175	HEALTH INSURANCE	0	0	8,390	8,390	4,800
09-10-00-100-8178	WORKERS COMPENSATION	0	0	690	690	345
TOTAL PERSONNEL		0	3,339	136,316	131,911	69,194
09-10-00-200-8202	PRINTED MATERIALS	0	0	650	123	331
09-10-00-200-8204	OFFICE SUPPLY	0	0	250	250	125
09-10-00-200-8245	GAS, OIL & ANTIFREEZE	0	0	680	440	280
09-10-00-200-8285	TECHNOLOGY SUPPLIES	0	2,500	10,786	1,600	1,020
TOTAL COMMODITIES		0	2,500	12,366	2,413	1,756
09-10-00-300-8305	FREIGHT & POSTAGE	0	0	130	125	62
09-10-00-300-8310	EQUIPMENT - MAINTENANCE	0	0	50	100	100
09-10-00-300-8315	VEHICLE - MAINTENANCE	0	0	650	650	437
09-10-00-300-8337	TELEPHONE SYSTEM	0	0	480	240	120
09-10-00-300-8366	LEGAL EXPENSES & NOTICES	0	0	8,350	8,350	5,900
09-10-00-300-8373	MARKETING, ADS & PUBLIC INFO	0	145	1,700	1,850	400
09-10-00-300-8375	DUES & SUBSCRIPTIONS	0	0	870	496	0
09-10-00-300-8376	TRAINING, EDUC, & PROF DVLP	0	910	7,050	2,608	2,710
09-10-00-300-8399	CONTRACTUAL SERVICES	0	46,893	71,805	85,636	24,014
TOTAL CONTRACTUAL SERVICES		0	47,947	91,085	100,055	33,743
09-10-00-600-8510	OFFICE FURNITURE & EQPT	0	0	250	250	125
09-10-00-600-8515	TECHNOLOGY EQUIPMENT	0	0	9,050	6,760	1,760
09-10-00-600-8599	OTHER EQUIPMENT	0	0	2,500	2,500	0
TOTAL EQUIPMENT		0	0	11,800	9,510	1,885
09-10-00-900-9001	TRSF TO GENERAL FUND	0	0	13,808	13,609	6,886
TOTAL TRANSFERS OUT		0	0	13,808	13,609	6,886
TOTAL Transportation Fund: DSATS EXPENSES		0	53,786	265,375	257,498	113,464
NET Transportation Fund: DSATS		0	(53,786)	(3,694)	4,183	1,579

**Transportation Fund:
City Transit**

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
09-20-00-005-3310	FEDERAL GRANTS	0	0	1,991,320	923,086	1,735,407
09-20-00-005-3340	STATE GOV'T GRANTS	0	0	5,795,900	3,901,200	2,327,113
TOTAL INTERGOVERNMENTAL REVENUES		0	0	7,787,220	4,824,286	4,062,520
TOTAL Transportation Fund: City Transit REVENUES		0	0	7,787,220	4,824,286	4,062,520
09-20-00-100-8101	REGULAR WAGES	0	1,278	56,565	56,565	28,708
09-20-00-100-8171	FICA	0	94	4,327	4,170	2,196
09-20-00-100-8173	IMRF	0	199	9,002	9,015	4,659
09-20-00-100-8175	HEALTH INSURANCE	0	0	7,295	7,295	5,778
09-20-00-100-8178	WORKERS COMPENSATION	0	0	460	460	230
TOTAL PERSONNEL		0	1,571	77,649	77,505	41,571
09-20-00-200-8202	PRINTED MATERIALS	0	0	650	23	281
09-20-00-200-8204	OFFICE SUPPLY	0	0	250	250	125
09-20-00-200-8245	GAS, OIL & ANTIFREEZE	0	0	640	240	92
TOTAL COMMODITIES		0	0	1,540	513	498
09-20-00-300-8305	FREIGHT & POSTAGE	0	20	130	125	62
09-20-00-300-8310	EQUIPMENT - MAINTENANCE	0	0	50	100	100
09-20-00-300-8315	VEHICLES - MAINTENANCE	0	0	650	650	437
09-20-00-300-8337	TELEPHONE SYSTEM	0	0	480	240	120
09-20-00-300-8366	LEGAL EXPENSES & NOTICES	0	0	7,350	7,550	5,500
09-20-00-300-8373	MARKETING, ADS & PUBLIC INFO	0	0	0	0	200
09-20-00-300-8375	DUES & SUBSCRIPTIONS	0	0	580	586	120
09-20-00-300-8376	TRAINING, EDUC, & PROF DVLP	0	0	6,800	7,036	5,120
09-20-00-300-8399	CONTRACTUAL SERVICES	0	863,693	3,072,568	4,621,020	2,570,634
TOTAL CONTRACTUAL SERVICES		0	863,713	3,088,608	4,637,307	2,582,293
09-20-00-600-8515	TECHNOLOGY EQUIPMENT	0	0	2,650	0	0
09-20-00-600-8521	VEHICLES	0	0	407,820	0	887,190
09-20-00-600-8599	OTHER EQUIPMENT	0	0	601,000	105,054	550,000
TOTAL EQUIPMENT		0	0	1,011,470	105,054	1,437,190
09-20-00-650-8626	NEW CONTRUCTION BUILDINGS	0	0	3,600,000	0	0
TOTAL PERMANENT IMPROVEMENTS		0	0	3,600,000	0	0
09-20-00-900-9001	TRSF TO GENERAL FUND	0	0	7,782	3,877	2,113
TOTAL TRANSFERS OUT		0	0	7,782	3,877	2,113
TOTAL Transportation Fund: City Transit EXPENSES		0	865,284	7,787,049	4,824,256	4,063,665
NET Transportation Fund: City Transit		0	(865,284)	171	30	(1,145)
TOTAL TRANSPORTATION FUND REVENUES		3,219,233	3,894,034	8,048,901	5,085,967	4,177,563
TOTAL TRANSPORTATION FUND EXPENDITURES		3,219,233	3,894,034	8,052,424	5,081,754	4,177,129
NET FUND TOTALS - SURPLUS / (DEFICIT)		0	0	(3,523)	4,213	434

Housing Rehabilitation Fund

FUND 18

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

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

Housing Rehabilitation Fund

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
18-00-00-008-3610	INVESTMENT INTEREST	47	36	35	55	10
18-00-00-008-3910	REFUNDS / REIMBURSEMENTS	0	13,030	6,000	0	0
18-00-00-008-3960	RECOUPED LOANS	0	3,500	0	0	0
TOTAL OTHER INCOME		47	16,565	6,035	55	10
18-00-00-009-4719	TRANSFER FROM CDBG FUND	0	0	0	16,444	0
TOTAL TRANSFERS IN		0	0	0	16,444	0
TOTAL HOUSING REHABILITATION FUND REVENUES		47	16,565	6,035	16,499	10
18-00-00-300-8342	FINANCIAL & MGMT SERVICES	0	0	500	287	372
18-00-00-300-8366	LEGAL EXPENSES & NOTICES	204	208	500	0	0
18-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	1,086	1,009	500	0	250
TOTAL CONTRACTUAL SERVICES		1,290	1,217	1,500	287	622
18-00-00-400-8499	OTHER SRVCS / EXPENSES	1,182	124	10,500	0	250
TOTAL OTHER SERVICES		1,182	124	10,500	0	250
18-00-00-650-8624	PRIV PROP REHAB / REDEVLP	13,210	8,475	24,000	2,006	12,000
TOTAL PERMANENT IMPROVEMENTS		13,210	8,475	24,000	2,006	12,000
18-00-00-900-9001	TRANSFER TO GENERAL FUND	1,000	0	0	0	0
TOTAL TRANSFERS OUT		1,000	0	0	0	0
TOTAL HOUSING REHABILITATION FUND EXPENSES		16,682	9,816	36,000	2,293	12,872
NET FUND TOTALS - SURPLUS / (DEFICIT)		(16,635)	6,749	(29,965)	14,206	(12,862)

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.

FY2016 Strategic Accomplishments

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

FY2016.5 Strategic Goals

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

CDBG Fund		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
19-00-00-005-3310	FEDERAL GRANTS	292,679	282,300	728,632	621,692	320,306
TOTAL INTERGOVERNMENTAL REVENUES		292,679	282,300	728,632	621,692	320,306
TOTAL CDBG FUND REVENUES		292,679	282,300	728,632	621,692	320,306
19-00-00-200-8202	PRINTED MATERIALS	0	0	500	500	250
19-00-00-200-8204	OFFICE SUPPLY	480	0	500	0	250
TOTAL COMMODITIES		480	0	1,000	500	500
19-00-00-300-8305	FREIGHT & POSTAGE	0	28	500	100	50
19-00-00-300-8307	HUMAN & SOCIAL SERVICES	62,330	61,000	59,000	59,000	30,862
19-00-00-300-8321	SIDEWALKS - MAINTENANCE	40,145	0	85,153	0	20,000
19-00-00-300-8342	FINANCIAL & MNGT SERVICES	1,911	0	1,900	1,435	744
19-00-00-300-8366	LEGAL EXPENSES & NOTICES	117	465	500	318	500
19-00-00-300-8375	DUES & SUBSCRIPTIONS	255	260	1,000	810	550
19-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	0	0	1,000	450	500
19-00-00-300-8399	CONTRACTUAL SERVICES	0	0	500	500	500
TOTAL CONTRACTUAL SERVICES		104,758	61,753	149,553	62,613	53,706
19-00-00-400-8499	OTHER SRVCS / EXPENSES	1,878	550	0	0	0
TOTAL OTHER SERVICES		1,878	550	0	0	0
19-00-00-600-8515	TECHNOLOGY EQUIPMENT	0	0	500	1,000	500
TOTAL EQUIPMENT		0	0	500	1,000	500
19-00-00-650-8624	PRIV PROP REHAB / REDEVELOP	79,342	50,389	100,000	80,000	65,000
19-00-00-650-8639	OTHER CAPITAL IMPS	18,423	0	0	0	0
19-00-00-650-8641	WTR SYS CONSTR FUND IMPROVEMNT	0	0	391,079	0	0
TOTAL PERMANENT IMPROVEMENTS		97,765	50,389	491,079	80,000	65,000
19-00-00-900-9001	TRANSFER TO GENERAL FUND	87,797	71,334	86,500	86,500	40,600
19-00-00-900-9018	TRANSFER TO REHAB FUND	0	0	0	16,444	0
19-00-00-900-9060	TRANSFER TO WATER FUND	0	98,274	0	391,079	160,000
TOTAL TRANSFERS OUT		87,797	169,608	86,500	494,023	200,600
TOTAL CDBG FUND EXPENSES		292,678	282,300	728,632	638,136	320,306
NET FUND TOTALS - SURPLUS / (DEFICIT)		0	0	0	(16,444)	0

Special Service Area Funds

FUNDS 23-26

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

- ❑ **Heritage Ridge Subdivision Special Service Area #3** was created in 1990 for the residential subdivision located at the southeast corner of Fairview Drive and First Street. It pays costs of maintaining various public areas (street islands and detention basins) and provides for a stylized street lighting system and entrance sign.
- ❑ **Knolls at Prairie Creek Subdivision SSA #4** was created in 1994 for the residential subdivision on the west side of Annie Glidden Road between Lincoln Highway and Taylor Street. It also pays the additional costs of maintaining various public areas and provides for a stylized street lighting system and entrance sign.
- ❑ **The Greek Row Special Service Area #6** was created in 2004 to finance electrical costs of streetlighting placed upon private properties that benefits the neighborhood.
- ❑ **Heartland Fields Special Service Area #14:** was created to authorize the maintenance, repair, regular care, renewal and replacement of the Common Facilities including, without limitation, the mowing and fertilizing of grass, pruning and trimming of trees and bushes, removal and replacement of diseased or dead landscape materials, aeration of stormwater basins, the repair and replacement of monument signs, storm water detention basins, storm sewers and related areas and appurtenances, culverts, drains, ditches and tiles, landscape buffers and related areas and appurtenances, in the Special Service Area. It also is meant to authorize the implementation and continuation of a mosquito abatement program in the Special Service Area, as well as the provision of snow removal services on public sidewalks along Lot 101 of the Heartland Fields Subdivision (or in such other areas as the City shall determine, within the Area) all in accordance with the final engineering plan and final plat of subdivision for the Area. The proposed municipal services are unique and are in addition to the improvements provided and/or maintained by the City generally.

Heritage Ridge SSA#3 Fund		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
23-00-00-001-3115	SPECIAL SERVICE AREA	0	0	0	0	0
TOTAL PROPERTY TAXES		0	0	0	0	0
TOTAL Heritage Ridge SSA#3 Fund REVENUES		0	0	0	0	0
23-00-00-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	543	125	750	750	0
TOTAL CONTRACTUAL SERVICES		543	125	750	750	0
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		1,043	625	1,250	1,250	500
NET FUND TOTALS - SURPLUS / (DEFICIT)		(1,043)	(625)	(1,250)	(1,250)	(500)

Knolls SSA#4 Fund		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
24-00-00-001-3115	SPECIAL SERVICE AREA	1,488	1,599	4,406	4,406	5,000
TOTAL PROPERTY TAXES		1,488	1,599	4,406	4,406	5,000
TOTAL Knolls SSA#4 Fund REVENUES		1,488	1,599	4,406	4,406	5,000
24-00-00-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	2,912	1,931	3,000	3,000	3,000
TOTAL CONTRACTUAL SERVICES		2,912	1,931	3,000	3,000	3,000
24-00-00-900-9001	TRANSFER TO GENERAL FUND	500	225	500	500	500
TOTAL TRANSFERS OUT		500	225	500	500	500
TOTAL Knolls SSA#4 Fund EXPENSES		3,412	2,156	3,500	3,500	3,500
NET FUND TOTALS - SURPLUS / (DEFICIT)		(1,924)	(557)	906	906	1,500

Heartland Fields SSA#14 Fund		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
25-00-00-001-3115	SPECIAL SERVICE AREA	0	2,500	2,500	2,500	2,500
TOTAL PROPERTY TAXES		0	2,500	2,500	2,500	2,500
TOTAL Heartland Fields SSA#14 Fund REVENUES		0	2,500	2,500	2,500	2,500
25-00-00-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	310	700	500	1,525	1,250
TOTAL CONTRACTUAL SERVICES		310	700	500	1,525	1,250
25-00-00-900-9001	TRANSFER TO GENERAL FUND	0	500	500	500	500
TOTAL TRANSFERS OUT		0	500	500	500	500
TOTAL Heartland Fields SSA#14 Fund EXPENSES		310	1,200	1,000	2,025	1,750
NET FUND TOTALS - SURPLUS / (DEFICIT)		(310)	1,300	1,500	475	750

Greek Row SSA#6 Fund		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
26-00-00-001-3115	SPECIAL SERVICE AREA	5,101	5,100	10,000	10,000	10,000
TOTAL PROPERTY TAXES		5,101	5,100	10,000	10,000	10,000
TOTAL Greek Row SSA#6 Fund REVENUES		5,101	5,100	10,000	10,000	10,000
26-00-00-650-8352	STREET LIGHTING	9,185	13,554	7,500	12,370	10,000
TOTAL PERMANENT IMPROVEMENTS		9,185	13,554	7,500	12,370	10,000
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		9,685	14,054	8,000	12,870	10,500
NET FUND TOTALS - SURPLUS / (DEFICIT)		(4,585)	(8,953)	2,000	(2,870)	(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 FY2016.5 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
- Purchase extrication gloves
- Replace refrigerator at Station 3
- Remodel Station 1 Radio Room
- Upgrade jump bags
- Purchase and install shelf at Station 1
- Purchase helmet lights for all helmets
- Purchase 6 more voice amps for SCBA
- Purchase hanging ab straps
- Purchase auto code reader
- Purchase kettlebells
- Purchase Rehab misting fans
- Purchase Stat ALS Simulator
- 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		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
28-00-00-008-3185	MISCELLANEOUS TAXES	44,991	46,332	45,000	46,581	45,000
28-00-00-008-3970	MISCELLANEOUS INCOME	0	2,492	0	0	0
TOTAL OTHER INCOME		44,991	48,824	45,000	46,581	45,000
TOTAL Foreign Fire Insurance Tax Fund REVENUES		44,991	48,824	45,000	46,581	45,000
28-00-00-200-8210	BUILDING MECHANICAL SYSTEMS	358	0	0	0	0
28-00-00-200-8219	BUILDING SUPPLIES	6,917	9,022	6,100	6,100	6,000
28-00-00-200-8240	FIREFIGHTING SUPPLIES	0	133	13,037	13,000	10,000
28-00-00-200-8270	WEARING APPAREL	9,047	2,667	0	0	0
28-00-00-200-8295	SMALL TOOLS & EQPT	7,549	5,933	4,640	0	0
TOTAL COMMODITIES		23,871	17,754	23,777	19,100	16,000
28-00-00-300-8342	AUDIT	0	255	0	0	0
28-00-00-300-8348	BUILDING - MAINTENANCE	0	75	0	0	0
28-00-00-300-8373	MKTG, ADS, & PUBLIC INFO	75	392	500	0	0
28-00-00-300-8375	DUES & SUBSCRIPTIONS	1,787	1,617	1,717	1,700	1,521
TOTAL CONTRACTUAL SERVICES		1,862	2,339	2,217	1,700	1,521
28-00-00-600-8510	OFFICE FURNITURE & EQPT	56,439	23,155	6,750	6,750	5,200
28-00-00-600-8540	MCHNRY, IMPLMTS, MJR TOOLS	132	2,317	5,000	5,000	5,000
TOTAL EQUIPMENT		56,571	25,471	11,750	11,750	10,200
28-00-00-650-8625	REMODELING & RENOVATION	0	0	8,840	8,840	6,500
TOTAL PERMANENT IMPROVEMENTS		0	0	8,840	8,840	6,500
TOTAL Foreign Fire Insurance Tax Fund EXPENSES		82,305	45,564	46,584	41,390	34,221
NET FUND TOTALS - SURPLUS / (DEFICIT)		(37,314)	3,259	(1,584)	5,191	10,779



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Section Six

Enterprise Funds

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

Efficiency Through Technology



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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 1.2 billion gallons of water annually to DeKalb residents.

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

General Obligation Refunding Bonds of 2014: In November 2014, the City issued \$ 1,676,575 of G.O. Refunding Bonds for the purpose of refinancing the City's 2004 bonds in order to reduce interest costs. The debt service is based on a 6-year amortization schedule with interest at 1.544%. Semi-annual interest payments are due July 1st and January 1st while annual principal payments are due each January 1st. The outstanding principal balance as of June 30, 2016 is \$ 1,385,575.

Illinois Environmental Protection Agency Loan #1: In January 2002, the City began payment on a \$3,901,248 loan for radium abatement. The debt service is based on a 20-year amortization schedule with interest at 2.535%. Semi-annual principal and interest payments are due July 1st and January 1st. The outstanding principal balance as of June 30, 2016 is \$ 1,244,028.

Illinois Environmental Protection Agency Loan #2: In May 2002, the City began payment on a second radium abatement loan of \$ 3,221,586. The debt service is based on a 20-year amortization schedule with interest at 2.535%. Semi-annual principal and interest payments are due November 30th and May 30th. The outstanding principal balance as of June 30, 2016 is \$ 1,021,501.

Illinois Environmental Protection Agency Loan #3: Beginning in 2012 through 2014, the City received \$271,891 in loan proceeds for the replacement of water main on Hollister Drive. The debt service is based on a 20-year amortization schedule with interest at 2.295%. Semi-annual principal and interest payments are due April 26th and October 26th. The outstanding principal balance as of June 30, 2016 is \$253,252.

WATER FUND									
Year	IEPA LOAN #1		IEPA LOAN #2		IEPA LOAN #3		General Obligation Refunding Bond Series 2014		Totals
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2016**	117,471	15,768	96,458	12,948	6,356	2,906	0	10,697	262,604
2017	239,428	27,050	196,600	22,212	12,932	5,592	286,325	19,183	809,322
2018	245,536	20,942	201,615	17,196	13,230	5,294	273,875	14,858	792,547
2019	251,799	14,679	206,759	12,053	13,536	4,989	275,500	10,617	789,931
2020	258,223	8,255	212,033	6,778	13,848	4,676	273,875	6,376	784,065
2021	131,571	1,668	108,036	1,369	14,168	4,357	276,000	2,131	539,300
2022					14,495	4,030			18,524
2023					14,830	3,695			18,524
2024					15,172	3,353			18,524
2025					15,522	3,002			18,524
2026					15,880	2,644			18,524
2027					16,247	2,278			18,524
2028					16,622	1,903			18,524
2029					17,005	1,519			18,524
2030					17,398	1,126			18,524
2031					17,800	725			18,524
2032					18,211	314			18,524
2033									0
2034									0
Totals	1,244,028	88,362	1,021,501	72,556	253,252	52,402	1,385,575	63,861	4,181,538
**2016 Change in Fiscal Year - 7/1/16 to 12/31/16									

FY2016 Strategic Accomplishments

Sustainable Operations

- Adjusted water rates to insure adequate funding of current and future capital and operational needs of the City's public water system are met.
- Maintained an unaccounted water loss of 5.29%

Financial Stability

- Negotiated lease agreement with Verizon to place antennas on the City's north water tower. The 30-year agreement will generate in excess of \$1.5 million to help support the City's General Fund.
- Negotiate new Intergovernmental Agreement with Sanitary District for utility billing which will help support the City's General Fund.

Infrastructure

- Completed second phase of South First Street Water Main Replacement.
- Completed water main replacement of Kishwaukee Ln. and Manor Dr.
- Changed out over 1,000 water meters. The new meters will improve reading accuracy and reading efficiency. In addition, the meters have data logging capabilities which will help to answer customer questions and concerns regarding their water use.
- Painted Water Treatment Plant iron filter tanks, softening vessels and Well No. 7 piping.
- Pulled Well No. 7 for routine inspection and servicing.
- Re-roofed County Farm Water Treatment Plant

Public Safety

- Maintained the high standard of water quality for the City by achieving compliance with all State and Federal water quality standards.

Strategic Planning

- Achieved the 20th consecutive year of compliance with the Illinois Fluoridation Act.

Water Fund

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
60-00-00-004-3223	IMPACT FEES	37,822	0	0	0	0
60-00-00-004-3258	WATER PERMITS	21,115	15,680	15,000	15,000	7,500
60-00-00-004-3259	OTHER PERMITS	200	200	1,500	0	0
TOTAL LICENSES & PERMITS		59,137	15,880	16,500	15,000	7,500
60-00-00-006-3444	WATER SALES	4,944,204	5,107,349	4,815,122	5,100,000	2,600,000
60-00-00-006-3445	MISC WATER SERVICE FEES	153,374	193,780	150,000	150,000	75,000
TOTAL SERVICE CHARGES		5,097,578	5,301,129	4,965,122	5,250,000	2,675,000
60-00-00-008-3610	INVESTMENT INTEREST	102	19	0	31,635	12,300
60-00-00-008-3910	REFUNDS / REIMBURSEMENTS	0	3,669	0	147	75
60-00-00-008-3920	SALES OF ASSETS	2,917	4,326	2,000	1,500	750
60-00-00-008-3963	CONTRIBUTED CAPITAL	0	0	0	0	0
60-00-00-008-3970	MISCELLANEOUS INCOME	22,466	21,844	20,000	22,000	11,000
TOTAL OTHER INCOME		25,485	29,858	22,000	55,282	24,125
60-00-00-010-4915	TRANSFER FROM CDBG	0	98,274	0	391,079	0
TOTAL BONDS & NOTES PROCEEDS		0	98,274	0	391,079	0
TOTAL WATER FUND REVENUES		5,182,200	5,445,141	5,003,622	5,711,361	2,706,625
60-00-00-100-8101	REGULAR WAGES	1,010,477	1,039,694	1,505,945	1,441,087	726,264
60-00-00-100-8102	OVERTIME	187,517	135,314	132,000	120,000	66,375
60-00-00-100-8103	PART-TIME WAGES	2,586	9,252	26,590	25,269	27,564
60-00-00-100-8113	LONGEVITY	20,917	22,182	28,780	25,906	12,420
60-00-00-100-8171	FICA	88,224	88,871	129,587	119,751	63,800
60-00-00-100-8173	IMRF	268,499	226,048	266,827	256,718	132,948
60-00-00-100-8174	CLOTHING ALLOWANCE	6,875	6,875	7,563	7,563	0
60-00-00-100-8175	HEALTH INSURANCE	282,561	255,155	333,903	333,903	176,254
60-00-00-100-8178	WORKERS COMPENSATION	0	123,050	123,050	123,050	61,525
60-00-00-100-8185	ACCRUED COMPENSATED LEAVE	(3,598)	131,103	0	0	0
60-00-00-100-8187	NET OPEB COST	220	(4,085)	0	0	0
60-00-00-100-8188	NET IMRF PENSION OBLIGATION	0	174,630	0	0	0
60-00-00-100-8304	CAR ALLOWANCE	0	0	2,289	2,289	1,356
TOTAL PERSONNEL		1,864,276	2,208,089	2,556,534	2,455,536	1,268,506
60-00-00-200-8202	PRINTED MATERIALS	8,171	5,655	9,920	9,920	15,440
60-00-00-200-8204	OFFICE SUPPLY	100	505	500	500	250
60-00-00-200-8210	BUILDING MECHANICAL SYSTEM	1,071	2,055	3,000	1,500	1,500
60-00-00-200-8219	BUILDING SUPPLIES	4,643	3,748	4,000	4,000	2,000
60-00-00-200-8226	VEHICLE MAINTENANCE PARTS	17,644	13,900	14,000	12,000	7,000
60-00-00-200-8228	STREETS / ALLEYS MATERIALS	56,048	45,067	50,750	50,750	25,875
60-00-00-200-8232	POTABLE WATER SYSTEM PARTS	43,865	29,238	50,000	45,000	25,000
60-00-00-200-8235	SNOW / ICE CONTROL MATERIAL	0	0	500	0	250
60-00-00-200-8244	LAB SUPPLY & MINOR EQUIPMENT	14,720	17,002	17,000	17,000	8,500
60-00-00-200-8245	GAS, OIL, & ANTIFREEZE	37,420	27,273	35,000	20,000	12,500
60-00-00-200-8250	POTABLE WATER CHEMICALS	245,958	222,004	249,405	249,000	114,696
60-00-00-200-8270	WEARING APPAREL	1,158	(942)	2,000	500	1,000
60-00-00-200-8285	TECHNOLOGY SUPPLIES	268	1,080	1,000	1,000	500
60-00-00-200-8291	JANITORIAL SUPPLIES	1,010	1,829	1,500	1,800	1,000
60-00-00-200-8295	SMALL TOOLS & EQPT	6,754	3,545	5,000	7,000	3,500
60-00-00-200-8299	COMMODITIES	0	10	500	250	250
TOTAL COMMODITIES		438,829	371,969	444,075	420,220	219,261

Water Fund

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
60-00-00-300-8301	RENTAL, EQPT, & FACILITIES	2,830	5,615	5,738	5,700	2,931
60-00-00-300-8305	FREIGHT AND POSTAGE	26,744	27,300	35,150	35,000	22,500
60-00-00-300-8310	EQUIPMENT - MAINTENANCE	10,383	8,472	11,629	10,000	6,000
60-00-00-300-8311	BUILDING MECH SYS- MAINTENANCE	14,339	3,722	12,000	12,000	6,000
60-00-00-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	758	996	2,000	1,000	1,000
60-00-00-300-8315	VEHICLES - MAINTENANCE	3,306	17,919	8,000	4,000	4,000
60-00-00-300-8328	POTABLE WATER SYSTEM- MAINTNCE	56,522	29,128	40,000	32,000	24,350
60-00-00-300-8330	TECHNOLOGY SERVICES	24,669	12,134	23,400	20,000	12,200
60-00-00-300-8331	ARCHITECT / ENGINEERING SERV	48,691	132,867	100,000	105,200	104,000
60-00-00-300-8337	TELEPHONE SYSTEM	12,567	9,278	12,000	12,000	6,000
60-00-00-300-8342	FINANCIAL & MGMT SERVICES	0	0	4,880	33,883	22,433
60-00-00-300-8346	REFUSE REMOVAL SERVICES	9,300	9,000	9,000	7,725	9,000
60-00-00-300-8348	BUILDINGS - MAINTENANCE	27,833	17,890	25,000	20,000	6,000
60-00-00-300-8351	NATURAL GAS	30,729	22,111	30,000	28,000	10,000
60-00-00-300-8352	ELECTRICITY	172,049	161,885	185,000	180,000	92,500
60-00-00-300-8355	UTILITIES	106,346	118,529	119,961	119,961	60,812
60-00-00-300-8356	LAB & TESTING SERVICES	10,053	8,601	7,395	7,395	3,860
60-00-00-300-8366	LEGAL EXPENSES & NOTICES	0	8,989	41,620	48,558	20,810
60-00-00-300-8373	MARKETING, ADS, PUBLIC INFO	0	0	4,000	1,000	2,000
60-00-00-300-8375	DUES & SUBSCRIPTIONS	2,136	2,226	2,413	2,098	1,207
60-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	5,647	4,397	4,800	2,000	3,000
60-00-00-300-8385	TAXES, LICENSES, & FEES	50	20	120	0	60
60-00-00-300-8399	CONTRACTUAL SERVICES	2,157	476	12,000	4,000	9,250
TOTAL CONTRACTUAL SERVICES		567,109	601,553	696,106	691,520	429,913
60-00-00-400-8460	DEPRECIATION	735,001	732,212	0	0	0
60-00-00-400-8471	SURETY BONDS & INSURANCE	30,000	30,000	30,000	30,000	15,000
60-00-00-400-8481	UTILITY REBATE PROGRAM	10,961	7,386	14,000	8,000	5,000
TOTAL OTHER SERVICES		775,962	769,598	44,000	38,000	20,000
60-00-00-450-8411	DEBT SERVICE - PRINCIPAL	230,000	0	250,000	291,000	0
60-00-00-450-8412	DEBT SERVICE - INTEREST	91,925	57,176	71,925	71,925	10,697
60-00-00-450-8414	AMORTIZE BOND ISSUE/PREM/DISC	(6,704)	(43,577)	0	0	0
60-00-00-450-8417	LOAN PRINCIPAL	406,641	0	423,601	432,356	220,286
60-00-00-450-8418	LOAN INTEREST	90,504	78,166	71,459	71,459	31,622
60-00-00-450-8432	BOND ISSUANCE COSTS	0	16,575	0	0	0
TOTAL DEBT SERVICES		812,366	108,340	816,985	866,740	262,605
60-00-00-600-8510	OFFICE FURNITURE & EQUIP	0	0	0	0	1,050
60-00-00-600-8515	TECHNOLOGY EQUIPMENT	100,670	6,708	11,800	8,379	0
60-00-00-600-8521	VEHICLES	61,582	3,835	0	0	0
60-00-00-600-8540	MCHNRY, IMPLMTS, & MJR TOOLS	13,224	8,511	153,000	153,000	0
60-00-00-600-8580	TELEPHONE & RADIO EQPT	25	300	1,000	1,372	1,000
60-00-00-600-8582	FIRE HYDRANTS	0	6,428	10,000	4,241	10,000
60-00-00-600-8583	WATER METERS	203,577	192,344	200,000	175,000	0
60-00-00-600-8584	WATER PUMPS AND MOTORS	0	10,460	95,810	35,810	0
TOTAL EQUIPMENT		379,079	228,586	471,610	377,802	12,050
60-00-00-650-8630	WATER MAINS	48,572	0	745,231	1,016,282	0
60-00-00-650-8631	WATER SYSTEM IMPS	993,041	0	0	0	0
60-00-00-650-8641	WATER SYSTEM CONSTR FUND IMPROVEN	0	0	0	0	0
TOTAL PERMANENT IMPROVEMENTS		1,041,612	0	745,231	1,016,282	0

Water Fund		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
60-00-00-900-9001	TRANSFER TO GENERAL FUND	650,000	702,518	258,965	258,965	271,100
60-00-00-900-9062	TRANSFER TO WATER CAPITAL FUND	0	0	0	0	316,800
TOTAL TRANSFERS OUT		650,000	702,518	258,965	258,965	587,900
TOTAL WATER FUND EXPENSES		6,529,233	4,990,652	6,033,506	6,125,065	2,800,235
NET FUND TOTALS - SURPLUS / (DEFICIT)		(1,347,033)	454,489	(1,029,883)	(413,704)	(93,610)

Water Construction Fund

Fund 61

The capital portion of the Water Fund related to impact fee revenue was split out in to its own fund in FY2016. The revenue collected in this fund is restricted for “new” water main lines and construction. No expenditures were budgeted in FY2016.5 for this fund.

Water Construction Fund		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
61-00-00-004-3223	IMPACT FEES	0	35,222	50,000	35,000	15,000
TOTAL LICENSES & PERMITS		0	35,222	50,000	35,000	15,000
TOTAL WATER CONSTRUCTION FUND REVENUES		0	35,222	50,000	35,000	15,000
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)		0	35,222	50,000	35,000	15,000

Water Capital Fund

Fund 62

The Water Capital Fund accounts for fleet, equipment, capital projects and water main replacement of existing infrastructure. In 2015, the City adopted a 10-year Capital Improvement Plan for the water fund. This plan includes projected rate increases of 4.5% over the next five years, of which 3% of the increase is to be dedicated solely to the Water Capital Fund. Any revenue needed above this amount to implement the Capital Plan will constitute an interfund transfer between the Water Operating Fund and the Water Capital Fund.

Water Capital Fund		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
62-00-00-009-4719	TRANSFER FROM CDBG	0	0	0	0	160,000
62-00-00-009-4740	TRANSFER FROM WATER FUND	0	0	0	0	316,800
TOTAL TRANSFERS IN		0	0	0	0	476,800
TOTAL WATER CAPITAL FUND REVENUES		0	0	0	0	476,800
62-00-00-600-8515	TECHNOLOGY EQUIPMENT	0	0	0	0	81,800
62-00-00-600-8540	MACHINERY & MAJOR TOOLS	0	0	0	0	10,000
62-00-00-600-8583	WATER METERS	0	0	0	0	75,000
TOTAL EQUIPMENT		0	0	0	0	166,800
62-00-00-650-8630	WATER MAINS	0	0	0	0	310,000
TOTAL PERMANENT IMPROVEMENTS		0	0	0	0	310,000
TOTAL WATER CAPITAL FUND EXPENSES		0	0	0	0	476,800
NET FUND TOTALS - SURPLUS / (DEFICIT)		0	0	0	0	0

Airport Fund

FUND 65

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

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

General Obligation Refunding Bonds of 2014: In November 2014, the City issued \$416,650 of G.O. Refunding Bonds for the purpose of refinancing the City's 2004 bonds in order to reduce interest costs. The debt service is based on a 6-year amortization schedule with interest at 1.544%. Semi-annual interest payments are due July 1st and January 1st while annual principal payments are due each January 1st. The outstanding principal balances as of June 30, 2016 is \$ 341,000.

AIRPORT FUND			
General Obligation Refunding Bond Series 2014			
Year	Principal	Interest	Totals
2016**	0	2,633	2,633
2017	70,250	4,723	74,973
2018	66,125	3,670	69,795
2019	69,500	2,623	72,123
2020	66,125	1,576	67,701
2021	69,000	533	69,533
2022			0
2023			0
2024			0
2025			0
2026			0
2027			0
2028			0
2029			0
2030			0
2031			0
2032			0
2033			0
2034			0
Totals	341,000	15,757	356,757

****2016 Change in Fiscal Year - 7/1/16 to 12/31/16**

FY2016 Strategic Accomplishments

Sustainable Operations

- FAA Part 139 Limited Commercial Airport Certification – The DTMA Certification Manual has been submitted to the FAA. Updates to airfield to secure certification will be completed summer of 2016.
- FAA / Illinois Division of Aeronautics Transportation Improvement Program, (TIPs) approved to further improve DeKalb Taylor Municipal Airport, (DTMA).
- Secured \$357,300 in State Apportionment Funds for Parking Lot and Entrance Road overlay project.
- 98% of City owned hangars rented.
- Attended National Business Aviation Association conference promoting DTMA corporate aviation and cargo companies to utilize the services at the airport.
- FAA Part 139 Limited Commercial Airport manual updated for certification.
- Completed painting of all runways, taxiway's and ramp area's.

Public Safety

- Assisted in the arrest of 2 persons and seizure of 44 lbs. of cocaine flown into DTMA as part of drug trafficking scheme.
- Airport security cameras are in use and being monitored by the DeKalb Police Department.
- Aircraft Firefighting and Rescue training held at the airport.

Financial Stability

- Revised detention area layout to reduce expenditures on drainage project, reducing drainage problems in frontal area along Pleasant Street.
- Secured a multi-year fuel supplier agreement with World Fuel for aviation fuels.
- Initialized the FY2016 multi-year Airport Farm Bid document.

Regional Airport
<ul style="list-style-type: none"> - Attended National Business Aviation Association conference promoting DTMA corporate aviation and cargo companies to utilize the services at the Airport. - Purchased Aircraft Deice Truck to allow corporate aircraft to utilize DTMA throughout the inclement winter months. The winter of 2016 is the second year that the NIU Men's and Women's Basketball Teams, and their opponents, secured 15 flights of 30 passenger aircraft to use DTMA, using the Airport only because of the DTMA Aircraft Deice Truck. - Co-sponsored community events including USO Fundraiser Swing Dance, U. S., and TDR-1 drone presentation at the Airport. - Provided airport tours to over 250 students. - Aircraft Deice Truck operational for NIU Men's, Woman's and opposing team aircraft to utilize DTMA during the winter months. - Completed the cleaning and testing of the airport maintenance hangar 12,000 gallon diesel fuel tank. Illinois Fire Marshall approved the work and put tank back into operation. - Continue to implement a comprehensive Airport Marketing Plan with precise steps to reach out to the aviation community to foster growth in commercial and general aviation. - Co-sponsored community and DeKalb EAA Chapter #241 events which included a 1940's Swing Dance, and an annual Fly-in Drive-in Pancake Breakfast at DTMA.

Infrastructure
<ul style="list-style-type: none"> - Secured the construction of an aircraft ramp overlay by hangars E1 and E2. - Secured construction of a concrete threshold for the new Win Aviation High Tail Corporate Hangar. - Installed a heated threshold on the north side of hangar E-2 to allow great year-round access. - Relocated a drainage headwall away from runway safety area. (FAA Part 139 Limited Commercial Requirement). - Initiated and finalized the construction of the new corporate hangar, concrete threshold. - Completed a new High Tail Corporate Hangar at DTMA. - Completed Phase 1 of the T-Hangar overlay project - Completed construction of the large detention area and drainage pipe project to alleviate flooding in the airport frontal area. - Installed heated concrete threshold on the north side of City owned T- hangar E-2. - Completed construction of and the extension to a drainage headwall to move it out of the Runway Safety Area by Runway 2-20.

Airport Fund

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
65-00-00-005-3315	FEDERAL PASS-THROUGH GRANTS	454,196	168,395	1,187,500	1,187,500	0
65-00-00-005-3340	STATE GOVT GRANTS	9,985	4,234	92,950	92,950	0
TOTAL INTERGOVERNMENTAL REVENUES		464,181	172,630	1,280,450	1,280,450	0
65-00-00-006-3437	FUEL SALES	415,363	286,447	340,000	245,000	275,000
TOTAL SERVICE CHARGES		415,363	286,447	340,000	245,000	275,000
65-00-00-008-3610	INVESTMENT INTEREST	11	4	5	3	0
65-00-00-008-3910	REFUNDS / REIMBURSEMENTS	(282)	15,997	80,000	8,000	2,000
65-00-00-008-3920	SALES OF ASSETS	(425)	0	0	0	0
65-00-00-008-3930	RENTAL INCOME	340,913	340,510	380,030	365,000	185,500
65-00-00-008-3955	AIRPORT OPERATIONS	0	0	33,000	14,000	15,700
65-00-00-008-3963	CONTRIBUTED INFRASTRUCTURE	0	2,393,442	0	0	0
65-00-00-008-3970	MISCELLANEOUS INCOME	16,809	15,603	8,200	2,500	500
TOTAL OTHER INCOME		357,026	2,765,556	501,235	389,503	203,700
65-00-00-009-4701	TRSF FROM GENERAL FUND	225,000	730,000	0	0	16,853
TOTAL TRANSFERS IN		225,000	730,000	0	0	16,853
TOTAL AIRPORT FUND REVENUES		1,461,570	3,954,633	2,121,685	1,914,953	495,553
65-00-00-100-8101	REGULAR WAGES	129,177	129,008	145,168	139,277	65,755
65-00-00-100-8102	OVERTIME	0	147	0	300	75
65-00-00-100-8103	PART-TIME WAGES	66,952	70,349	95,923	87,215	60,309
65-00-00-100-8171	FICA	14,266	14,551	18,369	16,886	9,669
65-00-00-100-8173	IMRF	28,411	24,131	23,179	22,265	10,723
65-00-00-100-8175	HEALTH INSURANCE	19,313	24,717	24,709	24,709	12,412
65-00-00-100-8178	WORKERS COMPENSATION	0	17,625	17,625	17,625	8,813
65-00-00-100-8185	ACCRUED COMPENSATED LEAVE	(875)	49,285	0	0	0
65-00-00-100-8187	NET OPEB COST	102	(568)	0	0	0
65-00-00-100-8188	NET IMRF PENSION OBLIGATION	380	19,007	0	0	0
65-00-00-100-8304	CAR ALLOWANCE	0	0	476	476	242
TOTAL PERSONNEL		257,726	348,253	325,449	308,753	167,998
65-00-00-200-8201	BOARDS & COMMISSIONS	0	0	200	100	100
65-00-00-200-8202	PRINTED MATERIALS	405	1,014	500	350	250
65-00-00-200-8204	OFFICE SUPPLY	272	342	325	150	165
65-00-00-200-8210	BUILDING MECH SYS- MAINTENANCE	134	347	2,500	1,800	1,250
65-00-00-200-8218	ELECTRICAL PARTS & SUPPLIES	5,163	7,883	6,500	6,000	3,250
65-00-00-200-8219	BUILDING SUPPLIES	2,869	3,526	3,000	2,800	1,525
65-00-00-200-8226	VEHICLE MAINTENANCE PARTS	3,724	2,864	4,000	3,200	2,000
65-00-00-200-8234	AIRPORT FUEL	317,420	211,326	210,000	152,000	110,000
65-00-00-200-8235	SNOW & ICE CONTROL MATERIALS	18,410	22,900	25,000	14,000	22,500
65-00-00-200-8236	AIRPORT MATERIALS	169	145	500	350	250
65-00-00-200-8245	GAS, OIL, & ANTIFREEZE	30,518	19,017	25,000	18,000	12,500
65-00-00-200-8285	TECHNOLOGY SUPPLIES	0	0	500	781	500
65-00-00-200-8291	JANITORIAL / LAUNDRY SUPPLY	0	0	500	250	250
65-00-00-200-8295	SMALL TOOLS & EQUIPMENT	3,128	2,031	2,000	2,000	1,000
65-00-00-200-8299	COMMODITIES	0	0	0	0	0
TOTAL COMMODITIES		382,212	271,394	280,525	201,781	155,540
65-00-00-300-8305	FREIGHT & POSTAGE	35	0	150	95	75
65-00-00-300-8310	EQUIPMENT - MAINTENANCE	31,462	26,320	28,300	28,300	15,000

Airport Fund

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
65-00-00-300-8311	BUILDING MECH SYS- MAINTENANCE	10,198	7,181	15,600	10,000	8,000
65-00-00-300-8313	LANDSCAPE&GROUNDS- MAINTENANCE	5,694	2,813	15,000	12,500	5,500
65-00-00-300-8315	VEHICLE - MAINTENANCE	2,300	27	2,500	2,500	1,250
65-00-00-300-8319	SNOW & ICE CONTROL	0	0	0	0	0
65-00-00-300-8324	AIRPORT MAINTENANCE	0	0	1,000	900	1,000
65-00-00-300-8331	ARCHITECT / ENGINEERING SERVS	858	450	2,000	1,000	1,250
65-00-00-300-8337	TELEPHONE SYSTEM	11,401	11,189	11,296	11,290	5,665
65-00-00-300-8342	FINANCIAL & MGMT SERVICES	0	0	2,585	1,722	2,231
65-00-00-300-8348	BUILDINGS - MAINTENANCE	4,995	4,546	8,500	6,500	5,750
65-00-00-300-8352	ELECTRICITY	40,526	50,432	35,000	45,000	17,500
65-00-00-300-8355	UTILITIES	13,682	10,368	12,000	10,000	6,000
65-00-00-300-8366	LEGAL EXPENSES & NOTICES	0	2,188	750	500	475
65-00-00-300-8373	MARKETING, ADS, & PUBLIC INFO	14,314	12,681	7,700	7,700	7,700
65-00-00-300-8375	DUES & SUBSCRIPTIONS	1,905	2,679	3,000	3,000	2,700
65-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	5,915	3,246	12,125	8,500	5,500
65-00-00-300-8385	TAXES, LICENSES, & FEES	25,343	8,877	17,400	6,769	9,400
65-00-00-300-8399	CONTRACTUAL SERVICES	0	0	0	10,270	0
TOTAL CONTRACTUAL SERVICES		168,628	142,998	174,906	166,546	94,996
65-00-00-400-8450	CONTRACTED SERVICES	17,731	22,552	34,000	24,000	22,600
65-00-00-400-8460	DEPRECIATION	349,065	396,749	0	0	0
65-00-00-400-8471	SURETY BONDS & INSURANCE	43,230	42,627	35,230	37,451	22,636
TOTAL OTHER SERVICES		410,026	461,928	69,230	61,451	45,236
65-00-00-450-8411	DEBT SERVICE - PRINCIPAL	35,000	0	75,650	75,650	0
65-00-00-450-8412	DEBT SERVICE - INTEREST	54,709	30,215	7,166	7,166	2,633
65-00-00-450-8413	MUNICIPAL LEASE / PURCHASE	7,264	0	4,000	2,140	0
65-00-00-450-8414	AMORTIZE BOND ISSUE/PREM/DISC	(1,198)	(7,790)	0	0	0
65-00-00-450-8432	BOND ISUANCE COSTS	0	1,650	0	0	0
TOTAL DEBT AND BOND SERVICE		95,775	24,075	86,816	84,956	2,633
65-00-00-600-8510	OFFICE FURNITURE & EQPT	0	812	1,000	950	1,000
65-00-00-600-8540	MCHNRY, IMPLTS, & MJR TOOLS	3,074	4,950	5,000	4,500	3,300
65-00-00-600-8580	TELEPHONE & RADIO EQPT	1,368	1,139	2,000	2,000	1,000
65-00-00-600-8597	LEASED EQUIPMENT	17,792	16,062	15,680	26,000	23,850
TOTAL EQUIPMENT		22,234	22,962	23,680	33,450	29,150
65-00-00-650-8638	AIRPORT IMPROVEMENTS	12,677	134,163	1,356,395	1,338,200	0
65-00-00-650-8639	OTHER CAP IMPS	12,479	4,950	11,000	11,000	0
TOTAL PERMANENT IMPROVEMENTS		25,156	139,113	1,367,395	1,349,200	0
TOTAL AIRPORT FUND EXPENSES		1,361,757	1,410,724	2,328,001	2,206,137	495,553
NET FUND TOTALS - SURPLUS / (DEFICIT)		99,813	2,543,909	(206,316)	(291,184)	0



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Section Seven

Debt Service Funds

- General Fund Debt Service
- TIF Fund Debt Service

Efficiency Through Technology



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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 June 30, 2016 is \$6,045,000.

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 June 30, 2016 is \$3,905,000.

General Obligation Refunding Bonds of 2010C: In December 2010, the City issued \$5,415,000 of G.O. Refunding Bonds to refinance prior debt at a lower interest cost. The original obligations were issued to finance storm sewer construction, road reconstruction, park land, and initial costs for a police station. The debt service is based on a 13-year amortization schedule with interest ranging from 1.90% to 5.90%. Semi-annual interest payments are due July 1st and January 1st while annual principal payments are due each January 1st. The outstanding principal balance as of June 30, 2016 is \$4,270,000.

General Obligation Bonds of 2012A: In October 2012, the City issued \$9,905,000 of G.O. Refunding Bonds for the purpose of constructing a new Police Station. The debt service is based on a 17-year amortization schedule with interest ranging from 2.00% to 2.50%. Semi-annual interest payments are due July 1st and January 1st while annual principal payments are due each January 1st. The outstanding principal balance as of June 30, 2016 is \$8,055,000.

General Obligation Bonds of 2013B: In June 2013, the City issued \$2,380,000 of G.O. Bonds for the purpose of completing construction on the new Police Station. The debt service is based on a 9-year amortization schedule with interest ranging from 0.80% to 3.00%. Semi-annual interest payments are due July 1st and January 1st while annual principal payments are due each January 1st. The outstanding principal balance as of June 30, 2016 is \$2,330,000.

General Obligation Refunding Bonds of 2014: In November 2014, the City issued \$776,775 of G.O. Refunding Bonds to refinance prior debt at a lower interest cost the remaining portion of debt originally issued for storm sewer construction, road reconstruction, and park land. The debt service is based on a 2-year amortization schedule with interest at 1.544%. Semi-annual interest payments are due July 1st and January 1st while annual principal payments are due each January 1st. The outstanding principal balance as of June 30, 2016 is \$393,425.

Debt Service Summary: General Fund and TIF

Year	General Obligation GF Refunding Bond Series 2010B		General Obligation GF Refunding Bond Series 2010C		General Obligation Bond GF Series 2012A		General Obligation GF Bond Series 2013B		General Obligation Refunding Bond Series 2014		Totals
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2016**	0	87,984	0	109,896	0	83,941	0	34,753	0	3,037	319,610
2017	0	175,968	205,000	215,846	650,000	161,381	10,000	69,440	393,425	3,037	1,884,097
2018	0	175,968	620,000	198,415	660,000	148,281	15,000	69,263			1,886,926
2019	0	175,968	650,000	169,655	550,000	136,181	135,000	67,125			1,883,929
2020	0	175,968	680,000	137,040	0	130,681	700,000	54,600			1,878,289
2021	0	175,968	715,000	100,395	0	130,681	725,000	33,225			1,880,269
2022	0	175,968	755,000	59,573	0	130,681	745,000	11,175			1,877,396
2023	150,000	172,780	645,000	19,028	765,000	123,031					1,874,839
2024	840,000	151,323			780,000	107,581					1,878,904
2025	875,000	113,584			795,000	91,831					1,875,415
2026	915,000	73,299			810,000	75,781					1,874,080
2027	955,000	30,279			830,000	58,863					1,874,141
2028	170,000	4,038			845,000	41,066					1,060,103
2029					865,000	22,356					887,356
2030					505,000	6,313					511,313
											0
Totals	3,905,000	1,689,090	4,270,000	1,009,848	8,055,000	1,448,650	2,330,000	339,580	393,425	6,074	23,446,667

General Obligation TIF Refunding Bond Series 2010A			
Year	Principal	Interest	Totals
2016**	845,000	116,675	961,675
2017	870,000	208,000	1,078,000
2018	1,020,000	173,200	1,193,200
2019	1,060,000	132,400	1,192,400
2020	1,105,000	90,000	1,195,000
2021	1,145,000	45,800	1,190,800
2022			0
2023			0
Totals	6,045,000	766,075	6,811,075

****2016 Change in Fiscal Year - 7/1/16 to 12/31/16**

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

General Debt Service Fund

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
40-00-00-002-3135	HOTEL/MOTEL TAX	0	0	43,417	44,000	22,000
40-00-00-002-3190	HOME RULE FUEL TAX	0	0	245,000	265,000	132,000
TOTAL SALES & USE TAXES		0	0	288,417	309,000	154,000
40-00-00-007-3514	POLICE FINES	0	0	100,000	60,000	30,000
TOTAL FINES		0	0	100,000	60,000	30,000
40-00-00-009-4701	TRSF FROM GENERAL FUND	1,009,050	1,010,163	1,504,066	1,504,066	180,000
40-00-00-009-4733	TRSF FROM PUBLIC BLDG FUND	900,931	902,527	0	0	0
40-00-00-010-4910	BOND PROCEEDS	0	776,775	0	0	0
TOTAL TRANSFERS IN		1,909,981	2,689,465	1,504,066	1,504,066	180,000
TOTAL GENERAL DEBT SERVICE FUND REVENUES		1,909,981	2,689,465	1,892,483	1,873,066	364,000
40-00-00-450-8342	FINANCIAL & MNGT SERVICES	2,020	2,020	3,090	1,900	475
40-00-00-450-8411	DEBT SERVICE - - PRINCIPAL	1,150,000	1,185,000	1,223,350	1,223,350	0
40-00-00-450-8412	DEBT SERVICE - INTEREST	757,961	721,919	666,043	666,043	319,611
40-00-00-450-8432	BOND ISSUANCE COSTS		6,775	0	0	0
40-00-00-450-9920	PAYMENT TO ESCROW ACCOUNT	757,961	770,000	0	0	0
TOTAL BOND AND DEBT SERVICE		1,909,981	2,685,714	1,892,483	1,891,293	320,086
TOTAL GENERAL DEBT SERVICE FUND EXPENSES		1,909,981	2,685,714	1,892,483	1,891,293	320,086
NET FUND TOTALS - SURPLUS / (DEFICIT)		0	3,751	0	(18,227)	43,914

Tax Increment Financing Debt Service Fund		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 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	1,362,484	1,063,975	1,068,663	1,068,663	961,675
TOTAL TRANSFERS IN		1,362,484	1,063,975	1,068,663	1,068,663	961,675
TOTAL Tax Increment Financing Debt Service Fund REVENUES		1,362,484	1,063,975	1,068,663	1,068,663	961,675
45-00-00-450-8342	FINANCIAL & MNGT SERVICES	0	0	0	0	0
45-00-00-450-8411	DEBT SERVICE - - PRINCIPAL	1,075,000	800,000	825,000	825,000	845,000
45-00-00-450-8412	DEBT SERVICE - INTEREST	287,484	263,975	243,663	243,663	116,675
TOTAL BOND AND DEBT SERVICE		1,362,484	1,063,975	1,068,663	1,068,663	961,675
TOTAL Tax Increment Financing Debt Service Fund EXPENSES		1,362,484	1,063,975	1,068,663	1,068,663	961,675
NET FUND TOTALS - SURPLUS / (DEFICIT)		0	0	0	0	0

Section Eight

Capital Project Funds

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

Efficiency Through Technology



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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. For FY16.5, the City is estimating \$570,189 in allotments.

FY2016.5 Projects:

<input type="checkbox"/> Kishwaukee Bike Path	\$250,000
<input type="checkbox"/> Electricity	\$175,000
<input type="checkbox"/> Coordinated Traffic Signal Update	\$285,000
<input type="checkbox"/> Kishwaukee River Construction	\$250,000
<input type="checkbox"/> Materials Testing	\$ 5,000
<input type="checkbox"/> Traffic Studies	\$ 5,000
<input type="checkbox"/> Annie Glidden Sign Upgrade	\$ 15,000

FY2016 Strategic Accomplishments

Infrastructure
<ul style="list-style-type: none">- Continued progress on street patching program.- Approved and implemented culvert and bridge inspection program.

Motor Fuel Tax Fund

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
10-00-00-005-3315	FEDERAL PASS-THROUGH GRANTS	155,052	2,080	0	0	83,311
10-00-00-005-3340	STATE GOVT GRANTS	397,346	198,673	0	0	0
10-00-00-005-3354	STATE MOTOR FUEL TAX	1,138,728	1,078,801	1,047,914	1,100,000	570,189
TOTAL INTERGOVERNMENTAL REVENUES		1,691,126	1,279,554	1,047,914	1,100,000	653,500
10-00-00-008-3610	INVESTMENT INTEREST	5,879	3,899	875	2,555	1,400
10-00-00-008-3910	REFUNDS / REIMBURSEMENTS	0	0	0	0	0
TOTAL OTHER INCOME		5,879	3,899	875	2,555	1,400
10-00-00-009-4701	TRSF FROM GENERAL FUND	0	10,694	0	31,425	51,670
TOTAL TRANSFERS IN		0	10,694	0	31,425	51,670
TOTAL MOTOR FUEL TAX FUND REVENUES		1,697,005	1,294,147	1,048,789	1,133,980	706,570
10-00-00-200-8235	SNOW / ICE CONTROL MATERIAL	100,000	95,351	100,000	100,000	0
10-00-00-200-8331	ARCHITECT/ENGINEERING SERVS	0	0	0	0	0
TOTAL COMMODITIES		100,000	95,351	100,000	100,000	0
10-00-00-300-8331	ARCHITECT / ENGINEERING SERVS	216,875	115,551	370,000	160,000	85,000
10-00-00-300-8332	LAND ACQUISITION SERVS	0	0	105,000	60,000	0
10-00-00-300-8352	ELECTRICITY	346,263	326,752	350,000	350,000	175,000
10-00-00-300-8366	LEGAL EXPENSES & NOTICES	0	0	0	0	0
10-00-00-300-8633	STR CONST OR RECONSTRUCT	0	440	0	0	0
TOTAL CONTRACTUAL SERVICES		563,138	442,743	825,000	570,000	260,000
10-00-00-650-8620	BIKE PATH/SIDEWALK IMPROVEMENTS	0	0	0	0	200,000
10-00-00-650-8632	STR IMPRVMT - MAINTENANCE	0	0	140,000	100,000	0
10-00-00-650-8633	STR CONST OR RECONSTRUCT	901,865	444,059	250,000	250,000	250,000
10-00-00-650-8639	OTHER CAPITAL IMPROVEMENTS	0	3,785	0	501	275,000
TOTAL PERMANENT IMPROVEMENTS		901,865	447,844	390,000	350,501	725,000
10-00-00-900-9001	TRANSFER TO GENERAL FUND	67,469	0	0	0	0
TOTAL TRANSFERS OUT		67,469	0	0	0	0
TOTAL MOTOR FUEL TAX FUND EXPENSES		1,632,472	985,938	1,315,000	1,020,501	985,000
NET FUND TOTALS - SURPLUS / (DEFICIT)		64,533	308,210	(266,211)	113,479	(278,430)

Central Area TIF #1 Fund

FUND 13

The City created a Sales & Property Tax Increment Finance District (“TIF District”) in 1986 to undertake redevelopment activities in the downtown and central areas of the community. The 2008 Amendment to the plan extended the property tax portion of the district 12 years to FY2020. The sales tax portion was not eligible for extension and subsequently expired in FY2013.

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

FY2016 Strategic Accomplishments

Infrastructure	Sustainable Operations
<ul style="list-style-type: none">- Funded street improvements in the amount of \$600,000.Request for Proposal (RFP) released for feasibility study of Smart Space (STEAM) Learning Center and City History Museum.- Completed year four of a five-year agreement with the Ellwood Association to make \$75,000 of improvements to the Nehring Home –as the restore the coach house.- Request for Proposal (RFP) released for historic preservation study of a potential downtown historic district and downtown architectural assessment.- Egyptian Theatre completed \$100,000 of improvements to the property.- Environmental assessment, heated concrete phase 2, Winter House demolition, and site cleanup at Peace and Pleasant completed at DeKalb Taylor Municipal Airport.	<ul style="list-style-type: none">- RFP released and consultant hired for Egyptian Theater governance model study, project in process.- Agreement reached for retention and improvements to Bemis Toyota.- Assistance to site improvements at Clinton Rosette School in progress – parking lot expansion, circulation improvements, and building mechanicals.

Central Area Tax Increment Financing Fund #1

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
13-00-00-001-3119	PROPERTY TAX INCREMENT	6,604,296	6,439,568	6,439,658	6,347,587	6,347,587
TOTAL PROPERTY TAXES		6,604,296	6,439,568	6,439,658	6,347,587	6,347,587
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	69,494	47,875	50,000	36,820	6,560
13-00-00-008-3910	REFUNDS / REIMBURSEMENTS	0	605	0	0	0
TOTAL OTHER INCOME		69,494	48,480	50,000	36,820	6,560
TOTAL Central Area Tax Increment Financing Fund #1 REVENUES		6,673,791	6,488,048	6,489,658	6,384,407	6,354,147
13-00-00-300-8305	FREIGHT AND POSTAGE	0	0	250	125	125
13-00-00-300-8321	SIDEWALKS - MAINTENANCE	80,278	90,183	30,000	6,240	0
13-00-00-300-8331	ARCHITECT / ENGINEER SERVICES	29,503	21,574	180,000	1,580	50,000
13-00-00-300-8332	LAND ACQUISITION SERVICES	0	0	10,000	10,000	0
13-00-00-300-8342	FINANCIAL & MNGT SERVICES	0	0	15,000	2,435	15,000
13-00-00-300-8343	DEVELOPMENTAL SERVICES	18,466	3,862	39,500	40,370	90,000
13-00-00-300-8348	BUILDINGS - MAINTENANCE	722	1,164	0	0	0
13-00-00-300-8366	LEGAL EXPENSES & NOTICES	3,135	5,250	15,750	7,500	12,875
13-00-00-300-8373	MARKETING, ADS, PUBLIC INFO	0	6,865	20,000	5,000	10,000
13-00-00-300-8375	DUES & SUBSCRIPTIONS	850	850	850	850	850
13-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	350	636	1,000	605	500
13-00-00-300-8399	CONTRACTUAL SERVICES	4,718	4,824	6,000	5,000	5,500
TOTAL CONTRACTUAL SERVICES		138,022	135,209	318,350	79,705	184,850
13-00-00-650-8621	LAND ACQUISITION	0	0	0	0	500,000
13-00-00-650-8624	PRIV PROP REHAB / REDEVELOP	1,047,601	376,954	512,900	457,000	283,925
13-00-00-650-8625	REMODELING & RENOVATION	7,361	35,194	0	3,324	0
13-00-00-650-8627	PARKING LOT IMPROVEMENTS	120,769	163,521	0	0	0
13-00-00-650-8628	STORM SEWER SYSTEM IMPS	1,000	1,000	0	0	0
13-00-00-650-8632	STR IMPRVMT - MAINTENANCE	297,092	9,970	570,000	31,684	0
13-00-00-650-8633	STREET - CONSTR OR RECONSTR	372,060	371,942	0	1,000,000	0
13-00-00-650-8639	OTHER CAPITAL IMPROVEMENTS	3,492,797	3,334,489	3,970,349	3,274,800	4,088,594
TOTAL PERMANENT IMPROVEMENTS		5,338,680	4,293,071	5,053,249	4,766,808	4,872,519
13-00-00-900-9001	TRANSFER TO GENERAL FUND	791,672	791,672	678,576	678,576	282,740
13-00-00-900-9225	TRSF TO TIF DEBT SERVICE	1,362,484	1,063,975	1,068,663	1,068,663	961,675
TOTAL TRANSFERS OUT		2,154,156	1,855,647	1,747,239	1,747,239	1,244,415
TOTAL Central Area Tax Increment Financing Fund #1 EXPENSES		7,630,859	6,283,927	7,118,838	6,593,752	6,301,784
NET FUND TOTALS - SURPLUS / (DEFICIT)		(957,068)	204,121	(629,180)	(209,345)	52,363

Tax Increment

Finance District #2

FUND 14

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

This TIF District is 387 acres in size and comprises five percent of the total land area inside the City limits. This District has an effective life of 23 years and will expire in 2018. With the expiration of the TIF approaching within the next 3 years, a staff TIF Phase Out team was formed in FY2014 to identify highly transformative projects for completion with the remaining funds.

FY2016 Strategic Accomplishments

Infrastructure
<ul style="list-style-type: none">- Spent \$105,887 on Sidewalk Replacements within the District.- Completed improvements, including a chimney lining project, to Barb City Manor in the amount of \$100,000.- Extended \$25,000 towards assistance to low and moderate income households for home repair.- Funded street improvements in the amount of \$400,000.

Sustainable Operations
<ul style="list-style-type: none">- Extended Target TIF rebate in the amount of \$178,000.- Phase two of relocation of offices from the Annex to City Hall completed including basement stabilization for file storage, office space creation at former jail cells.

Tax Increment Financing Fund #2

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
14-00-00-001-3119	PROPERTY TAX INCREMENT	1,619,592	1,329,664	1,329,665	1,216,456	1,216,456
14-00-00-008-3610	INVESTMENT INTEREST	0	8,223	0	41,415	20,900
TOTAL PROPERTY TAXES		1,619,592	1,337,887	1,329,665	1,257,871	1,237,356
TOTAL Tax Increment Financing Fund #2 REVENUES		1,619,592	1,337,887	1,329,665	1,257,871	1,237,356
14-00-00-300-8316	ALLEYS - MAINTENANCE	113,664	0	0	2,157	0
14-00-00-300-8321	SIDEWALKS - MAINTENANCE	49,328	105,886	10,000	6,837	0
14-00-00-300-8331	ARCHITECT / ENGINEER SERVICES	4,672	22,719	0	0	0
14-00-00-300-8342	FINANCIAL & MNGT SERVICES	0	0	0	574	0
14-00-00-300-8344	ECONOMIC DEVELOPMENT INCENTIVE	140,090	135,327	178,265	154,948	155,000
14-00-00-300-8366	LEGAL EXPENSES & NOTICES	3,135	285	10,000	5,000	0
TOTAL CONTRACTUAL SERVICES		310,889	264,217	198,265	169,516	155,000
14-00-00-650-8621	LAND ACQUISITION	0	0	0	0	0
14-00-00-650-8624	PRIV PROP REHAB / REDEVELOP	114,346	58,171	155,000	50	12,500
14-00-00-650-8625	REMODEL & RENOVATIONS	116,775	28,455	35,000	35,000	235,000
14-00-00-650-8628	STORM WATER SYSTEM IMPS	11,500	0	0	0	0
14-00-00-650-8632	STREET IMPROVEMENTS - MAINTENANCE	0	0	390,000	0	0
14-00-00-650-8633	STREET RECONSTRUCTION	477,591	284,675	0	0	0
14-00-00-650-8639	CAPITAL IMPROVEMENTS	0	0	1,500,000	0	0
TOTAL PERMANENT IMPROVEMENTS		720,212	371,301	2,080,000	35,050	247,500
14-00-00-900-9001	TRANSFER TO GENERAL FUND	150,931	150,931	113,198	113,198	47,877
TOTAL TRANSFERS OUT		150,931	150,931	113,198	113,198	47,877
TOTAL Tax Increment Financing Fund #2 EXPENSES		1,182,032	786,449	2,391,463	317,764	450,377
NET FUND TOTALS - SURPLUS / (DEFICIT)		437,560	551,438	(1,061,798)	940,107	786,979

Capital Projects Fund

FUND 50

This fund accounts for the costs associated with various improvement projects throughout the City, such as buildings, infrastructure, streets, alleys, and other major capital improvements. Funding for these improvements primarily come from a 2 cents per gallon local tax on motor fuel. Expenditures for FY16.5 include:

Street Maintenance	\$175,000
Sidewalk Maintenance	\$ 25,000
Fire Station Repairs	\$ 5,000

Capital Projects Fund

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
50-40-00-002-3190	HOME RULE MOTOR FUEL TAX	335,381	361,576	355,000	355,000	177,500
TOTAL SALES & USE TAXES		335,381	361,576	355,000	355,000	177,500
50-40-00-005-3340	STATE GOVT GRANTS	11,605	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUES		11,605	0	0	0	0
50-40-00-008-3910	REFUNDS/REIMBURSEMENTS	317	0	0	0	0
50-40-00-008-3930	RENTAL INCOME	144,137	0	0	0	0
50-40-00-008-3970	MISCELLANEOUS INCOME	0	1,660	0	0	0
TOTAL OTHER INCOME		144,454	1,660	0	0	0
50-40-00-009-4701	TRSF FROM GENERAL FUND	0	0	0	0	32,479
TOTAL TRANSFERS IN		0	0	0	0	32,479
TOTAL CAPITAL PROJECTS FUND REVENUES		491,439	363,236	355,000	355,000	209,979
50-40-00-200-8284	CODE RED ALERT SYSTEM	12,500	0	0	0	0
TOTAL COMMODITIES		12,500	0	0	0	0
50-40-00-300-8321	SIDEWALKS - MAINTENANCE	68,158	34,739	50,000	50,000	25,000
50-40-00-300-8331	ARCHITECT/ENGINEER SERVICES	7,683	25,019	0	0	0
TOTAL CONTRACTUAL SERVICES		75,841	59,758	50,000	50,000	25,000
50-40-00-400-8413	MUNICIPAL LEASE/PURCHASE	188,113	0	0	0	0
TOTAL OTHER SERVICES		188,113	0	0	0	0
50-40-00-600-8515	TECHNOLOGY EQUIPMENT	14,953	0	0	0	0
TOTAL EQUIPMENT		14,953	0	0	0	0
50-40-00-650-8624	BUILDING MAINTENANCE & REPAIR	116,982	0	40,000	40,000	5,000
50-40-00-650-8625	TILTON PARK FLOOD MITIGATION	0	10,000	0	0	0
50-40-00-650-8626	JOANNE LANE LEVEE PIPE UPGRADE	12,357	74,705	0	0	0
50-40-00-650-8628	STORM WATER SYSTEM IMPRVMTS	0	0	30,000	30,000	0
50-40-00-650-8629	ALLEY IMPROVEMENTS	0	53,876	50,000	50,000	0
50-40-00-650-8632	STREET MAINTENANCE	235,092	227,741	300,000	300,000	175,000
TOTAL PERMANENT IMPROVEMENTS		364,431	366,322	420,000	420,000	180,000
TOTAL CAPITAL PROJECTS FUND EXPENSES		655,838	426,080	470,000	470,000	205,000
NET FUND TOTALS - SURPLUS / (DEFICIT)		(164,399)	(62,845)	(115,000)	(115,000)	4,979

Public Safety Building Fund

Fund 51

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

Public Safety Building Fund		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
51-45-00-002-3135	HOTEL/MOTEL TAX	20,000	42,848	0	0	0
51-45-00-002-3190	HOME RULE FUEL TAX	252,220	271,171	0	0	0
TOTAL SALES & USE TAXES		272,220	314,019	0	0	0
51-45-00-007-3514	POLICE FINES	100,000	90,000	0	0	0
TOTAL FINES		100,000	90,000	0	0	0
51-45-00-008-3610	INVESTMENT INTEREST	3,273	497	0	0	0
51-45-00-008-3910	REFUNDS & REIMBURSEMENTS	0	8,347	0	0	0
51-45-00-008-3963	CONTRIBUTED CAPITAL	0	6,454	0	0	0
51-45-00-008-3970	MISCELLANEOUS INCOME	20,000	0	0	0	0
TOTAL OTHER INCOME		23,273	15,298	0	0	0
51-45-00-009-4701	TRSF FROM GENERAL FUND	500,000	0	0	0	0
TOTAL TRANSFERS IN		500,000	0	0	0	0
TOTAL Public Safety Building Fund REVENUES		895,493	419,317	0	0	0
51-45-00-650-8624	FIRE STATIONS #2 & #3	259,572	7,859	0	0	0
51-45-00-650-8625	FIBER COMMUNICATION-POLICE STA	32,992	0	0	0	0
51-45-00-650-8626	NEW CONSTRUCTION BUILDINGS	2,843,429	33,151	0	0	0
51-45-00-650-8637	FIBER COMMUNICATIONS & CABLES	0	0	0	0	0
TOTAL PERMANENT IMPROVEMENTS		3,135,993	41,010	0	0	0
51-45-00-900-9001	TRSF TO GENERAL FUND	0	299,843	0	0	0
51-45-00-900-9220	TRSF TO GENERAL FUND DEBT SERV	900,931	902,527	0	0	0
TOTAL TRANSFERS OUT		900,931	1,202,370	0	0	0
TOTAL Public Safety Building Fund EXPENSES		4,036,925	1,243,380	0	0	0
NET FUND TOTALS - SURPLUS / (DEFICIT)		(3,141,432)	(824,063)	0	0	0

Fleet Replacement Fund

Fund 52

This fund accounts for the acquisition costs for the replacement of fleet for the City. The funding source for fleet replacement is rental income derived from current water tower leases and a transfer of any available fund balance from the General Fund. Among the FY16.5 expenditures is the annual loan payment of \$16,667 for Fire Truck #1, the purchase of two ambulances with a total cost of \$300,000, and the purchase of two police squads with a total cost of \$82,538. One ambulance and one police squad will be purchased out of the General Fund in FY16.5.

Fleet Replacement Fund		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
52-50-00-008-3910	REFUNDS & REIMBURSEMENTS	12,454	11,425	0	9,000	4,500
52-50-00-008-3915	ADMINISTRATION TOW FEES	50,000	0	0	0	0
52-50-00-008-3920	SALES OF ASSETS	10,677	6,400	0	1,365	0
52-50-00-008-3930	RENTAL INCOME	0	107,317	145,000	141,663	70,805
52-50-00-008-3970	MISCELLANEOUS INCOME	5,000	310,000	0	35,000	35,000
TOTAL OTHER INCOME		78,131	435,142	145,000	187,028	110,305
52-50-00-009-4701	TRSF FROM GENERAL FUND	176,695	421,103	0	0	24,588
TOTAL TRANSFERS IN		176,695	421,103	0	0	24,588
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		254,826	856,245	145,000	187,028	134,893
52-50-00-400-8413	MUNICIPAL LEASE/PURCHASE	0	188,113	0	0	0
TOTAL OTHER SERVICES		0	188,113	0	0	0
52-50-00-450-8417	LOAN PRINCIPAL	16,667	16,667	16,667	16,667	16,667
TOTAL BONDS & NOTES PROCEEDS		16,667	16,667	16,667	16,667	16,667
52-50-00-600-8521	VEHICLES	418,655	177,214	393,000	391,358	191,538
TOTAL EQUIPMENT		418,655	177,214	393,000	391,358	191,538
TOTAL FLEET REPLACEMENT FUND EXPENSES		435,322	381,993	409,667	408,025	208,205
NET FUND TOTALS - SURPLUS / (DEFICIT)		(180,496)	474,252	(264,667)	(220,997)	(73,312)

Equipment Fund

Fund 53

This fund accounts for the acquisition costs for any new purchases or replacement of major equipment for the City. The funding source for equipment are funds from the E911 Board for OSSI payments and a transfer of any available fund balance from the General Fund. In FY16.5 there will be an additional fund transfer from the Workers Compensation Fund of \$243,000 to help fund the purchase of a new street sweeper. The following purchases will be made from the Equipment Fund in FY16.5:

Street Sweeper	\$244,000
Financial Software	\$170,000
Citywide Server Array	\$150,000
Street, Fleet, and Facility Master Plan	\$ 50,000
MS Office 2016 Upgrade	\$ 26,400
Motorola/Starcom Maintenance Contract	\$ 26,157
Additional Backup Space	\$ 20,000
City Hall UPS	\$ 20,000
Human Resources Performance Mgt Software	\$ 19,000
Strategic Planning Software	\$ 12,300
Additional Cameras for Milestone	\$ 6,000
Adobe Pro Licenses	\$ 3,000

Equipment Fund		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
53-55-00-005-3340	STATE GOVT GRANTS	0	0	0	0	0
TOTAL GRANTS		0	0	0	0	0
53-55-00-008-3910	REFUNDS & REIMBURSEMENTS	148,000	189,750	144,000	160,000	84,000
53-55-00-008-3915	ADMINISTRATIVE TOW FEES	30,000	0	0	0	0
53-55-00-008-3920	SALES OF ASSETS	2,336	0	0	0	0
53-55-00-008-3961	DONATIONS	0	0	0	0	0
TOTAL OTHER INCOME		180,336	189,750	144,000	160,000	84,000
53-55-00-009-4701	TRSF FROM GENERAL FUND	207,334	35,000	0	0	298,351
53-55-00-009-4725	TRSF FROM WORK COMP FUND	0	0	0	0	243,000
TOTAL TRANSFERS IN		207,334	0	0	0	541,351
53-55-00-010-4915	LOAN PROCEEDS	0	0	0	0	0
TOTAL BONDS & NOTES PROCEEDS		0	0	0	0	0
TOTAL EQUIPMENT FUND REVENUES		387,670	189,750	144,000	160,000	625,351
53-55-00-200-8241	AMBULANCE SUPPLY/EQUIP	0	0	0	0	0
53-55-00-200-8242	POLICE PATROL SUPPLY & EQUIPME	24,939	0	0	0	0
TOTAL COMMODITIES		24,939	0	0	0	0
53-55-00-300-8310	EQUIPMENT - MAINTENANCE	0	31,896	55,000	55,000	502,857
TOTAL CONTRACTUAL SERVICES		0	31,896	55,000	55,000	502,857
53-55-00-400-8413	MUNICIPAL LEASE/PURCHASE	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		0	0	0	0	0
53-55-00-600-8511	K-9 DOG	8,000	0	0	0	0
53-55-00-600-8515	TECH EQUIPMENT - PD SOFTWARE	84,757	125,323	17,620	12,780	0
53-55-00-600-8520	FD EQUIPMENT	15,575	0	89,680	89,680	0
53-55-00-600-8540	MACHINERY IMPLMTS MJR TOOLS	40,055	0	24,000	21,945	244,000
TOTAL EQUIPMENT		148,387	125,323	131,300	124,405	244,000
TOTAL EQUIPMENT FUND EXPENSES		173,326	157,219	186,300	179,405	746,857
NET FUND TOTALS - SURPLUS / (DEFICIT)		214,344	32,531	(42,300)	(19,405)	(121,506)



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Section Nine

Fiduciary Funds and Component Unit Fund

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

Efficiency Through Technology



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Police and Fire Pension Funds

Police Pension Fund (Fund 93) and Fire Pension Fund (Fund 95)

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

The Boards are each comprised of five members. Two are appointed by the Mayor, two are elected from the active participants of the pension fund, and one is elected by and from the fund's beneficiaries. The funds are regulated by the Illinois Department of Financial and Professional Regulation, Division of Insurance. By state law these pension funds must be 90% funded by the year 2040. Current funding levels for the Police Pension Fund and the Fire Pension Fund are 51.40% and 41.40% respectively.

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

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

Police Pension Fund

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
93-00-00-001-3113	PROPERTY TAX - POLICE PENSION	1,352,291	1,448,949	1,636,885	1,622,106	2,103,837
TOTAL PROPERTY TAXES		1,352,291	1,448,949	1,636,885	1,622,106	2,103,837
93-00-00-006-3452	EMPLOYEE CONTRIBUTIONS	632,775	711,771	568,388	561,694	280,847
TOTAL SERVICE CHARGES		632,775	711,771	568,388	561,694	280,847
93-00-00-008-3610	INVESTMENT INTEREST	672,124	819,871	550,000	844,468	422,234
93-00-00-008-3615	GAIN/LOSS ON INVESTMENTS	0	(463,032)	0	0	0
93-00-00-008-3618	UNREALIZED INV GAIN/LOSS	2,606,354	0	1,500,000	500,000	665,000
93-00-00-008-3970	MISCELLANEOUS INCOME	0	(3,456)	0	100	50
TOTAL OTHER INCOME		3,278,479	353,383	2,050,000	1,344,568	1,087,284
TOTAL POLICE PENSION FUND REVENUES		5,263,544	2,514,103	4,255,273	3,528,368	3,471,968
93-00-00-100-8190	RETIREE COMPENSATION	2,169,204	2,353,906	2,295,620	2,400,505	1,267,556
93-00-00-100-8191	DISABILITY	86,522	0	89,137	88,496	50,186
93-00-00-100-8194	REFUND OF CONTRIBUTIONS	0	50,195	0	0	0
93-00-00-100-8195	TRANSFERS TO OTHER PENSIONS	0	76,387	0	0	0
TOTAL PERSONNEL		2,255,726	2,480,487	2,384,757	2,489,001	1,317,742
93-00-00-300-8339	INSURANCE	0	8,009	0	8,409	4,204
93-00-00-300-8342	FINANCIAL & MNGT SERVICES	70,902	23,371	39,239	28,485	14,242
93-00-00-300-8343	INVESTMENT MGR/ADVISOR FEES	0	40,984	0	55,305	27,652
93-00-00-300-8366	LEGAL EXPENSES & NOTICES	866	0	1,015	3,464	1,732
93-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	3,771	0	4,014	8,081	4,041
93-00-00-300-8399	CONTRACTUAL SERVICES	1,696	0	12,860	0	0
93-00-00-300-8400	OTHER EXPENSES	0	13,152	0	5,509	0
TOTAL CONTRACTUAL SERVICES		77,235	85,515	57,128	109,253	51,871
TOTAL POLICE PENSION FUND EXPENSES		2,332,961	2,566,002	2,441,885	2,598,254	1,369,613
NET FUND TOTALS - SURPLUS / (DEFICIT)		2,930,583	(51,900)	1,813,388	930,114	2,102,355

Fire Pension Fund

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
95-00-00-001-3114	PROPERTY TAX - FIRE PENSION	2,037,490	2,024,522	2,177,836	2,158,156	2,535,041
TOTAL PROPERTY TAXES		2,037,490	2,024,522	2,177,836	2,158,156	2,535,041
95-00-00-006-3452	EMPLOYEE CONTRIBUTIONS	420,534	466,475	465,674	485,253	242,627
TOTAL SERVICE CHARGES		420,534	466,475	465,674	485,253	242,627
95-00-00-008-3610	INVESTMENT INTEREST	671,552	655,172	502,000	674,827	240,000
95-00-00-008-3615	GAIN/LOSS ON INVESTMENT	0	(480,438)	0	0	0
95-00-00-008-3618	UNREALIZED INV GAIN/LOSS	2,456,167	0	1,377,835	500,000	665,000
95-00-00-008-3970	MISCELLANEOUS INCOME	0	(3,598)	0	0	0
TOTAL OTHER INCOME		3,127,719	171,136	1,879,835	1,174,827	905,000
TOTAL FIRE PENSION FUND REVENUES		5,585,743	2,662,133	4,523,345	3,818,236	3,682,668
95-00-00-100-8190	RETIREE COMPENSATION	2,563,645	2,971,799	2,740,547	2,673,347	1,434,033
95-00-00-100-8191	DISABILITY	354,805	0	321,078	314,375	158,004
95-00-00-100-8194	REFUND OF CONTRIBUTIONS	4,148	10,671	0	0	0
TOTAL PERSONNEL		2,922,598	2,982,470	3,061,625	2,987,722	1,592,037
95-00-00-300-8342	FINANCIAL & MNGT SERVICES	77,572	25,910	45,858	22,817	11,409
95-00-00-300-8343	INVESTMENT MGR/ADVISOR FEES	0	44,474	0	56,064	22,500
95-00-00-300-8366	LEGAL EXPENSES & NOTICES	4,400	0	5,000	3,771	1,886
95-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	1,921	0	2,575	2,200	1,100
95-00-00-300-8399	CONTRACTUAL SERVICES	2,733	0	18,000	0	0
95-00-00-300-8400	OTHER EXPENSES	0	17,638	0	0	0
TOTAL CONTRACTUAL SERVICES		86,626	88,021	71,433	84,852	36,895
TOTAL FIRE PENSION FUND EXPENSES		3,009,224	3,070,491	3,133,058	3,072,574	1,628,932
NET FUND TOTALS - SURPLUS / (DEFICIT)		2,576,518	(408,359)	1,390,287	745,662	2,053,736

DeKalb Public Library

FUND 99

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

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



In order to extend this standard of service, the Library's Board of Trustees resolved in 2007 to expand and improve the Library's services and facilities. After many years of work and dedication, the library is currently undergoing a \$25.3 million expansion and renovation project, which was made possible in part by a State of Illinois \$11.6 million construction grant. The project kicked off in August of 2014 and is expected to be completed in the summer of 2016. The first phase of the project, the library expansion, was completed and opened in Winter 2015-16.



DeKalb Public Library Fund

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
99-00-00-001-3110	PROPERTY TAX GENERAL	1,762,669	2,257,413	2,323,500	2,323,500	2,788,574
TOTAL PROPERTY TAXES		1,762,669	2,257,413	2,323,500	2,323,500	2,788,574
99-00-00-005-3310	FEDERAL GRANTS	15,000	15,000	20,000	20,000	0
99-00-00-005-3340	STATE GOVT GRANTS	55,038	7,029,600	55,037	55,037	0
99-00-00-005-3350	LOCAL GOVT GRANTS	75,226	72,541	0	0	0
99-00-00-005-3356	PERSONAL PROP REPLACE TAX	37,034	38,763	30,000	30,000	19,800
TOTAL INTERGOVERNMENTAL REVENUES		182,298	7,155,905	105,037	105,037	19,800
99-00-00-007-3436	LIBRARY NON-RESIDENT DUES	3,227	3,084	3,800	3,800	2,800
99-00-00-007-3516	LIBRARY FINES	30,217	33,916	39,000	39,000	20,000
TOTAL FINES		33,443	37,000	42,800	42,800	22,800
99-00-00-008-3610	INVESTMENT INTEREST	18,228	13,822	8,000	8,000	7,000
99-00-00-008-3611	INTEREST-CAPITALIZED BONDS	0	0	0	0	0
99-00-00-008-3615	SALE OF ASSET	0	4,528	0	0	0
99-00-00-008-3617	TIF SURPLUS	0	0	72,536	72,536	75,000
99-00-00-008-3620	UNREALIZED GAIN/LOSS	0	(8,572)	0	0	0
99-00-00-008-3910	REFUNDS/REIMBURSEMENTS	12,818	37,382	0	0	3,500
99-00-00-008-3925	LIBRARY SALES	10,411	10,718	9,700	9,700	5,000
99-00-00-008-3961	DONATIONS	243,521	986,619	48,300	48,300	0
99-00-00-008-3970	MISCELLANEOUS INCOME	3,389	2,198	0	0	3,500
99-00-00-009-3990	INTERFUND TRANSFERS	3,389	60,000	0	0	0
TOTAL OTHER INCOME		288,368	1,106,696	138,536	138,536	94,000
TOTAL DEKALB PUBLIC LIBRARY FUND REVENUES		2,266,778	10,557,013	2,609,873	2,609,873	2,925,174
99-00-00-100-8101	REGULAR WAGES	973,284	740,871	1,010,966	1,010,966	509,035
99-00-00-100-8102	OVERTIME	0	30,092	0	0	0
99-00-00-100-8103	PART-TIME & TEMPORARY	0	234,886	0	0	0
99-00-00-100-8113	LONGEVITY	0	0	20,254	20,254	0
99-00-00-100-8171	FICA	72,562	74,962	86,375	86,375	43,785
99-00-00-100-8173	IMRF	160,323	143,440	118,090	118,090	63,319
99-00-00-100-8175	HEALTH INSURANCE	167,733	111,700	158,774	158,774	59,765
99-00-00-100-8176	LIFE INSURANCE	218	153	246	246	90
99-00-00-100-8178	WORKERS COMPENSATION	5,161	5,351	5,000	5,000	2,500
99-00-00-100-8179	UNEMPLOYMENT INSURANCE	2,713	3,006	3,000	3,000	1,500
TOTAL PERSONNEL		1,381,993	1,344,461	1,402,705	1,402,705	679,994
99-00-00-200-8202	PRINTED MATERIALS	5,040	1,212	5,000	5,000	2,000
99-00-00-200-8204	OFFICE SUPPLY	22,867	16,363	18,000	18,000	9,000
99-00-00-200-8219	BUILDING SUPPLIES	12,094	12,106	15,000	15,000	7,500
99-00-00-200-8271	GIFTS & DONATIONS	12,364	10,487	600	600	0
99-00-00-200-8272	MEMORIALS	1,488	1,205	2,000	2,000	0
99-00-00-200-8273	CHILDREN'S BOOKS	37,800	29,816	37,350	37,350	16,807
99-00-00-200-8274	LIBRARY BOOKS	95,913	83,225	74,700	74,700	33,615
99-00-00-200-8275	PERIODICALS	8,731	14,837	7,000	7,000	3,261
99-00-00-200-8276	COMPACT DISCS	8,924	6,799	9,000	9,000	4,500
99-00-00-200-8277	DVD'S	5,879	6,146	7,000	7,000	3,500
99-00-00-200-8278	MICROFORMS	445	644	600	600	300
99-00-00-200-8279	LIBRARY DATABASE	61,421	75,670	60,528	60,528	25,000
99-00-00-200-8299	COMMODITIES	1,930	963	1,000	1,000	500
TOTAL COMMODITIES		274,895	259,472	237,778	237,778	105,983

DeKalb Public Library Fund

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
99-00-00-300-8304	TRAVEL REIMBURSEMENT	1,172	1,047	1,000	1,000	500
99-00-00-300-8305	FREIGHT AND POSTAGE	6,453	4,027	5,000	5,000	3,000
99-00-00-300-8310	EQUIPMENT - MAINTENANCE	22,777	26,556	34,217	34,217	10,306
99-00-00-300-8326	BOOKS - MAINTENANCE	245	656	600	600	300
99-00-00-300-8331	BOOK PROCESSING	363	361	500	500	250
99-00-00-300-8337	TELEPHONE SYSTEM	8,996	9,540	7,000	7,000	7,500
99-00-00-300-8342	FINANCIAL & MGMT SERVICES	13,033	13,120	13,000	13,000	6,800
99-00-00-300-8343	DEVELOPMENTAL SERVICES	11,203	12,857	12,000	12,000	4,000
99-00-00-300-8346	REFUSE REMOVAL SERVICES	4,919	5,319	5,200	5,200	1,875
99-00-00-300-8347	LANDSCAPING	7,204	8,148	60,000	60,000	35,000
99-00-00-300-8348	BUILDINGS - MAINTENANCE	26,468	28,451	11,873	11,873	22,000
99-00-00-300-8349	BUILDING REPAIR	13,134	12,524	3,000	3,000	0
99-00-00-300-8351	NATURAL GAS	10,720	6,027	9,200	9,200	1,000
99-00-00-300-8352	ELECTRICITY	1,407	2,052	1,500	1,500	900
99-00-00-300-8355	UTILITIES	1,189	1,415	3,000	3,000	700
99-00-00-300-8373	MARKETING, ADS & PUBLIC INFO	141,830	118,024	10,000	10,000	3,000
99-00-00-300-8375	DUES & SUBSCRIPTIONS	964	621	700	700	350
99-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	12,343	6,033	5,000	5,000	1,500
TOTAL CONTRACTUAL SERVICES		284,420	256,778	182,790	182,790	98,981
99-00-00-400-8450	CONTRACTED SERVICES	32,245	38,646	29,852	29,852	25,165
99-00-00-400-8452	CONSULTING FEES (LEGAL)	38,820	9,332	15,000	15,000	7,500
99-00-00-400-8453	CONSULTING FEES (PERSONNEL)	21,338	28,279	9,000	9,000	4,500
99-00-00-400-8454	COLLECTION AGENCY	2,398	1,950	2,500	2,500	1,100
99-00-00-400-8455	PROFESSIONAL CONSULTING (IT)	0	0	2,371	2,371	2,371
99-00-00-400-8471	SURETY BONDS & INSURANCE	12,660	16,134	17,000	17,000	17,000
99-00-00-400-8497	CONTINGENCIES	0	0	28,277	28,277	3,256
TOTAL OTHER SERVICES		107,461	94,341	104,000	104,000	60,892
99-00-00-450-8411	DEBT SERVICE - PRINCIPAL	0	376,111	0	0	280,000
99-00-00-450-8412	DEBT SERVICE - INTEEST	0	349,962	0	0	210,074
TOTAL BOND AND DEBT SERVICE		64,369	726,074	0	0	490,074
99-00-00-600-8510	OFFICE FURNITURE & EQUIPMENT	644	2,235	0	0	0
99-00-00-600-8515	TECHNOLOGY EQUIPMENT	63,725	43,503	50,600	50,600	15,000
TOTAL EQUIPMENT		64,369	45,738	50,600	50,600	15,000
99-00-00-650-8620	DEBT FINANCING	0	0	607,000	607,000	0
99-00-00-650-8630	EXPANSION PROJECT	1,336,037	0	0	0	0
99-00-00-650-8639	CAPITAL IMPROVEMENTS	0	10,115,270	0	0	75,000
99-00-00-650-8640	DEBT SERVICE-PRINCIPAL	111,111	0	0	0	0
99-00-00-650-8641	DEBT SERVICE-INTEREST	246,303	0	0	0	0
99-00-00-900-8980	INTERFUND TRANSFERS	0	60,000	0	0	0
TOTAL PERMANENT IMPROVEMENTS		1,693,451	10,175,270	607,000	607,000	75,000
TOTAL DEKALB PUBLIC LIBRARY FUND EXPENSES		3,806,588	12,902,134	2,584,873	2,584,873	1,525,924
NET FUND TOTALS - SURPLUS / (DEFICIT)		(1,539,810)	(2,345,121)	25,000	25,000	1,399,250

Section Ten

Internal Service Funds

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

Efficiency Through Technology



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Internal Service Funds

Workers Compensation – Fund 70

This fund pays for all medical treatment, disability payments, and settlement costs associated with claims filed by employees who are injured on the job. In FY1994 the City became self-insured for workers compensation claims. For FY 1994 through FY 2012, the City had no excess or “umbrella” insurance coverage provided by private carriers. However, effective May 1, 2012, the City 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 FY 1993 through FY 2008 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 City offers comprehensive medical and dental coverage to its employees, their dependents and retirees. Active employees pay the following:

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

Property Liability Fund – Fund 72

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

Workers Compensation Fund

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
70-00-00-006-3451	EMPLOYER CONTRIBUTION	703,841	1,198,000	1,203,200	1,203,200	601,600
TOTAL SERVICE CHARGES		703,841	1,198,000	1,203,200	1,203,200	601,600
70-00-00-008-3610	INVESTMENT INTEREST	1,219	27	0	25,775	19,350
70-00-00-008-3910	REFUNDS / REIMBURSEMENTS	0	5,915	0	0	0
TOTAL OTHER INCOME		1,219	5,942	0	25,775	19,350
70-00-00-009-4701	TRSF FROM GENERAL FUND	500,000	0	0	0	0
TOTAL TRANSFERS IN		500,000	0	0	0	0
TOTAL WORKERS COMPENSATION FUND REVENUES		1,205,060	1,203,942	1,203,200	1,228,975	620,950
70-00-00-300-8349	LEGAL SERVICES	40,922	41,610	0	0	0
70-00-00-300-8366	LEGAL EXPENSES & NOTICES	0	0	20,808	20,808	8,000
70-00-00-300-8391	TPA ADMINISTRATION	43,770	38,438	33,500	35,567	17,100
70-00-00-300-8450	CONTRACTED SERVICES	0	0	579,711	553,281	251,274
TOTAL CONTRACTUAL SERVICES		84,692	80,048	634,019	609,656	276,374
70-00-00-400-8450	CONTRACTED SERVICES	526,216	553,777	0	0	0
70-00-00-400-8472	CLAIMS: SELF-INSURANCE	421,584	490,529	650,000	510,000	325,000
TOTAL OTHER SERVICES		947,800	1,044,306	650,000	510,000	325,000
70-00-00-900-9001	TRANSFER TO GENERAL FUND	0	0	250,000	250,000	0
70-00-00-900-9035	TRANSFER TO EQUIPMENT FUND	0	0	0	0	243,000
TOTAL TRANSFERS OUT		0	0	250,000	250,000	243,000
TOTAL WORKERS COMPENSATION FUND EXPENSES		1,032,492	1,124,354	1,534,019	1,369,656	844,374
NET FUND TOTALS - SURPLUS / (DEFICIT)		172,568	79,588	(330,819)	(140,681)	(223,424)

Health Insurance Fund

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
71-00-00-006-3451	EMPLOYER CONTRIBUTIONS	4,093,886	4,114,396	3,927,800	3,882,800	2,360,252
71-00-00-006-3452	EMPLOYEE CONTRIBUTIONS	758,374	741,560	802,885	792,941	350,716
71-00-00-006-3453	RETIREE CONTRIBUTIONS	420,502	409,839	379,531	368,380	202,944
71-00-00-006-3454	LIBRARY CONTRIBUTIONS	159,935	138,766	147,771	134,924	66,238
71-00-00-006-3455	SECTION 125 CONTRIBUTIONS	219,128	208,968	215,000	200,488	0
71-00-00-006-3459	OTHER CONTRIBUTIONS	2,579	0	0	18,370	1,826
TOTAL SERVICE CHARGES		5,654,404	5,613,530	5,472,987	5,397,903	2,981,976
71-00-00-008-3610	INVESTMENT INTEREST	21	11	10	6,045	3,010
71-00-00-008-3910	REFUNDS / REIMBURSEMENTS	54,414	13,552	0	0	0
TOTAL OTHER INCOME		54,435	13,563	10	6,045	3,010
71-00-00-009-4701	TRSF FROM GENERAL FUND	225,000	350,000	0	0	0
TOTAL TRANSFERS IN		225,000	350,000	0	0	0
TOTAL HEALTH INSURANCE FUND REVENUES		5,933,839	5,977,092	5,472,997	5,403,948	2,984,986
71-00-00-100-8171	FICA	0	8,477	14,453	12,323	4,590
71-00-00-100-8173	IMRF	0	9,580	27,533	25,382	9,738
TOTAL PERSONNEL		0	18,056	41,986	37,705	14,328
71-00-00-300-8342	FINANCIAL & MNGT SERVICES	0	0	0	0	0
71-00-00-300-8345	PSYCH & MEDICAL SERVICES	8,991	9,685	0	0	0
71-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	0	0	0	0	0
71-00-00-300-8394	FLEX ADMINISTRATION	5,482	5,776	6,000	6,096	3,240
TOTAL CONTRACTUAL SERVICES		14,473	15,461	6,000	6,096	3,240
71-00-00-400-8474	SECTION 125 PAYMENTS	189,284	216,940	215,000	200,488	0
71-00-00-400-8475	EMPLOYEE LIFE INSURANCE PREMIU	14,348	13,338	15,000	13,942	7,000
71-00-00-400-8476	WELLNESS BENEFIT PAYMENTS	26,264	27,938	30,000	21,000	15,000
71-00-00-400-8477	EMPLOYEE HEALTH INSURANCE	3,625,770	3,593,477	3,506,603	3,578,431	1,979,921
71-00-00-400-8478	RETIREE HEALTH INSURANCE	1,243,473	1,258,057	1,088,645	1,205,496	608,890
71-00-00-400-8479	EMPLOYEE DENTAL INSURANCE	187,145	186,009	0	0	0
71-00-00-400-8480	RETIREE DENTAL INSURANCE	54,540	63,933	60,705	63,052	31,119
71-00-00-400-8483	PEHP PLAN	34,214	35,172	33,750	33,750	15,660
71-00-00-400-8485	LIBRARY LIFE INSURANCE PREMIUM	185	192	175	167	80
71-00-00-400-8486	LIBRARY HEALTH INSURANCE	149,947	114,936	140,417	103,486	62,150
71-00-00-400-8487	LIBRARY DENTAL INSURANCE	6,469	7,628	7,179	7,723	4,008
71-00-00-400-8488	DEFERRED COMPENSATION	222,812	237,898	230,000	200,000	60,000
71-00-00-400-8489	HSA CONTRIBUTIONS	0	0	0	38,375	24,375
TOTAL OTHER SERVICES		5,754,451	5,755,517	5,327,474	5,465,910	2,808,203
TOTAL HEALTH INSURANCE FUND EXPENSES		5,768,924	5,789,035	5,375,460	5,509,711	2,825,771
NET FUND TOTALS - SURPLUS / (DEFICIT)		164,915	188,058	97,537	(105,763)	159,215

Property & Liability Fund		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 Estimate	FY 2016.5 BUDGET
72-00-00-006-3451	EMPLOYER CONTRIBUTIONS	130,000	130,000	130,000	130,000	65,000
TOTAL SERVICE CHARGES		130,000	130,000	130,000	130,000	65,000
72-00-00-008-3940	PROPERTY DAMAGE COMPENSATION	23,564	29,826	15,000	26,000	7,500
TOTAL OTHER INCOME		23,564	29,826	15,000	26,000	7,500
TOTAL PROPERTY & LIABILITY FUND REVENUES		153,564	159,826	145,000	156,000	72,500
72-00-00-300-8349	LEGAL SERVICES	24,480	24,970	0	0	0
72-00-00-300-8366	LEGAL EXPENSES & NOTICES	0	0	20,808	23,000	12,904
TOTAL CONTRACTUAL SERVICES		24,480	24,970	20,808	23,000	12,904
72-00-00-400-8471	SURETY BONDS & INSURANCE	4,959	3,593	5,000	564	350
72-00-00-400-8472	CLAIMS: SELF-INSURANCE	94,330	117,445	100,000	50,000	50,000
72-00-00-400-8499	OTHER SERVICES/EXPENSES	0	0	0	0	0
TOTAL OTHER SERVICES		99,289	121,037	105,000	50,564	50,350
TOTAL PROPERTY & LIABILITY FUND EXPENSES		123,769	146,007	125,808	73,564	63,254
NET FUND TOTALS - SURPLUS / (DEFICIT)		29,795	13,819	19,192	82,436	9,246

Appendix

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

Efficiency Through Technology



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Staffing Plan

	FY13		FY14		FY15		FY16		FY16.5	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
City Manager's Office	4	3	5	2	6	2	6	3	6	2
Human Resources Department	1	1	1	1	1	1	2	1	2	2
Finance Department	11	4	11	4	12	4	12	4	8	3
Information Technology Department	0	0	0	0	0	0	0	0	4	0
Police Department	77	32	79	33	81	36	81	36	81	36
Fire Department	53	0	58	0	58	1	58	2	58	2
Public Works Department	35	12	35	16	36	17	37	18	37	18
Community Development Department	7	1	7	2	5	3	5	2	6	3
TOTAL	188	53	196	58	199	64	201	66	202	66

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.

Capital Outlay Summary

The capital outlay for FY2016.5 is included below and draws from the general fund and other City funds. The capital outlay summary total for FY2016.5 is \$6,041,693.

CITY OF DEKALB
FISCAL YEAR 2016.5 ANNUAL BUDGET
CAPITAL OUTLAY SUMMARY

Information & Technology

Digital Soundboard	\$8,500
	<u>\$8,500</u>

Police Department-Patrol Services

2016 Ford Utility Interceptor	\$41,000
Portable Radios/Holsters	\$16,192
	<u>\$57,192</u>

Police Department-Communications

NICE Inform System Annual Maintenance	\$5,691
	<u>\$5,691</u>

Fire Department-Operations

Ambulance	\$140,000
	<u>\$140,000</u>

Public Works-Streets

Traffic LED Speed Signs (4)	\$30,000
	<u>\$30,000</u>

Transportation

Transit Vehicles	\$887,190
Bus Shelters	\$450,000
ADA Upgrades by Shelters	\$100,000
	<u>\$1,437,190</u>

Motor Fuel Tax

Kishwaukee Bike Path	\$200,000
Kishwaukee River Construction	\$250,000
Annie Glidden Sign Upgrade	\$15,000
Coordinated Traffic Signal Upgrade	\$260,000
	<u>\$725,000</u>

TIF #1

Land Acquisition	\$500,000
Housing Rehab	\$25,000
Architectural Improvement Program	\$37,500
Structural Commercial Program	\$71,425
Preservation Architect	\$150,000
Wifi & Miscellaneous	\$30,000
Ellwood Nehring improvements	\$75,000
Economic Development Incentive	\$250,000
Aiport Runway/Taxiway Crackfilling	\$10,000
Airport Environmental Assessment	\$9,800
Dist #428 Clinton Rosette Building Mechanicals	\$500,000
Electronic Message Event Sign	\$40,000
	<u>\$1,698,725</u>

TIF #2

Housing Rehab	\$12,500
City Hall Building Renovation	\$200,000
City Hall Building Improvements	\$35,000
	<u>\$247,500</u>

Housing Rehabilitation

Private Property Rehab & Redevelopment	\$12,000
	<u>\$12,000</u>

Community Development Block Grant

Private Property Rehabilitation	\$65,000
	<u>\$65,000</u>

Foreign Fire Insurance Tax

Machinery/Tools	\$5,000
Remodeling Contingency	\$6,500
	<u>\$11,500</u>

Capital Projects

Fire Station Repairs	\$5,000
Street Maintenance	\$175,000
	<u>\$180,000</u>

Fleet Replacement

2016 Ford Utility Interceptor	\$41,538
Ambulance	\$150,000
	<u>\$191,538</u>

Equipment

HR Software - Performance Management	\$19,000
Financial Software	\$170,000
Strategic Planning Software	\$12,300
Citywide Server Array	\$150,000
Additional Backup Space	\$20,000
City Hall UPS	\$20,000
MS Office 2016 Upgrade	\$26,400
Motorola/Starcom Maintenance Contract	\$26,157
Additional Cameras for Milestone	\$6,000
Adobe Pro Licenses	\$3,000
Street, Fleet, and Facility Master Plan	\$50,000
Street Sweeper	\$244,000
	<u>\$746,857</u>

Water

Fire Hydrants	\$10,000
	<u>\$10,000</u>

Water Capital

Financial Software	\$80,000
Replacement Tools	\$10,000
Water Meters	\$75,000
S 6th Street Water Main Replacement	\$310,000
	<u>\$475,000</u>

General Fund Capital Total: \$241,383

Other Funds Capital Total: \$5,800,310

Total Capital Outlay: \$6,041,693



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
FY2016.5**

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 FY16.5 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.

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

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

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

GENERAL ASSUMPTIONS

Any effort to project or forecast the future financial position of the City must be based on certain assumptions regarding revenue and expenditure growth. These assumptions, by necessity, are broadly applied. The Five-Year Financial Forecast is no exception. An appropriate assumption for each type of revenue or expenditure account, category or fund was determined. The analysis seeks to balance out the peaks and valleys in the revenue stream that occur as a result of general economic conditions and related revenue collection variances.

The Five-Year Financial Forecast is based on historic averages and is used to project future year financial positions beyond the budget year. While the economy will affect inflation rates and revenue growth, current conditions cannot be assumed to be long term trends since historically such economic trends do not continue indefinitely. Neither can we be too optimistic about

the future since we run the risk of creating unreasonable expectations for the future. With this in mind, the Five-Year Financial Forecast was based on the following general assumptions:

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

CONCLUSION

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

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

GENERAL FUND

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

REVENUES

- Property taxes for FY16.5 reflect the amounts levied by the City in December 2015. Future years reflect an increase of 5% to the Police and Fire pension obligation portion of the levy. The Corporate portion of the levy shows a pick-up in FY19 and FY20 based on the ending of TIF #2 and the increased EAV due the incorporation of the new 3M building.
- Sales tax revenue is projected from the FY16 revenues as holding level for the FY16.5 budget and an increase at a rate of 2.0% for FY17- FY20. The sales tax estimates are subject to change as we monitor actual receipts each year. If actual receipts for FY16 exceed current projections, it would mean higher revenue from sales tax in future years than is currently anticipated. Conversely, if FY16 projections are not met, future revenues could be lower than projected within this forecast.
- State Income Tax is estimated to increase at a rate of 2% and is based on the City's population of 44,030. This amount has shown tremendous growth over the last three years.
- In almost all cases, revenue from charges for services, fines and forfeits, and licenses are projected to remain fairly stable per year in FY17- FY20.
- Building permits, liquor licenses, restaurant & Bar taxes and Hotel/Motel taxes have been projected to increase 3% per year.
- Local Use Tax is showing a 5% increase. The average increase for this revenue stream has been 10% over the last 4 years.
- Fire services increased 2.0% based on the salary assumption as well as \$25,000 per year in FY17- FY18 and FY20. An additional \$150,000 was added in FY19 based on the Intergovernmental Agreement (IGA) between the City and Northern Illinois University.
- Video gaming revenue, contractor licensing revenue and ambulance service revenue are showing increases based on the FY16.5 recommendation to increase these two fee structures.
- A 2.0% increase was estimated for the transfer from the Water Fund for a payment in lieu of taxes (PILOT) as recommended by the EPI report.
- Interest on investments has been projected to stay flat. The General Fund is often used to cover the shortfalls in other funds when they occur. However, funds that have negative cash balances will be charged interest expense.

EXPENDITURES

- Salary and wage accounts are expected to increase at a rate of 2.5% per year, plus any known step increases. This assumes that there is no increase or decrease in the number of full or part-time personnel over FY16.5.

- Known retirements have been incorporated in future years to try to capture higher level salaries going down for some key positions.
- Health insurance was held constant in FY17 and projecting to increase at 2.5% for FY18-FY20.
- Commodity accounts were held flat as it has been the City's past practice to try to keep these costs stable.
- Overtime costs were held constant in FY17 and are projected to slightly decrease due to changes incorporated in the FY16.5 budget such increased part-time hours.
- Some larger contractual costs have been increased by 3.0% such as annual maintenance contracts on equipment and software.
- Taxes, licenses and fees are showing a decrease due to filing the county PTAX form for known tax exempt property.
- The actual amount for Capital Equipment and Capital Improvements paid directly from the General Fund for FY17–FY20 will be determined on an annual basis. Therefore no estimated amount has been included in the forecast.



CITY OF DEKALB FY2016.5 BUDGET

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 ESTIMATE	FY 2016.5 BUDGET	FY 2017 PROJECTION	FY 2018 PROJECTION	FY 2019 PROJECTION	FY 2020 PROJECTION
GENERAL FUND REVENUES										
01-00-00-001-3110	PROPERTY TAX - CORPORATE	0	0	0	0	824,107	824,107	824,107	1,143,425	1,143,425
01-00-00-001-3111	PROPERTY TAX - FICA	457,897	482,554	204,791	202,966	204,818	204,818	204,818	204,818	204,818
01-00-00-001-3112	PROPERTY TAX - IMRF	314,075	247,062	251,028	248,765	251,035	251,035	251,035	251,035	251,035
01-00-00-001-3113	PROPERTY TAX - POLICE PENSION	1,352,291	1,448,949	1,636,885	1,622,105	1,636,914	1,718,760	1,804,698	1,894,933	1,989,679
01-00-00-001-3114	PROPERTY TAX - FIRE PENSION	2,037,490	2,024,522	2,177,836	2,158,156	2,177,856	2,286,749	2,401,086	2,521,141	2,647,198
TOTAL PROPERTY TAXES		4,161,753	4,203,086	4,270,540	4,231,992	5,094,730	5,285,469	5,485,744	6,015,351	6,236,155
01-00-00-002-3131	SALES TAX - CITY	5,935,106	6,673,332	7,000,000	6,500,000	3,510,000	6,630,000	6,762,600	6,897,852	7,035,809
01-00-00-002-3132	MROT	4,458,400	5,422,936	5,400,000	5,315,000	2,765,000	5,421,300	5,529,726	5,640,321	5,753,127
01-00-00-002-3133	LOCAL USE TAX	785,080	918,868	900,000	1,012,000	538,050	1,086,440	1,140,762	1,197,800	1,257,690
01-00-00-002-3135	HOTEL/MOTEL TAX	0	0	290,000	275,000	137,500	290,000	290,000	290,000	290,000
01-00-00-002-3142	RESTAURANT & BAR TAX	1,831,234	1,856,308	1,825,000	1,900,000	925,000	1,957,000	2,015,710	2,076,181	2,138,467
TOTAL SALES & USE TAXES		13,009,820	14,871,444	15,415,000	15,002,000	7,875,550	15,384,740	15,738,798	16,102,154	16,475,093
01-00-00-003-3161	FRANCHISE TAX	469,860	485,468	470,000	485,000	245,000	470,000	470,000	470,000	470,000
01-00-00-003-3162	MUNICIPAL UTILITY TAX	3,600,059	2,557,384	2,560,000	2,340,000	1,150,000	2,550,000	2,550,000	2,550,000	2,550,000
01-00-00-003-3163	TELECOMMUNICATIONS TAX	0	876,495	850,000	840,000	400,000	819,000	798,525	778,562	759,098
TOTAL GROSS RECEIPTS TAXES		4,069,919	3,919,347	3,880,000	3,665,000	1,795,000	3,839,000	3,818,525	3,798,562	3,779,098
01-00-00-004-3221	AMUSEMENT LICENSES	2,900	2,950	2,900	2,900	0	2,900	2,900	2,900	2,900
01-00-00-004-3222	LIQUOR LICENSES	242,200	227,531	215,000	215,000	122,000	226,600	233,398	240,400	247,612
01-00-00-004-3225	ROOMING HOUSE LICENSES	11,400	21,500	13,500	15,800	7,900	15,800	15,800	15,800	15,800
01-00-00-004-3239	OTHER LICENSES	29,820	53,502	25,000	25,000	0	75,000	75,000	75,000	75,000
01-00-00-004-3242	BUILDING PERMITS	185,298	278,789	455,401	375,000	140,000	288,400	297,052	305,964	315,142
01-00-00-004-3244	ELECTRIC PERMITS	18,660	51,656	30,000	50,000	25,000	50,000	50,000	50,000	50,000
01-00-00-004-3245	PLUMBING PERMITS	16,589	22,283	20,000	20,000	10,000	20,000	20,000	20,000	20,000
01-00-00-004-3246	SEWER PERMITS	3,960	2,740	3,750	2,500	1,250	3,750	3,750	3,750	3,750
01-00-00-004-3247	HVAC PERMITS	10,989	16,607	15,000	15,000	7,500	15,000	15,000	15,000	15,000
01-00-00-004-3259	OTHER PERMITS	10,850	8,115	5,500	18,000	4,000	10,000	10,000	10,000	10,000
01-00-00-004-3266	FIRE LIFE SAFETY LICENSES	18,794	22,432	20,000	20,000	10,000	20,000	20,000	20,000	20,000
01-00-00-004-3271	PARKING PERMITS	3,280	5,460	3,240	2,000	1,000	3,240	3,240	3,240	3,240
01-00-00-004-3330	RENTAL CRIME FREE REGISTRATION	197,586	188,893	190,000	190,000	100,000	190,000	190,000	190,000	190,000
TOTAL LICENSES & PERMITS		752,326	902,456	999,291	951,200	428,650	920,690	936,140	952,054	968,444
01-00-00-005-3310	FEDERAL GRANTS	0	799	0	4,171	0	0	0	0	0
01-00-00-005-3315	FEDERAL PASS THROUGH	23,660	28,499	15,000	15,000	7,000	15,000	15,000	15,000	15,000
01-00-00-005-3320	FIRE GRANTS	0	0	217,272	220,773	76,500	0	0	0	0
01-00-00-005-3325	POLICE GRANTS	0	0	0	8,500	0	0	0	0	0
01-00-00-005-3340	STATE GOVT GRANTS	4,585	6,674	0	0	0	0	0	0	0
01-00-00-005-3351	STATE INCOME TAX	4,197,440	4,515,729	4,358,970	4,743,000	2,245,530	4,837,860	4,934,617	5,033,310	5,133,976
01-00-00-005-3356	PERSONAL PROP REPLACE TAX	131,245	205,113	150,000	170,000	64,000	170,000	170,000	170,000	170,000
01-00-00-005-3358	OTHER SHARED REVENUES	128,066	159,492	155,000	154,066	75,500	155,000	155,000	155,000	155,000
01-00-00-005-3359	TOWNSHIP ROAD & BRIDGE TAX	225,838	147,697	200,000	148,000	148,000	148,000	148,000	148,000	148,000
01-00-00-005-3362	VIDEO GAMING TAX	47,703	84,469	80,000	130,000	65,000	200,000	225,000	245,000	255,000



CITY OF DEKALB FY2016.5 BUDGET

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 ESTIMATE	FY 2016.5 BUDGET	FY 2017 PROJECTION	FY 2018 PROJECTION	FY 2019 PROJECTION	FY 2020 PROJECTION
TOTAL INTERGOVERNMENTAL REVENUES		4,758,537	5,148,471	5,176,242	5,593,444	2,681,530	5,525,860	5,647,617	5,766,310	5,876,976
01-00-00-006-3413	PLANNING/ZONING FEES	0	6,452	0	0	0	0	0	0	0
01-00-00-006-3414	ENGINEERING PLAN REVIEW	0	0	0	0	0	0	0	0	0
01-00-00-006-3415	ZONING FEES	7,934	5,125	5,300	10,000	5,000	10,000	10,000	10,000	10,000
01-00-00-006-3416	DEVELOPMENT INSPECTION FEES	0	458	0	229	0	0	0	0	0
01-00-00-006-3417	HOTEL INSPECTION FEES	3,966	5,277	4,000	5,000	0	5,000	5,000	5,000	5,000
01-00-00-006-3421	POLICE SERVICES	1,763	9,200	4,000	7,500	3,750	7,500	7,500	7,500	7,500
01-00-00-006-3422	FIRE SERVICES	822,322	836,768	800,000	850,000	425,000	892,000	934,840	1,103,537	1,150,608
01-00-00-006-3423	AMBULANCE SERVICES	782,766	840,302	820,000	875,000	437,500	1,025,000	1,125,000	1,225,000	1,225,000
01-00-00-006-3437	FUEL SALES	152,321	143,674	150,000	100,000	50,000	145,000	150,000	155,000	160,000
01-00-00-006-3446	ADMINISTRATION FEES	0	0	112,500	33,750	67,500	135,000	137,700	140,454	143,263
01-00-00-006-3448	FINGER PRINT FEE [FY15 ONLY]	1,345	3,210	0	0	0	0	0	0	0
TOTAL SERVICE CHARGES		1,772,417	1,850,467	1,895,800	1,881,479	988,750	2,219,500	2,370,040	2,646,491	2,701,371
01-00-00-007-3511	CIRCUIT COURT FINES	331,228	321,744	300,000	300,000	150,000	300,000	300,000	300,000	300,000
01-00-00-007-3512	DUI FINES - COUNTY	0	45,320	110,000	55,500	25,000	55,500	55,500	55,500	55,500
01-00-00-007-3513	DUI FINES	26,784	44,118	0	0	0	0	0	0	0
01-00-00-007-3514	POLICE FINES	65,310	59,863	70,000	60,000	30,000	60,000	60,000	60,000	60,000
01-00-00-007-3515	ABATEMENT FINES	40,951	6,175	10,000	5,000	2,500	5,000	5,000	5,000	5,000
01-00-00-007-3517	FALSE FIRE ALARM FINES	1,700	5,100	2,000	5,000	2,500	5,000	5,000	5,000	5,000
01-00-00-007-3518	MAIL-IN FINES	67,305	69,153	72,000	72,000	36,000	72,000	72,000	72,000	72,000
01-00-00-007-3519	TOW FINES	2,775	2,131	2,000	2,000	1,000	2,000	2,000	2,000	2,000
01-00-00-007-3520	CRIME FREE HOUSING FINES	400	250	500	0	0	500	500	500	500
01-00-00-007-3521	ADMINISTRATIVE TOW FINES	324,048	223,010	235,000	220,000	110,000	225,000	225,000	225,000	225,000
01-00-00-007-3529	OTHER FINES	27,877	26,565	27,000	27,000	13,500	27,000	27,000	27,000	27,000
TOTAL FINES		888,377	803,429	828,500	746,500	370,500	752,000	752,000	752,000	752,000
01-00-00-008-3185	MISCELLANEOUS TAXES-AUTO RENT	16,601	21,517	20,000	20,000	10,000	20,000	20,000	20,000	20,000
01-00-00-008-3610	INVESTMENT INTEREST	84,758	121,791	84,950	40,000	17,500	50,000	60,000	60,000	65,000
01-00-00-008-3910	REFUNDS / REIMBURSEMENTS	467,852	384,064	300,000	375,000	190,900	375,000	375,000	375,000	375,000
01-00-00-008-3920	SALES OF ASSETS	42,185	520	0	0	0	0	0	0	0
01-00-00-008-3947	POLICE FORFEITURES	9,115	112,149	35,000	35,900	103,987	35,000	35,000	35,000	35,000
01-00-00-008-3948	ANTI-CRIME ACTIVITIES	80,288	37,400	35,000	35,000	17,500	35,000	35,000	35,000	35,000
01-00-00-008-3949	CRIME LAB	3,881	13,390	15,000	15,000	7,500	15,000	15,000	15,000	15,000
01-00-00-008-3961	DONATIONS	1,000	4,804	5,000	5,000	1,000	5,000	5,000	5,000	5,000
01-00-00-008-3965	TIF PROPERTY TAX SURPLUS	177,985	192,252	180,000	190,221	185,000	180,000	180,000	180,000	180,000
01-00-00-008-3966	TIF SALES TAX SURPLUS	385,653	365,063	350,000	350,000	339,915	320,000	305,000	290,000	275,000
01-00-00-008-3970	MISCELLANEOUS INCOME	43,363	126,313	59,800	25,000	15,000	50,000	50,000	50,000	50,000
TOTAL OTHER INCOME		1,312,681	1,379,262	1,084,750	1,091,121	888,302	1,085,000	1,080,000	1,065,000	1,055,000
01-00-00-009-4705	TRANSFER FROM ECON DEV FUND	0	91,405	0	0	0	0	0	0	0
01-00-00-009-4725	TRANSFER FROM WORK COMP FUND	0	0	250,000	250,000	0	0	0	0	0
01-00-00-009-4732	TRANSFER FROM CAPITAL FUND	0	299,843	0	0	0	0	0	0	0
01-00-00-009-4740	TRANSFER FROM WATER FUND	650,000	702,518	258,965	258,965	271,100	276,522	282,052	287,693	293,447



CITY OF DEKALB FY2016.5 BUDGET

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 ESTIMATE	FY 2016.5 BUDGET	FY 2017 PROJECTION	FY 2018 PROJECTION	FY 2019 PROJECTION	FY 2020 PROJECTION
01-00-00-009-4747	TRANSFER FROM REFUSE FUND	204,146	96,379	175,000	175,000	35,350	175,000	175,000	175,000	175,000
01-00-00-009-4761	TRANSFER FROM TRANSPORTATION	11,074	5,611	21,590	17,486	8,999	20,000	20,000	20,000	20,000
01-00-00-009-4762	TRANSFER FROM MOTOR FUEL	67,469	0	0	0	0	0	0	0	0
01-00-00-009-4763	TRANSFER FROM TIF FUND #1	791,672	791,672	678,576	678,576	282,740	565,480	560,520	560,520	560,520
01-00-00-009-4766	TRANSFER FROM TIF FUND #2	150,931	150,931	113,198	113,198	47,877	95,754	95,754	0	0
01-00-00-009-4767	TRANSFER FROM REHAB FUND	1,000	0	0	0	0	0	0	0	0
01-00-00-009-4772	TRANSFER FROM CDBG FUND	87,797	71,334	86,500	86,500	40,600	86,500	86,500	86,500	86,500
01-00-00-009-4781	TRANSFER FROM SSA #3	500	500	500	500	500	500	500	500	500
01-00-00-009-4782	TRANSFER FROM SSA #4	500	225	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	0	500	500	500	500	500	500	500	500
TOTAL TRANSFERS IN		1,965,589	2,211,417	1,585,829	1,581,725	688,666	1,221,256	1,221,826	1,131,713	1,137,467

TOTAL GENERAL FUND REVENUES	32,691,419	35,289,377	35,135,952	34,744,461	20,811,678	36,233,515	37,050,691	38,229,635	38,981,604
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GENERAL FUND EXPENDITURES

01-00-00-100-8101	REGULAR WAGES	13,948,310	14,595,323	15,003,777	14,670,087	7,826,336	15,701,760	16,104,654	16,463,636	16,997,447
01-00-00-100-8102	OVERTIME	1,472,045	1,084,122	1,069,722	1,079,631	742,070	1,054,631	1,054,631	1,054,631	1,054,631
01-00-00-100-8103	PART-TIME WAGES	488,859	508,686	823,116	708,131	406,943	898,212	914,625	931,448	948,692
01-00-00-100-8112	WELLNESS BONUS	4,800	6,150	9,300	5,100	0	9,300	9,300	9,300	9,300
01-00-00-100-8113	LONGEVITY	135,333	153,348	150,802	141,540	73,993	126,280	125,043	122,010	122,010
01-00-00-100-8119	EDUCATION BONUS	5,000	4,875	5,000	4,875	5,000	5,000	5,000	5,000	5,000
01-00-00-100-8171	FICA	504,745	511,840	578,303	510,874	310,773	619,224	631,567	643,639	660,489
01-00-00-100-8172	POLICE/FIRE PENSION	3,389,781	3,473,470	3,814,721	3,780,265	4,638,877	4,829,616	4,710,573	5,240,180	5,460,984
01-00-00-100-8173	IMRF	978,085	816,849	739,386	656,934	424,750	810,299	827,459	845,767	870,237
01-00-00-100-8174	CLOTHING ALLOWANCE	112,592	108,521	113,688	113,688	45,000	116,553	116,553	116,553	116,553
01-00-00-100-8175	HEALTH INSURANCE	3,784,631	3,806,524	3,508,504	3,508,504	2,162,724	3,959,420	4,061,821	4,175,676	4,276,464
01-00-00-100-8178	WORKERS COMPENSATION	702,346	1,056,175	1,061,375	1,061,375	530,691	1,061,375	1,061,375	1,061,375	1,061,375
01-00-00-100-8179	UNEMPLOYMENT INSURANCE	20,806	12,942	10,000	3,750	0	0	0	0	0
01-00-00-100-8304	CAR ALLOWANCE	12,033	17,992	17,271	16,624	10,509	20,700	20,700	20,700	20,700
TOTAL PERSONNEL		25,559,367	26,156,816	26,904,965	26,261,378	17,177,666	29,212,370	29,643,301	30,689,915	31,603,882

01-00-00-200-8201	BOARDS & COMMISSIONS	3,058	2,500	7,835	5,335	2,605	5,335	5,335	5,335	5,335
01-00-00-200-8202	PRINTED MATERIALS	41,537	49,897	86,659	61,449	37,405	61,449	61,449	61,449	61,449
01-00-00-200-8204	OFFICE SUPPLY	37,547	26,793	28,456	22,970	14,271	22,970	22,970	22,970	22,970
01-00-00-200-8210	BUILDING MECH SYS- MAINTENANCE	14,673	13,205	17,720	16,000	8,500	16,000	16,000	16,000	16,000
01-00-00-200-8219	BUILDING SUPPLIES	31,570	8,662	7,537	8,400	4,268	8,400	8,400	8,400	8,400
01-00-00-200-8226	VEHICLE MAINTENANCE & PARTS	214,709	156,846	194,079	169,600	85,057	169,600	169,600	169,600	169,600
01-00-00-200-8228	STREET/ALLEY MATERIALS	30,798	29,712	30,500	30,500	10,000	30,500	30,500	30,500	30,500
01-00-00-200-8229	STREETLIGHTS, PARTS	11,349	11,440	24,000	22,000	11,000	22,000	22,000	22,000	22,000
01-00-00-200-8230	TRAFFIC SIGNALS, PARTS & SUPPS	22,519	14,717	42,000	35,000	21,000	35,000	35,000	35,000	35,000
01-00-00-200-8231	TRAFFIC & STREET SIGNS	17,587	17,900	20,000	20,000	10,000	20,000	20,000	20,000	20,000
01-00-00-200-8233	STORMWATER SYSTEM PARTS	15,397	8,568	20,000	18,000	10,000	18,000	18,000	18,000	18,000
01-00-00-200-8235	SNOW & ICE CONTROL MATERIALS	141,769	134,619	140,500	85,500	40,500	140,500	140,500	140,500	140,500



CITY OF DEKALB FY2016.5 BUDGET

		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 ESTIMATE	FY 2016.5 BUDGET	FY 2017 PROJECTION	FY 2018 PROJECTION	FY 2019 PROJECTION	FY 2020 PROJECTION
01-00-00-200-8237	HOSPITAL PATIENT SUPPLIES	37,461	23,262	0	0	0	0	0	0	0
01-00-00-200-8240	FIREFIGHTING SUPPLY/EQUIP	18,047	19,407	36,530	36,000	22,250	36,000	36,000	36,000	36,000
01-00-00-200-8241	AMBULANCE SUPPLY/EQUIP	24,040	25,763	45,500	40,000	23,000	40,000	40,000	40,000	40,000
01-00-00-200-8242	INSPECTOR SUPPLY/EQUIPMENT	139,417	91,675	84,980	78,600	128,973	78,600	78,600	78,600	78,600
01-00-00-200-8243	INVESTIGATIONS SUPPLY/LIVESCAN	22,227	26,615	11,510	6,700	4,930	6,700	6,700	6,700	6,700
01-00-00-200-8244	LAB SUPPLY AND MINOR EQPT	692	559	600	0	300	600	600	600	600
01-00-00-200-8245	OIL GAS & ANTIFREEZE	459,206	333,635	391,902	227,835	138,403	250,000	250,000	250,000	250,000
01-00-00-200-8246	DUI FINES EXPENDITURES	0	-676	15,000	9,000	13,884	15,000	15,000	15,000	15,000
01-00-00-200-8247	POLICE FORFEITURES EXPENDITURE	0	10,024	5,000	18,000	11,070	35,000	35,000	35,000	35,000
01-00-00-200-8248	ANTI-CRIME ACTIVITIES	0	21,014	6,200	7,500	6,000	35,000	35,000	35,000	35,000
01-00-00-200-8249	CRIME LAB EXPENDITURES	0	1,094	4,000	3,000	5,800	15,000	15,000	15,000	15,000
01-00-00-200-8270	WEARING APPAREL	38,696	20,816	23,125	20,089	16,364	21,000	21,000	21,000	21,000
01-00-00-200-8285	TECHNOLOGY SUPPLIES	74,632	47,382	65,317	65,677	25,100	50,200	50,200	50,200	50,200
01-00-00-200-8291	JANITORIAL SUPPLIES	15,748	16,557	17,500	16,500	8,250	16,500	16,500	16,500	16,500
01-00-00-200-8294	ACTIVITIES SUPPLIES	160	0	1,150	1,150	1,700	3,400	3,400	3,400	3,400
01-00-00-200-8295	SMALL TOOLS & EQUIPMENT	10,394	11,343	22,722	13,572	10,046	20,092	20,092	20,092	20,092
01-00-00-200-8299	COMMODITIES	15,283	9,060	10,560	9,050	6,705	10,000	10,000	10,000	10,000
TOTAL COMMODITIES		1,438,516	1,132,388	1,360,882	1,047,427	677,381	1,182,846	1,182,846	1,182,846	1,182,846
01-00-00-300-8301	RENTAL, EQPT & FACILITIES	0	0	1,400	1,400	700	1,400	1,400	1,400	1,400
01-00-00-300-8305	FREIGHT & POSTAGE	20,422	27,113	41,824	27,670	16,153	41,824	41,824	41,824	41,824
01-00-00-300-8306	SPECIAL EVENTS	7,101	16,159	22,850	19,750	16,700	22,850	22,850	22,850	22,850
01-00-00-300-8307	HUMAN & SOCIAL SERVICES	148,233	147,461	150,000	150,000	78,000	150,000	150,000	150,000	150,000
01-00-00-300-8310	EQUIPMENT - MAINTENANCE	82,190	69,386	78,814	65,973	33,433	78,814	78,814	78,814	78,814
01-00-00-300-8311	BUILDING MECH SYS- MAINTENANCE	30,120	31,265	35,778	34,000	15,600	35,778	35,778	35,778	35,778
01-00-00-300-8313	LANDSCAPE&GROUNDS- MAINTENAN	18,579	18,793	21,500	27,000	16,500	21,500	21,500	21,500	21,500
01-00-00-300-8315	VEHICLES - MAINTENANCE	101,182	98,559	114,525	113,782	62,906	114,525	114,525	114,525	114,525
01-00-00-300-8316	STREETS/ALLEYS - MAINTENANCE	1,998	8,781	9,000	8,500	5,000	9,000	9,000	9,000	9,000
01-00-00-300-8318	TRAFFIC SIGNALS - MAINTENANCE	24,649	12,835	15,000	15,000	7,500	15,000	15,000	15,000	15,000
01-00-00-300-8319	SNOW & ICE CONTROL	99,475	72,415	60,000	40,000	15,000	70,000	70,000	70,000	70,000
01-00-00-300-8320	INTERGOVT'L SERVICES	5,504	6,506	6,600	5,000	3,300	6,600	6,600	6,600	6,600
01-00-00-300-8321	SIDEWALKS - MAINTENANCE	258	4	1,500	2,264	750	1,500	1,500	1,500	1,500
01-00-00-300-8325	KISHWAUKEE RIVER SYS-MAINTENANCE	7,050	8,379	14,000	12,000	8,250	12,000	12,000	12,000	12,000
01-00-00-300-8327	STORMWATER SYSTEM- MAINTENAN	0	4,905	10,000	10,000	5,000	10,000	10,000	10,000	10,000
01-00-00-300-8330	TECHNOLOGY SERVICES	1,486	11,031	7,624	16,125	8,122	16,125	16,125	16,125	16,125
01-00-00-300-8331	ARCHITECT / ENGINEER SERVICES	3,157	8,908	46,400	17,900	50,500	50,000	50,000	50,000	50,000
01-00-00-300-8333	PERSONNEL RECRUITMENT	20,834	32,621	25,350	36,000	27,500	25,350	25,350	25,350	25,350
01-00-00-300-8334	MOSQUITO ABATEMENT	4,574	4,326	5,000	5,456	6,000	5,000	5,000	5,000	5,000
01-00-00-300-8335	RENTAL, TECHNOLOGY EQUIPMENT	0	537	1,500	1,000	0	1,500	1,500	1,500	1,500
01-00-00-300-8337	TELEPHONE SYSTEM	124,524	118,008	109,355	108,847	57,654	115,000	115,000	115,000	115,000
01-00-00-300-8342	FINANCIAL & MGMT SERVICES	52,276	81,311	25,327	24,260	51,305	25,300	26,059	26,841	27,646
01-00-00-300-8343	DEVELOPMENTAL SERVICES	4,046	0	165,000	140,000	70,000	140,000	140,000	140,000	140,000
01-00-00-300-8345	PSYCH & MEDICAL SERVICES	31,380	25,490	43,890	35,375	41,831	42,000	42,000	42,000	42,000
01-00-00-300-8347	NUISANCE ABATEMENT SERVS	2,115	4,345	6,000	7,000	40,000	40,000	40,000	40,000	40,000
01-00-00-300-8348	BUILDINGS - MAINTENANCE	34,466	19,544	28,475	28,611	14,950	30,000	30,000	30,000	30,000



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		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 ESTIMATE	FY 2016.5 BUDGET	FY 2017 PROJECTION	FY 2018 PROJECTION	FY 2019 PROJECTION	FY 2020 PROJECTION
01-00-00-300-8349	LEGAL SERVICES	2,038	950	959	710	158,440	158,440	158,440	158,440	158,440
01-00-00-300-8352	ELECTRICITY	28,609	71,193	60,000	60,000	30,000	60,000	60,000	60,000	60,000
01-00-00-300-8355	UTILITIES	10,272	35,770	15,764	15,970	9,855	16,000	16,000	16,000	16,000
01-00-00-300-8366	LEGAL EXPENSES & NOTICES	9,360	26,407	212,510	255,690	10,410	25,000	25,000	25,000	25,000
01-00-00-300-8373	MARKETING ADS & PUBLIC INFO	17,647	21,167	29,925	21,980	15,020	25,000	25,000	25,000	25,000
01-00-00-300-8375	DUES & SUBSCRIPTIONS	36,763	46,382	62,116	58,715	41,986	60,000	60,000	60,000	60,000
01-00-00-300-8376	TRAINING, EDUC, & PROF DVLP	108,096	122,860	262,419	170,990	197,519	200,000	200,000	200,000	200,000
01-00-00-300-8379	EDUCATION TUITION REIMBURSEMN	0	0	20,000	5,000	15,000	30,000	30,000	30,000	30,000
01-00-00-300-8384	WARNING SIRENS	0	0	0	0	6,480	12,960	12,960	12,960	12,960
01-00-00-300-8384	TOWING	6,392	5,179	4,445	3,800	2,040	3,800	3,800	3,800	3,800
01-00-00-300-8385	TAXES, LICENSES, & FEES	23,559	25,834	7,300	11,878	10,750	10,000	10,000	10,000	10,000
01-00-00-300-8386	FORESTRY	14,574	29,359	32,000	32,000	16,000	32,000	32,000	32,000	32,000
01-00-00-300-8387	WEATHER SERVICES	3,649	3,120	3,649	3,120	3,649	3,649	3,649	3,649	3,649
01-00-00-300-8395	UNEMPLOYMENT INSURANCE	0	0	0	0	7,300	10,000	10,000	10,000	10,000
01-00-00-300-8399	CONTRACTUAL SERVICES	191,084	380,546	625,990	630,310	337,284	649,219	668,696	688,757	709,419
TOTAL CONTRACTUAL SERVICES		1,277,661	1,597,449	2,383,789	2,223,076	1,514,387	2,377,134	2,397,370	2,418,212	2,439,680
01-00-00-400-8430	TAX SHARING AGREEMENTS	0	1,641,711	1,592,700	1,614,000	790,000	1,646,280	1,679,206	1,712,790	1,747,046
01-00-00-400-8450	CONTRACTED SERVICES	487,320	561,751	390,137	408,177	214,789	420,422	433,035	446,026	459,407
01-00-00-400-8471	SURETY BONDS & INSURANCE	68,070	70,000	70,000	70,000	35,000	70,000	70,000	70,000	70,000
01-00-00-400-8497	CONTINGENCIES	119,872	198,946	83,713	91,213	45,900	52,500	52,500	52,500	52,500
TOTAL OTHER SERVICES		675,262	2,472,408	2,136,550	2,183,390	1,085,689	2,189,202	2,234,741	2,281,316	2,328,952
01-00-00-600-8510	OFFICE FURNITURE & EQUIP	21,210	2,928	17,245	16,220	13,220	15,000	15,000	15,000	15,000
01-00-00-600-8515	TECHNOLOGY EQUIPMENT	11,874	10,117	16,000	11,486	14,000	20,000	20,000	20,000	20,000
01-00-00-600-8521	VEHICLES	0	0	56,500	44,029	0	0	0	0	0
01-00-00-600-8540	MACHINERY & MAJOR TOOLS	17,773	19,523	21,964	20,900	12,559	21,964	21,964	21,964	21,964
01-00-00-600-8580	TELEPHONE & RADIO EQUIPMENT	8,750	21,455	35,576	31,000	32,941	20,000	20,000	20,000	20,000
01-00-00-600-8599	OTHER EQUIPMENT	0	0	239,000	237,000	0	0	0	0	0
01-00-00-600-8639	OTHER CAPITAL IMPROVEMENTS	0	242,514	57,486	57,486	0	0	0	0	0
TOTAL EQUIPMENT		59,607	296,537	443,771	418,121	72,720	76,964	76,964	76,964	76,964
01-00-00-900-9010	TRSF TO MFT FUND	0	10,694	0	31,425	51,670	0	0	0	0
01-00-00-900-9025	TRSF TO WORKERS COMP FUND	500,000	0	0	0	0	0	0	0	0
01-00-00-900-9026	TRSF TO HEALTH INSURANCE FUND	225,000	350,000	0	0	0	0	0	0	0
01-00-00-900-9032	TRSF TO CAPITAL PROJECTS	0	0	0	0	32,479	0	0	0	0
01-00-00-900-9033	TRSF TO PUB SFTY BLDNG FUND	500,000	0	0	0	0	0	0	0	0
01-00-00-900-9034	TRSF TO FLEET FUND	176,695	421,103	0	0	315,588	0	0	0	0
01-00-00-900-9035	TRSF TO EQUIPMENT FUND	207,334	35,000	0	0	298,351	0	0	0	0
01-00-00-900-9048	TRSF TO AIRPORT FUND	225,000	730,000	0	0	16,853	0	0	0	0
01-00-00-900-9061	TRSF TO TRANSPORTATION FUND	1,228	0	19,626	19,626	8,628	19,626	19,626	19,626	19,626
01-00-00-900-9220	TRSF TO GENERAL FUND DEBT SRVC	1,009,050	1,010,163	1,504,066	1,504,066	180,000	1,514,097	1,516,926	1,513,929	1,508,289
TOTAL TRANSFERS OUT		2,844,306	2,556,960	1,523,692	1,555,117	903,569	1,533,723	1,536,552	1,533,555	1,527,915
GENERAL FUND EXPENDITURES		31,854,719	34,212,557	34,753,650	33,688,509	21,431,412	36,572,239	37,071,773	38,182,808	39,160,239



CITY OF DEKALB FY2016.5 BUDGET

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 ESTIMATE	FY 2016.5 BUDGET	FY 2017 PROJECTION	FY 2018 PROJECTION	FY 2019 PROJECTION	FY 2020 PROJECTION
SURPLUS/(DEFICIT)	836,700	1,076,820	382,303	1,055,952	(619,734)	(338,724)	(21,082)	46,826	(178,636)
FUND BALANCE	7,144,443	8,018,755	8,401,058	9,074,707	8,454,973	8,116,249	8,095,166	8,141,993	7,963,357
% of Exepnditures	22.43%	23.44%	24.17%	26.94%	25.10%	22.19%	21.84%	21.32%	20.34%

Chart of Accounts

PERSONNEL & BENEFITS

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

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

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

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

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

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

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

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

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

8173 IMRF - The employer contribution of IMRF, which is currently at 16.23% of gross wages for all employees covered under the IMRF program.

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

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

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

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

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

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

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

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

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

COMMODITIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

8234 AIRPORT FUEL - Amount paid for Airport fuel.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

8272 MEMORIALS - Amount paid for Library memorials.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CONTRACTUAL SERVICES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

8343 DEVELOPMENTAL SERVICES - Amount paid for contracted development services.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

8380 WARNING SIRENS - Amount paid for warning sirens services.

8384 TOWING - Amount paid for towing services.

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

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

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

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

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

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

OTHER SERVICES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EQUIPMENT

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

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

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

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

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

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

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

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

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

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

8597 LEASED EQUIPMENT - Amount paid for lease of equipment.

8599 EQUIPMENT - Amount paid for the acquisition of equipment.

CAPITAL PROJECTS/IMPROVEMENTS

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

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

8623 PROPERTY DEMOLITION - Funds to assist with property demolition.

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

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

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

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

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

8629 ALLEY IMPROVEMENTS - Amount paid for capital alley improvements.

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

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

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

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

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

8638 AIRPORT IMPROVEMENTS - Amount paid for capital street improvements.

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

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

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

TRANSFERS OUT

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

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

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 DVLPMFUND - 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.

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

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

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

Budget Policy

Policy Number: 01-01

Date: July 27, 2015

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

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

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

Fund Balance Policy

Policy Number: 01-02

Date: July 27, 2015

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

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

Part II – Governmental Funds

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

1. Definitions

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

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

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

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

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

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

2. Fund Balance Commitments & Assignments

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

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

3. Reserves

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

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

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

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

4. Fund Balance Classification

Fund balance classifications depict the nature of the net resources that are reported in a governmental fund type. An individual governmental fund may include nonspendable resources and amounts that are restricted, committed, or assigned, or any combination of those classifications. The General Fund may also include an unassigned amount.

5. Prioritization of Fund Balance Use

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

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

Part III – Enterprise, Internal Service, & Fiduciary Funds

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

1. Definitions

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

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

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

2. Reserves

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

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

Other Specified Funds: The Health Insurance Fund should maintain unrestricted net assets of one month of IPBC premium. Any amount above this threshold may be

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

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

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

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

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

Part IV – Other

1. Cash Deficits

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

2. Reporting

Year to date revenues and expenditures for the General Fund will be issued to the City Council by their second regular meeting of each month.

On a quarterly basis, the City Council shall receive an update on the General Fund with a year-end forecast for the fiscal year and also receive a summary of major fund balances.

TIF Funds will be reported in greater detail to Council by the end of March and by the end of September of each year.

The City Council shall receive an update on Workers' Compensation claims through December 31 by the end of March and claims through June 30 by the end of September of each year.

A semi-annual report on economic development incentives will be reported to Council by the end of March and by the end of September of each year.

An update on retiree insurance costs will be reported annually by the end of March of each year.

Revenue and Expenditure Policy

Policy Number: 01-03

Date: July 27, 2015

Purpose: Revenues

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

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

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

Expenditures

The City will strive to adhere to the following policies:

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

Accounting, Auditing and Financial Reporting Policy

Policy Number: 01-04

Date: July 27, 2015

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

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

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

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

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

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

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

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

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

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

Capital Asset Policy

Policy Number: 01-05

Date: July 27, 2015

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

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

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

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

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

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

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

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

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

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

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

Debt Management Policy

Policy Number: 01-06

Date: July 27, 2015

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

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

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

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

Goals Related to the Issuance of General Obligation and Revenue Bond Debt:

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

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

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

Debt Issuance in General:

1. Authority and Purposes of the Issuance of Debt

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

2. Short-Term Debt (three years or less)

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

a. Line of Credit

The City may also issue debt instruments to meet cash flow requirements. With the approval of the City Council, the City may establish a tax-exempt line of credit with a financial institution selected through a competitive process. This line should have a limit of \$2,500,000. Draws should be made on the line of credit when the need for financing is needed to meet **operating** expenditures on a temporary basis. Draws made on the line of credit must be requested by the Finance Director and approved by the City Manager and the City Council.

3. Long-Term Debt (more than three years)

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

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

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

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

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

a. Capital Leasing

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

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

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

4. Capital Improvement Program

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

5. Structure of Debt Issues

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

6. Credit Enhancements

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

The City may enter into agreements with commercial banks or other financial entities for the purpose of acquiring credit enhancements when their use is judged cost

effective or otherwise advantageous. Any such agreements shall be approved by the City Council.

7. Inclusion of Local Institutions

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

Legal Constraints and Other Limitations on the Issuance of Debt

1. State Law

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

2. Authority for Debt

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

3. Debt Limitation

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

4. Methods of Sale

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

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

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

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

5. Credit Implications

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

- a. Ratio of Gross Bonded Debt to Full Market Value of Taxable Property
The formula for this computation is Gross Bonded Debt, which is the total outstanding debt, divided by the current Full Market Value of Taxable Property as determined by the Township Assessors. The City should not exceed 2% of Gross Bonded Debt per Full Market Value of Taxable Property.
- b. Gross Bonded Debt Per Capita
The formula for this computation is Gross Bonded Debt divided by the current population as determined by the most recent U.S. Census. The City should not exceed \$1,200 for Gross Bonded Debt per capita.
- c. Ratio of Annual Debt Service to General Fund Expenditures
The formula for this computation is annual debt service expenditures divided by General Fund expenditures (excluding certain interfund transfers). The City should not exceed 10% of General Fund expenditures for annual debt service.
- d. Rapidity of Debt Service Repayment
The City's general obligation bond issues should be so structured whereby the duration of the debt should not exceed 120% of the life of the asset.
- e. Current Fund Balance General Fund Cash Reserve
The City should maintain a General Fund unassigned balance equal to a minimum of twenty five percent (25%) of total annual appropriations, exclusive of interfund transfers. Such calculation, including a projection to

June 30th (of the current fiscal year), should be made on an annual basis by the Finance Director (or designee) during the budget process.

Debt Administration

1. Financial Disclosures

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

2. Review of Financing Proposals

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

3. Establishing Financing Priorities

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

4. Credit Rating

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

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

5. Refunding Policy

The City should consider refunding outstanding debt when legally permissible and financially advantageous. When refunding for savings purposes, a net present value

debt service savings of at least two percent or greater must be achieved. Depending on the time to maturity and the absolute level of interest rates of the refunding candidate this target may change. For longer maturities the target can be higher, for shorter maturities, lower. For higher interest rates the target may be higher, for lower rates it could be lower. There may be circumstances where the City may refund bonds for restructuring purposes that may not generate any savings.

6. Investment of Borrowed Proceeds

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

Glossary of Terms:

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

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

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

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

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

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

Basis Point - 1/100 of one percent.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Refunding Bonds - Bonds issued to retire bonds already outstanding.

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

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

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

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

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

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

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

Term Bonds - Bonds coming due in a single maturity.

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

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

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

Investment Policy

Policy Number: 01-07

Date: July 27, 2015

Purpose:

1.01 Policy

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

1.02 Scope

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

1.03 Objectives

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

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

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

1.04 Standards of Care

A. Prudence

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

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

B. Ethics and Conflicts of Interest

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

C. Delegation of Authority

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

agreements, wire transfer agreements collateral/depository agreements and banking services contracts. All investments shall follow the investment plan designed and approved by the Finance Director or his/her designee prior to execution.

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

1.05 Safekeeping and Custody

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

1.06 Authorized Financial Dealers and Institutions

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

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

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

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

1.07 Internal Controls

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

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

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

1.08 Suitable and Authorized Investments

Investment Types

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

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

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

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

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

1.09 Collateralization

Funds on deposit (checking accounts, certificates of deposit, etc.) in excess of FDIC or SIPC limits, excluding interest, must be secured by some form of collateral, witnessed by a written agreement (see the attached "GFOA Recommended Practices"). Pledged collateral shall be held in safekeeping by the Federal Reserve Bank of Chicago (or other independent third party designated by the Finance Director or his/her designee) in the name of the municipality. In addition, the value of the pledged collateral must be marked to market monthly, or more frequently depending on the volatility of the collateral pledged. Last, the City requires that the amount of collateral pledged equal 110% of the uninsured amount on deposit.

1.10 Diversification

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

1.11 Maximum Maturities

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

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

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

1.12 Reporting

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

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

1.13 Performance Standards

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

1.14 Investment Policy Adoption

The investment policy shall be adopted by the City Council.

1.15 Policy Exemption and Amendment

Exemption

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

Amendment

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

Glossary of Terms

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

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

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

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.

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